

APPENDICES

Appendix 1.1

Part A: Structure and Form of Government Accounts

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

Part I: Consolidated Fund

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

Part II: Contingency Fund

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

Part III: Public Account

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

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PART B: Layout of Finance Accounts

The new format of Finance Accounts introduced from the year 2014-15, has been divided into two Volumes – Volume I and 2. Volume 1 represents the financial statements of the Government in summarized form while Volume 2 represents detailed financial statement. The layout of the Finance Accounts is chalked out in the following manner:	
Statement	Layout
Volume I	
Statement No. 1	Statement of Financial Position
Statement No. 2	Statement of Receipts and Disbursements Annexure-Cash Balances and Investments of Cash Balances
Statement No. 3	Statement of Receipts (Consolidated Fund)
Statement No. 4	Statement of Expenditure (Consolidated Fund)
Statement No. 5	Statement of Progressive Capital expenditure
Statement No. 6	Statement of Borrowings and other Liabilities
Statement No. 7	Statement of Loans and Advances given by the Government
Statement No. 8	Statement of Investments of the Government
Statement No. 9	Statement of Guarantees given by the Government
Statement No. 10	Statement of Grants-in-aid given by the Government
Statement No. 11	Statement of Voted and Charged Expenditure
Statement No. 12	Statement on Sources and Application of Funds for Expenditure other than Revenue Account
Statement No. 13	Summary of Balances under Consolidated Fund, Contingency Fund and Public Account
	Notes to Accounts
Annexure	A Statement of Periodical/Other Adjustment
	B Statement of Major Head-wise Receipts booked under MH 800-Other Receipts
	C Statement of Major Head-wise Expenditure booked under MH 800-Other Expenditure
	D Statement of Controlling officers who have not reconciled
	E Statement of Rush of Expenditure towards the end of the year
Volume II Part I	
Statement No. 14	Detailed Statement of Revenue and Capital Receipts by Minor Heads
Statement No. 15	Detailed Statement of Revenue Expenditure by Minor Heads
Statement No. 16	Detailed Statement of Capital Expenditure by Minor Heads and Sub Heads
Statement No. 17	Detailed Statement of Borrowings and other Liabilities
Statement No. 18	Detailed Statement of Loans and Advances given by the Government
Statement No. 19	Detailed Statement of Investments of the Government
Statement No. 20	Detailed Statement of Guarantees given by the Government
Statement No. 21	Detailed Statement of Contingency Fund and Public Account
Statement No. 22	Detailed Statement on Investment of Earmarked Balances
Part II: Appendices	
I	Comparative Expenditure on Salary
II	Comparative Expenditure on Subsidy
III	Grants-in-aid given by the State Government (Scheme wise and Institution wise)
IV	Details of Externally Aided Projects
V	Plan Scheme Expenditure (Central and State Plan Schemes)
VI	Direct Transfer of Central Scheme Funds to Implementing Agencies in the State
VII	Acceptance and Reconciliation of Balances
VIII	(i) Financial Results of Irrigation Scheme (ii) Financial Results of Electricity Schemes
IX	Commitments of the Government-List of Incomplete Capital Works
X	Maintenance Expenditure with segregation of Salary and Non-Salary portion
XI	Major Policy Decisions of the Government during the year or new Schemes proposed in the Budget
XII	Committed Liabilities of the Government

Appendix – 1.1- contd.

Part C: Methodology Adopted for the Assessment of Fiscal Position

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

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

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

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Part D: State Profile

Sl. No	Particulars		Figures		
1.	Area		22,327 sq. km.		
2	Population				
	a.	As per 2001 census	22.94 lakh		
	b.	As per 2011 census	28.56 lakh		
3	Density of Population (2001)(All India Average = 325 persons per sq km)		103 persons per sq. km.		
	Density of Population (2011)(All India Average = 382 persons per sq km)		128 persons per sq. km.		
4	Population below poverty line^ (All India Average = 27.5 per cent)		NA		
5	Literacy (2001) (All India Average = 64.80 per cent)		66.61per cent		
	Literacy (2011) (All India Average = 74.04 per cent)		76.94per cent		
6	Infant Mortality (per 1000 live births), 2011 (All India Average = 50 per 1000 live births)		14.40		
7	Gross State Domestic Product (GSDP) in 2016-17 at current prices		₹ 23325 crore (P)		
Financial Data					
Particulars		Figures (in per cent)			
		CAGR (2007-08 to 2015-16)		Growth (2015-16 to 2016-17)	
		SCS states#	Manipur	SCS states#	Manipur
a	Revenue Receipts	13.40	11.33	14.44	10.25
b	Own Tax Revenue	17.20	17.94	4.99	6.58
c	Non Tax Revenue	6.58	(-) 1.23	21.61	10.25
d	Total Expenditure	11.78	9.61	18.78	(-) 5.03
e	Capital Expenditure	6.17	1.40	50.62	20.66
f	Revenue Expenditure on Education	15.30	13.01	13.86	8.27
g	Salary & Wages	15.95	15.51	4.41	4.19
h	Pension	17.87	21.99	11.76	16.18
i	Revenue expenditure on Health	17.91	50.68	20.55	(-) 4.83

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

(P) – Provisional

CAGR - Compounded Annual Growth Rate

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

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

Appendix – 1.1- conclud.
(Reference: Paragraphs 1.1.3 and 1.10.3)

Part E: Fiscal Responsibility and Budget Management (FRBM) Act, 2005

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

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

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

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

Appendix – 1.2
(Reference: Paragraph 1.1.2)

Abstract of Receipts and disbursements for the year 2016-17

(₹ in crore)

2015-16	Receipts	2016-17	2015-16	Disbursements	2016-17			
					Non-Plan	Plan	Total	
Section-A: Revenue								
8280.10	I – Revenue receipts		9129.12	7382.57	I-Revenue expenditure-	5650.45	2534.32	8184.76
550.44	-Tax revenue	586.67		2950.80	General Services-	3410.00	11.18	3421.18
149.48	-Non-tax revenue	164.80		1973.60	Social Services of which	1201.47	855.29	2056.76
3142.42	-State's share of Union Taxes	3757.13		1062.52	-Education, Sports, Art and Culture	758.68	400.09	1158.77
2218.18	-Non-plan Grants	2234.72		442.93	-Health and Family Welfare	268.91	156.31	425.22
1758.38	-Grants for State Plan Schemes	1858.43		111.28	-Water Supply, Sanitation, Housing and Urban Development	82.53	26.19	108.72
261.50	-Grants for Central and Centrally sponsored Plan Schemes	344.59		5.10	-Information and Broadcasting	4.55	0.88	5.43
199.70	-Grants for Special Schemes for NEC and for other purposes	182.78		108.35	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	12.96	67.28	80.24
				15.50	-Labour and Labour Welfare	10.84	4.19	15.03
				227.89	-Social Welfare and Nutrition	62.99	200.34	263.33
				0.03	-Others			
				2110.12	Economic Services of which	778.31	1564.66	2342.97
				374.18	-Agriculture and Allied Activities	207.43	149.82	357.25
				697.14	-Rural Development	53.31	757.51	810.82
				36.81	-Special Areas Programmes	0	57.37	57.37
				75.24	-Irrigation and Flood Control	51.13	39.58	90.71
				624.80	-Energy	279.77	470.20	749.97
				84.96	-Industry and Minerals	45.95	25.14	71.09
				99.03	-Transport	111.24	0	111.24
				38.59	-Science, Technology and Environment	3.92	24.37	28.29
				79.37	-General Economic Services	25.56	40.66	66.22

				348.05	Grants-in-aid and Contributions	260.67	103.18	363.85
	II- Revenue deficit carried over to Section B			897.53	II- Revenue Surplus carried over to Section B			944.36
8280.10	Total: Section A		9129.12	8280.10	Total: Section A			9129.12
Section-B: Others								
121.77	III – Opening Cash balance including Permanent Advances and Cash Balance Investment		385.19		III – Opening Overdraft from Reserve Bank of India			-
-	IV – Miscellaneous Capital receipts			1237.87	IV – Capital Expenditure-	0.01	1237.86	1237.87
				165.03	General Services-	0	96.00	96.00
				385.88	Social Services of which	0.01	412.98	412.99
				73.30	-Education, Sports, Art and Culture	0	52.31	52.31
				42.73	-Health and Family Welfare	0	53.97	53.97
				201.33	-Water Supply, Sanitation, Housing and Urban Development	0.01	275.34	275.35
				0.01	-Information and Broadcasting	0	1.04	1.04
				45.45	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0	27.86	27.86
				22.49	-Social Welfare and Nutrition	0	2.47	2.47
				0.57	-Others	0	0	0
				686.96	Economic Services of which	0	984.57	984.57
				8.76	-Agriculture and Allied Activities	0	1.75	1.75
				0	-Rural Development	0	0	0
				127.44	-Special Areas Programmes	0	58.17	58.17
				171.07	-Irrigation and Flood Control	0	405.11	405.11
				43.98	-Energy	0	0	0
				4.43	-Industry and Minerals	0	12.85	12.85
				9.26	-Science Technology and Environment	0	10.00	10.00
				258.55	-Transport	0	464.82	464.82
				63.47	-General Economic Services	0	31.88	31.88

1.02	V – Recoveries of Loans and Advances-		1.15	1.60	V – Loans and Advances disbursed-	0.25		0.25
	-From Power Projects			0	-For Power Projects		0	
	-From Government Servants	0.69		1.60	To Government Servants	0	0.25	0.25
	-From Others	0.46		0	-To Others			
897.53	VI – Revenue Surplus brought down		944.36	-	VI – Revenue Deficit brought down	-	-	-
925.79	VII – Public debt receipts-		1551.29	446.08	VII – Repayment of Public debt			1144.96
	-External debt			-	External debt	-		
741.04	-Internal debt other than Ways and Means Advances and overdrafts	729.99			-Internal debt other than Ways and Means Advances and Overdrafts	213.25		
184.75	-Net transactions under Ways and Means Advances	805.26	-		-Net transactions under Ways and Means Advances	887.59		
-	-Loans and Advances from Central Government	16.04	-		-Repayment of Loans and Advances to Central Government	44.12		
-	-Net transactions under over- draft	-	-					-
	VIII – Appropriation to Contingency Fund		-	-	VIII – Appropriation to Contingency Fund			-
	IX – Amount transferred to Contingency Fund		-	-	IX – Expenditure from Contingency Fund			
2871.65	X – Public Account receipts-		549.20	2747.02	X – Public Account disbursement-			396.83
306.43	Small Savings and Provident Funds	300.93		245.69	-Small Savings and Provident Funds		251.39	
138.50	-Reserve Funds	141.09		27.79	-Reserve Funds		13.32	
134.32	Suspense and Miscellaneous	(-)2611.03		153.45	-Suspense and Miscellaneous		(-)2589.41	
1529.94	Remittances	2007.02		1674.48	-Remittances		2109.16	
762.46	Deposits and Advances	711.19		645.61	-Deposits and Advances		612.37	
	XI – Closing Overdraft from Reserve Bank of India			385.19	XI – Cash Balance at end-			395.58
				4.64	-Cash in Treasuries and Local Remittances		4.63	

				(-) 5.14	-Deposits with Reserve Bank		(-) 155.02	
				34.71	-Departmental Cash Balance including permanent Advances		63.90	
				350.98	-Cash Balance Investment and Investment of earmarked fund		482.07	
13097.86	Total:		12560.31	13097.86	Total:			12560.31

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 2016-17

(₹ in lakh)

Scheme	Implementing Agency	Amount
Statutory Institutions	Manipur State Medicinal Plants Board, Manipur	28.53
Biotechnology Research and Development	Care and Share (CASH) Foundation	13.24
	Democratic Community Development Organisation	3.16
	Foundation for Environment and Economic Development Services	27.46
	Regional Tasar Research Station, Imphal	9.10
	S. Kula Women's College	9.32
	Yaiphana Kangleipakee Oibalup	7.21
Development of Museums (Culture)	Zogam Arts & Cultural Development Association	9.28
Market Access Initiative	Executive Committee Manipur, Manipur Secretariat Imphal	50.00
North Eastern Council	34 Individuals	108.00
	District Rural Development Agency, Thoubal	94.00
	Eastern Border Areas Development Authority Manipur	538.80
North Eastern Council	Manipur Hockey	10.00
	Manipur Industrial Development Corporation Ltd	453.33
	Manipur Tribal Development Corporation Ltd	4024.88
	Manipur Remote Sensing Applications Centre	21.00
	Manipur Centre for Tribal Performing Arts	5.00
	Planning & Development Authority (PDA)	90.20
	District Rural Development Agency, Imphal East District	187.00
	State Level Nodal Agency (Watershed Management)	242.00
	The Manipur Fish Farmers Development Agency, Lamphel	580.91
	National Association of Fishermen	3.80
Strengthening of Institutions for Medical Education Training and Research	Manipur Nursing Council	8.26
Grants-in-Aid to Research/Academic Institution	Development of Rural Educational and Sporting Organisation	10.3
Free Coaching and Allied Scheme for Minorities MACS	Human Development Agency	7.79
Free Coaching and Allied Scheme for Minorities MACS-Concl'd.	Social Reformation and Development Organisation	15.26
Grid Interactive Renewable Power MNRE	Manipur Renewable Energy Development Agency (MANIREDA)	1253.41
Propagation of RTI Act – Improving Transparency & Accountability in Govt.	State Academy of Training (ATI) under Govt. of Manipur	29.48
	Manipur Information Commission	3.00
Management Support to RD Programmes and Strengthening of District Planning Process in lieu of Programmes.	State Institute of Rural Development (SIRD), Imphal	521.89

Road Transport	Directorate of Transport	119.40
Grants to States E&I Form CRF	HVS Construction Materials Pvt. Ltd.	507.42
Schemes arising out of the Implementation of the Person with Disabilities SJE (Equal Opportunities, Protection of Rights and Full Participation) Act, 1995	Educational Research Cell	5.30
	The Rural Development & Multipurpose Society	6.14
	Type Writing Institution & Rural Development Services (TWIRDS)	19.49
Deen Dayal Disabled Rehabilitation Scheme SJE	All Manipur Disable and Handicapped Persons Development Agency	1.57
	All Manipur Handicapped Persons Welfare Association	3.74
	All Manipur Mentally Handicapped Persons Welfare Organisation	27.58
	The Bishnupur District Rural Social Welfare Society	6.71
	Better Living Conditions and Research Organisation	6.52
	Council for Development of Poor & Labourers	3.89
	Centre for Development Activities	5.62
	Educational and Rural Development Organisation	9.34
	Foundation of Rural Development(FORD)	10.60
	Institute of Social Development for Weaker Sections	12.54
	Kangchup Area Tribal Women Society	19.27
	Kha Manipur Parents Association for the Disable	8.76
	Manipur Guidance Centre (MAGC)	2.58
	Imphal Guardian Society	1.26
Deen Dayal Disabled Rehabilitation Scheme SJE-Concl'd.	People Advance in Social Service, Churachandpur	14.69
	Re-Creation Avoluntary Agency	10.04
	Rural Development Society, Manipur	8.06
	Revival Foundation	9.83
	Regional Institute of Handicapped Persons (RIHP)	17.60
	Rural Educational and Socio-Economic Development Organisation	9.51
	Society for Empowerment of the Disabled	11.31
	Social Human Action for Rural Empowerment Society	5.97
	Social and Health Development Organisation	8.29
	The Centre of Mental Hygiene	23.67
	The Development for Women's Programme Centre	5.61
	The Imphal Guardian Society	21.06
	Type Writing Institution & Rural Development Services (TWIRDS)	29.51
	The Women's Economic Development Society (WEDS)	15.36
Yaiphabi Handloom Weavers Co-operative Society Ltd.	5.50	
Assistance to Voluntary Organisation for Providing Social Defence Services	Galaxy Club	5.41
Assistance to Voluntary Organisation for Programmes for Relating to Aged	All Manipur Senior Citizens Welfare Association	3.05
	Centre of Rural Upliftment Service(CRUS)	5.96
	Ima Leimarel Women Welfare Association	13.46
	Integrated Rural Development Agency	2.98
	Integrated Rural Development and Educational Organisation (IRDEO)	11.48
	Integrated Rural Upliftment Srvices	7.94
	Kumbi Khullakpam Leikai Women's Association	4.48
	The Manipur Scheduled Caste Welfare Association	4.49

	New Integrated Rural Management Agency	13.61
	Rural Industries Development Association	11.39
	Rural People's Development Organization	10.45
	Rural Service Agency (RUSA)	19.16
	Social Development & Rehabilitation Council	2.95
	Society for Women's Education Action and Reflection	9.93
	United Hill People's Development Society	8.89
Assistance to Voluntary Organisation for Programmes for Relating to Aged –Concl.	United Rural Development Service	8.97
	Youth Progressive Organization	8.97
Capacity Development SPI	Department of Economics and Statistics Manipur	43.32
Technology Development Programmes	Imphal College, Imphal	17.24
	United College, Lambung, Chandel	2.32
Science and Technology Programme for Socio Economic Development	Foundation for Environment and Economic Development Services	341.00
	Manipur Science & Technology Council	19.80
	Manipur Educational Development and Research Association	18.38
	Society's Abbatial Network for Greater Advancement (SANGA)	17.78
	Socio Rural Development Organisation	6.18
	Ardent Foundation	3.00
State Science and Technology Programme	Manipur Science & Technology Council	145.94
	Ardent Foundation	12.80
Domestic Promotion and Publicity including Hospitality	Tourism Corporation of Manipur Limited	50.00
National Hydrology Project	Irrigation and Flood Control Department, Govt. of Manipur	32.50
MPs Local Area Development Scheme MPLADS	Deputy Commissioner, Churachandpur	1000.00
	Deputy Commissioner, Imphal West	1000.00
Scheme for Leadership Development of Minority Women CS	Nightingale Education Trust	0.36
	Rural Development Association	2.57
	Social Development & Rehabilitation Council	1.43
	Social Environment and Economic Development Services (SEEDS)	1.43
Design & Technical Upgradation Scheme	Chanura Welfare Association	1.80
	The Ideal Handloom and Handicrafts Development Co-operative Society Ltd.	12.00
	Iramdam Handloom & Handicrafts Co-operative Society Ltd.	2.40
Design & Technical Upgradation Scheme-Concl.	Khuraiputhiba HL & HC Co-Op Society Ltd	1.69
	Manipur Handloom & Handicrafts Development Corporation Ltd., Imphal	45.75
	The Female Handloom and Handicraft Co-operative Society Ltd.	2.40
	Kangla Handloom and Handicraft Artisans Co-operative Society Ltd.	2.40
	The Gopinath Leikai Weaver's Co-operative Society Ltd.	8.60
	Thongjao Women Welfare Association	1.80
Baba Sahab Ambedkar Hastshilpa Yojana	The Bishnupur District Rural Social Welfare Society	0.75
	Crafts and Social Development Organization	1.23
	Citizens Welfare Associations	0.75
	The Federation for Artisans of Creative Touch (FACT)	0.75

	Iramdam Handloom & Handicrafts Co-operative Society Ltd.	0.90
	The Integrated Industrial Co-operative Society Ltd.	0.75
	The Ibudou Shoraren Haokha Mamang Konjil Thokchom Leikai HL and HC Co-Op. Society Ltd.	0.37
Baba Sahab Ambedkar Hastshilpa Yojana-Concl'd.	Manipur Handloom & Handicrafts Development Corporation Ltd., Imphal	10.10
	The Progressive Live Stock Cum Pisciculture Co-operative Society Ltd.	0.60
	Bishnupur District Women Welfare Handloom & Handicraft Co-operative Society (BDWWHCS)	0.55
	The Female Handloom and Handicraft Co-operative Society Ltd.	0.75
	Kangla Handloom and Handicraft Artisans Co-operative Society Ltd.	0.75
	The Sanathoi Silk Embroidery Handloom Handicraft Co-operative Society Ltd.	0.75
	Panthoibi Handloom and Handicraft Co-operative Society Ltd.	0.75
	The Handloom & Handicraft Production and Export Co-operative Society Ltd.	2.25
	Multi Industrial Cum Weaving Co-operative Society Ltd.	0.75
	The Moirang Thanga Skill Workers Development Co-operative Society Ltd.	0.75
	Ukhrul District Handloom & Handicrafts Co-operative Federation Ltd.	1.50
	Wangjing Women and Girls Society	1.50
Handicraft Artisans Comprehensive Welfare Scheme	The Ideal Handloom and Handicrafts Development Co-operative Society Ltd.	1.25
Handicrafts Infrastructure and Technical Development Scheme	Khuraiputhiba HL & HC Co-Op Society Ltd.	1.25
	Manipur Handloom & Handicrafts Development Corporation Ltd., Imphal	26.00
	The Female Handloom and Handicraft Co-operative Society Ltd.	1.50
	Kangla Handloom and Handicraft Artisans Co-operative Society Ltd.	1.50
	The Sanathoi Silk Embroidery Handloom Handicraft Co-operative Society Ltd.	1.50
Human Resource Development Handicrafts	The Bishnupur District Rural Social Welfare Society	1.72
	The Ideal Handloom and Handicrafts Development Co-operative Society Ltd.	14.46
	Iramdam Handloom & Handicrafts Co-operative Society Ltd.	4.99
	Khuraiputhiba HL & HC Co-Op Society Ltd	4.48
	Manipur Handloom & Handicrafts Development Corporation Ltd., Imphal	2.80
	Panthoibi Handloom and Handicraft Co-operative Society Ltd.	1.72
	The Gopinath Leikai Weaver's Co-operative Society Ltd.	1.08
Human Resource Development Handicrafts-Concl'd.	Ukhrul District Handloom & Handicrafts Co-operative Federation Ltd.	10.67
	Wangjing Women and Girls Society	3.44
Marketing Support and Services	The Ideal Handloom and Handicrafts Development Co-operative Society Ltd.	13.9
	Manipur Handloom & Handicrafts Development Corporation Ltd., Imphal	16.20

	Singjamei Makha Ningthoujam Leikai Handicraft Co-operative Society Ltd.	2.50
	Shoudu Women Association	1.35
	The Gopinath Leikai Weaver's Co-operative Society Ltd.	2.25
	Ukhrul District Handloom & Handicrafts Co-operative Federation Ltd.	2.25
Disha Programme for Women in Science	Rural Industries Development Association	15.91
Alliance and R&D Mission	Directorate of Environment, Department of Environment and Forests, Govt. of Manipur	27.09
National Mission for Justice Delivery and Legal Reforms.	Registrar General, High Court of Manipur	423.56
Scheme for Prevention of Alcoholism and Substance (Drugs) Abuse.	Born Again Rehabilitation Centre, Ukhrul, Manipur	27.99
	Community Development Programme Centre	24.91
	Galaxy Club	18.74
	Institute for Social Disease	23.00
	Integrated Women & Child Development Centre	15.50
	Kha- Manipur Yoga and Nature Cure Association	30.67
	Lamka Rehabilitation and Research Centre	5.01
	Manipur Rural Institute Society	20.05
	Rural Development Society, Manipur	22.08
	Rural Health Organisation, Imphal	15.50
	Sneha Bhavan	18.76
	Social Care Ministry	19.47
	The Youth Development Organisation	18.90
	United Voluntary Youth Council	10.02
Incentivization of Panchayats	State Institute of Rural Development (SIRD), Imphal	32.53
Infrastructure Development Programme	Department of Commerce & Industries, Govt. of Manipur	1183.34
	Alliance for Development Alternatives	21.40
	Manipur Handloom & Handicrafts Development Corporation Ltd., Imphal	24.00
Protection and Empowerment of Women.	All Backward Classes & Economic Development Organization	10.56
	Action for Social Justice Organization,	7.31
	Environment and Economic Management Association	79.69
	Integrated Economic Development Society, Manipur	10.76
	Nupi Inaat Sindamsang	12.06
	The Institute of Social Development for Weaker Section	8.31
	Integrated People's Development Society	6.28
	Loyalam Foundation	14.40
	Manipur Commission for Protection of Child Rights (MCPCR)	2.38
	Muolvaipei Rural Health & Research Centre	6.71
	Manipur Rural Service Association	10.16
	The Manipur Scheduled Caste Welfare Association	9.72
Rural Area Development Association (RADA)	10.05	
Protection and Empowerment of Women-Concl'd.	Rural Development Society, Manipur	31.56
	Rural Educated Un-employed Youth Development Organisation	7.51
	Revival Foundation	10.31
	Rural Upliftment and Development Organisation	78.75

	Rural Development Women Organisation	15.00
	Social Upliftment and Resource Development Agency (SURDA)	15.27
	The Community Welfare and Development Society	11.52
	The Integrated Rural Development Centre (IRDC)	7.20
	Universal Caring Mission	9.70
	Women and Children Care Centre & Rural Development	7.44
	The Women's Voluntary Organization	8.84
Rashtriya Yuva Sashaktikaran Karyakram	Integrated Economic Development Society, Manipur	2.28
	Islamic Social Educational and Cultural Development Organisation (ISECDO)	2.28
	Th. Rajen Singh	1.80
Encouragement and Awards to Sports Person (An Umbrella Scheme)	Bliss Island School (A Special School for the Mentally Retarded)	3.03
Scheme of RGI including National Population Register (NPR)	Chief Registrar of Births and Deaths, Manipur	26.25
National Education Mission-Saakshar Bharat CS	Jan Shikshan Sansthan, Imphal West (Manipur)	26.60
	Jan Shikshan Sansthan, Senapati	26.72
	Jan Shikshan Sansthan, Thoubal	26.73
Development of Libraries and Archives	Upliftment of Human Resource and Vocational Training Institute, Manipur	0.16
Centenaries and Anniversaries Celebrations	Sargam Cum Performing Musical Institute	3.68
	The Indigenous Foundation	4.50
Centenaries and Anniversaries Celebrations-Concl'd.	Prou Rural Development Society (PRDS)	1.50
Kala Sanskriti Vikas Yojana	Guru Abunghal Dance & Music Centre	18.96
	Actor Repertory Theatre	1.50
	The Apunba Cultural Training Association (ACTA)	0.75
	Heibok Ningthou Thang-Ta Association	1.00
	All Manipur Gourangalia & Sansenba Artist Association	28.56
	Anji Cultural Academy	2.64
	Aryan Theatre	8.25
	Cultural Development Society (CDS)	1.87
Kala Sanskriti Vikas Yojana-Contd.	Centre for Performing Arts and Culture	4.26
	Centre for Social & Cultural Development Manipur	2.41
	The Centre for Youth & Cultural Activities	6.60
	The Deal Repertory Theatre	12.81
	Ougree Theatre Repertory	12.10
	Kangabam Manglemba Singh	0.50
	Forward Artistes Centre En-camped (FACE)	13.75
	Federal Academy of Dance and Culture	6.24
	Friends Re-Union for Development, Manipur	0.56
	Good Will Foundation for Culture	6.03
	Shree Shree Govindaji Nat Shankritan	8.28
	Guru Natek Meitei Pung Research Institute	9.90
	The Huyen Lallong Manipur Thang-Ta Cultural Association	20.70
	Huyel Langlon Thang-Ta Association, Manipur	5.27
	Ideal Arts & Cultural Research Centre	2.64
	Lourebam Bedabati Devi	0.62

	Academy of Indigenous Music (AIM)	4.64
Kala Sanskriti Vikas Yojana-Contd.	Institute of Performing Arts	5.05
	The Manipur Rongmei Women Upliftment and Cultural Association	0.37
	Ningombam Jadumani Singh	0.50
	Manipuri Jagoi Marup	15.60
	Kakching Dramatic Union, Kakching	0.75
	The Kangli Mime Theatre Repertory	26.73
	Media Theatre Institute	2.40
	Kanglei Living Arts	4.28
	Kha Manipur Hindustani Sangeet Mahavidyalaya	9.53
	Khoriphaba Artistes Association	12.78
	Khenjonglang (A Centre for Theatre Research Production and Community Welfare)	31.97
	Khurai Kala Bidya Bhavan	2.56
	Kanglei Indigenous Martial Arts and Cultural Society (KIMACS)	2.76
	Kom Cultural Dance & Research Centre`	12.00
	Kanglei Shaktam Langba Kanglei	0.75
	Linthoingambi Art & Culture Development Org	0.54
	Lairenkabi Youth Dramatic Union	7.29
	Kala Sanskriti Vikas Yojana-Contd.	Lalit Kala Sangam
Lamhil Kuki Cultural Research Centre		5.52
Langmeidong Dramatic Union		14.17
Leitanthem Ranjana Devi		1.50
Lianda Folk and Classical Academy		4.98
Liberty Theatre		18.93
Loijingloya Leimarol Yaiphakol		0.13
Manipur Upliftment Centre		0.38
Manipuri Ensemble		18.07
Meitei Inat Kanba Apunba Lup (MIKAL)		7.92
Meihourol Inat Thang-Ta Apunba Lup		10.83
Care Mission		2.40
Manipur Integrated Cultural Centre		8.91
Leimayon Arts Centre		0.38
People's Socio-Cultural Organisation		3.06
Sharma Arts & Crafts House (SACH)		0.75
Writers' Association		1.13
Kala Sanskriti Vikas Yojana-Contd.		Living Art
	Eatern Thang-Ta Organisation	6.91
	Royal Artiste Academy for Cultural Heritage	1.00
	Cultural Activity and Human Resource Development	0.75
	Shree Shree Gopal Dev Art & Culture Association	0.50
	Tribal Cultures Research Centre	1.02
	Mopptet Decoration and Cultural Centre	3.28
	Sargam cum Performing Musical Institute	1.25
	The Tribal Cultural Organisation	0.75
	Theatre Centre Manipur	1.13
	Em Bee Kala Sangeet Sangam Vidyalaya	0.63
	Khuman Art and Cultural Academy	1.38

	Shri Hari Nata Sankritan Academy	2.50
	Children's Cultural Centre, Manipur	0.38
	The Progressive Voluntary Organisation	0.50
	ZOU Artsand Culture Preservation Society	0.90
	Devishori Foundation for Arts & Cultural Efforts (D-Face)	0.13
Kala Sanskriti Vikas Yojana-Contd.	Guru Kulla Cultural Academy	4.98
	Women's Society for Cultural Heritage	0.69
	Preservation of Manipuri Martial Art & Cultural Research Centre	0.63
	Rural Performing Arts Centre	0.38
	Women'sArtsand Cultural Association (WACA).	0.75
	Manipur State Lairik Thiba –Haiba Apunba Sava	0.38
	Social and Cultural Development Organisation (SACDO)	0.38
	The Manipuri Cultural Development (MCDS)	0.38
	Mantripukhri Social & Culture Organisation	0.38
	Centre For Cultural Research and Resource	0.38
	Yenning Performing Arts Centre, Manipur	1.25
	North Eastern Theatre Association (NETA)	0.38
	Sahitya Seva Samiti	0.38
	Lichat Inat Kanba Lupki Apunba Maheisang(LIKLAM)	0.50
	The Western Cultural Association	1.00
	The Sana Leibak Manipur Hakchang Shajel Thang-Ta Shindam Shanglen	0.38
	The Thoibi Thang-Ta Cultural Association	0.75
Kala Sanskriti Vikas Yojana-Contd.	Phouoibi Natya Institute	0.38
	Manipur Youths Cultural Organisation	0.38
	Manipur Cultural Ashram	1.32
	Integrated Cultural Association	0.38
	Meetei Thang Satjal Cultural Association (MEETHASCA)	1.32
	Manipuri Nat Sangeet Ashram	12.54
	Fulling Cultural Organisation	0.38
	Pakhangba Huyel Lallong Shindamsang	2.40
	Manipuri Theatre Academy	18.8
	Sanchaali (A Centre for Performing Art)	10.35
	Nimita Devi Britya Ashram	1.13
	North East Cultural Forum	0.75
	Ngangom Ebospihak Singh	2.25
	NT Theatre	28.76
	Progressive Artiste Laboratory	40.28
	Paradise Theatre	10.56
	Performing Organisation of Arts and Culture	5.55
Kala Sanskriti Vikas Yojana-Contd.	People Arts and Dramatic Association	14.10
	Prospective Repertory Theatre Society	12.54
	Raj Kumar Rattan Singh	0.63
	Hijam Ranjeeta Devi	3.00
	Regional Centre for Cultural Heritage (RCCH)	0.38
	Yamjao Lairembi Dramatic and Cultural Union	2.04
	Rythms of Manipur	14.25

	Rupmahal Theatre	1.88
	Sangeet Kala Sangam	25.82
	Sheidamkol	0.75
	Sarangthem Rajen Singh	1.50
	Star Repertory	0.38
	Pakhangba Cultural Foundation (PCF)	0.38
	Tribal Art and Culture Development Organisation	12.00
	The Divine Universe Human Unit Cultural Academy	3.39
	Tekcham Gopal Foundation for Arts and Culture	0.25
	The Gulapi Nata Sankirtana Academy	7.71
Kala Sanskriti Vikas Yojana-Concl'd.	The Nata Sangeet Academy and Research Centre	5.18
	The Juvenile Theatre	4.11
	The Loyalam Art & Culture	5.28
	Theatre Mirror	3.00
	The Manipur Thang-Ta Cultural Association	6.72
	Urungpurel Museum and Heritage Research Centre	3.36
	Usharani Nata Sankirtana Academy	0.75
	Thiyam Saratlata Devi	0.75
Training Schemes PPG & P	State Academy of Training (ATI) under Govt. of Manipur	126.09
National Programme for Bovine Breeding	Manipur Livestock Development Board Ltd.	100.00
Girls Hostel (CS)	Council for Development of Poor & Labourers	77.38
Hostel for Working Women	Society for Rural Development Agency	92.03
Hostel for Working Women-Concl'd.	Volunteers Union for Rural Forward and Integrity	102.15
Voter Education	Joint Chief Electoral Officer, Manipur	60.63
Atal Innovation Mission	St. Paul's Institute	12.03
	AIM-Bishnupur	0.57
	AIM-Chandel	0.35
	AIM-Senapati	1.16
	AIM-Tamenglong	0.34
	Slopeland Public School	12.00
	AIM-Imphal West	1.25
	Herbert School	12.00
NNRMS	Manipur Remote Sensing Applications Centre	25.00
Integrated Scheme on Agriculture Marketing	Office of Agriculture Officer (Market Intelligence), Manipur	0.20
Technical Textiles – Scheme for Usage of GEO Textiles In North Eastern Region	Department of Command Area Development	73.98
	North Eastern Council Division No-II, PWD	673.02
	Manipur State Rural Roads Development Agency	119.90
	Public Works Department, Government of Manipur	24.30
NER-Textile Promotion Scheme	Department of Commerce & Industries, Govt. of Manipur	821.83
NER-Textile Promotion Scheme-Concl'd.	Directorate of Sericulture, Govt. of Manipur, Imphal	526.15
	Manipur Handloom & Handicrafts Development Corporation Ltd., Imphal	60.00
Emergency Medical Services	JNIMS Porompat, Imphal East	100.00
Umbrella Integrated Child Protection Scheme (ICPS)	Biswanath Mahila Kalyan Samiti	6.23
	Herbert Educational Foundation	8.81
	Integrated People's Development Society	4.67
	Rural Area Social Development Association	4.67

	Rural Industries Development Association	4.67
	Society for People's Education and Economic Development	4.67
	Universal Caring Mission	5.11
	The Women's Voluntary Organization	4.67
National Mission on Sustainable Agriculture Central Sector	Manipur Organic Mission Agency (MOMA)	736.79
National Mission on Agriculture Extension and Technology CS	Programme Coordinator, KVK Churachandpur District	4.23
Pradhan Mantri Awas Yojna CS	State Rural Development Agency, Manipur	15.00
National Rural Livelihood Mission CS	DRDA Imphal East	26.34
	State Rural Livelihood Mission-Manipur	26.25
Seekho Aur Kamao– Skill Development Initiatives	Integrated Rural Development and Educational Organisation (IRDEO)	102.98
Capacity Building : Panchayat Sashaktikaran Abhiyan	State Institute of Rural Development, (SIRD), Imphal	982.00
Pradhan Mantri Koushal Vikas Yojna CS	Enhancing Skill Development Infrastructure Society Manipur	535.47
Free Coaching for SCs & OBCs CS	Social Amelioration Society	7.35
National Handloom Development Programme CS	Manipur Apex Handloom Weavers & Handicrafts Artisans Co-op Society Ltd, Imphal	181.22
	Manipur Handloom & Handicrafts Development Corporation Ltd., Imphal	183.42
Integrated Scheme for Development of Powerloom	Kb Philanthropy-5	3.42
National Aids and STD Control Programme (NACO)	Manipur State AIDS Control Society	2718.84
Indigenous Breeds	Manipur Livestock Development Board Ltd.	220.82
Swadesh Darshan –Integrated Development of Theme Based Tourism Circuits	Tourism Corporation of Manipur Limited	3765.80
Upgrading the Skills and Training in Traditional Arts/Crafts for Development (USTTAD) CS	Integrated Rural Development and Educational Organisation (IRDEO)	66.80
Digital India Programme	Manipur State Information Technology Society	157.00
Assistance to Voluntary Organisation for OBCs	Centre for Development Activities	1.70
	Centre of Rural Upliftment Service(CRUS)	1.52
	Rural Social & Educational Development Association	0.02
Assistance to Voluntary Organisation for Welfare of SC CS	Social Development & Rehabilitation Council	1.28
	Council for Development of Poor & Labourers	2.88
	Educational and Rural Development Organisation	0.81
Assistance to Voluntary Organisation for Welfare of SC CS-Concl'd.	Centre for Women Development Manipur	5.43
	The Manipur Scheduled Caste Welfare Association	6.87
	Rural Social & Educational Development Association	8.51
	The Eastern Social Welfare Association (ESWA)	46.24
	Type Writing Institution & Rural Development Services (TWIRDS)	10.85
	The Women's Economic Development Society (WEDS)	24.16
Grants in aid to Voluntary Organisation working for the	Western Rural Society Economic Development Organisation	33.36
	Chil Chil Asian Mission Society (CHAMS), Kanglatongbi, Manipur	53.64

Welfare of SCHEDULED TRIBES	Christian Grammar School (Child Development Centre), Green Hills, Tamenglong Hq, Manipur	17.71
	Integrated Educational Social Development Organisation (IESDO)	11.63
	Integrated Rural Development and Educational Organisation (IRDEO)	72.39
	Adimjati Shiksha Ashram, Imphal	9.87
	Rural Educational and Socio-Economic Development Organisation	18.77
	Siamsinpawlpi (Paite Students' Welfare Association), Siamsinpawlpi Complex, Bungmual, Churachandpur	125.06
	Tear Fund India Committee on Relief & Rehabilitation Service (TFICORRS), Manipur	27.03
	Type Writing Institution & Rural Development Services (TWIRDS)	16.20
	United Rural Development Service	32.41
	Volunteers for Rural Health and Action (VORHA)	9.36
	Food Subsidy	Directorate of Consumer Affairs, Food & Public Distribution, Manipur
Survey and Research	Foundation for Environment & Economic Development Services (FEEDS)	34.12
Environmental Protection and Monitoring	Manipur Pollution Control Board	39.99
	Directorate of Environment, Department of Environment and Forests, Govt. of Manipur	14.24
National Action Plan on Climate Change	Directorate of Environment, Department of Environment and Forests, Govt. of Manipur	6.00
Total		33053.75

Note : The total releases shown in this appendix exclude an amount of ₹ 4,74,46.73 lakh (2016-17), ₹ 5,37,85.76 lakh (2015-16) and ₹ 5,27,19.88 lakh (2014-15) released to Central bodies located in the State as well as various other organizations outside the purview of the Government of Manipur.

Appendix – 1.4
(Reference: Paragraph 1.3)

Time series data on the State Government finances

(₹ in crore)

	2012-13	2013-14	2014-15	2015-16	2016-17
Part A Receipts					
1. Revenue Receipts (i +ii+iii+iv)	6819.76	7282.79	7998.27	8280.10	9129.12
(i) Tax Revenue of which	332.83	472.73	516.83	550.44	586.67
Taxes on Agricultural Income	-	-	-	-	-
Taxes on Sales, Trade, etc.	258.52	395.74	433.33	466.51	499.65
State Excise	9.94	9.20	9.32	8.78	9.32
Taxes on Vehicles	15.83	18.73	20.77	23.29	25.04
Stamps and Registration fees	5.98	7.90	7.76	10.45	10.03
Land Revenue	1.24	1.12	1.42	2.59	1.91
Taxes on Goods and Passengers	1.43	1.24	1.20	1.02	1.00
Other taxes	39.85	38.76	43.03	37.80	39.72
Taxes and duties on electricity	0.04	0.04	-	#	-
(ii) Non-Tax Revenue	231.78	260.67	183.73	149.48	164.80
(iii) State's share of Union taxes and duties	1317.83	1438.79	1526.89	3142.42	3757.13
(iv) Grants-in-aid from Government of India	4937.32	5110.60	5770.82	4437.76	4620.52
2. Miscellaneous Capital Receipts	-	-	-	-	-
3. Recoveries of Loans and Advances	0.59	1.23	0.97	1.02	1.15
4. Total Revenue and Non-debt capital receipts (1+2+3)	6820.35	7284.02	7999.24	8281.12	9130.27
5. Public Debt Receipts of which	340.25	382.68	489.40	925.79	1551.29
Internal Debt (excluding Ways and Means Advances and Overdrafts)	332.28	382.68	489.40	741.04	729.99
Net transactions under Ways and Means Advances and Overdrafts	7.97	-	-	184.75	805.26
Loans and Advances from the Government of India	-	-	-	-	16.04
6. Total Receipts in the Consolidated Fund (4+5)	7160.60	7666.70	8488.64	9206.91	10681.56
7. Contingency Fund Receipts	-	-	-	-	-
8. Public Account Receipts	3921.37	3883.75	2901.43	2871.65	549.20
9. Total Receipts of the State (6+7+8)	11,081.97	11,550.45	11,390.07	12,078.56	11,230.76
Part B Expenditure/Disbursement					
10. Revenue Expenditure	5316.53	5718.83	7267.29	7382.57	8184.76
Plan	1066.20	1212.94	2299.18	2317.23	2534.32
Non-Plan	4250.33	4505.89	4968.11	5065.34	5650.45
General Services (including interest payments)	2281.83	2441.07	2751.13	2950.80	3421.18
Social Services	1528.22	1603.66	2028.06	1973.60	2056.76
Economic Services	1313.26	1338.61	2012.37	2110.12	2342.97
Grants-in-aid and contributions	193.22	335.49	475.73	348.05	363.85
11. Capital Expenditure	1501.56	1291.89	1332.44	1237.87	1493.57
Plan	1493.69	1291.90	1332.96	1237.86	1493.56

	2012-13	2013-14	2014-15	2015-16	2016-17
<i>Non-Plan</i>	7.87	(-)0.01	(-) 0.52	0.01	0.01
<i>General Services</i>	225.87	220.32	208.81	165.03	96.00
<i>Social Services</i>	354.04	328.05	547.63	385.88	412.99
<i>Economic Services</i>	921.65	743.52	576	686.96	984.57
12. Disbursement of Loans and Advances	3.30	0.04	0.34	1.60	0.25
13. Total/Aggregate Expenditure (10+11+12)	6821.39	7010.76	8600.07	8622.04	9678.58
14. Repayments of Public Debt of which	171.81	260.07	273.24	446.08	1144.97
<i>Internal Debt (excluding Ways and Means Advances and Overdrafts)</i>	127.81	115.07	229.07	401.95	213.26
<i>Net transactions under Ways and Means Advances and Overdrafts</i>	-	97.92	-	-	887.59
<i>Loans and Advances from Government of India</i>	44.00	47.08	44.17	44.13	44.12
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	6993.20	7270.83	8873.31	9068.12	10,823.55
17. Contingency Fund disbursements	-	-	-	-	-
18. Public Account disbursements	3772.34	3760.41	2858.83	2747.02	396.83
19. Total disbursement by the State (16+17+18)	10765.54	11031.24	11732.14	11815.14	11220.38
Part C Deficits					
20. Revenue Deficit (-)/Surplus (+) (1-10)	(+) 1503.23	(+) 1563.96	(+) 730.98	(+) 897.53	(+) 944.36
21. Fiscal Deficit (-)/Surplus (+) (4-13)	(-) 1.04	(+) 273.26	(-) 600.83	(-) 340.92	(-) 548.31
22. Primary Deficit(-)/ Surplus(+) (21+23)	(+) 431.97	(+) 718.18	(-) 127.64	(+) 175.31	(-)4.56
Part D Other data					
23. Interest Payments (included in revenue expenditure)	433.01	444.92	473.19	516.23	543.75
24. Financial Assistance to local bodies etc.	64.86	128.42	586.49	-	-
25. Ways and Means Advances/Overdraft availed (days)	103	13	-	-	32
<i>Ways and Means Advances availed (days)</i>	72	13	-	-	32
<i>Overdraft availed (days)</i>	31	8	-	-	-
26. Interest on Ways and Means Advances/Overdraft	1.21	0.19	-	-	0.75
27. Gross State Domestic Product (GSDP)	13,747.79	16,198.43	17,974.92	20,431.27 (A)	23,324.95 (P)
28. Outstanding Fiscal liabilities	6800.94	7060.68	7357.38	8125.39	8807.83
29. Outstanding guarantees (year end) (including interest)	199.73	215.30	192.95	339.53	403.38
30. Maximum amount guaranteed (year end)	193.38	197.45	197.45	588.00	588.00
31. Number of incomplete projects^{\$}	11	37	9	100	87
32 Capital blocked in incomplete projects	316.16	144.53	36.70	-	-

	2012-13	2013-14	2014-15	2015-16	2016-17
Part E Fiscal Health Indicators					
I Resource Mobilization (in per cent)					
Own Tax revenue/GSDP	2.42	2.92	2.88	2.69	2.52
Own Non-Tax Revenue/GSDP	1.69	1.61	1.02	0.75	0.71
Central Transfers/GSDP	9.59	8.88	8.50	15.38	16.11
II Expenditure Management (in per cent)					
Total Expenditure/GSDP	49.62	43.28	47.85	42.20	41.49
Total Expenditure/Revenue Receipts	100.02	96.26	107.52	104.13	106.02
Revenue Expenditure/Total Expenditure	77.94	81.57	84.50	85.62	84.57
Expenditure on Social Services/Total Expenditure	27.59	27.55	29.95	27.37	25.52
Expenditure on Economic Services/Total Expenditure	32.76	29.70	30.10	32.44	34.38
Capital Expenditure/Total Expenditure	22.01	18.43	15.49	14.36	15.43
Capital Expenditure on Social and Economic Services/Total Expenditure	18.70	15.28	13.07	12.44	14.44
III Management of Fiscal Imbalances (in per cent)					
Revenue deficit (surplus)/GSDP	10.93	9.66	4.07	4.39	4.05
Fiscal deficit (surplus)/GSDP	(-) 0.008	(+) 1.69	(-) 3.34	(-)1.67	(-)2.35
Primary Deficit (surplus)/GSDP	3.14	4.43	(-)0.71	(+) 0.88	(-)0.02
Revenue Deficit/Fiscal Deficit	⁽⁻⁾ 1,44,541.35	572.33	(-) 121.66	(-) 263.27	(-)172.23
Primary Revenue Balance/GSDP	14.09	12.41	6.71	6.93	6.39
Fiscal Liabilities/GSDP	49.46	43.59	40.93	39.77	37.76
Fiscal Liabilities/RR	99.72	96.95	91.99	98.13	96.48
Primary deficit vis-à-vis quantum spread	820.96	1504.37	414.62	437.97	624.35
Debt Redemption (Principal+Interest)/Total Debt Receipts	107.55	110.19	111.19	155.09	99.32
V Other Fiscal Health Indicators					
Return on Investment	Only ₹ 4000	Only ₹ 3000	Only ₹ 2000	Only ₹ 3000	Only ₹ 4000
Balance from Current Revenue (` in crore)	(-) 1457.11	(-) 533.53	(-) 806.54	1033.34	1203.22
Financial Assets/Liabilities	2.24	2.42	2.46	2.43	2.43

Appendix – 1.5
(Reference: Paragraph 1.9.1)

Assets and Liabilities of the Government of Manipur as on 31 March 2017

(₹ in crore)

As on 31.03.2016		Liabilities	As on 31.03.2017	
4464.52		Internal Debt -		4898.91
	3301.27	<i>Market Loans bearing interest</i>	3779.45	
	0.04	<i>Market Loans not bearing interest</i>	0.04	
	5.93	<i>Loans from Life Insurance Corporation of India</i>	5.93	
	165.30	<i>Loans from NABARD</i>	258.77	
	0.11	<i>Loans from SBI and others</i>	0.11	
	6.12	<i>Loans from National Co-operative Development Corporation</i>	6.12	
	791.19	<i>Special Securities issued to National Small Savings Fund of the Central Government</i>	738.07	
	9.81	<i>Other Loans</i>	8.01	
	184.75	<i>Ways and Means Advance</i>	102.42	
395.04		Loans and Advances from Government of India -		366.96
	0.06	<i>Pre 1984-85 Loans</i>	0.06	
	338.06	<i>Non-Plan Loans</i>	300.15	
	54.26	<i>Loans for State Plan Schemes</i>	64.35	
	-	<i>Loans for Central Plan Schemes</i>	-	
	-	<i>Loans for Centrally Sponsored Plan Schemes</i>	-	
	2.66	<i>Loans for Special Plan Schemes</i>	2.40	
	-	<i>Other Ways & Means Advances</i>	-	
	-	<i>Contingency Fund</i>	-	
1463.64		Small Savings, Provident Funds, etc.		1513.19
1416.59		Deposits		1515.40
385.60		Reserve Funds		513.36
11623.79		Deficit on Government Account		12,568.16
897.53		<i>Add Revenue Surplus of the current year</i>	944.37	
		<i>Miscellaneous Deficit</i>	-	
10726.26		<i>Accumulated Deficit at the beginning of the year</i>	11623.79	
19749.18		Total		21,375.98

Assets				
18576.79		Gross Capital Outlay on Fixed Assets -		20,070.36
	177.24	<i>Investments in shares of Companies, Corporations, etc.</i>	176.32	
	18399.55	<i>Other Capital Expenditure</i>	19,894.04	
205.09		Loans and Advances -		204.19
	-	<i>Loans for Power Projects</i>	-	
	11.48	<i>Loans to Government servants and Miscellaneous loans</i>	11.13	
	193.61	<i>Other Development Loans</i>	193.06	
2.29		Advances		2.29
(-) 5.14		Deposit with Reserve Bank and other banks		(-)155.02
430.10		Remittance Balance		532.24
149.72		Suspense and Miscellaneous Balance		171.33
390.33		Cash -		550.60
	4.64	<i>Cash in Treasuries and Local Remittances</i>	4.63	
	34.69	<i>Departmental Cash Balance</i>	63.88	
	0.02	<i>Permanent Advances</i>	0.02	
	0	<i>Cash Balance Investments</i>	0	
	350.98	<i>Investment of earmarked funds</i>	482.07	
19749.18		Total		21,375.99

Appendix – 1.6
(Reference: Paragraph 1.10.1)

Maturity Profile of debt¹

(₹ in lakh)

Year of Maturity (Year of maturity from the beginning of 2017-18)	Internal Debt	Loans and advances from the Central Government	Amount
(1)	(2)	(3)	(4) (2 + 3)
2017-18 (1)	11,979.41	4.02	11,983.43
2018-19 (2)	40,286.05	4.70	40,290.75
2019-20 (3)	35,236.85	4.64	35,241.49
2020-21 (4)	36,397.11	13.53	36,410.64
2021-22(5)	47,762.22	20.30	47,782.52
2022-23 (6)	27,500.00	317.61	27,817.61
2023-24 (7)	35,754.40	139.27	35,893.67
2024-25 (8)	47,327.35	33,713.96	81,041.31
2025-26 (9)	61,262.50	91.54	61,354.04
2026-27 (10)	63,000.00	189.62	63,189.62
2027-28 (11)	0	122.91	122.91
2028-29 (12)	0	463.41	463.41
2030-31 (13)	0	1604.03	1604.03
(i) Sub-Total	4,06,505.89	36,689.54	4,43,195.43
<i>(ii) Amount for which year of Maturity is not known</i>	83,385.60	6.66	83,392.26
Total (i + ii)	4,89,891.49	36,696.20	5,26,587.69

¹ Maturity profile at the end of 2015-16, the amount indicated is Principal amount only

Appendix – 1.7

Glossary of terms

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

Appendix – 2.1
(Reference: Paragraph 2.3.1)

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

(₹ in lakh)

Sl. No.	Grant/ Appropriation	Total provision	Saving	Percentage
1	2	3	4	5
Revenue Voted				
1	1. State Legislature	5767.70	765.53	13.27
2	2. Council Of Ministers	664.74	144.04	21.67
3	3. Secretariat	7173.44	1089.51	15.19
4	4. Land Revenue, Stamps & Registration and District Administration	8510.43	1290.98	15.17
5	5. Finance Department	1,29,961.62	105.66	0.08
6	6. Transport	875.46	247.29	28.25
7	7. Police	1,27,264.96	8796.60	6.91
8	8. Public Works Department	24466.63	7506.17	30.68
9	9. Information and Publicity	650.93	134.60	20.68
10	10. Education	1,32,423.35	23,633.05	17.85
11	11. Medical, Health and Family Welfare Services	56,748.06	14,225.63	25.07
12	12. Municipal Administration, Housing and Urban Development	9496.51	5333.50	56.16
13	13. Labour and Employment	1853.14	294.55	15.89
14	14. Department of Tribal Affairs, Hills and Scheduled Caste Development	52,083.92	10,587.45	20.33
15	15. Consumers Affairs, Food and Public Distribution	5857.88	3472.66	59.28
16	16. Co-operation	1703.46	202.02	11.86
17	17. Agriculture	14,420.88	3997.04	27.72
18	18. Animal Husbandry and Veterinary including Dairy Farming	9438.37	2934.20	31.09
19	19. Environment and Forest	17,176.64	6958.44	40.51
20	20. Community and Rural Development	1,11,747.75	33,579.98	30.05
21	21. Commerce and Industries	9449.70	4133.89	43.75
22	22. Public Health Engineering	5720.38	174.76	3.06
23	23. Power	80,040.90	3454.35	4.32
24	25. Youth Affairs and Sports Department	4388.38	299.66	6.83
25	26. Administration of Justice	4557.95	1061.84	23.30
26	28. State Excise	2074.95	397.08	19.14
27	30. Planning	32,027.68	25,648.73	80.08
28	31. Fire Protection and Control	1227.42	212.60	17.32
29	33. Home Guards	1711.80	257.66	15.05
30	34. Rehabilitation	1433.12	288.07	20.10
31	36. Minor Irrigation	1115.20	152.81	13.70
32	37. Fisheries	3047.64	741.54	24.33
33	38. Panchayat	7150.03	1623.03	22.70
34	39. Sericulture	2314.59	468.77	20.25
35	40. Irrigation and Flood Control Department	6669.39	831.61	12.47
36	41. Art and Culture	3278.80	271.31	8.27
37	42. State Academy of Training	611.16	63.79	10.44
38	43. Horticulture and Soil Conservation	8862.16	2054.78	23.19
39	44. Social Welfare Department	28,196.44	7118.48	25.25
40	45. Tourism	2176.49	123.10	5.66

1	2	3	4	5
41	46. Science and Technology	596.81	326.47	54.70
42	47. Minorities and Other Backward Classes Department	3656.41	3249.20	88.86
43	48. Relief and Disaster Management	7581.76	3735.38	49.27
44	49. Economics and Statistics	1664.29	170.22	10.23
45	50. Information Technology	1219.26	162.68	13.34
	Sub Total	9,39,058.58	182,320.71	
Revenue Charged				
46	8. Public Works Department	120.00	24.45	20.38
47	26. Administration of Justice	1532.00	199.15	13.00
	Sub Total	1652.00	223.60	
Capital Voted				
48	1. State Legislature	150.00	125.00	83.33
49	2. Council Of Ministers	80.00	80.00	100.00
50	5. Finance Department	40.01	40.01	100.00
51	7. Police	2272.74	1135.04	49.94
52	8. Public Works Department	71,875.04	16,727.06	23.27
53	10. Education	3624.32	851.06	23.48
54	11. Medical, Health and Family Welfare Services	10,958.36	5525.06	50.42
55	12. Municipal Administration, Housing and Urban Development	19,969.57	14,306.03	71.64
56	13. Labour and Employment	268.00	268.00	100.00
57	14. Department of Tribal Affairs, Hills and Scheduled Caste Development	1315.96	120.01	9.12
58	15. Consumers Affairs, Food and Public Distribution	33.25	33.25	100.00
59	16. Co-operation	425.00	367.40	86.45
60	17. Agriculture	8180.00	7146.08	87.36
61	22. Public Health Engineering	29,357.00	7373.53	25.12
62	26. Administration of Justice	1650.00	1508.02	91.40
63	30. Planning	27,000.00	24,850.00	92.04
64	36. Minor Irrigation	15,401.61	7677.77	49.85
65	37. Fisheries	61.00	61.00	100.00
66	40. Irrigation and Flood Control Department	44,563.91	11,849.36	26.59
67	44. Social Welfare Department	4783.24	4536.24	94.84
68	45. Tourism	3888.48	600.59	15.45
69	47. Minorities and Other Backward Classes Department	4769.10	3179.39	66.67
70	49. Economics and Statistics	25.00	25.00	100.00
71	50. Information Technology	2950.00	1950.00	66.10
	Sub Total	2,53,641.59	1,10,334.90	
Capital Charged				
72	Appro 2 - Interest Payment and Debt services	1,23,602.27	9105.25	7.37
	Grand Total	1,31,7954.44	3,01,984.46	

(Source: Appropriation Accounts)

Appendix – 2.2
(Reference: Paragraph 2.3.3)

List of Sub-Heads of Persistent Savings during 2012-17

(₹ in lakh)

Sl. No.	Heads of Accounts	Amount of savings				
		2012-13	2013-14	2014-15	2015-16	2016-17
Revenue-Voted						
1	2011 – Parliament/State/Union Territory Legislature (NP) 02 – State/Union Territory Legislature 101 – Legislative Assembly 08 – Members	214.45	197.57	157.11	137.00	212.40
2	2013 – Council of Ministers (NP) 101 – Salaries of Ministers & Dy. Ministers 03 – Salaries of Ministers & Dy. Ministers	18.69	22.15	37.41	19.26	23.65
3	2013 – Council of Ministers (NP) 108 – Tour Expenses 04 – Tour Expenses	24.45	29.47	39.89	85.02	49.80
4	2235 – Social Security & Welfare (NP) 01 – Rehabilitation 200 – Other Relief Measures 35 – Victims of Extremist Action	45.00	46.00	35.00	17.00	9.00
5	2059 – Public Works (NP) 60 – Other Buildings 053 – Maintenance & Repairs 09 – Functional Building	674.58	616.97	295.05	352.80	342.13
6	2216 – Housing (NP) 80 - General 800 – Other Expenditure 10 – Furnishing of Residential Quarters	20.42	22.00	22.00	22.00	29.00
7	3054 – Roads & Bridges (NP) 02 – Strategic Border Roads 337 – Road Works 27 – Work executed by BRTF	5.00	6.00	6.00	6.00	6.00
8	3054 – Roads & Bridges (NP) 04 – District & Other Roads 337 – Road Works 19 – Other District Roads	138.90	152.93	50.72	151.97	38.51
9	2216 – Housing (NP) 80 – General 001 – Direction and Administration 22 – Raj Bhavan	14.97	16.19	75.00	0.18	24.31
10	2217 – Urban Development (NP) 01 – State Capital Development 800 – Other Expenditure 03 – Duties of Transfer of Property	6.00	6.00	6.00	6.00	1.33
11	2070 – Other Administrative Services (NP) 003 - Training 01 – State Academy of Training	32.12	40.48	11.92	47.49	46.20

Sl. No.	Heads of Accounts	Amount of savings				
		2012-13	2013-14	2014-15	2015-16	
Capital Voted						
12	7610 – Loans to Government Servants 201- House Building Advances 05 – Loans to Ministers	40.00	40.00	40.00	40.00	40.00
13	7610 – Loans to Government Servants 202 - Advances for Purchase of Motor Conveyances 05 – Loans to Ministers	30.00	40.00	25.00	40.00	40.00
14	7610 – Loans to Government Servant etc. (NP) 201 – House Building Advances 21 – Loans to All India Service Officers	25.00	23.20	17.50	25.00	25.00
15	4216 – Capital Outlay on Housing (P) 01 – Government Residential Buildings 106 – General Pool Accommodation 08 (V) – Building at District and Sib-Divisions	122.29	81.49	48.00	28.49	6.08
16	4702 – Capital Outlay on Minor Irrigation (P) 101 – Surface Water 05 – Pick up weir, Low Head Barrage, percolation tank (H)	35.00	30.00	340.00	208.20	103.60
17	4702 – Capital Outlay on Minor Irrigation (P) 101 – Surface Water 06– River Lift Irrigation Scheme (H)	10.00	15.00	100.00	0.00	0.35

* 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: Paragraph 2.3.4)

**Statement showing amount credited to
'8449 – Other Deposits' during March 2017**

(in ₹)

Sl. No.	Name of Department	Credit Head	Amount Credited
1	Inspector General of Police (ADM) Manipur, Imphal	8449	1,75,42,857
2	Joint Director, YAS, Govt. of Manipur	8449	10,00,00,000
3	Deputy Controller of Technical Education	8449	1,00,00,000
4	D.D.O. Autonomous District Council (TML)	8449	1,15,35,924
5	E.E. Chandel Division P.W.D Manipur	8449	5,28,700
6	E.E. (J&OFD) Div-I Command Area Development, Deptt., Manipur	8449	1,95,00,000
7	E.E. (J&PDO) OFD Div-II Command Area Development, Deptt., Manipur	8449	1,95,00,000
8	Joint Director Art & Culture, Govt. of Manipur	8449	5,97,81,964
9	E.E. HQ (ADA) Division-II	8449	1,95,00,000
Total			25,78,89,445

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

Appendix – 2.4
(Reference: Paragraph 2.3.5)

Excess over provision of previous years requiring regularization

(₹ in crore)

Year	No. of Grants/ Appropriations	Grant/Appropriation No.	Amount of excess	Stage of consideration by Public Accounts Committee (PAC)
2010-11	7	5,46 (Revenue Voted), 17,22,36,41 and Appropriation No. 2 (Capital Charged)	62.42	PAC recommended for regularization (39th Report), but status of regularization not intimated yet (October 2016)
2011-12	14	13, 16, 22, 23, 28, 36, 37, 39, 45 and 49 (Revenue Voted), Appropriation No. 2 (Revenue Charged), 3 and 36 (Capital Voted) and Appropriation No. 2 (Capital Charged)	89.38	-do-
2012-13	4	39 and 40 (Revenue Voted), Appropriation No. 2 (Revenue Charged) and Appropriation No. 2 (Capital Charged)	541.42	Excess expenditure to be discussed by PAC
2013-14	2	Appropriation No. 2 (Revenue Charged) (Revenue Voted) Appropriation No. 2 (Capital Charged)	369.90	-do-
2014-15	2	Appropriation No. 2 (Revenue Charged) Public Health Engineering - 22 (Capital Voted)	1996.48	-do-
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-
Total	40		3203.20	

(Source: Appropriation Accounts and PAC recommendation Report)

Appendix – 2.5
(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	Supplementary
(1)	(2)	(3)	(4)	(5)(3-4)	(6)
Revenue Voted					
1	1. State Legislature	5335.31	5002.17	765.53	432.39
2	3. Secretariat	6593.02	6083.93	1089.51	580.42
3	4. Land Revenue, Stamps & Registration and District Administration	8086.46	7219.45	1290.98	423.97
4	8. Public Works Department	21,179.15	16,960.46	7506.17	3287.48
5	9. Information and Publicity	550.80	516.33	134.60	100.13
6	10. Education	1,27,689.85	1,08,790.30	23,633.05	4733.50
7	11. Medical, Health and Family Welfare Services	48,575.32	42,522.43	14,225.63	8172.74
8	12. Municipal Administration, Housing and Urban Development	7523.72	4163.01	5333.50	1972.79
9	14. Department of Tribal Affairs, Hills and Scheduled Caste Development	46,181.00	41,496.47	10,587.45	5902.92
10	15. Consumers Affairs, Food and Public Distribution	5274.44	2385.22	3472.66	583.44
11	16. Co-operation	1615.52	1501.44	202.02	87.94
12	17. Agriculture	13,522.15	10,423.84	3997.04	898.73
13	18. Animal Husbandry and Veterinary including Dairy Farming	8042.30	6504.17	2934.20	1396.07
14	21. Commerce and Industries	8858.70	5315.81	4133.89	591.00
15	25. Youth Affairs and Sports Department	4106.83	4088.72	299.66	281.55
16	26. Administration of Justice	4200.61	3496.11	1061.84	357.34
17	28. State Excise	1716.63	1677.87	397.08	358.32
18	31. Fire Protection and Control	1048.00	1014.82	212.60	179.42
19	35. Stationery and Printing	562.37	508.26	54.17	0.06
20	37. Fisheries	2864.42	2306.10	741.54	183.22
21	38. Panchayat	6990.52	5527.00	1623.03	159.51
22	39. Sericulture	2304.16	1845.82	468.77	10.43
23	42. State Academy of Training	588.46	547.37	63.79	22.70
24	44. Social Welfare Department	26,337.21	21,077.96	7118.48	1859.23
25	46. Science and Technology	395.75	270.34	326.47	201.06
26	47. Minorities and Other Backward Classes Department	1446.71	407.21	3249.20	2209.70
27	50. Information Technology	1217.76	1056.58	162.68	1.50
	Sub Total	3,62,807.17	3,02,709.19	95,085.54	34,987.56
Revenue Charged					
28	Appropriation no. 3 - Manipur Public Service Commission	411.73	405.51	33.72	27.50
29	26. Administration of Justice	1461.92	1332.85	199.15	70.08
	Sub Total	1873.65	1738.36	232.87	97.58
Capital Voted					
30	7. Police	1680.00	1137.70	1135.04	592.74
31	36. Minor Irrigation	12,498.00	7723.84	7677.77	2903.61
32	40. Irrigation and Flood Control Department	39,278.00	32,714.55	11,849.36	5285.91

33	47. Minorities and Other Backward Classes Deparatment	4380.00	1589.71	3179.39	389.10
34	50. Information Technology	1000.00	1000.00	1950.00	1950.00
	Sub Total	58,836.00	44,165.80	25,791.56	11,121.36
Grand Total		4,23,516.82	3,48,613.35	1,21,109.97	46,206.50

(Source: Appropriation Accounts)

Appendix – 2.6
(Reference: Paragraph 2.3.8)

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

(₹ in lakh)

Sl. No.	Grants/Appropriation No.	Head of Account	Re-appropriation	Final excess(+)/Savings(-)
Savings cases				
1	Appropriation 2 - Interest Payment & Debt Services	2049.01.123.43(NP)	1520.86	-718.63
2	Appropriation 2 - Interest Payment & Debt Services	6003.109.17(NP)	1666.32	-4441.70
3	Appropriation 2 - Interest Payment & Debt Services	6003.111.43(NP)	998.90	-137.30
4	Grant 1 - State Legislature	2011.02.101.08(NP)	-44.14	-212.40
5	Grant 1 - State Legislature	2011.02.103.03(NP)	21.27	-298.95
6	Grant 4 - Land Revenue, Stamps and Registration and District Administration	2029.101.27(NP)	-0.35	-129.11
7	Grant 4 - Land Revenue, Stamps and Registration and District Administration	2030.02.101.21(NP)	-12.01	-106.24
8	Grant 4 - Land Revenue, Stamps and Registration and District Administration	2053.093.26(NP)	42.95	-124.09
9	Grant 5 - Finance	2071.01.102.06(NP)	990.01	-1034.22
10	Grant 5 - Finance	2071.01.104.11(NP)	-2365.80	-1678.55
11	Grant 7 - Police	2055.101.13(NP)	19.97	-362.83
12	Grant 7 - Police	2055.104.05(NP)	24.00	-149.37
13	Grant 7 - Police	2055.104.06(NP)	1.00	-165.82
14	Grant 7 - Police	2055.104.07(NP)	7.00	-214.75
15	Grant 7 - Police	2055.104.08(NP)	3.00	-932.93
16	Grant 7 - Police	2055.104.09(NP)	5.00	-371.80
17	Grant 7 - Police	2055.104.28(NP)	2.00	-155.03
18	Grant 7 - Police	2055.104.29(NP)	-108.55	-198.42
19	Grant 7 - Police	2055.104.31(NP)	13.99	-139.10
20	Grant 7 - Police	2055.104.32(NP)	7.00	-145.82
21	Grant 7 - Police	2055.104.34(NP)	1.00	-343.81
22	Grant 7 - Police	2055.109.22(NP)	36.00	-379.28
23	Grant 7 - Police	2055.109.23(NP)	29.00	-712.29
24	Grant 7 - Police	2055.109.33(NP)	15.50	-270.29
25	Grant 7 - Police	2055.109.38(NP)	50.00	-100.00
26	Grant 7 - Police	4055.207.03[P(V)]	207.26	-800.00
27	Grant 7 - Police	4055.207.25[CSS(V)]	592.74	-255.04
28	Grant 8 - Public Works Department	2216.05.053.01(NP)	50.00	-175.44
29	Grant 8 - Public Works Department	3054.80.001.08(NP)	-114.94	-249.60
30	Grant 8 - Public Works Department	5054.03.337.57[P(V)]	25.00	228.88
31	Grant 8 - Public Works Department	5054.04.337.04[P(H)]	-586.37	-246.39

32	Grant 8 - Public Works Department	5054.04.337.04[P(V)]	586.37	-376.62
33	Grant 8 - Public Works Department	5054.05.101.09[P(H)]	-448.56	-388.47
34	Grant 8 - Public Works Department	5054.05.101.09[P(V)]	-175.00	-253.34
35	Grant 8 - Public Works Department	5054.05.337.53[P(H)]	10.00	-3010.00
36	Grant 8 - Public Works Department	4552.13.337.02[NEC(V)]	190.96	-300.00
37	Grant 8 - Public Works Department	5054.05.101.01[CPS(V)]	110.34	-110.34
38	Grant 10 - Education	2202.01.101.19(NP)	3179.01	-4772.37
39	Grant 10 - Education	2202.02.109.24(NP)	-5320.81	-767.09
40	Grant 10 - Education	2202.04.001.07(NP)	-5.70	-224.70
41	Grant 10 - Education	2203.105.12(NP)	52.44	-151.58
42	Grant 10 - Education	2202.02.800.04[P(V)]	1608.00	-1500.00
43	Grant 10 - Education	2202.03.104.05[P(V)]	100.00	-138.49
44	Grant 10 - Education	2202.03.800.78[P(V)]	82.00	-152.00
45	Grant 10 - Education	2203.800.86[P(V)]	200.00	-200.00
46	Grant 10 - Education	4202.01.800.94[P(V)]	-465.98	-201.91
47	Grant 10 - Education	4202.02.800.06[P(V)]	200.00	-100.00
48	Grant 10 - Education	2202.02.800.15[CSS(V)]	1197.08	-1197.08
49	Grant 10 - Education	2202.02.800.16[CSS(V)]	732.01	-649.14
50	Grant 10 - Education	2202.03.800.77[CSS(H)]	-6.00	-294.00
51	Grant 10 - Education	2202.03.800.77[CSS(V)]	6.00	-524.00
52	Grant 11 - Medical, Health and Family Welfare Services	2210.05.105.21(NP)	-46.51	-113.04
53	Grant 11 - Medical, Health and Family Welfare Services	2210.01.001.08[P(V)]	28.46	-123.48
54	Grant 11 - Medical, Health and Family Welfare Services	4210.01.001.15[P(V)]	444.15	-3597.83
55	Grant 11 - Medical, Health and Family Welfare Services	2210.04.102.01[CSS(V)]	25.89	-740.49
56	Grant 12 - Municipal Administration, Housing and Urban Development	2217.01.800.16[P(V)]	-42.53	-162.62
57	Grant 12 - Municipal Administration, Housing and Urban Development	2217.01.800.21[P(V)]	47.46	-172.46
58	Grant 12 - Municipal Administration, Housing and Urban Development	2217.01.800.37[P(V)]	-72.98	-210.28
59	Grant 12 - Municipal Administration, Housing and Urban Development	4217.01.800.10[P(V)]	139.82	-151.69
60	Grant 12 - Municipal Administration, Housing and Urban Development	4217.60.051.02[CSS(V)]	697.19	-1080.00
61	Grant 13 - Labour and Employment	2230.03.101.11[P(V)]	215.21	-204.68
62	Grant 13 - Labour and Employment	4250.201.14[P(V)]	0.02	-268.00
63	Grant 14 - Tribal Affairs, Hills and Scheduled Castes Development	2225.02.277.33[P(V)]	119.80	-158.39
64	Grant 14 - Tribal Affairs, Hills and Scheduled Castes Development	3604.200.04[P(H)]	340.00	-1240.27
65	Grant 14 - Tribal Affairs, Hills and Scheduled Castes Development	3604.200.10[P(H)]	-440.00	-1560.00
66	Grant 14 - Tribal Affairs, Hills and Scheduled Castes Development	4225.02.800.32[P(H)]	-32.00	-346.30

67	Grant 14 - Tribal Affairs, Hills and Scheduled Castes Development	4552.02.800.03[NEC(V)]	100.00	-100.00
68	Grant 14 - Tribal Affairs, Hills and Scheduled Castes Development	2225.02.794.28[CSS(H)]	150.70	-450.70
69	Grant 14 - Tribal Affairs, Hills and Scheduled Castes Development	2225.02.800.07[CSS(V)]	-1524.05	-2423.45
70	Grant 14 - Tribal Affairs, Hills and Scheduled Castes Development	2225.02.800.08[CSS(V)]	-458.37	-255.08
71	Grant 15 - Consumer Affairs, Food and Public Distribution	2408.01.800.14[P(V)]	-260.84	-2404.55
72	Grant 15 - Consumer Affairs, Food and Public Distribution	2408.01.800.15[P(V)]	36.02	-227.59
73	Grant 16 - Co-operation	4425.108.06[CSS(H)]	7.60	-150.00
74	Grant 16 - Co-operation	4425.108.06[CSS(V)]	-7.60	-192.40
75	Grant 17 - Agriculture	4705.800.03[P(V)]	1504.00	-1680.00
76	Grant 17 - Agriculture	4552.800.01[NEC(V)]	100.00	-100.00
77	Grant 17 - Agriculture	4705.103.01[CSS(H)]	-657.00	-597.00
78	Grant 17 - Agriculture	4705.103.01[CSS(V)]	-2343.00	-3369.08
79	Grant 19 - Environment and Forest	2402.800.03[P(V)]	200.00	-200.00
80	Grant 19 - Environment and Forest	2406.02.110.26[CSS(V)]	123.40	-123.40
81	Grant 20 - Community and Rural Development	2515.001.01(NP)	132.81	-450.82
82	Grant 20 - Community and Rural Development	2501.01.800.17[P(H)]	-97.51	-190.49
83	Grant 21- Commerce & Industries	2851.001.01(NP)	7.50	-106.89
84	Grant 21- Commerce & Industries	2851.101.23[P(H)]	-200.00	-100.00
85	Grant 21- Commerce & Industries	4851.800.83[P(V)]	100.00	-100.00
86	Grant 21- Commerce & Industries	2851.103.01[CSS(V)]	-981.00	-1019.00
87	Grant 21- Commerce & Industries	2851.103.42[CSS(V)]	832.00	-832.00
88	Grant 21- Commerce & Industries	2851.104.01[CSS(V)]	1114.00	-1705.00
89	Grant 22 - Public Health Engineering	2215.01.101.10(NP)	46.01	-310.16
90	Grant 22 - Public Health Engineering	2215.01.102.10(NP)	48.48	-123.22
91	Grant 22 - Public Health Engineering	4215.01.101.05[P(V)]	47.00	-4739.39
92	Grant 22 - Public Health Engineering	4215.01.102.15[P(V)]	1673.00	-1673.00
93	Grant 22 - Public Health Engineering	4215.01.102.19[P(H)]	8.15	-608.72
94	Grant 22 - Public Health Engineering	4215.01.102.39[P(V)]	100.00	-100.00
95	Grant 22 - Public Health Engineering	4215.01.102.40[P(V)]	1012.00	-220.40
96	Grant 22 - Public Health Engineering	4215.02.101.19[P(V)]	1000.00	-713.00
97	Grant 22 - Public Health Engineering	4215.02.102.12[P(H)]	117.74	-121.54
98	Grant 22 - Public Health Engineering	4215.01.102.01[CSS(V)]	-3720.00	-457.10
99	Grant 22 - Public Health Engineering	4215.02.102.01[CSS(V)]	963.00	-219.00
100	Grant 23 - Power	2801.80.800.39(NP)	-735.22	-2487.94
101	Grant 23 - Power	2552.24.101.13[NEC(V)]	155.43	-155.43
102	Grant 23 - Power	2801.05.800.13[CPS(H)]	126.83	-126.83
103	Grant 30 - Planning	3451.092.03(NP)	7.94	-120.93
104	Grant 30 - Planning	3451.092.08[P(V)]	198	-179.91
105	Grant 30 - Planning	2552.800.05[NEC(V)]	180.56	-145.26
106	Grant 30 - Planning	4552.800.01[NEC(H)]	104.81	-104.81

107	Grant 30 - Planning	4552.800.02[NEC(H)]	-2188.79	-2811.21
108	Grant 30 - Planning	4552.800.02[NEC(V)]	-3509.46	-4490.54
109	Grant 30 - Planning	2575.02.800.01[CSS(H)]	800.00	-800.00
110	Grant 30 - Planning	2575.02.800.01[CSS(V)]	2560.00	-244.28
111	Grant 30 - Planning	4575.60.800.01[CPS(H)]	-5634.08	-365.92
112	Grant 30 - Planning	4575.60.800.01[CPS(V)]	-7146.19	-853.81
113	Grant 36 - Minor Irrigation	4702.101.05[P(V)]	159.00	-139.09
114	Grant 36 - Minor Irrigation	4702.101.06[P(V)]	-7.00	-102.19
115	Grant 36 - Minor Irrigation	4702.102.08[P(H)]	8.00	-108.00
116	Grant 36 - Minor Irrigation	4702.800.02[P(H)]	-50.00	-3667.24
117	Grant 36 - Minor Irrigation	4702.800.02[P(V)]	50.00	-3685.79
118	Grant 36 - Minor Irrigation	4702.800.02[CSS(V)]	1000.00	-1000.00
119	Grant 39 - Sericulture	2851.107.20[P(V)]	-22.32	-254.54
120	Grant 40 - Irrigation and Flood Control	2701.04.001.01(NP)	-41.35	-105.21
121	Grant 40 - Irrigation and Flood Control	4700.04.800.12[P(V)]	535.00	-535.00
122	Grant 40 - Irrigation and Flood Control	4552.03.800.08[NEC(V)]	143.28	-143.28
123	Grant 40 - Irrigation and Flood Control	4700.04.800.02[CSS(V)]	-3681.00	-1648.00
124	Grant 43 - Horticulture and Soil Conservation	2401.800.01[CSS(V)]	-1000.00	-800.00
125	Grant 44 - Social Welfare	2235.02.102.54[CSS(V)]	-1125.97	-607.14
126	Grant 44 - Social Welfare	2235.02.104.32[CSS(V)]	960.31	-1348.44
127	Grant 44 - Social Welfare	2235.02.101.05[CPS(V)]	123.50	-123.50
128	Grant 44 - Social Welfare	2236.02.101.03[CPS(V)]	300.00	-300.00
129	Grant 44 - Social Welfare	2236.02.101.48[CPS(V)]	1178.09	-1178.09
130	Grant 47 - Minorities and Other Backward Classes	4225.03.800.01[CSS(V)]	184.20	-100.80
131	Grant 47 - Minorities and Other Backward Classes	4225.03.800.02[CSS(V)]	415.80	-100.80
132	Grant 47 - Minorities and Other Backward Classes	4225.04.800.23[CSS(V)]	-600.00	-2729.79
		Sub-total	-11,022.84	-98,087.73
Excess cases				
133	Appropriation 2 - Interest Payment & Debt Services	2049.01.101.10(NP)	1604.43	2875.25
134	Appropriation 2 - Interest Payment & Debt Services	2049.03.104.12(NP)	-3447.55	2938.28
135	Grant 4 - Land Revenue, Stamps and Registration and District Administration	2029.102.01(NP)	-31.84	153.78
136	Grant 5 - Finance	2071.01.105.09(NP)	541.28	235.90
137	Grant 7 - Police	2055.001.01(NP)	-191.26	200.62
138	Grant 7 - Police	2055.101.19(NP)	1.00	254.40
139	Grant 7 - Police	2055.109.16(NP)	42.78	352.24
140	Grant 7 - Police	2055.109.34(NP)	16.32	170.45
141	Grant 8 - Public Works Department	2059.01.053.21(NP)	57.52	259.11
142	Grant 8 - Public Works Department	2059.80.001.03(NP)	-1.83	368.86
143	Grant 8 - Public Works Department	2059.80.001.07(NP)	14.25	105.91
144	Grant 8 - Public Works Department	5054.03.337.57[P(V)]	25.00	228.88
145	Grant 8 - Public Works Department	5054.05.337.53[P(V)]	275.11	2616.83

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146	Grant 8 - Public Works Department	5054.05.337.72[P(V)]	-10.00	314.56
147	Grant 10 - Education	2202.02.800.14[CSS(V)]	2571.66	419.89
148	Grant 11 - Medical, Health and Family Welfare Services	2210.06.800.03(NP)	1.59	218.72
149	Grant 11 - Medical, Health and Family Welfare Services	2210.06.800.22(NP)	-1.15	2617.38
150	Grant 11 - Medical, Health and Family Welfare Services	4210.01.001.15[P(H)]	-444.15	600.00
151	Grant 14 - Tribal Affairs, Hills and Scheduled Castes Development	4225.02.800.32[P(V)]	32.00	326.29
152	Grant 19 - Environment and Forest	2402.800.02[P(V)]	-200.00	200.00
153	Grant 20 - Community and Rural Development	2501.01.800.17[P(V)]	-65.00	190.49
154	Grant 21 - Commerce & Industries	4851.800.83[P(V)]	95.71	100.00
155	Grant 22 - Public Health Engineering	2215.01.101.03(NP)	72.95	132.71
156	Grant 22 - Public Health Engineering	4215.01.102.14[P(V)]	169.00	605.24
157	Grant 22 - Public Health Engineering	4215.01.102.19[P(V)]	13.72	1129.06
158	Grant 22 - Public Health Engineering	4215.02.101.15[P(V)]	240.00	543.12
159	Grant 22 - Public Health Engineering	4215.02.102.12[P(V)]	78.49	421.54
160	Grant 22 - Public Health Engineering	4215.01.102.01[CSS(H)]	-2480.00	426.31
161	Grant 30 - Planning	3451.092.04[P(V)]	-19.8	278.99
162	Grant 36 - Minor Irrigation	4702.101.05[P(H)]	-159.00	103.60
163	Grant 36 - Minor Irrigation	4702.102.08[P(V)]	-25.09	105.68
164	Grant 36 - Minor Irrigation	4702.800.02[CSS(H)]	-1000.00	1000.00
165	Grant 40 - Irrigation and Flood Control	4700.03.800.11[P(V)]	164.60	495.88
166	Grant 40 - Irrigation and Flood Control	4711.01.103.03[P(V)]	2416.55	352.13
167	Grant 44 - Social Welfare	2235.02.106.33[CSS(V)]	338.38	820.90
	Sub-total		695.67	22,163.00
	Grand Total		-10,327.17	-75924.73

(Source: Detailed Appropriation Accounts)

Appendix – 2.7
(Reference: Paragraph 2.3.9)

Statement showing cases of substantial surrenders (exceeding ₹ 10 crore) and more than 25 per cent of Total provision made during the year 2016-17

(₹ in crore)

Sl. No.	Name of Grant	Head of Account	Total provision (O+S)	Amount surrendered	Percentage of surrender
1	2	3	4	5	6
1	19 – Environment and Forest	2406 – Forestry and Wildlife			
		01 – Forestry			
		800 – Other Expenditure			
		58 – Scheme under EAP	20.00	20.00	100
2	30 – Planning	3451 – Secretariat – Economic Services			
		00 –			
		092 – Other Offices			
		13 – Special Development Fund	234.55	234.01	99.77
3	30 – Planning	4552 – Capital Outlay on North Eastern Areas			
		00 –			
		800 – Other Expenditure			
		02 – NEC Funded Projects	130.00	34.43	26.48
4	30 – Planning	4575 – Capital Outlay on other Special Areas Programmes			
		60 – Others			
		800 – Other Expenditure			
		01 – Schemes under NLCPR	140.00	127.80	91.29
		Total	524.55	416.24	79.35

(Source: Detailed Appropriation Accounts)

Appendix – 2.8
(Reference: Paragraph 2.3.10)

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

(₹ in lakh)

Sl. No.	Grants/Appropriation No.	Total Provision	Expenditure	Saving
Revenue Voted				
1	3 – Secretariat	7173.44	6083.93	1089.51
2	4 – Land Revenue, Stamps and Registration and District Administration	8510.43	7219.45	1290.98
3	7 – Police	1,27,264.96	1,18,468.36	8796.60
4	8 – Public Works	24,466.63	16,960.46	7506.17
5	9 – Information and Publicity	650.93	516.33	134.60
6	10 – Education	1,32,423.35	1,08,790.30	23,633.05
7	11 – Medical, Health and Family Welfare Services	56,748.06	42,522.43	14,225.63
8	12 – Municipal Administration, Housing and Urban Development	9496.51	4163.01	5333.50
9	14 – Tribal Affairs, Hills and Scheduled Castes Development	52,083.92	41,496.47	10,587.45
10	15 – Consumer Affairs, Food and Public Distribution	5857.88	2385.22	3472.66
11	16 – Co-operation	1703.46	1501.44	202.02
12	17 – Agriculture	14,420.88	10,423.84	3997.04
13	18 – Animal Husbandry and Veterinary including Diary Farming	9438.37	6504.17	2934.20
14	20 – Community and Rural Development	1,11,747.75	78,167.77	33,579.98
15	21 – Commerce & Industries	9449.70	5315.81	4133.89
16	22 – Public Health Engineering	5720.38	5545.62	174.76
17	23 – Power	80,040.90	76,586.55	3454.35
18	24 – Vigilance	348.56	332.61	15.95
19	25 – Youth Affairs and Sports	4388.38	4088.72	299.66
20	26 – Administration of Justice	4557.95	3496.11	1061.84
21	27 – Election	4808.57	4735.02	73.55
22	28 – State Excise	2074.95	1677.87	397.08
23	31 – Fire Protection and Control	1227.42	1014.82	212.60
24	32 – Jails	1884.45	1829.22	55.23
25	34 – Rehabilitation	1433.12	1145.05	288.07
26	35 – Stationery and Printing	562.43	508.26	54.17
27	37 – Fisheries	3047.64	2306.10	741.54
28	38 – Panchayat	7150.03	5527.00	1623.03
29	39 – Sericulture	2314.59	1845.82	468.77
30	41 – Art and Culture	3278.80	3007.49	271.31
31	42 – State Academy of Training	611.16	547.37	63.79
32	44 – Social Welfare	28,196.44	21,077.96	7118.48
33	45 – Tourism	2176.49	2053.39	123.10
34	46 – Science and Technology	596.81	270.34	326.47
35	47 – Minorities and Other Backward Classes	3656.41	407.21	3249.20
36	48 – Relief and Disaster Management	7581.76	3846.38	3735.38
37	49 – Economics and Statistics	1664.29	1494.07	170.22
38	50 – Information Technology	1219.26	1056.58	162.68
Revenue Charged				
39	1 – State Legislature	47.64	39.65	7.99
40	Appro 1 – Governor	439.23	405.51	33.72
41	Appro 3 – Manipur Public Service Commission	500.26	433.32	66.94
42	5 – Finance	10.01	--	10.01
43	8 – Public Works	120.00	95.55	24.45

44	26 – Administration of Justice	1532.00	1332.85	199.15
Capital Voted				
45	2 – Council of Ministers	80.00	--	80.00
46	5 – Finance	40.01	--	40.01
47	7 – Police	2272.74	1137.70	1135.04
48	8 – Public Works	71,875.04	55,147.98	16,727.06
49	9 – Information and Publicity	123.00	103.75	19.25
50	10 – Education	3624.32	2773.26	851.06
51	11 – Medical, Health and Family Welfare Services	10,958.36	5433.30	5525.06
52	12 – Municipal Administration, Housing and Urban Development	19,969.57	5663.54	14,306.03
53	13 – Labour and Employment	268.00	--	268.00
54	14 – Tribal Affairs, Hills and Scheduled Castes Development	1315.96	1195.95	120.01
55	15 – Consumer Affairs, Food and Public Distribution	33.25	--	33.25
56	16 – Co-operation	425.00	57.60	367.40
57	18 – Animal Husbandry and Veterinary including Diary Farming	747.12	733.08	14.04
58	21 – Commerce & Industries	1892.79	1796.34	96.45
59	22 – Public Health Engineering	29,357.00	21,983.47	7373.53
60	25 – Youth Affairs and Sports	1499.28	1458.50	40.78
61	26 – Administration of Justice	1650.00	141.98	1508.02
62	36 – Minor Irrigation	15,401.61	7723.84	7677.77
63	37 – Fisheries	61.00	--	61.00
64	40 – Irrigation and Flood Control	44,563.91	32,714.55	11,849.36
65	44 – Social Welfare	4783.24	247.00	4536.24
66	45 – Tourism	3888.48	3287.89	600.59
67	47 – Minorities and Other Backward Classes	4769.10	1589.71	3179.39
68	49 – Economics and Statistics	25.00	--	25.00
69	50 – Information Technology	2950.00	1000.00	1950.00
Capital Charged				
70	Appro 2 – Interest Payment & Debt Services	1,23,602.27	1,14,497.02	9105.25
	Total	10,88,802.25	8,55,911.89	2,32,890.36

(Source: Appropriation Accounts)

Appendix 2.9
(Reference: Paragraph 2.3.10)

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

(₹ in lakh)

Sl. No.	Grant No.	Total provision	Expenditure	Saving	Surrender	Saving not surrendered
(1)	(2)	(3)	(4)	(5)	(6)	(7) (5-6)
Revenue Voted						
1	1 – State Legislature	5767.70	5002.17	765.53	4.51	761.02
2	2 – Council of Ministers	664.74	520.70	144.04	6.62	137.42
3	3 – Secretariat	7173.44	6083.93	1089.51	--	1089.51
4	4 – Land Revenue, Stamps & Registration and District Administration	8510.43	7219.45	1290.98	--	1290.98
5	6 – Transport	875.46	628.17	247.29	87.41	159.88
6	7 – Police	1,27,264.96	1,18,468.36	8796.60	--	8796.60
7	8 – Public Works	24,466.63	16,960.46	7506.17	--	7506.17
8	9 – Information and Publicity	650.93	516.33	134.60	--	134.60
9	10 – Education	1,32,423.35	1,08,790.30	23,633.05	--	23,633.05
10	11 – Medical, Health and Family Welfare Services	56748.06	42,522.43	14,225.63	--	14,225.63
11	12 – Municipal Administration, Housing and Urban Development	9496.51	4163.01	5333.50	--	5333.50
12	13 – Labour and Employment	1853.14	1558.59	294.55	49.82	244.73
13	14 – Tribal Affairs, Hills and Scheduled Caste Development	52,083.92	41,496.47	10,587.45	--	10,587.45
14	15 – Consumers Affairs, Food and Public Distribution	5857.88	2385.22	3472.66	--	3472.66
15	16 – Co-operation	1703.46	1501.44	202.02	--	202.02
16	17 – Agriculture	14,420.88	10,423.84	3997.04	--	3997.04
17	18 – Animal Husbandry and Veterinary including Dairy Farming	9438.37	6504.17	2934.20	--	2934.20
18	19 – Environment and Forest	17,176.64	10,218.20	6958.44	2407.76	4550.68
19	20 – Community and Rural Development	1,11,747.75	78,167.77	33,579.98	--	33,579.98
20	21 – Commerce and Industries	9449.70	5315.81	4133.89	--	4133.89
21	22 – Public Health Engineering	5720.38	5545.62	174.76	--	174.76
22	23 – Power	80,040.90	76,586.55	3454.35	--	3454.35
23	25 – Youth Affairs and Sports	4388.38	4088.72	299.66	--	299.66
24	26 – Administration of Justice	4557.95	3496.11	1061.84	--	1061.84
25	28 – State Excise	2074.95	1677.87	397.08	--	397.08
26	30 – Planning	32,027.68	6378.95	25,648.73	23,735.35	1913.38
27	31 – Fire Protection and Control	1227.42	1014.82	212.60	--	212.60
28	34 – Rehabilitation	1433.12	1145.05	288.07	--	288.07
29	37 – Fisheries	3047.64	2306.10	741.54	--	741.54
30	38 – Panchayat	7150.03	5527.00	1623.03	--	1623.03
31	40 – Irrigation and Flood Control	6669.39	5837.78	831.61	110.54	721.07
32	41 – Art and Culture	3278.80	3007.49	271.31	--	271.31
33	43 – Horticulture and Soil Conservation	8862.16	6807.38	2054.78	979.68	1075.10
34	44 – Social Welfare	28,196.44	21,077.96	7118.48	--	7118.48
35	45 – Tourism	2176.49	2053.39	123.10	--	123.10
36	46 – Science and Technology	596.81	270.340	326.47	--	326.47
37	47 – Minorities and Other Backward Classes	3656.41	407.21	3249.20	--	3249.20
38	48 – Relief and Disaster Management	7581.76	3846.38	3735.38	--	3735.38

39	49 – Economics and Statistics	1664.29	1494.07	170.22	--	170.22
40	50 – Information Technology	1219.26	1056.58	162.68	--	162.68
Revenue Charged						
41	26 – Administration of Justice	1532.00	1332.85	199.15	--	199.15
Capital Voted						
42	7. Police	2272.74	1137.70	1135.04	--	1135.04
43	8 – Public Works	71,875.04	55,147.98	16,727.06	--	16,727.06
44	10 – Education	3624.32	2773.26	851.06	--	851.06
45	11 – Medical, Health and Family Welfare Services	10,958.36	5433.30	5525.06	--	5525.06
46	12 – Municipal Administration, Housing and Urban Development	19,969.57	5663.54	14,306.03	--	14,306.03
47	13 – Labour and Employment	268.00	--	268.00	--	268.00
48	14 – Tribal Affairs, Hills and Scheduled Caste Development	1315.96	1195.95	120.01	--	120.01
49	16 – Co-operation	425.00	57.60	367.40	--	367.40
50	17 – Agriculture	8180.00	1033.92	7146.08	1400.00	5746.08
51	22 – Public Health Engineering	29,357.00	21,983.47	7373.53	--	7373.53
52	26 – Administration of Justice	1650.00	141.98	1508.02	--	1508.02
53	30 – Planning	27,000.00	2150.00	24,850.00	16,223.71	8626.29
54	36 – Minor Irrigation	15,401.61	7723.84	7677.77	--	7677.77
55	40 – Irrigation and Flood Control	44,563.91	32,714.55	11,849.36	--	11,849.36
56	44 – Social Welfare	4783.24	247.00	4536.24	--	4536.24
57	45 – Tourism	3888.48	3287.89	600.59	--	600.59
58	47 – Minorities and Other Backward Classes	4769.10	1589.71	3179.39	--	3179.39
59	50 – Information Technology	2950.00	1000.00	1950.00	--	1950.00
Grand Total		10,58,128.54	7,66,686.73	2,91,441.81	45,005.40	2,46,436.41

(Source: Appropriation Accounts)

Appendix – 2.10
(Reference: Paragraph 2.3.10)

Statement showing cases of surrender of funds made as on 31 March 2017

(₹ in lakh)

Sl. No.	Grant No.	Total Provision	Expenditure	Excess (+)/ Saving (-)	Surrender	% age of surrender vis-à-vis Total Provision
Revenue Voted						
1	1 – State Legislature	5767.70	5002.17	765.53	4.51	0.08
2	2 – Council of Ministers	664.74	520.70	144.04	6.62	1.00
3	5 – Finance	1,29,961.62	1,29,855.96	105.66	629.30	0.48
4	6 – Transport	875.46	628.17	247.29	87.41	9.98
5	13 – Labour and Employment	1853.14	1558.59	294.55	49.82	2.69
6	19 – Environment and Forest	17,176.64	10218.20	6958.44	2407.76	14.02
7	29 – Sales Tax, Other Taxes/ Duties on Commodities and Services	514.21	501.86	12.35	7.48	1.45
8	30 – Planning	32,027.68	6378.95	25,648.73	23,735.35	74.11
9	33 – Home Guards	1711.80	1454.14	257.66	249.38	14.57
10	36 – Minor Irrigation	1115.20	962.39	152.81	65.64	5.89
11	40 – Irrigation and Flood Control	6669.39	5837.78	831.61	110.54	1.66
12	43 – Horticulture and Soil Conservation	8862.16	6807.38	2054.78	979.68	11.05
Capital Voted						
13	1 – State Legislature	150.00	25.00	125.00	125.00	83.33
14	17 – Agriculture	8180.00	1033.92	7146.08	1400.00	17.11
15	30 – Planning	27,000.00	2150.00	24,850.00	16,223.71	60.09
Total		2,42,529.74	1,72,935.21	69,594.53	46,082.20	

(Source: Appropriation Accounts)

Appendix – 2.11
(Reference: Paragraph 2.3.11)

Rush of expenditure during March 2017 where expenditure was more than ₹ 10 crore and 25 per cent of the Total Expenditure for the year 2016-17

(₹ in crore)

Sl. No.	Grant	Description / Major Head	Expenditure during Jan-March	Expenditure during March	Total expenditure	% of total expenditure during Jan-March	% of total expenditure during March
1	2	3	4	5	6	7	8
1	1	Parliament/State/Union Territory Legislatures/2011	19.33	16.26	50.42	38.33	32.25
2	10	Technical Education/2203	31.61	30.92	43.95	71.92	70.35
3	10	Capital Outlay on Education, Sports, Art and Culture / 4202	16.19	16.09	22.87	70.78	70.35
4	11	Capital Outlay on Medical and Public Health/4210	25.36	25.36	53.97	46.99	46.99
5	12	Urban Development/2217	23.61	16.41	41.63	56.72	39.42
6	12	Capital Outlay on Urban Development/4217	33.96	22.48	56.64	59.79	39.69
7	14	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities/2225	35.76	34.25	76.17	46.94	44.96
8	17	Crop Husbandry/2401	43.25	39.36	78.09	55.39	50.41
9	19	Soil and Water conservation/2402	13.50	12.48	23.18	58.23	53.83
10	21	Capital Outlay on Village and Small Industries/ 4851	11.09	11.09	12.00	92.41	92.41
11	23	Power/2801	234.49	221.97	745.73	31.45	29.77
12	25	Sports and Youth Services/2204	15.74	12.86	40.80	38.58	31.52
13	25	Capital Outlay on Education, Sports, Art and Culture/4202	12.96	12.86	14.59	88.83	88.14
14	26	Administration of Justice/ 2014	23.73	20.80	46.32	51.23	44.91
15	30	Other Special Area Programmes/2575	12.54	12.54	37.98	33.02	33.02

1	2	3	4	5	6	7	8
16	38	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions/3604	25.70	25.70	26.42	97.26	97.26
17	41	Art and Culture/2205	22.33	20.16	30.07	74.24	67.04
18	41	Capital Outlay on Education, Sports, Art and Culture/4202	14.53	13.67	14.85	97.84	92.01
19	43	Crop Husbandry/2401	17.50	15.83	48.55	36.04	32.60
20	44	Social Security and Welfare/ 2235	62.16	52.39	152.50	40.76	34.35
21	48	Relief on Account Of Natural Calamities/ 2245	25.51	25.33	25.14	101.45	100.73
22	50	Capital Outlay on Information and Technology	10.00	10.00	10.00	100.00	100.00

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

Appendix – 2.12
(Reference: Paragraph 2.4.1)

Pending DCC bills up to 2016-17 as on October 2017

(₹ in crore)

Sl. No.	Department/Institutes	Number of AC bills	Amount of Pending DCC bills
1	Agriculture Department	16	39.39
2	Art & Culture Department	12	9.79
3	Co-Operation Department	4	0.71
4	Department of Information & Public Relations	7	0.22
5	Development of Tribals and Backward Classes	81	106.81
6	Directorate of Civil Defence, Manipur	1	1.79
7	District Administration	7	1.16
8	District and Sessions Judge	1	2.17
9	Education (S) Department	137	179.67
10	Education (U) Department	84	101.23
11	Election Department	14	38.52
12	Family & Children Welfare Bureau	8	3.52
13	Finance Department	20	13.35
14	Food & Civil Supply Department	11	11.14
15	Forest Department	3	7.00
16	General Administrative Department (GAD)	9	8.74
17	Governor's Secretariat	1	1.25
18	Horticulture Department	21	48.05
19	Industries Department	18	22.42
20	Information Technology	3	14.08
21	Jail (Prison) Department	4	2.93
22	Labour Department	5	1.72
23	Manipur Public Service Commission	4	1.44
24	Medical & Health Services Department	299	425.28
25	Municipal Administration, Housing & Urban Development	2	0.41
26	Other Administrative Services	2	0.32
27	Planning Department	61	97.87
28	Police Department	35	96.21
29	Power Department	16	110.12
30	Public Works Department	1	0.01
31	Relief and Disaster Management Department	1	2.00
32	Revenue Department	1	0.02
33	Rural Development & Panchayati Raj	13	21.19
34	Science & Technology Department	6	3.35
35	Sectt. Development Department	1	7.50
36	Sericulture Department	4	12.16
37	Social Welfare Department	3	0.94
38	Sports & Youth Services Department	28	43.07
39	State Academy of Training	1	0.13
40	State Council of Educational Research & Training Department	9	0.90
41	Taxation Department	2	1.50
42	Tourism Department	50	67.29
43	Transport Department	8	9.16
44	Veterinary & Animal Husbandary Department	28	6.64
45	Welfare of Minorities and other Backward Classes	34	43.05
	Total	1076	1566.22

(Source Voucher Level Compilation data)

Appendix – 2.13
(Reference: Paragraph 2.4.2)

Controlling Officers of the Government of Manipur who had not reconciled the figures for the year 2016-17 with the Accounts booked by the Office of the Accountant General (A&E), Manipur

(₹ in crore)

Sl. No.	Name of Controlling Officers	Amount
1	DC, Chandel	3.96
2	DC, Ukhrul	4.27
3	DC, Tamenglong	4.27
4	Director, Institutional Finance Cell	0.50
5	Director , State Academy of Training, MPSC	4.33
6	Director Local Fund Audit	1.86
7	Commissioner/Secretary(Finance)	66.93
8	Director Transport	7.48
9	Inspector General Registration	2.02
10	Commissioner, Taxes	5.02
11	Director, Rural Development & Panchayati Raj	836.95
12	Commissioner, Excise	16.78
13	Chief Engineer, PWD	58.96
14	Chief Engineer, IFCD	56.69
15	Chief Engineer, PHED	55.30
16	Administrative Officer, Power	761.63
17	Director, Food & Civil Supply	23.74
18	Director, Agriculture	103.27
19	Registrar, Cooperation	15.59
20	Director, Social Welfare & Child Development	213.25
21	Director, MOBC	19.97
22	Director, Education (U)	178.47
23	Director, Education (S)	854.67
24	Director, YAS	20.24
25	Controller, Technical Education	43.95
26	Deputy Labour Commissioner	3.00
27	Secretary, Manipur Legislative Assembly	50.42
28	Director, Tourism	53.41
Total		3466.94

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

Appendix – 2.14
(Reference: Paragraph 2.7)

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

Sl. No.	Grant No.	Heads of Account in the budget	Observation
Major Head not conforming to the list of Major & Minor Head of Accounts			
1	Demand No. 14 – Department of Tribal Affairs, Hills and Scheduled Castes Development	2225 – Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	It should be 2225 – Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities
2	Demand No. 23 - Power	2810 – Non-Conventional Sources of Energy (Plan)	It should be 2810 – New and Renewable Energy
3	Demand No. 30 – Planning	3601 – Grants-in-Aid to State Governments	It should be 2575 – Other Special Area Programmes, Sub Major Head 06 – Border Area Development, 102 – Development of Border Areas
Sub-Major Head not conforming to the list of Major & Minor Head of Accounts			
4	Demand No. 8 – Public Works	2216 – Housing (Non Plan) <i>01 – Government Residential Building</i> 106 – General Pool Accommodation	It should be under a separate Sub-Major Head 05 – General Pool Accommodation
Minor Heads not conforming to the list of Major & Minor Head of Accounts			
5	Demand No. 8 – Public Works	4059 – Capital Outlay on Public Works (Plan) <i>01 – Office Buildings</i> 101 – Construction of General Pool Accommodation	As per list of Major and Minor Head of Accounts, there is no Minor Head ‘101 – Construction of General Pool Accommodation’ under Major Head-4059, Sub-Major Head <i>01 – Office Buildings</i>
6	Demand No. 21 – Commerce and Industries	4860 – Capital Outlay on Consumer Industries (Plan) <i>01 – Textiles</i> 190 – Investments in Public Sector and other Undertakings	It should be under a separate Minor Head 054 – Investment
7	Demand No. 22 – Public Health Engineering	2215 – Water Supply and Sanitation (Non Plan) <i>02 – Sewerage and Sanitation</i> 001 – Direction	It should be 001 – Direction and Administration
8	Demand No. 27 – Election	2015 – Election (Non Plan) <i>00 –</i> 105 – Charges for conduct of Elections to Lok Sabha	It should be 105 – Charges for conduct of Elections to Parliament
9	Demand No. 29 – Sales Tax, Other Taxes/Duties on Commodities and Services	2045 – Other Taxes and Duties on Commodities and Services (Non Plan) <i>00 –</i> 101 – Collection Charges	It should be 101 – Collection Charges – Entertainment Tax

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

Appendix – 2.15
(Reference: Paragraph 2.8)

Lapsed Deposit under Major Head 8449 during 2016-17

(₹ in lakh)

Sl. No.	Name of Department	Name of DDO	Treasury	Amount
1	Directorate of Development of Tribal & Schedule Castes	Deputy Director, Development of Tribal & Schedule Castes	Imphal	10.00
2	Police	Inspection General of Police (Admn.)	Imphal	301.71
Total				311.71

(Source: Treasury Inspection Reports of O/o the Accountant General (A&E), Manipur)

Appendix – 3.1
(Reference: Paragraph 3.1)

Statement showing outstanding Utilisation Certificates as on 31 July 2017

(₹ in crore)

SL. No.	Department	Year of payment of grant	Total grants paid		Utilization certificate			
			No. of vouchers	Amount	Received		Outstanding	
					No. of vouchers	Amount	No. of vouchers	Amount
1	GENERAL ADMINISTRATIVE DEPARTMENT	Up to 2008-09	22	23.89	10	0.06	12	23.83
		2009-10	14	7.41	11	0.20	3	7.21
		2010-11	11	0.75	6	0.13	5	0.62
		2011-12	21	0.49	5	0.08	16	0.41
		2012-13	9	0.21	4	0.06	5	0.15
		2013-14	5	0.78	--	--	5	0.78
		2014-15	10	0.93	--	--	10	0.93
		2015-16	16	0.64	--	--	16	0.64
		Total	108	35.1	36	0.53	72	34.57
2	TOWN PLANING	2009-10	2	0.13	--	--	2	0.13
		2010-11	4	1.89	--	--	4	1.89
		2011-12	0	0.00	--	--	0	0.00
		2012-13	3	0.63	--	--	3	0.63
		Total	9	2.65	0	0.00	9	2.65
3	EXCISE DEPARTMENT	Up to 2008-09	1	0.02	--	--	1	0.02
		Total	1	0.02	0	0.00	1	0.02
4	POLICE DEPARTMENT	Up to 2008-09	9	0.49	3	0.05	6	0.44
		2009-10	4	0.21	4	0.21	0	0.00
		2010-11	3	0.10	3	0.10	0	0.00
		2011-12	6	0.28	6	0.28	0	0.00
		2012-13	1	0.05	1	0.05	0	0.00
		2013-14	2	0.04	2	0.04	0	0.00
		2014-15	2	0.15	2	0.15	0	0.00
		2015-16	2	0.03	--	--	2	0.03
		Total	29	1.35	21	0.88	8	0.47
5	YOUTH AFFAIRS & SPORTS	Up to 2008-09	14	1.94	--	--	14	1.94
		2009-10	6	0.65	--	--	6	0.65
		2010-11	4	1.46	--	--	4	1.46
		2011-12	4	1.37	--	--	4	1.37
		2012-13	2	1.01	--	--	2	1.01
		2013-14	4	2.04	--	--	4	2.04
		2014-15	3	3.00	--	--	3	3.00
		2015-16	2	1.51	--	--	2	1.51
		Total	39	12.98	--	--	39	12.98
6	DEVELOPMENT OF TRIBALS & OTHER BACKWAR	Up to 2008-09	245	53.64	50	11.36	195	42.28
		2009-10	---	---	---	---	---	---
		2010-11	241	101.60	115	78.77	126	22.83

	CLASSES	2011-12	256	276.95	254	106.89	2	170.06
		2012-13	596	257.30	298	161.62	298	95.68
		2013-14	608	304.61	301	202.11	307	102.50
		2014-15	714	401.66	319	179.82	395	221.84
		2015-16	543	302.49	185	139.05	358	163.44
		Total	3203	1698.25	1522	879.62	1681	818.63
7	INDUSTRIES DEPARTMENT	Up to 2008-09	14	8.42	2	1.81	12	6.61
		2009-10	9	11.15	6	8.91	3	2.24
		2010-11	14	10.00	5	7.38	9	2.62
		2011-12	21	19.48	15	7.75	6	11.73
		2012-13	14	14.37	8	10.18	6	4.19
		2013-14	33	19.37	13	12.63	20	6.74
		2014-15	9	1.17	4	0.68	5	0.49
		2015-16	6	1.24	1	0.51	5	0.73
		Total	120	85.2	54	49.85	66	35.35
8	DEPARTMENT OF INFORMATION & PUBLIC RELATION	2013-14	1	0.01	--	--	1	0.01
		Total	1	0.01			1	0.01
9	ARTS & CULTURE DEPARTMENT	Up to 2008-09	41	0.66	--	--	41	0.66
		2009-10	27	1.93	2	0.23	25	1.70
		2010-11	8	2.11	1	0.21	7	1.90
		2011-12	54	2.30	4	0.56	50	1.74
		2012-13	43	5.51	25	4.23	18	1.28
		2013-14	47	7.02	19	3.77	28	3.25
		2014-15	71	7.22	20	3.92	51	3.30
		2015-16	68	7.46	--	--	68	7.46
		Total	359	34.21	71	12.92	288	21.29
10	AGRICULTURE DEPARTMENT	Up to 2008-09	1	0.05	--	--	1	0.05
		2009-10	--	--	--	--	--	--
		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
		Total	15	11.56	--	--	15	11.56
11	HORTICULTURE & SOIL CONSERVATION	2014-15	1	0.73	--	--	1	0.73
		Total	1	0.73			1	0.73
12	VETY. A.H.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
		Total	73	16.04			73	16.04
13	MEDICAL & HEALTH SERVICES	Up to 2008-09	4	1.03	1	0.01	3	1.02
		2009-10	6	16.40	4	10.26	2	6.14
		2010-11	7	33.08	1	4.00	6	29.08
		2011-12	7	62.57	4	31.42	3	31.15
		2012-13	5	60.75	4	44.35	1	16.40
		2013-14	6	81.43	5	81.20	1	0.23
		2014-15	24	192.14	24	192.14	0	0.00
		2015-16	33	206.64	33	206.64	0	0.00
		Total	92	654.04	76	570.02	16	84.02
14	FISHRIES DEPARTMENT	Up to 2008-09	10	1.19	--	--	10	1.19
		2009-10	6	0.99	5	0.95	1	0.04
		2010-11	7	2.44	5	2.23	2	0.21
		2011-12	5	1.62	--	--	5	1.62
		2012-13	10	1.87	--	--	10	1.87
		2013-14	9	2.17	--	--	9	2.17
		2014-15	7	1.99	--	--	7	1.99
		2015-16	5	0.76	--	--	5	0.76
		Total	59	13.03	10	3.18	49	9.85
15	SOCIAL WELFARE DEPARTMENT	Up to 2008-09	23	1.80	--	--	23	1.80
		2009-10	17	3.94	--	--	17	3.94
		2010-11	12	0.82	--	--	12	0.82
		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
		Total	98	12.97	0	0	98	12.97
16	SERICULTURE DEPARTMENT	Up to 2008-09	1	4.94	1	4.94	0	0.00
		2009-10	2	0.86	2	0.86	0	0.00
		2010-11	2	6.22	1	4.65	1	1.57
		2011-12	3	5.08	3	5.08	0	0.00
		2012-13	4	8.75	4	8.75	0	0.00
		2013-14	3	11.92	3	11.92	0	0.00
		2014-15	4	0.49	4	0.49	0	0.00
		2015-16	1	6.71	1	6.71	0	0.00
		Total	20	44.97	19	43.40	1	1.57

17	PLANNING DEPARTMENT	Up to 2008-09	7	15.40	--	--	7	15.40
		2009-10	3	16.14	--	--	3	16.14
		2010-11	18	44.52	--	--	18	44.52
		2011-12	22	81.63	--	--	22	81.63
		2012-13	25	67.47	--	--	25	67.47
		2013-14	13	54.00	--	--	13	54.00
		2014-15	16	74.45	--	--	16	74.45
		2015-16	14	58.01	--	--	14	58.01
		Total	118	411.62	0	0	118	411.62
18	SCIENCE & TECHNOLOGY	Up to 2008-09	11	7.71	7	5.63	4	2.08
		2009-10	5	3.82	3	3.68	2	0.14
		2010-11	6	8.21	4	7.11	2	1.10
		2011-12	6	5.59	4	5.05	2	0.54
		2012-13	11	2.88	11	2.88	0	0.00
		2013-14	16	6.73	16	6.73	0	0.00
		2014-15	12	1.30	12	1.30	0	0.00
		2015-16	10	0.66	10	0.66	0	0.00
		Total	77	36.90	67	33.04	10	3.86
19	EDUCATION (U)	Up to 2008-09	25	5.80	--	--	25	5.80
		2009-10	12	5.36	--	--	12	5.36
		2010-11	10	5.72	--	--	10	5.72
		2011-12	16	5.63	--	--	16	5.63
		2012-13	23	7.45	--	--	23	7.45
		2013-14	29	7.54	--	--	29	7.54
		2014-15	20	14.56	--	--	20	14.56
		2015-16	23	5.75	--	--	23	5.75
		Total	158	57.81	0	0	158	57.81
20	EDUCATION (S)	Up to 2008-09	143	15.96	--	--	143	15.96
		2009-10	0	0.00	--	--	0	0.00
		2010-11	123	29.45	12	5.53	111	23.92
		2011-12	121	39.31	32	8.66	89	30.65
		2012-13	191	34.78	59	14.03	132	20.75
		2013-14	169	29.84	50	13.21	119	16.63
		2014-15	200	174.66	63	8.88	137	165.78
		2015-16	171	151.04	29	4.72	142	146.32
		Total	1118	475.04	245	55.03	873	420.01
21	RURAL DEVELOPMENT PANCHAYATI RAJ (RD&PR)	Up to 2008-09	58	21.17	58	21.17	0	0.00
		2009-10	0	0.00	--	--	0	0.00
		2010-11	97	54.62	7	23.52	90	31.10
		2011-12	81	117.70	7	21.73	74	95.97
		2012-13	106	154.41	8	31.81	98	122.60

		2013-14	70	192.01	4	31.64	66	160.37
		2014-15	141	602.50	5	23.87	136	578.63
		2015-16	102	700.86	1	11.13	101	689.73
		Total	655	1843.27	90	164.87	565	1678.4
22	MAHUD	Up to 2008-09	31	13.36	3	1.15	28	12.21
		2009-10	--	--	--	--	--	--
		2010-11	35	24.10	19	19.64	16	4.46
		2011-12	59	45.40	17	7.40	42	38.00
		2012-13	51	67.54	18	23.71	33	43.83
		2013-14	41	41.52	19	12.46	22	29.06
		2014-15	45	47.71	21	16.17	24	31.54
		2015-16	40	57.93	--	--	40	57.93
		Total	302	297.56	97	80.53	205	217.03
23	FOOD & CIVIL SUPPLIES	2015-16	1	0.06	--	--	1	0.06
		Total	1	0.06	--	--	1	0.06
24	FOREST DEPARTMENT	Up to 2008-09	18	5.57	--	--	18	5.57
		2009-10	14	33.42	14	33.42	--	--
		2010-11	15	53.96	15	53.96	--	--
		2011-12	16	54.05	12	50.13	4	3.92
		2012-13	27	46.88	14	24.17	13	22.71
		2013-14	26	25.03	11	8.18	15	16.85
		2014-15	30	13.22	15	9.80	15	3.42
		2015-16	25	31.36	7	27.66	18	3.70
		Total	171	263.49	88	207.32	83	56.17
25	CO-OPERATION DEPARTMENT	2012-13	5	0.92	2	0.48	3	0.44
		2013-14	4	0.79	1	0.72	3	0.07
		2014-15	3	2.69	--	--	3	2.69
		2015-16	3	0.82	--	--	3	0.82
		Total	15	5.22	3	1.20	12	4.02
26	LAW DEPARTMENT	Up to 2008-09	12	0.18	--	--	12	0.18
		2009-10	7	0.12	--	--	7	0.12
		2011-12	1	0.05	--	--	1	0.05
		2012-13	--	--	--	--	--	--
		2013-14	1	0.05	--	--	1	0.05
		2014-15	1	0.01	--	--	1	0.01
		Total	22	0.41	0	0	22	0.41
27	PWD	Up to 2008-09	1	0.01	--	--	1	0.01
		Total	1	0.01	--	--	1	0.01
28	DISTRICT ADMINISTRATION	Up to 2008-09	48	3.43	--	--	48	3.43
		2009-10	--	--	--	--	--	--

		2010-11	29	1.39	--	--	29	1.39
		2011-12	23	0.75	--	--	23	0.75
		2012-13	21	0.56	--	--	21	0.56
		2013-14	21	1.12	--	--	21	1.12
		2014-15	13	0.42	--	--	13	0.42
		Total	155	7.67	--	--	155	7.67
29	OTHER ADMINISTRATIVE	Up to 2008-09	4	0.08	--	--	4	0.08
		2009-10	--	--	--	--	--	--
		2010-11	2	0.09	--	--	2	0.09
		2014-15	1	0.01	--	--	1	0.01
		2015-16	3	0.02	--	--	3	0.02
		Total	10	0.20	--	--	10	0.20
30	FINANCE DEPARTMENT	2010-11	1	0.04	--	--	1	0.04
		2011-12	--	--	--	--	--	--
		2012-13	2	0.05	--	--	2	0.05
		2013-14	11	9.46	--	--	11	9.46
		Total	14	9.55	--	--	14	9.55
31	WELFARE OF MINORITIES & OTHER BACKWARD CLASSES (MOBC)	Up to 2008-09	13	1.41	3	0.63	10	0.78
		2009-10	8	0.99	6	0.98	2	0.01
		2010-11	7	4.68	6	0.71	1	3.97
		2011-12	9	3.90	8	3.87	1	0.03
		2012-13	19	32.46	4	2.35	15	30.11
		2013-14	8	3.12	--	--	8	3.12
		2014-15	7	3.40	--	--	7	3.40
		2015-16	6	3.26	--	--	6	3.26
		Total	77	53.22	27	8.54	50	44.68
32	INFORMATION THECKNOLOGY	Up to 2008-09	--	--	--	--	--	--
		2009-10	--	--	--	--	--	--
		2010-11	1	0.28	1	0.28	0	0.00
		2011-12	2	1.00	2	1.00	0	0.00
		2012-13	9	4.59	7	2.94	2	1.65
		2013-14	8	2.00	6	1.95	2	0.05
		2014-15	5	2.00	5	2.00	0	0.00
		2015-16	13	2.20	10	0.16	3	2.04
		Total	38	12.07	31	8.33	7	3.74

33	LABOUR DEPARTMENT	2011-12	1	0.50	--	--	1	0.50
		2012-13	2	0.65	--	--	2	0.65
		2013-14	1	0.15	--	--	1	0.15
		2014-15	1	0.05	--	--	1	0.05
		2015-16	2	0.62	--	--	2	0.62
		Total	7	1.97	0	0	7	1.97
34	GOVERNORS SECRETARIAT	2012-13	12	0.23	--	--	12	0.23
		Total	12	0.23	--	--	12	0.23
35	POWER	2013-14	3	1.31	--	--	3	1.31
		2014-15	59	313.44	38	231.81	21	81.63
		2015-16	100	499.44	58	244.43	42	255.01
		Total	162	814.19	96	476.24	66	337.95
36	MANIPUR FIRE SERVICE	2015-16	1	0.01	--	--	1	0.01
		Total	1	0.01	--	--	1	0.01
37	TRANSPORT DEPARTMENT	2015-16	1	0.15	--	--	1	0.15
		Total	1	0.15	0	0	1	0.15
Grand Total			7342	6913.76	2553	2595.50	4789	4318.26

Appendix – 3.2

(Reference: Paragraph 3.2)

Statement showing the status of submission of Accounts by Bodies and Authority and Grants received by them

Sl. No.	Name of the Body/Authority	Year from which accounts had not been received	No. of account pending	Grant received (₹ in crore)
1	Autonomous District Council (ADC), Chandel	Nil	Nil	42.97*
2	Autonomous District Council, Churachandpur	Nil	Nil	55.78 *
3	Autonomous District Council, Sadar Hills	Nil	Nil	57.68 *
4	Autonomous District Council, Senapati	Nil	Nil	66.93 *
5	Autonomous District Council, Tamenglong	Nil	Nil	44.55 *
6	Autonomous District Council, Ukhrul	Nil	Nil	42.44 *
Department: Law Legislative Affairs				
7	Manipur State Legal Service Authority	2013-14 onwards	4	NA
Total			4	

* As per accounts of 2015-16 of the respective Autonomous District Council

NA:- Not applicable

Appendix 3.3

(Reference: Paragraph 3.3)

Statement showing position of placement of Separate Audit Reports of State Autonomous Bodies as on 31 March 2017

Name of the Autonomous Bodies	Section under which audited	Year up to which accounts were rendered	Position of last SAR place in the State legislature					Position of SARs issued but not placed		
			Year of last SAR placed	Date of issue	Date of placement of SAR	Delay in placement	Reason for delay	SARs issued	Date of issue	Reasons for non-placement of SARs
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Chandel	Under Section 14 & 19 (3) of CAG's DPC Act, 1971	2015-16*	2009-10	11.06.13	26.06.13	No delay	-	2014-15	02.01.17	NA
Churachandpur	-do-	2015-16*	2010-11	11.06.13	19.12.13	-do-	-	2014-15	24.08.16	NA
Sardar Hills	-do-	2015-16*	2006-07	19.6.09	19.12.13	Over 4 years	NA	2014-15	02.01.17	NA
Senapati	do	2015-16*	2007-08	21.10.10	19.12.13	Over 3 years	NA	2014-15	27.12.16	NA
Tamenglong	-do-	2015-16*	2007-08	21.10.10	19.12.13	Over 3 years	NA	2014-15	16.09.16	NA
Ukhrul	-do-	2015-16*	2006-07	13.01.10	19.12.13	Over 3 years	NA	2014-15	02.01.17	NA
Manipur State Legal Service Authority	-do-	2012-13	2012-13	06.10.16	05.06.17	No delay	-	-	-	-

* The Separate Audit Reports of the Autonomous District Councils are under process

NA- Not available

Appendix – 3.4
(Reference: Paragraph 3.4)

Statement of finalisation of accounts and the Government investment in departmentally managed commercial and quasi-commercial undertakings (as on March 2017)

(₹ in crore)

Sl. No.	Name of the undertaking	Accounts finalized up to	Investment as per last Account finalized	Remarks/Reasons for Delay in Preparation of accounts
Commerce and Industries				
1	Manipur Electronics Development Corporation	2014-15	2.74	NA
2	Manipur Industrial Development Corporation	2009-10	12.14	NA
3	Manipur Food Industries Corporation	2009-10	5.41	NA
4	Manipur Handloom and Handicrafts Development Corporation	2004-05	11.68	NA
Power				
5	Manipur State Power Company Limited	2014-15	10.05	NA
6	Manipur State Power Distribution Company Ltd	2014-15	10.05	NA
Tribal Areas Backward Classes Development				
7	Manipur Tribal Development Corporation Limited.	1987-88	0.52	NA
Home Department				
8	Manipur Police Housing Corporation	1997-98	0.02	NA
Information Technology				
9	Manipur IT SEZ Project Development Company Ltd.	Nil*	0.05	NA
Tourism Department				
10	Tourism Corporation of Manipur Ltd.	Nil**	0.05	NA
Non-Working Companies				
1	Manipur Plantation Crops Corporation Ltd.	1983-84	0.51	NA
2	Manipur Agro Industries Corporation Ltd.	1988-89	0.32	NA
3	Manipur Pulp & Allied Products Ltd.	1997-98	0.89	NA
Total			54.43	

* 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.

NA: Not available

Appendix – 3.5
(Reference: Paragraph 3.6)

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

Date of placing Recommendation of PAC	Gist of Recommendation	Action taken notes	Remark
SFR 2010-11 (Date of Placing - 6.7.2012)			
24.7.2014	The Committee recommends the Government Department to discontinue the present practice of excess spending in future and also Finance Department to put an appropriate mechanism to control excess expenditure which adversely affect efficient fiscal management. Further, the Committee recommends that the excess expenditures for the years 2011 and 20912 be regularised as required under Article 205 of the Constitution of India.	No Action was taken	-do-
SFR 2011-12 (Date of Placing - 11.6.2013)			
24.7.2014	Same recommendation as above, for regularization of excess of expenditure.	No Action was taken	-do-
24.7.2014	<p>Chapter I: Finances of the State Government. Revenue Receipt</p> <p>The Committee notes with concern that the fiscal health of the State is largely dependent on Central grants-in-aid. This factor alone determines the extent to which Revenue surplus, primary deficit, fiscal deficits, management of debt, etc. improves or deteriorates in a year. It is in this context, the Committee makes the following observations on some of the important issues:-</p> <p>VAT/Sales Tax:</p> <p>VAT/Sales Tax is collected in event of sales of goods in the State. This is also collected from construction works. In case of public works, it is Government who ultimately pays this tax. VAT/Sales Tax are deducted at source while releasing funds by the Finance Department. Even when funds are deposited into MH – 8449, VAT/Sales Tax are deducted at source. The Committee is of strong opinion that deduction of VAT/Sales Tax at source is to be avoided, as it would result in artificial increase of VAT/Sales Tax and complication of accounting.</p> <p>Motor Vehicle:</p> <p>The Committee expresses its satisfaction that Motor Vehicles collection has increased. In terms of absolute collection, the amount collected may not have much impact, as the baseline of the tax is low. The Committee recommends the Government that computerization of Motor Vehicles Department needs to be taken up with all seriousness.</p> <p>Miscellaneous General Service:</p> <p>As in VAT/Sales Tax collection, Miscellaneous General Service are also collected as “Agency Charges” for execution of public works. It is debatable whether “Agency Charges” need to be collected by the Department like PWD, IFCD, etc; or restrict it to Autonomous bodies/PSUs like PDA, MFDC etc.</p> <p>The Committee notes it with concern that “Agency Charges” are collected at source while releasing funds for depositing it into MH – 8449 by the Finance Department. Such system needs to be avoided.</p> <p>Other avenues of revenue:</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 more pragmatic approach to open up other avenues of revenue.</p> <p>FRBM Act:</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. 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>New Pension Scheme:</p> <p>Under the scheme, the Government was to make a matching contribution of the contribution made by the subscribers.</p>	No Action was taken	The whole report was also discussed

The amount is to be invested to Fund Manager(s) for the benefit of the subscribers.

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

(In ₹)

Sl. No.	Name of Employ-ees	Empl-oyees Contribu-tion	Govt. contrib-ution	Total Invested to 1st Fund Manager	Invested to 2nd Fund Manager	Invested to 3rd Fund Manager	Total Amount Invested	Balance in "MH" 834	PRAN No
(1)	(2)	(3)	(4)	(5) (6) (3)+(4)	(7)	(8)	(9) 6+7+8	(10)	(11) (5-9)

Total

Note:- (i) In case funds are released to the Fund Managers directly from Major Head – 2071 (Minor head 117), the amount may be included in the above table with appropriate remarks. (ii) soft copy in Excel sheet may also be furnished . Depart. may furnish updated figures, if it is convenient

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

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

Local bodies:

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

Status of guarantees – Contingent liabilities:

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

Special focus on MH – 8449

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

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

(In ₹)

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

Total

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

	<p>The Committee expected that information should be readily available with the Finance Department as it was controlling the funds. However, sadly the matter needed to be referred back to other Departments. The Committee also noticed that parked funds under Mh-8449 are not released in the next financial year as it should have been, but allowed to remain there for year altogether.</p> <p>The fall-out of this is obvious. The AC bills do not get cleared out and gets accumulated, the Capital Expenditure are artificially inflated without any activity at field level, the transparency of accounts was compromised.</p> <p>Constitutionally, budgetary control is the purview of the Legislature. However, when funds are routinely parked into such heads of accounts and subsequently withdrawn in some latter years, the funds remain in the exclusive control of the Government and Finance Department; without any involvement of the Legislature. Inherently and potentially, this is very serious and undermines the privilege of the Legislature.</p> <p>As discussed earlier, VAT/Sales tax Agency Charges (under Miscellaneous General Service) are also collected/deducted at source while depositing the funds into MH- 8449.</p> <p>The Committee, therefore, recommends that no deduction be made at source while depositing the funds into MH-8449. The Committee desires that parked funds in this head be released immediately at the beginning of the next financial year so that Capital Expenditure booked in the previous year fructifies and AC bills gets cleared out.</p> <p>Sustainability of debt:</p> <p>The Committee is of the view that there is little scope of 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"> i) Decrease Non-Plan Revenue Expenditure, as the Committee feels that here would be many areas where loopholes can be plugged, if expenditure is properly monitored. ii) Increase efficiency of Tax collection and make thrust on computerization of such system. iii) Explore more avenues of Tax collection; iv) Ensure that Grants-in-Aid from Central Government does not decline, as in 2011-12, v) Maintain a proper calendar of borrowings, so that future borrowings and re-payment could be planned properly. <p>Chapter II: Financial Management and Budgetary Control Saving and Excess</p> <p>In the Audit Report (Table 2.2 of para 2.3.1), the supplementary provisions are already considered, which be the Revised Estimate (RE). If so, it is not understood to what figure of RE is the Finance Department referring to in their reply. The Committee is, therefore, unsatisfied with the reply of the Department. Further, the Committee is unhappy that out of 20 cases as reported, the Department replied for 4 cases only. In the reply of the Department, there were still substantial savings; the reasons of which was not explained.</p> <p>Similarly, in case of Excess Expenditure, the “Total Provision” as shown in the Audit Report is after consideration of Supplementary Budget. Therefore, the RE figures contented by the Department is not acceptable to the Committee. Further, the Committee is unsatisfied that reply of only 2 cases was furnished out of 6 cases. Hence, the Committee recommends the Department to furnish on the replies for the above mentioned pending cases within three months from presentation of this report.</p> <p>Expenditure without provision</p> <p>The para refer to Appendix 2.2 of the Audit Report, where 12 cases have been mentioned. The Appendix shows the details of the Heads of Accounts. No specific reply has been furnished by the Finance Department, and the Committee feels that the Department has not furnished satisfactory reply. Therefore, the Committee directs the Finance Department to furnish specific reply within three months from the date of presentation of this report to the House.</p> <p>Unnecessary/Excessive/Inadequate/Supplementary provision</p> <p>The Finance Department replied that no Unnecessary/Excessive/Inadequate/Supplementary were made as supplementary demands are fully dependent on quantum of funds released by GoI. The Committee notes it with seriousness that the reply of the Department is mis-leading.</p> <p>In Table 2.7 and Table 2.8 (there are 22 cases) of the Audit Report, there are heads like “Council of Ministers (Revenue Voted)”, “State Legislature (Revenue Charged)”, “Governor (Revenue Charge)” etc. The Committee wonders how these heads would be affected by quantum of fund released by GoI. The Committee directs the Government to look into the matter, and take appropriate action, if the information to the Committee is not truthfully furnished.</p> <p>The Committee also specifically desires that the Finance Department should explain point-wise specific reply, fully justifying the extent to which these 22 cases as reported in the Audit Report is affected by release of funds by GoI.</p>		
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	<p>Excessive/Un-necessary re-appropriation of funds:</p> <p>The Committee is not satisfied with the reply of the Finance Department that excess/un-necessary re-appropriation was done at the proposed of the Department concerned. It is the responsibility of the Finance Department that any savings and excess are avoided. It is the Finance Department who should be satisfied with the proposal. Unless this is ensured, budgetary exercise would be rendered to a meaningless exercise.</p> <p>Substantial surrenders and anticipated savings not surrendered:</p> <p>The Committee strongly recommends that the Finance Department should take up stronger measures with other Departments in future.</p> <p>Pendency in submission of Detailed Countersigned Bills against AC bills</p> <p>As discussed, the problem of AC bills is linked with release of funds under MH- 8449 to a large extent. Unless the deposit under this head is maintained properly, better control of AC bills would not be possible.</p> <p>However, the Committee notes with satisfaction that all concerned i.e Finance Department, Departments concerned, AG (A&E) and AG (Audit) are closely monitoring the issue and has been able to arrest some pendency.</p> <p>Personal Deposit Account/Personal Ledger Account:</p> <p>The Committee desires that non-operational PDA/PLA be closed immediately and balance amount, if any, be transferred back to Government Accounts. In case of PD/PLA operated by Planning and Development Authority and Apex Housing Society, the Committee desires the Finance Department and the concerned bodies to work out a viable solution, in consultation with AG (A&E).</p>		
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