

APPENDICES

Appendix 1.1

(Reference: Paragraph 1.2)

PART A: 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 summarised 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.

(Reference: Paragraph 1.2)

Part B: 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 mobilisation 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)	$\text{Interest Received} [(\text{Opening balance} + \text{Closing balance of Loans and Advances})/2]*100$
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

Appendix 1.1 - contd.

(Reference: Paragraphs 1.1 & 1.2)

Part C: State Profile

Sl. No.	Particulars	Manipur		All India			
1	Area in sq. Km.	22,327		32,87,240			
2	Population in lakh (As per 2011 census)	28.56		12,202.00			
	Population in lakh (As per 2021 census) (Projected)	31.65		13,703.00			
3	Density of Population (2011 census)(persons per sq. km)	128		382			
4	Population below poverty line* (2011-12)	10.22		21.92			
5	Literacy (2011 census) (percentage)	76.94		73			
6	Infant Mortality (per 1000 live births), (2018)	11		30			
7	Gini Co-efficient (measure of inequality of income among the population. 'Value rate is from zero to one,' Value close to zero indicates inequality is less and Vice versa).	Nil		35.70			
8	Gross State Domestic Product (GSDP) in 2020-21 at current prices (₹ in crore)	32,852.46 (P)		1,97,45,670.36			
9	Per capita GSDP 2020-21 (in ₹)	93,485.00		1,45,680.00			
10	Decadal Population Growth (2011-21) in percentage	10.82		12.30			
Financial Data							
Particulars		Figures (in per cent)					
		CAGR				Growth	
		(2011-12 to 2014-15)		(2015-16 to 2018-19)		(2018-19 to 2019-20)	
		SCS states [#]	Manipur	SCS states [#]	Manipur	SCS states [#]	Manipur
A	Revenue Receipts	10.51	12.26	12.52	8.45	(-) 0.52	1.16
B	Own Tax Revenue	10.97	11.98	11.86	23.86	1.05	14.82
C	Non Tax Revenue	-0.75	(-)16.14	22.74	3.61	(-) 10.19	(-)19.07
D	Total Expenditure	12.15	8.67	14.28	10.01	4.12	(-)0.75
E	Capital Expenditure	7.75	(-)7.71	18.25	11.77	(-)3.18	(-)33.25
F	Revenue Expenditure on Education	13.99	20.24	14.02	9.89	0.94	6.80
G	Revenue Expenditure on Salary & Wages	10.93	6.09	13.28	8.47	4.13	8.15
H	Revenue Expenditure on Pension	11.84	14.60	17.36	14.98	9.05	13.44
I	Revenue Expenditure on Health & Family Welfare	15.43	18.39	15.14	10.31	5.77	4.57

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

(AE) – Advanced Estimate

CAGR - Compounded Annual Growth Rate

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

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

Appendix 1.1- contd.

(Reference: Paragraphs 1.2 & 1.6)

Part D: 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 *per cent* of the Gross State Domestic Product by 2010-2011 and maintain it below 3.5 *per cent* in succeeding financial years up to 2012-13 and thereafter reduce it to a maximum of 3 *per cent* of the Gross State Domestic Product from 2013-14 and beyond; and
- maintain outstanding debt to a maximum of 65.80 *per cent* of Gross State Domestic Product in 2010-11, 62.9 *per cent* of Gross State Domestic Product in 2011-12, 60.1 *per cent* of Gross State Domestic Product in 2012-13, 57.00 *per cent* of Gross State Domestic Product in 2013-14 and 54.30 *per cent* of Gross State Domestic Product in 2014-15.

Appendix 1.2

(Reference: Paragraph 1.4)

Abstract of Receipts and Disbursements for the year 2020-21

(₹ in crore)

2019-20	Receipts	2020-21		2019-20	Disbursements	2020-21	
Section-A: Revenue							
10684.16	I – Revenue receipts		12982.65	10238.63	I-Revenue expenditure-		12428.47
1201.12	-Tax revenue	1294.49		4444.81	General Services-		5055.21
134.53	-Non-tax revenue	148.07		2916.84	Social Services of which		3328.46
4047.77	-State's share of Union Taxes	4271.97		1481.60	-Education, Sports, Art and Culture	1578.19	
-	-Non-plan Grants	-		621.60	-Health and Family Welfare	825.68	
-	-Grants for State Plan Schemes	-		259.10	-Water Supply, Sanitation, Housing and Urban Development	296.17	
-	-Grants for Central and Centrally sponsored Plan Schemes	-		9.40	-Information and Broadcasting	12.15	
-	-Grants for Special Schemes for NEC and for other purposes	-		142.00	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes and Minorities	168.03	
2769.20	-Grants for Centrally sponsored Schemes	3917.26		34.11	-Labour and Labour Welfare	63.17	
2117.13	Finance Commission Grant	3085.47		369.00	-Social Welfare and Nutrition	384.32	
414.41	Other transfer/Grants to States	265.39		0.03	-Others	0.75	
				2321.86	Economic Services of which		3421.41
				478.68	-Agriculture and Allied Activities	614.00	
				1100.84	-Rural Development	1998.04	
				9.67	-Special Areas Programmes	15.08	
				64.87	-Irrigation and Flood Control	71.19	
				405.45	-Energy	409.99	
				70.45	-Industry and Minerals	80.33	
				72.2	-Transport	75.36	
				39.32	-Science, Technology and Environment	81.83	
				80.38	-General Economic Services	75.59	
				555.12	Grants-in-Aid and Contributions		623.39
	II-Revenue deficit carried over to Section B			445.53	II-Revenue Surplus carried over to Section B		554.18

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2019-20	Receipts	2020-21		2019-20	Disbursements	2020-21	
10684.16	Total: Section A	12982.65		10684.16	Total: Section A		12982.65
Section-B: Others							
645.02	III – Opening Cash balance including Permanent Advances and Cash Balance Investment		881.70		III – Opening Overdraft from Reserve Bank of India		-
-	IV – Miscellaneous Capital receipts			1155.24	IV – Capital Expenditure-		2439.18
				46.45	General Services-		61.41
				570.14	Social Services of which		1247.11
				55.13	-Education, Sports, Art and Culture	53.01	
				41.08	-Health and Family Welfare	134.12	
				398.87	-Water Supply, Sanitation, Housing and Urban Development	730.82	
				0.75	-Information and Broadcasting	0.54	
				73.76	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes and Minorities	280.01	
				0.55	-Social Welfare and Nutrition	42.61	
				0	-Others	6.00	
				538.65	Economic Services of which		1130.66
				7.39	-Agriculture and Allied Activities	33.71	
				0	-Rural Development	0.00	
				83.34	-Special Areas Programmes	130.20	
				144.09	-Irrigation and Flood Control	365.68	
				0	-Energy	0.00	
				10.27	-Industry and Minerals	21.22	
				30.68	-Science Technology and Environment	70.71	
				252.31	-Transport	419.49	
				10.57	-General Economic Services	89.65	
0.80	V–Recoveries of Loans and Advances-		3.3	0	V – Loans and Advances disbursed-		10.20
	-From Power Projects				-For Power Projects		-
0.61	-From Government Servants	3.25		0	To Government Servants	10.20	
0.19	-From Others	0.05		0	-To Others	0.00	
445.53	VI–Revenue Surplus brought down		554.18		VI – Revenue Deficit brought down		-

2019-20	Receipts	2020-21		2019-20	Disbursements	2020-21	
6313.67	VII – Public debt receipts-		9334.03	5771.63	VII – Repayment of Public debt		7587.96
	-External debt			-	External debt	-	
1818.87	-Internal debt other than Ways and Means Advances and overdrafts		1484.02	622.55	-Internal debt other than Ways and Means Advances and Overdrafts	271.62	
4486.88	-Net transactions under Ways and Means Advances		7482.66	5105.04	-Net transactions under Ways and Means Advances	7268.41	
7.92	-Loans and Advances from Central Government		367.35	44.04	-Repayment of Loans and Advances to Central Government	47.93	
-	-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		
2350.71	X – Public Account receipts-		2852.87	1947.16	X – Public Account disbursement-		2828.00
308.87	Small Savings and Provident Funds	357.80		324.00	-Small Savings and Provident Funds	328.26	
432.94	-Reserve Funds	93.45		41.03	-Reserve Funds	33.70	
154.99	Suspense and Miscellaneous	184.07		154.83	-Suspense and Miscellaneous	172.99	
1020.90	Remittances	1667.54		1019.02	-Remittances	1683.84	
433.01	Deposits and Advances	550.01		408.28	-Deposits and Advances	609.21	
	XI – Closing Overdraft from Reserve Bank of India			881.70	XI – Cash Balance at end-		760.74
				4.63	-Cash in Treasuries and Local Remittances	4.63	
				(-)97.77	-Deposits with Reserve Bank	49.04	
				41.33	-Departmental Cash Balance including permanent Advances	50.07	
				933.51	-Cash Balance Investment and Investment of earmarked fund	657.00	
9755.73	Total:		13626.08	9755.73	Total:		13626.08

Appendix 1.3

(Reference: Paragraph 1.5)

Assets and Liabilities of the Government of Manipur as on 31 March 2021

(₹ in crore)

As on 31.03.2020		Liabilities	As on 31.03.2021	
	7004.00	Internal Debt -		8430.64
5979.39		Market Loans bearing interest	7133.39	
0		Market Loans not bearing interest	0.04	
5.93		Loans from Life Insurance Corporation of India	5.93	
428.56		Loans from NABARD	541.87	
0.11		Loans from SBI and other Banks	0.11	
6.12		Loans from National Co-operative Development Corporation	6.12	
577.30		Special Securities issued to National Small Savings Fund of the Central Government	523.14	
6.58		Other Loans	5.80	
0		Ways and Means Advances	214.24	
	251.64	Loans and Advances from Government of India -		571.09
0.06		Pre 1984-85 Loans	0.06	
187.92		Non-Plan Loans	151.74	
46.51		Loans for State Plan Schemes	40.57	
0		Loans for Central Plan Schemes	0	
0		Loans for Centrally Sponsored Plan Schemes	0	
1.74		Loans for Special Plan Schemes	1.55	
15.41		Other Ways & Means Advances	377.17	
0		Contingency Fund	0	
	1479.29	Small Savings, Provident Funds, etc.		1508.83
	1461.77	Deposits		1402.57
	1210.76	Reserve Funds		1270.51
	14910.50	Deficit on Government Account		15464.68
445.53		Add Revenue Surplus of the current year	554.18	
0		Miscellaneous Deficit	0	
14464.97		Accumulated Deficit at the beginning of the year	14910.50	
	26317.96	Total		28648.32
Assets				
	24384.54	Gross Capital Outlay on Fixed Assets -		26823.72
193.36		Investments in shares of Companies, Corporations, etc.	207.09	
24191.18		Other Capital Expenditure	26616.63	
	198.31	Loans and Advances -		205.21
-		Loans for Power Projects	-	
12.88		Loans to Government servants and Miscellaneous loans	19.84	
185.43		Other Development Loans	185.37	
	2.60	Advances		2.60
	(-97.77)	Deposit with Reserve Bank and other banks		49.04
	637.84	Remittance Balance		654.15
	212.97	Suspense and Miscellaneous Balance		201.90
	979.47	Cash -		711.70
4.63		Cash in Treasuries and Local Remittances	4.63	
41.31		Departmental Cash Balance	50.05	
0.02		Permanent Advances	0.02	
57.97		Cash Balance Investments	0	
875.54		Investment of earmarked funds	657.00	
	26317.96	Total		28648.32

(Source: Finance Accounts)

Appendix 2.1

(Reference: Paragraphs 2.5.2, 2.7.1 & 3.4.1)

Time series data on the State Government finances

(₹ in crore)

	2016-17	2017-18	2018-19	2019-20	2020-21
Part A Receipts					
1. Revenue Receipts (i+ii+iii+iv)	9129.12	10357.83	10561.71	10684.16	12982.65
(i) Tax Revenue of which	586.67	790.94	1046.05	1201.12	1294.49
State Goods & Services Tax (SGST)	-	301.53	694.70	852.58	866.51
Taxes on Agricultural Income	-	-	-	-	-
Taxes on Sales, Trade, etc.	499.65	385.58	253.02	235.53	336.45
State Excise	9.32	9.37	8.18	11.6	11.85
Taxes on Vehicles	25.04	36.14	39.83	47.7	37.96
Stamps and Registration fees	10.03	13.98	17.62	16.6	8.66
Land Revenue	1.91	1.44	3.54	4.1	3.81
Taxes on Goods and Passengers	1.00	1.13	1.19	1.6	0.42
Other taxes	39.72	41.77	27.97	31.41	28.83
Taxes and duties on electricity	-	-	-	-	-
(ii) Non-Tax Revenue	164.80	174.07	166.24	134.53	148.07
(iii) State's share of Union taxes and duties	3757.13	4154.33	4698.59	4047.77	4271.97
(iv) Grants-in-Aid from Government of India	4620.52	5238.49	4650.83	5300.74	7268.12
2. Miscellaneous Capital Receipts	-	-	-	-	-
3. Recoveries of Loans and Advances	1.15	8.02	0.59	0.80	3.30
4. Total Revenue and Non-debt capital receipts (1+2+3)	9130.27	10365.85	10562.30	10684.96	12985.95
5. Public Debt Receipts of which	1551.29	1295.91	3926.53	6313.66	9334.05
Internal Debt (excluding Ways and Means Advances and Overdrafts)	729.99	623.55	1149.99	1818.87	1484.03
Receipts under Ways and Means Advances and Overdrafts	805.26	663.40	2776.54	4486.88	7482.65
Loans and Advances from the Government of India	16.04	8.96	-	7.91	367.37
6. Total Receipts in the Consolidated Fund (4+5)	10681.56	11661.76	14488.83	16998.62	22320.00
7. Contingency Fund Receipts	-	-	-	-	-
8. Public Account Receipts	549.20	2632.65	2905.55	2350.71	2852.87
9. Total Receipts of the State (6+7+8)	11230.76	14294.41	17394.38	19349.33	25172.87
Part B Expenditure/Disbursement					
10. Revenue Expenditure	8184.76	9274.00	9748.72	10238.63	12428.47
General Services (including interest payments)	3421.18	3666.88	3981.30	4444.81	5055.21
Social Services	2056.76	2569.42	2660.92	2916.84	3328.46
Economic Services	2342.97	2503.61	2533.08	2321.86	3421.41
Grants-in-Aid and contributions	363.85	534.09	573.42	555.12	623.39
11. Capital Expenditure	1493.57	1428.31	1730.64	1155.24	2439.18
General Services	96.00	106.50	111.79	46.44	61.41
Social Services	412.99	663.70	753.09	570.14	1247.10
Economic Services	984.57	658.11	865.76	538.66	1130.67
12. Disbursement of Loans and Advances	0.25	3.40	0.13	0	10.2
13. Total/Aggregate Expenditure (10+11+12)	9678.58	10705.71	11479.49	11393.87	14877.85
14. Repayments of Public Debt of which	1144.97	675.53	3099.19	5771.63	7587.96
Internal Debt (excluding Ways and Means Advances (WMA) and Overdrafts)	213.26	351.56	410.81	622.55	271.62
Repayment under WMAs and Overdrafts	887.59	279.88	2644.32	5105.04	7268.41
Loans and Advances from Government of India	44.12	44.09	44.06	44.04	47.93
15. Appropriation to Contingency Fund	-	-	-	-	-

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	2016-17	2017-18	2018-19	2019-20	2020-21
16. Total disbursement out of Consolidated Fund (13+14+15)	10823.55	11381.24	14578.68	17165.50	22465.81
17. Contingency Fund disbursements	-	-	-	-	-
18. Public Account disbursements	396.83	2577.17	2902.26	1947.16	2828.01
19. Total disbursement by the State (16+17+18)	11220.38	13958.40	17480.94	19112.66	25293.82
Part C Deficits					
20. Revenue Deficit (-)/Surplus (+) (1-10)	(+)944.36	(+)1083.83	(+)812.99	(+)445.53	(+)554.18
21. Fiscal Deficit (-)/Surplus (+) (4-13)	(-)548.31	(-)339.86	(-)917.19	(-)708.91	(-)1891.90
22. Primary Deficit(-)/ Surplus(+)(21+23)	(-)4.56	(+)223.10	(-)339.98	(-)45.37	(-)1060.30
Part D Other data					
23. Interest Payments (included in revenue expenditure)	543.75	562.96	577.21	663.54	831.60
24. Financial Assistance to local bodies etc.	830.36	698.52	710.20	657.88	1051.42
25. WMAs/Overdraft availed (days)	32	8	55	85	75
<i>Ways and Means Advances availed (days)</i>	32	8	21	175	113
<i>Overdraft availed (days)</i>	-	1	34	56	29
26. Interest on WMAs/ Overdraft	0.75	9.67	222.64	167.16	4.8
27. Gross State Domestic Product (GSDP)	21293.89	25789.23	27869.85(Q)	31790.30(A)	32852.46(P)
28. Outstanding Fiscal liabilities	8807.83	9565.94	10463.92	11407.46	32852.46
29. Outstanding guarantees (year-end) (including interest)	403.38	513.73	475.08	478.18	13183.65
30. Maximum amount guaranteed (year-end)	588.00	738.00	738.00	738.00	1355.38
31. Number of incomplete projects	87	24	50	50	67
32 Capital blocked in incomplete projects	1434.61	106.20	5783.93	108.68	748.18
Part E Fiscal Health Indicators					
I Resource Mobilisation (in per cent)					
Own Tax revenue/GSDP	2.76	3.30	3.75	3.78	3.94
Own Non-Tax Revenue/GSDP	0.77	0.73	0.60	0.42	0.45
Central Transfers/GSDP	17.64	17.33	16.86	12.73	13.00
II Expenditure Management (in per cent)					
Total Expenditure/GSDP	45.45	44.67	41.19	35.84	45.29
Total Expenditure/Revenue Receipts	106.02	103.36	108.69	106.64	114.60
Revenue Expenditure/Total Expenditure	84.57	86.63	84.92	89.86	83.54
Expenditure on Social Services/Total Expenditure	25.52	30.20	29.74	30.60	30.75
Expenditure on Economic Services/Total Expenditure	34.38	29.53	29.61	25.11	30.60
Capital Expenditure/Total Expenditure	15.43	13.34	15.08	10.14	16.39
Capital Expenditure on Social and Economic Services/Total Expenditure	14.44	12.35	14.10	9.73	15.98
III Management of Fiscal Imbalances (in per cent)					
Revenue deficit (surplus)/GSDP	4.43	4.20	2.92	1.40	1.69
Fiscal deficit (surplus)/GSDP	(-)2.57	(-)1.32	(-)3.29	(-)2.23	(-)5.76
Primary Deficit (surplus)/GSDP	(-)0.02	(+)0.87	(-)1.22	(-)0.14	(-)3.23
Revenue Deficit/Fiscal Deficit	(-)172.23	(-)318.90	(-)88.64	(-)62.85	(-)29.29
Primary Revenue Balance/GSDP	6.99	6.90	4.99	3.49	4.23
Fiscal Liabilities/GSDP	41.36	39.91	37.55	35.88	40.13
Fiscal Liabilities/RR	96.48	92.35	99.07	106.77	101.55
Primary deficit <i>vis-à-vis</i> quantum spread	624.35	561.32	(-)119.55	791.67	(-)1450.44
Debt Redemption (Principal + Interest)/Total Debt Receipts	99.32	98.57	96.24	102.71	91.30
V Other Fiscal Health Indicators					
Return on Investment	₹ 4000	₹ 4000	₹ 4000	Nil	Nil
Financial Assets/Liabilities	2.43	2.43	2.38	2.31	2.17

Appendix 2.2

(Reference: Paragraph 2.8.1)

Component wise net Public Account Receipt during 2016-21

(*₹ in crore*)

Sector	Sub Sector	2016-17	2017-18	2018-19	2019-20	2020-21
I. Small Savings, Provident Funds, etc.	Small Savings, Provident Funds, etc.	49.54	(-)3.48	(-)15.29	(-)15.13	29.54
J. Reserve Funds	(a) Reserve Funds bearing Interest	(-)3.32	(-)10.70	(-)3.80	318.43	20.14
	(b) Reserve Funds not bearing Interest	131.09	176.23	143.76	73.48	39.59
K. Deposits and Advances	(a) Deposits bearing Interest	39.77	5.19	6.22	70.58	(-)103.12
	(b) Deposits not bearing Interest	59.04	(-)29.52	(-)60.26	(-)45.85	43.93
	(c) Advances	0.00	0.06	(-)0.24	0.00	0.00
L. Suspense and Miscellaneous	(b) Suspense	(-)21.61	(-)21.65	(-)20.15	0.16	(-)11.08
	(c) Other Accounts*	(-)29.20	(-)24.94	5.47	54.86	(-)49.22
	(d) Accounts with Governments of Foreign Countries	0.00	0.00	0.00	0.00	0
	(e) Miscellaneous	0.00	0.00	0.00	0.00	0
	(a) Money Orders, and other Remittances	(-)102.13	(-)60.54	(-)46.94	1.88	16.31
M. Remittances	(b) Inter- Governmental Adjustment Account	0.00	0.00	0.00	0.00	0
TOTAL		123.18	30.65	8.77	458.41	(-)13.91

Appendix 2.3

(Reference: Paragraph 2.9.1)

Glossary of terms

Sl. No.	Terms	Description
1	State Implementing Agency	State Implementing Agency includes any Organisation/Institution including Non-Governmental Organisation which is authorised 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 subsidised 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 subsidised 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 categorised 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 Stabilisation	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 stabilise 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)

Sl. No.	Terms	Description
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.
11	Ways and Means Advances (WMAs)	It is a facility for both the Centre and states to borrow from the RBI to help them tide over temporary mismatches in cash flows of their receipts and expenditures. Such advances should be repaid not later than three months from the date of the taking the advance. RBI announced 60% extra in WMAs limit recently to fight Covid -19 (until end of Sept 2020) The interest rate on WMAs is the RBI's repo rate, which is basically the rate at which it lends short-term money to banks. That rate is currently 4 <i>per cent</i> (as of March 2021).
12	Overdrafts	The governments are allowed to draw amounts in excess of their WMAs limits. No state can run an overdraft with the RBI for more than a certain period. A state can be in overdraft from 14 to 21 consecutive working days, and from 36 to 50 working days during a quarter. The interest on overdraft is 2 percentage points above the repo rate, which works out to 6 <i>per cent</i> (as of March 2021).
13	Government securities	A Government Security (G-Sec) is a tradeable instrument issued by the Central Government or the State Governments. Such securities are short term (usually called treasury bills, with original maturities of less than one year) or long term (usually called Government bonds or dated securities with original maturity of one year or more). In India, the Central Government issues both, treasury bills and bonds or dated securities while the State Governments issue only bonds or dated securities, which are called the State Development Loans (SDLs). Long term securities carry a fixed or floating coupon (interest rate) which is paid on the face value, payable at fixed time periods (usually half-yearly).
14	T-bills	Treasury bills are short-term securities issued by the Central government. Their maturity periods range up to one year. These securities are sold at a discount rate and will be paid at face value, which is how the investors make their money. At present, the active T-Bills are 91-days T-Bills, 182-day T-Bills and 364-days T-Bills. T-Bills are issued on discount to face value, while the holder gets the face value on maturity. The return on T-Bills is the difference between the issue price and face value. Thus, return on T-Bills depends upon auctions.
15	T -Notes	Treasury notes are government securities with maturity periods longer than treasury bills. Their maturity periods can be two, three, four, five, seven, and ten years. Interest is paid every six months.
16	T-Bonds	Treasury bonds are long-term investments with a maturity period of 30 years. Interest is paid every six months.

Appendix 2.4

(Reference: Paragraph 2.9.3)

Maturity Profile of debt

(₹ in lakh)

Year of Maturity (Year of maturity from the beginning of 2020-21)	Internal Debt	Loans and Advances from the Central Government	Amount
(1)	(2)	(3)	(4) (2 + 3)
2021-22	69416.65	3.84	69420.49
2022-23	29849.56	106.57	29956.13
2023-24	39898.70	60.24	39958.94
2024-25	48616.68	16739.59	65356.27
2025-26	61262.50	49.81	61312.31
2026-27	63000.00	113.77	63113.77
2027-28	52500.00	78.23	52578.23
2028-29	103065.61	242.25	103307.86
2029-30	193820.68		193820.68
2030-31	130403.60		130403.60
2038-39		2482.46	2482.46
2039-40		488.52	488.52
2040-41		5020.58	36736.58
(i) Sub-Total	770409.98	25385.86	827511.84
(ii) Amount for which year of Maturity is not known	51231.11	6.66	51237.77
Total (i + ii)	843065.09	25392.52	900173.61

(Source: Finance Accounts) * It includes ₹214.24 crore outstanding balance as on 31 March 2021 under WMAs from the RBI.

Appendix 3.1

(Reference: Paragraph 3.3.2)

Statement showing amount deposited under Major Head '8449–Other Deposits,
Minor Head 120–Miscellaneous Deposits' during March 2021

(₹ in crore)

Sl. No.	Name of Office and Department	Purpose	Name of the Treasury	Date of Deposit	Amount Credited
1	Assistant Research Officer, Secretariat, Planning Department	-	Imphal Sub Treasury	30.03.2021	22.50
2	Joint Director, Youth Affairs & Sports Department	Purchase of Thang-Ta Equipment		31.03.2021	1.50
3	Inspector General of Police (Admin), Police Department	Installation of CCTV camera and surveillance system and purchase of uniform and web equipment		31.03.2021	4.51
4	Deputy Director (HCI), Directorate of Handloom & Textile, Government of Manipur	-	Lamphel	31.03.2021	9.00
Total					37.51

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

Appendix 3.2

(Reference: Paragraph 3.3.2)

Statement showing the details of amount parked in the savings/current bank account by the various Drawing and Disbursing Officers of different State Government Departments

(₹ in crore)

Sl. No.	Name of the Office	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2020	Total No. of Bank Accounts	Amount kept as of 31 March 2021	Total No. of Bank Accounts
			Name and Address	Account No.	Current/Savings				
1	Directorate of Tourism, Govt. of Manipur, North AOC, Imphal	Lanjoy Thoudam	NA	10329727643	Current	2.74	1	2.74	1
2	Dist. & Sessions Court, (Imphal West)	Dist. & Sessions Judge (Imphal West)	State Bank of India, M.G. Avenue	10929176726	Saving	0.76	1	0.76	1
3	High Court of Manipur	Dr. M. Basantakumar Sharma	Not furnished	10929179692	Current	0.06	1	0.06	1
4	High Court of Manipur	Dr. M. Basantakumar Sharma	Not furnished	38205485719	Current	1.36	1	1.34	1
5	Manipur State Legal Services Authority (MASLSA)	Ojesh Mutum	SBI, High Court Complex	38864403427	Current	0.01	1	0.14	1
6	Manipur State Legal Services Authority (MASLSA)	Ojesh Mutum	SBI, High Court Complex	38864403620	Current	0.18	1	0.15	1
7	Manipur State Legal Services Authority (MASLSA)	Ojesh Mutum	SBI, High Court Complex	38863975939	Current	2.9	1	2.84	1
8	Public Prosecutor-cum-Government Advocate (High Court), Manipur	Addl. Govt. Advocate (HC), Manipur	NA	34098709838	Current	0.0003	1	0	1
9	Dist. & Sessions Court, (Imphal East)	Dist. & Sessions Judge (Imphal East)	State Bank of India, M.G. Avenue	10929179319	Current	1.31	1	1.31	1
10	Dist. & Sessions Court, Thoubal	Dist. & Sessions Court, Thoubal	State Bank of India, Thoubal	33810683638	Current	2.82	1	2.81	1

Sl. No.	Name of the Office	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2020	Total No. of Bank Accounts	Amount kept as of 31 March 2021	Total No. of Bank Accounts
			Name and Address	Account No.	Current/Savings				
11	a) Dist. & Sessions Court, Bishnupur b) Court of Chief Judicial Magistrate, Bishnupur c) Court of JMFC-cum Civil Judge (Jr. Division), Bishnupur	Dist. & Sessions Judge Bishnupur	UCO Bank, Bishnupur	8540210001141	Current	0.01	1	0.01	1
12	Dist. & Sessions Court, Ukhrul	Dist. & Sessions Judge Ukhrul	Punjab National Bank, Ukhrul	1719050003407	Current	0.0001	1	0.00	1
13	Dist. & Sessions Court, Churachandpur	N. Keertichand Singh	Punjab National Bank, Teddim Road, Churachandpur	255050016445	Current	0.0002	1	0.0002	1
14	a) Dist. & Sessions Court, Senapati b) Court of Chief Judicial Magistrate-cum Civil Judge (Sr. Division), Senapati c) Court of JMFC-cum Civil Judge (Jr. Division), Kangpokpi	Disrict & Sessions Judge, Senapati	State Bank of India, Senapati Branch,	33848241733	Current	0.0038	1	0.0037	1
15	EE/WSMD-I/PHED	EE/WSMD-I/PHED	State Bank of India, Paona Bazar	10383412389	Current	0.04	1	0.02	1
16	Kamjong PHED	Chamdanlung Rongmei	State Bank of India, Paona Bazar	36977515912	Current	0.0065	1	0.04	1
17	Kamjong PHED	Chamdanlung Rongmei	State Bank of India, High Court Complex	37280302767	Current	0.30	1	0.27	1
18	Kamjong PHED	Chamdanlung Rongmei	Axis Bank Thangal Bazar	919010015396871	Current	0.45	1	0.76	1
19	Kamjong PHED	Chamdanlung Rongmei	Axis Bank Thangal Bazar	919010000487270	Current	0.0002	1	0.0002	1
20	Kamjong PHED	Chamdanlung Rongmei	ICICI Keishampat	246305007801	Current	0.00	1	0.0001	1
21	Chandel PHED	Seigoulen Lhungdim	ICICI Keishampat	246305003391	Current	0.15	1	0.00	1
22	Chandel PHED	Seigoulen Lhungdim	ICICI Keishampat	246305003393	Current	0.44	1	0.00	1

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Sl. No.	Name of the Office	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2020	Total No. of Bank Accounts	Amount kept as of 31 March 2021	Total No. of Bank Accounts
			Name and Address	Account No.	Current/Savings				
23	Chandel PHED	Seigoulen Lungdim	State Bank of India, Chandel	30508081833	Current	0.16	1	0.35	1
24	Chandel PHED	Seigoulen Lungdim	State Bank of India, Chandel	1131653283	Saving	0.20	1	0.38	1
25	Chandel PHED	Seigoulen Lungdim	State Bank of India, Paona	10383413610	Saving	0.00	1	0.0046	1
26	Chandel PHED	Seigoulen Lungdim	AXIS Bank Imphal West	919010015870081	Saving	3.39	1	0.80	1
27	Ukhrul PHED, Manipur	Executive Engineer	State Bank of India, Imphal	10929181216	Current	0.0077	1	0.0076	1
28	Ukhrul PHED, Manipur	Executive Engineer	Punjab National Bank, Ukhrul	257050011395	Current	0.01	1	0.05	1
29	Ukhrul PHED, Manipur	Deputy Commissioner and Executive Engineer	Punjab National Bank, Mini Secretariat	1719010010627	Savings	1.75	1	0.64	1
30	Tengnoupal PHED	Executive Engineer, Tengnoupal PHED	State Bank of India, M.G. Avenue	37691099065	NA	0.01	1	0.0002	1
31	IPD-I/ PHED, Manipur	Executive Engineer, IPD-I/PHED, Manipur	State Bank of India, Paona Bazar	10383412436	NA	0.0001	1	0.0001	1
32	Kangpokpi PHE-Division	NA	State Bank of India, Kangpokpi	31831590924	Saving	0.0001	1	0.19	1
33	Kangpokpi PHE-Division	NA	Bank of India, Paona Bazar	504210110009444	Saving	0.79	1	0.80	1
34	Kangpokpi PHE-Division	NA	State Bank of India, Paona Bazar	10383418110	Current	3.16	1	0.49	1
35	Thoubal PHED	Executive Engineer, Thoubal PHED	State Bank of India, M.G. Avenue	38665790943	Current	0.13	1	0.12	1
36	Executive Engineer, Imphal West, PHED	Ningombam Sanjtkumar Singh	State Bank of India, Paona	10383413031	Current	0.0022	1	0.32	1
37	Pherzawl PHE Division	William Jangkhuson Baite	ICICI Keishampat	246305003459	Current	0.40	1	0.00	1
38	Pherzawl PHE Division	William Jangkhuson Baite	ICICI Keishampat	246301000425	Saving	0.0002	1	0.00	1
39	Mechanical &	Executive Engineer,	NA	38529507576	Current		1	0.04	1

Sl. No.	Name of the Office	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2020	Total No. of Bank Accounts	Amount kept as of 31 March 2021	Total No. of Bank Accounts
			Name and Address	Account No.	Current/Savings				
	Electrical Division	Mechanical & Electrical Division				0.07			
40	Monitoring & Evaluation Division	K. Bideshori Devi, Executive Engineer,	ICICI Porompat	264305005170	Current	0.00	1	0.19	1
41	Chief Finance Office, Minority Affairs	Agriculture Officer MOBC/SC	State Bank of India, Secretariat Branch	10329727698	Current	5.01	1	5.01	1
42		Minorities Affairs DDO	Urban Bank of India M.G. Avenue	254010687119	Saving	0.02	1	0.02	1
43		Economic Development Programme	Bank of India, Paona Bazar	504210310000905	Saving	1.76	1	1.18	1
44		Skill Development Programme	Bank of India, Paona Bazar	504210310000906	Saving	0.04	1	0.24	1
45		Pradhan Mantri Jan Vikas Karyakram Manipur (PMJVK)	ICICI, Mantripukhri	332901000052	Saving	26.50	1	48.07	1
46		OBC & SC DDO	UBI M.G. Avenue	254050033497	Current	0.00	1	0.01	1
47	Chief Finance Office, OBCs & SCs	OBC & SC Scheme Account	The Manipur State Cooperative Bank Ltd.	70600258027	Saving	1.00	1	5.45	1
48		Construction of Hostels for OBC Boys Girls	The Manipur State Cooperative Bank Ltd.	70601073260	Saving	0.00	1	0.49	1
49		OBC & SC Scheme Account	HDFC, M.G. Avenue	50100266247710	Saving	1.45	1	3.65	1
50		OBC Post-Matric Scholarship	HDFC, M.G. Avenue	50100250773246	Saving	0.33	1	0.21	1
51		OBC Pre-Matric Scholarship	HDFC, M.G. Avenue	50100250773259	Saving	0.06	1	0.04	1
52		EBC Post Matric Scholarship	HDFC, M.G. Avenue	50100250772832	Saving	0.07	1	0.08	1
53		SC Post-Matric Scholarship	HDFC, M.G. Avenue	50100250772855	Saving	0.58	1	0.12	1
54	Labour Commissioner	Deputy Labour Commissioner,	State Bank of India, Paona Bazar	10383413359	Saving	0.25	1	0.0057	1

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Sl. No.	Name of the Office	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2020	Total No. of Bank Accounts	Amount kept as of 31 March 2021	Total No. of Bank Accounts
			Name and Address	Account No.	Current/Savings				
		Manipur							
55	Governor's Secretariat, Raj Bhavan, Imphal, Manipur	Smt. M. Meena Devi, Under Secretary	State Bank of India, M.G. Avenue	10929179308	Current	0.30	1	0.18	1
56	Taxation Department	Assistant Commissioner of Taxes	NA	34348745583	Current	0.0063	1	0.0063	1
57	Manipur State Archeology	Superintendent of State Archeology	State Bank of India, M.G. Avenue	34340792868	Current	0.00	1	0.0044	1
58	State Central Library, Imphal	Chief Librarian	State Bank of India, M.G. Avenue	10383412129	Current	0.0080	1	0.0080	1
59	Manipur State Museum	Mrinashree Mairembam	State Bank of India, M.G. Avenue	10383412130	Current	0.0008	1	0.0008	1
60	Government Dance College, Imphal.	Joint director-II Art & Culture	PNB, M.G. Avenue	254050027885	Current	0.0071	1	0.0071	1
61	Directorate Arts & Culture	L. Kishworjit Singh	PNB, M.G. Avenue	254050020615	Current	0.55	1	0.00	1
62	Manipur State Archives	Md. Abul Kalam	State Bank of India, M.G. Avenue	10329727767	Current	0.0007	1	0.0014	1
63	Directorate of Tribal Affairs & Hills Development	Deputy Director	State Bank of India, Secretariate Branch	10329727767	Current	24.21	1	87.31	1
64		Deputy Director	State Bank of India, Secretariate Branch	38780463264	Current	0	1	0.46	1
65	Tribal Research Institute, Manipur	Ramnganing Zimik, MFS Account Officer/ HOD/DDO	NA	31678881907	Current	2.52	1	5.11	1
66	Deputy Director, Ashram School	W. Ngamchuipei	State Bank of India, Secretariate Branch	10329727654	Saving	0.0023	1	0.0007	1
67	ADC, Churachandpur	Chief Executive Officer	ICICI, Churachandpur	217001000100	Saving	0.0023	1	0.07	1
68	ADC, Churachandpur	Chief Executive Officer	ICICI, Churachandpur	217001000128	Saving	0.43	1	0.16	1
69	ADC, Churachandpur	Chief Executive Officer	ICICI,	217001000002	Saving	0.0086	1	0.0088	1

Sl. No.	Name of the Office	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2020	Total No. of Bank Accounts	Amount kept as of 31 March 2021	Total No. of Bank Accounts
			Name and Address	Account No.	Current/Savings				
			Churachandpur						
70	ADC, Churachandpur	Chief Executive Officer	ICICI, Singjamei	431801000002	Saving	0.79	1	0.24	1
71	ADC, Churachandpur	Chief Executive Officer	ICICI, Churachandpur	217001000329	Saving	0	1	9.87	1
72	ADC, Churachandpur	Chief Executive Officer	UBI, Churachandpur	255050010260	Current	1.29	1	0.08	1
73	ADC, Churachandpur	Chief Executive Officer	UBI, Churachandpur	255010106777	Saving	0.03	1	0.03	1
74	ADC, Churachandpur	Chief Executive Officer	UBI, Churachandpur	255050010742	Saving	0.0022	1	0.0022	1
75	ADC, Churachandpur	Chief Executive Officer	HDFC, Churachandpur	50100048935950	Saving	0.0059	1	1.01	1
76	ADC, Churachandpur	Chief Executive Officer	SBI, Churachandpur	11343707698	Saving	0.0038	1	0.30	1
77	ADC, Churachandpur	Chief Executive Officer	SBI, Churachandpur	11343707825	Saving	0.0057	1	0.0062	1
78	ADC, Churachandpur	Chief Executive Officer	SBI, Churachandpur	39682897390	Saving	0	1	5.01	1
79	ADC, Churachandpur	Chief Executive Officer	AXIS, Churachandpur	914010021214944	Saving	0.0030	1	0.20	1
80	ADC, Churachandpur	Chief Executive Officer	AXIS, Churachandpur	912010049674014	Saving	1.50	1	4.8	1
81	ADC, Churachandpur	Chief Executive Officer	IDBI, Churachandpur	212610400033150	Saving	0	1	0.03	1
82	ADC, Churachandpur	Chief Executive Officer	BARODA, Churachandpur	8344020001361	Saving	0	1	2.00	1
83	ADC, Tamenglong	D. Meidinbui	PNB, Tamenglong	653010103588	Saving	2.09	1	6.57	1
84			PNB, Tamenglong	653050010363	Saving	0.39	1	0.25	1
85	ADC, Senapati	H.L. Jain	SBI, Senapati	11587052299	Current	2.86	1	9.76	1
86			SBI, Senapati	38136534131	Current	0	1	0.0051	1
87	Sadar Hills, ADC, Kangpokpi	Chief Executive Officer	SBI, Kangpokpi	11785048108	Saving	0.51	1	4.35	1
88	Sadar Hills, ADC, Kangpokpi	Chief Executive Officer	SBI, Kangpokpi	11785048084	Saving	0.02	1	0.02	1
89	Sadar Hills, ADC, Kangpokpi	Chief Executive Officer	SBI, Kangpokpi	11785048095	Saving	0.01	1	0.01	1
90	Sadar Hills, ADC, Kangpokpi	Chief Executive Officer	SBI, Kangpokpi	11785048119	Saving	0.02	1	0.02	1
91	Sadar Hills, ADC, Kangpokpi	Chief Executive Officer	Allahabad, Kangpokpi	50481821573	Saving	0.18	1	0.01	1
92	Sadar Hills, ADC,	Chief Executive Officer	SBI, Kangpokpi	39843708142	Saving	0.0001	1	0.01	1

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Sl. No.	Name of the Office	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2020	Total No. of Bank Accounts	Amount kept as of 31 March 2021	Total No. of Bank Accounts
			Name and Address	Account No.	Current/Savings				
	Kangpokpi								
93	ADC, Ukhrul	ADC, Ukhrul	PNB, Ukhrul	257050020040	Current	1.84	1	1.07	1
94	ADC, Ukhrul	ADC, Ukhrul	PNB, Mini-Secretariate, Ukhrul	1719050004770	-	0.38	1	6.52	1
95	ADC, Chandel	Chief Executive Officer	SBI Chandel Branch	30766067755	Saving	0.09	1	0.07	1
96	Commandant 8th Bn Manipur Rifles, Leikun, Chandel	T. Thongzapao, MPS	NA	11831653078	Current	0.0090	1	0.0001	1
Total						100.77	96.00	227.78	96.00

Appendix 3.3

(Reference: Paragraph 3.3.3)

Misclassification of Revenue Expenditure as Capital Expenditure and vice versa during 2020-21

(₹ in crore)

Sl. No.	Name of the Grant	Head of Account	Budget Provision	Expenditure	Reply of the Department
Revenue Expenditure booked as Capital Expenditure					
1	7- Police	2059-01-051-27-53	0.83	0.42	Reply furnished by Department is not relevant. Relevant reply awaited.
2	7- Police	2216-80-800-27-53	0.09	0.05	
3	8 - PWD	2216-05-800-01-53	0.39	0.00	
Sub Total			1.31	0.46	
Capital Expenditure booked as Revenue Expenditure					
4	9 – Information & Publicity	4220-60-101-05-27	0.23	0.09	Reply furnished by Department is not relevant. Relevant reply awaited.
5	22 – Public Health Engineering	4215-01-101-05-27	1.11	1.04	
6	22 – Public Health Engineering	4215-01-102-44-27	1.01	1.02	
7	36 – Minor Irrigation	4702-00-102-08-27	0.18	0.00	
8	42 – State Academy of Training	4070-00-800-02-27	0.14	0.00	
Sub Total			2.67	2.15	
Total			3.98	2.61	

Source: VLC data of O/o the PAG (A&E), Manipur

Appendix 3.4

(Reference: Paragraph 3.3.4)

Statement showing unnecessary/excessive supplementary provision

(₹ in crore)

Sl. No.	Number and name of Grant/Appropriation	Original provision	Supplementary	Expenditure	Savings out of Original provision
Revenue Voted					
1	3. Secretariat	99.30	11.07	92.44	6.85
2	6. Transport	14.65	3.52	14.02	0.63
3	10. Education	2,223.19	92.29	1,495.51	727.68
4	11. Medical, Health and Family Welfare Services	830.99	113.25	828.27	2.72
5	12. Municipal Administration, Housing and Urban Development	346.31	97.90	217.81	128.50
6	14. Department of Tribal Affairs, Hills and Scheduled Caste Development	865.65	72.00	703.15	162.49
7	16. Co-operation	33.88	0.91	24.53	9.35
8	17. Agriculture	275.76	19.85	195.42	80.34
9	18. Animal Husbandry and Veterinary including Dairy Farming	185.33	34.51	124.25	61.09
10	20. Community and Rural Development	2,713.84	695.21	1,917.63	796.20
11	22. Public Health Engineering	132.32	29.96	100.28	32.04
12	26. Administration of Justice	48.99	13.02	33.07	15.92
13	28. State Excise	18.15	0.02	13.45	4.70
14	37. Fisheries	39.92	14.99	37.18	2.74
15	39. Sericulture	44.15	1.22	29.43	14.72
16	44. Social Welfare Department	408.79	179.65	317.55	91.24
17	46. Science and Technology	5.43	0.17	5.05	0.38
18	47. Minorities and Other Backward Classes Department	51.98	26.21	23.04	28.94
19	48. Relief and Disaster Management	76.90	46.88	50.14	26.76
20	49. Economics and Statistics	24.42	1.05	17.14	7.28
Sub Total		8,439.94	1,453.68	6,239.36	2,200.58
Revenue Charged					
21	26. Administration of Justice	49.76	7.22	15.81	33.95
Sub Total		49.76	7.22	15.81	33.95
Capital Voted					
22	7. Police	26.97	5.73	7.17	19.80
23	12. Municipal Administration, Housing and Urban Development	377.24	68.28	112.23	265.01
24	14. Department of Tribal Affairs, Hills and Scheduled Caste Development	46.08	3.73	39.24	6.84
25	22. Public Health Engineering	884.29	56.57	610.30	273.99
26	23. Power	0.56	0.11	0.00	0.56
27	30. Planning	83.25	307.84	76.38	6.87
28	36. Minor Irrigation	219.26	42.36	130.84	88.42
29	41. Art and Culture	6.38	4.60	2.14	4.24
Sub Total		1,644.03	489.23	978.30	665.73
Grand Total		10,133.73	1,950.13	7,233.48	2,900.25

Source: Appropriation Accounts

Appendix 3.5

(Reference: Paragraph 3.3.5)

Excess/Unnecessary/Insufficient re-appropriation of funds (Savings (-)/Excess (+) Rupees 10 crore and above)

(₹ in crore)

Sl. No.	Appropriation/ Grant No.	Head of Account	Nomenclature	Original	Supplementary	Re-Appropriation	Total	Actual Expenditure	Final	
									Savings (-)	Excess (+)
Revenue										
1	Appropriation. 2	2049.01.101.10 (V)	Interest on Market Loans	321.20	0.00	(-) 31.76	289.44	606.25	0.00	316.81
2	Appropriation. 2	2049.01.200.28 (V)	National Bank for Agriculture and Rural Development (NABARD)	33.23	0.00	6.77	40.00	28.42	(-) 11.58	0.00
3	Appropriation. 2	2049.01.200.40 (V)	Ways and Means Advances	2.00	46.33	31.67	80.00	4.80	(-) 75.20	0.00
4	Appropriation. 2	2049.04.104.07 (V)	Interest on Loans for Non-Plan Schemes	17.86	0.00	(-) 0.93	16.93	0.21	(-) 16.72	0.00
5	5	2071.01.101.36 (H)	Superannuation and Retirement Allowances	319.43	0.00	(-) 40.04	279.39	0.88	(-) 278.51	0.00
6	5	2071.01.102.06 (H)	Commuted Value of Pension	18.52	0.00	15.00	33.52	0.00	(-) 33.52	0.00
7	5	2071.01.102.06 (V)	Commuted Value of Pension	37.05	0.00	31.37	68.42	96.23	0.00	27.81
8	5	2071.01.104.11 (H)	Gratuities	95.63	0.00	(-) 54.18	41.45	0.58	(-) 40.87	0.00
9	5	2071.01.104.11 (V)	Gratuities	191.26	0.00	(-) 108.34	82.92	126.66	0.00	43.74
10	5	2071.01.105.09 (H)	Family Pension	145.93	0.00	5.00	150.93	0.37	(-) 150.56	0.00
11	5	2071.01.105.09 (V)	Family Pension	29.27	0.00	77.62	106.89	254.03	0.00	147.14
12	5	2071.01.115.44 (V)	Leave Salaries	118.80	0.00	(-) 28.19	90.61	124.92	0.00	34.31
13	7	2055.00.104.05 (V)	1 st Battalion Manipur Rifles	76.22	0.00	(-) 3.30	72.92	62.67	(-) 10.25	0.00
14	7	2055.00.104.06 (V)	2 nd Battalion Manipur Rifles	98.43	0.00	(-) 0.12	98.31	65.96	(-) 32.35	0.00
15	7	2055.00.109.19 (H)	Churachandpur District	56.40	0.00	3.49	59.89	48.70	(-) 11.19	0.00

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Sl. No.	Appropriation/ Grant No.	Head of Account	Nomenclature	Original	Supplementary	Re-Appropriation	Total	Actual Expenditure	Final	
									Savings (-)	Excess (+)
16	10	2202.02.109.24 (H)	Secondary School	147.33	0.00	25.28	172.61	124.11	(-) 48.50	0.00
17	10	2202.02.109.24 (V)	Secondary School	313.12	16.40	24.00	353.52	212.03	(-) 141.49	0.00
18	10	2202.02.800.14 (V)	Rashtriya Madhyamik Shiksha Abhiyan (RMSA) (Central Share)	161.65	0.00	(-) 39.59	122.06	33.05	(-) 89.01	0.00
19	10	2202.03.103.11 (H)	Government Colleges and Institutions	69.11	0.00	7.69	76.80	43.13	(-) 33.67	0.00
20	10	2202.03.103.11 (V)	Government Colleges and Institutions	295.66	0.00	32.80	328.46	254.47	(-) 73.99	0.00
21	11	2210.03.103.01 (V)	National Health Mission	183.50	0.00	10.00	193.50	161.98	(-) 31.52	0.00
22	11	2210.05.200.14 (V)	Financial Assistance to JNIMS	116.40	53.25	19.08	188.73	149.38	(-) 39.35	0.00
23	14	2225.02.794.19 (H)	Special Development Programme under Proviso to Article 275 (1) of Constitution	109.22	0.00	2.25	111.47	63.82	(-) 47.65	0.00
24	14	2225.02.800.05 (H)	Maram Primitive Tribe Project	16.54	0.00		16.54	1.44	(-) 15.10	0.00
25	14	3604.00.200.09 (H)	Scheme under 15 th FC Award	0.00	20.59	82.24	102.83	47.48	(-) 55.35	0.00
26	15	2408.01.101.10 (V)	Central Assistance to State under NFSA	25.00	0.00	(-) 4.58	20.42	0.00	(-) 20.42	0.00
27	18	2403.00.001.05 (H)	Execution	15.26	0.00	0.30	15.56	4.43	(-) 11.13	0.00
28	18	2403.00.101.04 (H)	District/Sub-Divisional Veterinary Hospital and Dispensaries	37.11	0.74	(-) 0.10	37.75	16.76	(-) 20.99	0.00
29	18	2403.00.101.04 (V)	District/Sub-Divisional Veterinary Hospital and Dispensaries	29.21	0.58	(-) 0.22	29.57	16.05	(-) 13.52	0.00
30	18	2403.00.102.09 (V)	Key Village and Artificial Insemination Programme	38.79	0.00	0.76	39.55	19.88	(-) 19.67	0.00
31	19	2402.00.102.29 (V)	Special Project for Loktak Lake (Central Share)	104.55	0.00	1.75	106.30	0.00	(-) 106.30	0.00

Sl. No.	Appropriation/ Grant No.	Head of Account	Nomenclature	Original	Supplementary	Re- Appropriation	Total	Actual Expenditure	Final	
									Savings (-)	Excess (+)
32	19	2406.01.800.58 (H)	Scheme under EAP	20.00	0.00	10.00	30.00	0.00	(-) 30.00	0.00
33	19	2406.01.800.58 (V)	Scheme under EAP	10.30	0.00	10.28	20.58	1.00	(-) 19.58	0.00
34	20	2501.01.800.16 (H)	Rural Housing - IAY (Central Share)	207.95	0.00	(-) 44.13	163.82	45.10	(-) 118.72	0.00
35	20	2501.01.800.16 (V)	Rural Housing - IAY (Central Share)	51.99	0.00	(-) 11.03	40.96	30.56	(-) 10.40	0.00
36	23	2801.80.800.39 (V)	Financial Assistance to MSPDCL	295.38	15.46	(-) 1.89	308.95	269.63	(-) 39.32	0.00
37	26	2015.00.101.17 (V)	State Election Commission	2.23	11.14	0.03	13.40	0.73	(-) 12.67	0.00
38	38	2515.00.101.12 (V)	Schemes under 15 th FC Award	177.00	0.00	(-) 102.83	74.17	37.08	(-) 37.09	0.00
39	39	2851.00.107.01 (V)	Direction	29.62	0.00	(-) 0.07	29.55	19.25	(-) 10.30	0.00
40	44	2235.02.102.54 (V)	Integrated Child Development Services Scheme (Central Share)	21.04	1.74	0.16	22.94	6.27	(-) 16.67	0.00
41	48	2245.80.800.08.(V)	Disaster Response Fund (SDRMF under 15 th FC Award)	37.60	0.00		37.60	21.00	(-) 16.60	0.00
		Sub Total		4076.79	166.23	(-) 73.76	4169.26	2999.31	(-) 1739.76	569.81
Capital										
42	7	4055.00.115.25 (V)	Modernisation of Police Forces	15.60	1.28	2.24	19.12	0.32	(-) 18.80	0.00
43	8	5054.04.337.01 (V)	NESRIP from Tupul to Kasom Khullen	63.86	0.00	36.14	100.00	46.42	(-) 53.58	0.00
44	8	5054.80.800.48 (V)	State Matching Share of NLCPR/NEC	0.00	0.00	5.33	5.33	25.62	0.00	20.29
45	17	4705.00.103.01 (H)	Command Area Development and Water Management (CADWM) (Central Share)	10.70	0.00	(-) 0.70	10.00	0.00	(-) 10.00	0.00
46	17	4705.00.103.01 (V)	Command Area Development and Water Management (CADWM) (Central Share)	49.30	0.00	(-) 38.91	10.39	0.00	(-) 10.39	0.00

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Sl. No.	Appropriation/ Grant No.	Head of Account	Nomenclature	Original	Supplementary	Re-Appropriation	Total	Actual Expenditure	Final	
									Savings (-)	Excess (+)
47	22	4215.01.101.01 (V)	EAP Component (Central Share)	628.62	0.00	(-) 265.90	362.72	109.66	(-) 253.06	0.00
48	22	4215.01.102.41 (H)	North East Special Scheme (NESIDS) (Central Share)	0.00	0.00	42.63	42.63	27.88	(-) 14.75	0.00
49	22	4215.01.102.41 (V)	North East Special Scheme (NESIDS) (Central Share)	0.00	0.00	21.52	21.52	0.10	(-) 21.42	0.00
50	22	4215.01.102.45 (H)	State Component of NESIDS	0.00	0.00	24.08	24.08	2.33	(-) 21.75	0.00
51	40	4700.03.800.11 (V)	Thoubal River Irrigation Project	0.00	0.00	77.52	77.52	3.00	(-) 74.52	0.00
52	40	4700.03.800.12 (V)	Thoubal River Irrigation Project	100.05	0.00	38.37	138.42	119.31	(-) 19.11	0.00
53	40	4700.05.800.01 (V)	ERM Loktak Lift Irrigation Project (RIDF)	34.55	0.00	(-) 13.74	20.81	4.23	(-) 16.58	0.00
54	40	4711.01.103.01 (V)	Civil Works	238.23	0.00	(-) 117.99	120.24	13.28	(-) 106.96	0.00
55	40	4711.01.103.03 (V)	Civil Works	9.80	0.00	(-) 70.50	(-) 60.70	34.09	0.00	94.79
56	43	4401.00.800.03 (V)	Scheme for Special Assistance to States for Capital	0.00	22.28	1.24	23.52	12.22	(-) 11.30	0.00
		Sub Total		1150.71	23.56	(-) 258.67	915.60	398.46	(-) 632.22	115.08
		Total		5227.50	189.79	-332.43	5084.86	3397.77	(-) 2371.98	684.89

Source: Detailed Appropriation Accounts

Appendix 3.6

(Reference: Paragraph 3.3.6.1)

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 crore)

Sl. No.	Grant/ Appropriation	Total provision	Savings	Per cent
Revenue Voted				
1	1. State Legislature	153.57	2.52	1.64
2	2. Council of Ministers	12.36	2.44	19.70
3	3. Secretariat	110.37	17.93	16.24
4	4. Land Revenue, Stamps & Registration and District Administration	172.52	74.65	43.27
5	5. Finance Department	2,291.93	552.71	24.12
6	6. Transport	18.16	4.14	22.82
7	7. Police	2,314.99	441.99	19.09
8	8. Public Works Department	202.66	88.46	43.65
9	10. Education	2,315.48	819.97	35.41
10	11. Medical, Health and Family Welfare Services	944.24	115.97	12.28
11	12. Municipal Administration, Housing and Urban Development	444.21	226.40	50.97
12	13. Labour and Employment	81.72	18.27	22.36
13	14. Department of Tribal Affairs, Hills and Scheduled Caste Development	937.65	234.50	25.01
14	15. Consumers Affairs, Food and Public Distribution	86.30	33.42	38.72
15	16. Co-operation	34.79	10.25	29.48
16	17. Agriculture	295.61	100.19	33.89
17	18. Animal Husbandry and Veterinary including Dairy Farming	219.84	95.60	43.48
18	19. Environment and Forest	743.84	557.45	74.94
19	20. Community and Rural Development	3,409.04	1,491.41	43.75
20	21. Commerce and Industries	173.16	122.26	70.61
21	22. Public Health Engineering	162.28	62.00	38.21
22	23. Power	460.40	50.41	10.95
23	24. Vigilance Department	6.24	2.27	36.39
24	25. Youth Affairs and Sports Department	63.30	21.33	33.70
25	26. Administration of Justice	62.01	28.94	46.67
26	28. State Excise	18.17	4.72	25.97
27	30. Planning	117.90	74.56	63.24
28	31. Fire Protection and Control	22.14	2.25	10.17
29	32. Jails	31.77	3.00	9.45
30	35. Stationery and Printing	7.15	1.44	20.10
31	36. Minor Irrigation	14.72	4.52	30.72
32	37. Fisheries	54.91	17.73	32.29
33	38. Panchayat	242.82	111.16	45.78
34	39. Sericulture	45.38	15.94	35.13
35	40. Irrigation and Flood Control Department	71.60	17.01	23.76
36	41. Art and Culture	49.11	5.76	11.73
37	42. State Academy of Training	6.77	1.97	29.04
38	43. Horticulture and Soil Conservation	101.11	25.87	25.59
39	44. Social Welfare Department	588.44	270.89	46.04
40	45. Tourism	23.28	18.58	79.82
41	47. Minorities and Other Backward Classes Department	78.20	55.15	70.53
42	48. Relief and Disaster Management	123.78	73.64	59.49
43	49. Economics and Statistics	25.47	8.33	32.70
44	50. Information Technology	59.54	13.17	22.12

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Sl. No.	Grant/ Appropriation	Total provision	Savings	Per cent
Sub Total		17,398.90	5,901.17	1,511.05
Revenue Charged				
45	Appropriation 1 - Governor	7.83	2.03	25.89
46	Appropriation 3 - Manipur Public Service Commission	6.83	3.02	44.27
47	5. Finance Department	0.10	0.10	100.00
48	26. Administration of Justice	56.98	41.17	72.25
Sub Total		71.74	46.32	242.41
Capital Voted				
49	1. State Legislature	14.10	3.90	27.66
50	2. Council Of Ministers	0.80	0.80	100.00
51	3. Secretariat	21.06	15.04	71.40
52	5. Finance Department	2.27	1.10	48.49
53	7. Police	32.70	25.53	78.07
54	8. Public Works Department	691.30	243.71	35.25
55	10. Education	60.76	15.35	25.27
56	11. Medical, Health and Family Welfare Services	155.50	21.38	13.75
57	12. Municipal Administration, Housing and Urban Development	445.52	333.29	74.81
58	14. Department of Tribal Affairs, Hills and Scheduled Caste Development	49.81	10.58	21.23
59	16. Co-operation	0.99	0.79	79.80
60	17. Agriculture	111.99	73.12	65.29
61	18. Animal Husbandry and Veterinary including Dairy Farming	23.92	1.94	8.10
62	19. Environment and Forest	61.84	1.27	2.05
63	21. Commerce and Industries	26.44	4.60	17.41
64	22. Public Health Engineering	940.86	330.56	35.13
65	23. Power	0.67	0.67	100.00
66	25. Youth Affairs and Sports Department	17.58	7.24	41.18
67	26. Administration of Justice	40.50	21.20	52.35
68	27. Election	15.61	15.61	100.00
69	30. Planning	391.09	314.71	80.47
70	36. Minor Irrigation	261.62	130.78	49.99
71	37. Fisheries	0.43	0.38	88.43
72	40. Irrigation and Flood Control Department	429.83	219.70	51.11
73	41. Art and Culture	10.98	8.85	80.56
74	42. State Academy of Training	0.14	0.14	100.00
75	43. Horticulture and Soil Conservation	28.18	11.30	40.09
76	44. Social Welfare Department	68.90	26.29	38.16
77	45. Tourism	202.07	112.42	55.63
78	47. Minorities and Other Backward Classes Department	666.10	421.83	63.33
79	50. Information Technology	25.91	8.21	31.67
Sub Total		4,799.50	2,382.27	1,676.67
Grand Total		22,270.14	8,329.76	3,430.14

(Source: Appropriation Accounts)

Appendix 3.7

(Reference: Paragraph 3.3.6.1)

Grants/Appropriations with Budget Utilisation less than 50 per cent

Sl. No	Grant	Budget utilisation (in per cent)					Numbers of Years*	Budget 2020-21 (₹ in crore)	Total Budget for 5 years (₹ in crore)
		2016-17	2017-18	2018-19	2019-20	2020-21			
1	12. Municipal Administration, Housing and Urban Development	33.35	64.14	38.47	43.32	37.09	4	889.73	3081.95
2	19. Environment and Forest	59.95	65.37	82.02	20.60	30.65	2	805.68	2062.58
3	21. Commerce and Industries	62.70	55.38	38.96	33.90	36.44	3	199.60	808.37
4	26. Administration of Justice	64.22	55.81	62.79	38.54	42.75	2	159.50	603.85
5	30. Planning	14.45	38.02	36.29	22.99	23.52	5	508.99	2243.78
6	45. Tourism	88.52	39.43	82.43	54.16	41.87	2	225.35	487.02
7	47. Minorities and Other Backward Classes Department	23.70	61.37	60.63	40.24	35.92	3	744.30	1543.92
8	48. Relief and Disaster Management	50.73	60.11	39.33	64.75	40.51	2	123.78	591.75

* Number of years with utilisation below 50 per cent

(Source: Appropriation Accounts of the respective years.)

Appendix 3.8

(Reference: Paragraph 3.3.6.2)

List of Sub-Heads of Persistent Savings during 2016-21

(₹ in lakh)

S.N.	Grant No. and Heads of Accounts	Amount of savings				
		2016-17	2017-18	2018-19	2019-20	2020-21
Revenue Voted						
1	Grant No. 2 2013 – Council of Ministers 101 – Salaries of Ministers & Dy. Ministers 03 – Salaries of Ministers & Dy. Ministers	23.65	33.50	32.67	31.67	90.38
2	Grant No. 2 2013 – Council of Ministers 108 – Tour Expenses 04 – Tour Expenses	49.80	15.54	63.23	32.88	33.38
3	Grant No. 7 2235 – Social Security & Welfare 01 – Rehabilitation 200 – Other Relief Measures 35 – Victims of Extremist Action	9.00	29.00	30.00	50.00	50.00
4	Grant No. 8 2059 – Public Works 60 – Other Buildings 053 – Maintenance & Repairs 09 – Functional Building	3,42.13	63.92	94.93	90.79	116.20
5	Grant No. 42 2070 – Other Administrative Services 003 - Training 01 – State Academy of Training	46.20	125.81	73.63	149.93	149.93
Sub-Total		128.65	267.77	294.46	355.27	439.89
Capital Voted						
6	Grant No. 2 7610 – Loans to Government Servants 201- House Building Advances 05 – Loans to Ministers	40.00	40.00	40.00	40.00	40.00
7	Grant No. 2 7610 – Loans to Government Servants 202 - Advances for Purchase of Motor Conveyances 05 – Loans to Ministers	40.00	25.00	40.00	40.00	40.00
8	Grant no. 5 7610 – Loans to Government Servant etc. 201 – House Building Advances 21 – Loans to All India Service Officers	25.00	20.00	12.50	25.00	25.00
9	Grant No. 36 4702 – Capital Outlay on Minor Irrigation 101 – Surface Water 05–Pick up weir, Low Head Barrage, percolation tank(H)	1,03.60	341.15	450.02	143.15	60.40
10	Grant No. 36 4702 – Capital Outlay on Minor Irrigation 101 – Surface Water 06 – River Lift Irrigation Scheme	0.35	0.35	100.00	18.37	45.00
Sub-Total		105.35	426.5	642.52	266.52	210.40
Grand Total		234.00	694.27	936.98	621.79	650.29

* H- Hill, V-Valley (Source: VLC data, Office of the Principal Accountant General (A&E)).

Appendix 3.9

(Reference: Paragraph 3.3.6.3)

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

(₹ in crore)

Sl. No.	Grants/Appropriation No.	Total Provision	Expenditure	Savings
Revenue Voted				
1	1. State Legislature	153.57	151.05	2.52
2	2. Council of Ministers	12.36	9.93	2.44
3	6. Transport	18.16	14.02	4.14
4	8. Public Works Department	202.66	114.21	88.46
5	10. Education	2,315.48	1,495.51	819.97
6	11. Medical, Health and Family Welfare Services	944.24	828.27	115.97
7	12. Municipal Administration, Housing and Urban Development	444.21	217.81	226.40
8	16. Co-operation	34.79	24.53	10.25
9	17. Agriculture	295.61	195.42	100.19
10	18. Animal Husbandry and Veterinary including Dairy Farming	219.84	124.25	95.60
11	20. Community and Rural Development	3,409.04	1,917.63	1,491.41
12	33. Home Guards	53.84	52.94	0.89
13	34. Rehabilitation	9.82	9.00	0.82
14	39. Sericulture	45.38	29.43	15.94
15	41. Art and Culture	49.11	43.35	5.76
16	44. Social Welfare Department	588.44	317.55	270.89
Sub Total		8,796.55	5,544.90	3,251.66
Revenue Charged				
17	1. State Legislature	1.05	0.92	0.13
18	Appropriation 3-Manipur Public Service Commission	6.83	3.81	3.02
19	3. Secretariat	1.30	1.02	0.28
20	5. Finance Department	0.10	0.00	0.10
21	8. Public Works Department	1.02	0.99	0.03
Sub Total		10.29	6.74	3.56
Capital Voted				
22	1. State Legislature	14.10	10.20	3.90
23	2. Council of Ministers	0.80	0.00	0.80
24	3. Secretariat	21.06	6.02	15.04
25	5. Finance Department	2.27	1.17	1.10
26	6. Transport	15.34	15.12	0.23
27	7. Police	32.70	7.17	25.53
28	9. Information and Publicity	0.68	0.54	0.14
29	10. Education	60.76	45.41	15.35
30	11. Medical, Health and Family Welfare Services	155.50	134.11	21.38
31	12. Municipal Administration, Housing and Urban Development	445.52	112.23	333.29
32	14. Department of Tribal Affairs, Hills and Scheduled Caste Development	49.81	39.24	10.58
33	18. Animal Husbandry and Veterinary including Dairy Farming	23.92	21.98	1.94
34	19. Environment and Forest	61.84	60.57	1.27
Sub Total		884.31	453.77	430.54
Capital Charged				
35	3. Secretariat	2.00	0.00	2.00
Sub Total		2.00	0.00	2.00
Grant Total		9,693.16	6,005.40	3,687.76

(Source: Appropriation Accounts)

Appendix 3.10

(Reference: Paragraph 3.3.6.3)

Statement showing cases of surrender of funds on 31 March 2021

(₹ in crore)

Sl. No.	Grants/Appropriation No.	Total Provision	Expenditure	Excess (+)/ Savings (-)	Surrender	Percentage of surrender vis-à-vis Total Provision
Revenue Voted						
1	3. Secretariat	110.37	92.44	17.93	2.04	1.85
2	4. Land Revenue, Stamps & Registration and District Administration	172.52	97.87	74.65	6.12	3.54
3	5. Finance Department	2,291.93	1,739.22	552.71	538.23	23.48
4	7. Police	2,314.99	1,873.00	441.99	215.21	9.30
5	9. Information and Publicity	12.21	11.32	0.89	0.14	1.11
6	13. Labour and Employment	81.72	63.45	18.27	6.84	8.37
7	15. Consumers Affairs, Food and Public Distribution	86.30	52.88	33.42	5.30	6.14
8	19. Environment and Forest	743.84	186.39	557.45	68.11	9.16
9	21. Commerce and Industries	173.16	50.90	122.26	86.81	50.13
10	24. Vigilance Department	6.24	3.97	2.27	0.74	11.86
11	25. Youth Affairs and Sports Department	63.30	41.97	21.33	19.14	30.23
12	29. Sales Tax, Other Taxes/Duties on Commodities and Services	7.33	6.71	0.62	0.44	6.05
13	30. Planning	117.90	43.34	74.56	24.42	20.72
14	31. Fire Protection and Control	22.14	19.89	2.25	0.43	1.92
15	32. Jails	31.77	28.76	3.00	0.87	2.72
16	35. Stationery and Printing	7.15	5.71	1.44	1.33	18.60
17	36. Minor Irrigation	14.72	10.20	4.52	1.93	13.11
18	37. Fisheries	54.91	37.18	17.73	0.38	0.70
19	38. Panchayat	242.82	131.66	111.16	56.00	23.06
20	40. Irrigation and Flood Control Department	71.60	54.58	17.01	10.83	15.13
21	42. State Academy of Training	6.77	4.80	1.97	0.50	7.36
22	43. Horticulture and Soil Conservation	101.11	75.24	25.87	12.22	12.09
23	45. Tourism	23.28	4.70	18.58	14.44	62.04
Sub Total		6,758.05	4,636.18	2,121.87	1,072.45	15.87
Revenue Charged						
24	Appropriation 2 – Interest Payment and Debt services	7.83	5.80	2.03	0.12	1.48
Sub Total		7.83	5.80	2.03	0.12	1.48
Capital Voted						
25	8. Public Works Department	691.30	447.59	243.71	189.37	27.39
26	16. Co-operation	0.99	0.20	0.79	0.79	79.80
27	17. Agriculture	111.99	38.87	73.12	45.40	40.54
28	26. Administration of Justice	40.50	19.30	21.20	15.77	38.94
29	40. Irrigation and Flood Control Department	429.83	210.14	219.70	92.88	21.61
Sub Total		1,274.62	716.10	558.52	344.21	208.28
Grant Total		8,040.50	5,358.07	2,682.43	1,416.78	225.62

(Source: Appropriation Accounts)

Appendix 3.11

(Reference: Paragraph 3.3.7.2)

Excess expenditure relating to previous years requiring regularisation

(₹ in crore)

Year	Grant /Appropriation No.	Grant/Appropriation details	Amount of excess required to be regularised as commented in the Appropriation Accounts	Status of Regularisation
2017-18	1,5,13,39 (Revenue Voted)	1-State Legislature 5-Finance Department 13-Labour and Employment 39-Sericulture	467.21	<i>Not yet regularised</i>
	5 (Revenue Charged)	Finance Department		
	21 (Capital Voted)	Commerce and Industries		
	Appropriation No. 2 (Capital Charged)	Interest Payments and Debt services		
2018-19	Appropriation No. 2 (Revenue Charged)	Interest Payments and Debt services	1,729.49	
2019-20	Appropriation No. 2 (Revenue Charged)	Interest Payments and Debt services	2,129.93	
Total			4,326.63	

(Source: Appropriation Accounts and PAC recommendation Report)

Appendix 3.12

(Reference: Paragraph 3.4.2)

Rush of Expenditure during March 2021 where expenditure was more than ₹ 10 crore and 25 per cent of the Total Expenditure for the year 2020-21

(₹ in crore)

Sl. No.	Grant No.	Description / Major Head	1 st Qtr	2 nd Qtr	3 rd Qtr	4 th Qtr	Total Expenditure (TE)	Expenditure during March	Expenditure in March as percentage of TE
1	8	Roads and Bridges/3054	9.06	11.26	22.56	32.48	75.36	21.53	28.57
2	8	Capital Outlay on Roads and Bridges /5054	59.64	57.24	96.37	191.11	404.36	154.58	38.23
3	10	Capital Outlay on Education, Sports, Art and Culture/4202	0.00	0.00	0.00	40.54	40.54	39.98	98.62
4	11	Capital Outlay on Medical and Public Health/4210	0.00	9.62	5.10	119.39	134.11	119.39	89.02
5	12	Urban Development/2217	72.80	3.66	15.23	96.32	188.01	93.82	49.90
6	12	Capital Outlay on Urban Development/4217	16.22	20.52	1.17	74.32	112.23	71.06	63.32
7	13	Labour and Employment/2230	4.03	5.92	12.28	40.94	63.17	38.40	60.79
8	14	Pensions and other Retirement Benefit/2071	1.76	1.29	1.49	11.51	16.05	10.77	67.10
9	14	Welfare of Scheduled Castes, Schedule Tribes, Other Backward Classes and Minorities/2225	2.79	43.70	25.82	72.71	145.02	64.02	44.15
10	14	Capital Outlay on Welfare of Scheduled Castes, Schedule Tribes, Other Backward Classes and Minorities /4225	0.00	13.12	0.00	22.62	35.74	16.95	47.43
11	18	Animal Husbandry/2403	21.99	24.55	31.21	43.15	120.90	30.35	25.10
12	18	Capital Outlay on Animal Husbandry/4403	0.00	1.18	0.00	17.10	18.28	16.92	92.56
13	19	Soil and Water Conservation/2402	2.39	5.29	4.78	25.03	37.49	22.84	60.92
14	19	Forestry and Wild Life/2406	11.92	14.16	17.81	45.47	89.36	30.63	34.28
15	19	Capital Outlay on Other Scientific and Environmental Research/5425	7.96	1.70	13.94	29.41	53.01	16.55	31.22
16	20	Special Programmes for Rural Development /2501	38.81	159.87	120.08	289.39	608.15	190.86	31.38

Sl. No.	Grant No.	Description / Major Head	1 st Qtr	2 nd Qtr	3 rd Qtr	4 th Qtr	Total Expenditure (TE)	Expenditure during March	Expenditure in March as percentage of TE
17	20	Other Rural Development Programme/2515	15.45	15.87	18.43	35.65	85.40	24.67	28.89
18	21	Village and Small Industries/2851	6.57	9.19	6.75	24.32	46.83	15.36	32.80
19	21	Capital Outlay on Village and Small Industries/4851	0.00	0.00	0.07	16.72	16.79	15.23	90.71
20	22	Capital Outlay on Water Supply and Sanitation/4251	30.82	106.57	121.80	349.76	608.95	199.35	32.74
21	23	Power/2801	72.33	34.26	68.24	226.01	400.84	197.67	49.31
22	25	Sports and Youth Services/2204	7.30	7.57	8.68	18.41	41.96	10.83	25.81
23	30	Secretariat-Economic Services/3451	2.03	6.15	2.82	32.31	43.31	29.81	68.83
24	30	Capital outlay on other Special Areas programmes/4575	0.00	0.00	0.00	76.28	76.28	67.75	88.82
25	33	Other Administrative Services/ 2070	6.75	2.04	6.67	37.48	52.94	18.13	34.25
26	36	Capital outlay on Minor Irrigation/4702	3.76	9.49	8.42	100.03	121.70	95.05	78.10
27	37	Fisheries/2405	5.94	5.03	5.80	20.42	37.19	13.25	35.63
28	38	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions/3604	2.67	0.00	1.34	47.50	51.51	47.50	92.22
29	40	Capital outlay on Major Irrigation/4700	0.91	34.47	68.02	57.11	160.51	54.32	33.84
30	40	Capital outlay on Food Control Projects/4711	0.53	2.91	6.79	37.13	47.37	25.77	54.40
31	43	Crop Husbandry/2401	4.32	7.26	2.62	38.14	52.34	19.99	38.19
32	44	Capital Outlay on Social Security and Welfare/4235	0.00	19.36	0.00	23.25	42.61	23.25	54.56
33	45	Capital Outlay on Tourism/3452	0.00	0.01	0.00	89.64	89.65	81.55	90.96
34	47	Welfare of Scheduled Castes, Schedule Tribes, Other Backward Classes and Minorities/2225	0.16	0.63	2.51	19.71	23.01	12.64	54.93
35	50	Other Scientific Research/3425	1.32	4.98	12.38	27.70	46.38	18.83	40.60

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

Appendix 4.1

(Reference Paragraph 4.1.1)

Statement showing outstanding Utilization Certificates as on 31 March 2021

(₹ in crore)

Sl. No.	Department	Year of payment of grant	Total grants paid		Utilization certificate			
			No. of vouchers	Amount	Received		Outstanding	
					No. of vouchers	Amount	No. of vouchers	Amount
1	2	3	4	5	6	7	8	9
1	General Administrative Department	Upto 2009-10	36	31.30	21	0.26	15	31.04
		2010-11	11	0.75	11	0.75	0	0.00
		2011-12	21	0.49	21	0.49	0	0.00
		2012-13	9	0.21	9	0.21	0	0.00
		2013-14	5	0.78	5	0.78	0	0.00
		2014-15	10	0.93	0	0.00	10	0.93
		2015-16	16	0.64	0	0.00	16	0.64
		2016-17	20	0.70	0	0.00	20	0.70
		2017-18	31	0.58	1	0.04	30	0.54
		2018-19	31	0.59	0	0.00	31	0.59
		2019-20	32	0.89	0	0.00	32	0.89
		Total	222	37.86	68	2.53	154	35.33
2	Town Planning	Upto 2009-10	2	0.13	0	0.00	2	0.13
		2010-11	4	1.89	0	0.00	4	1.89
		2011-12	0	0.00	0	0.00	0	0.00
		2012-13	3	0.63	0	0.00	3	0.63
		2013-14	0	0.00	0	0.00	0	0.00
		2014-15	0	0.00	0	0.00	0	0.00
		2015-16	0	0.00	0	0.00	0	0.00
		2016-17	0	0.00	0	0.00	0	0.00
		2017-18	0	0.00	0	0.00	0	0.00
		2018-19	0	0.00	0	0.00	0	0.00
		2019-20	0	0.00	0	0.00	0	0.00
		Total	9	2.65	0	0.00	9	2.65
3	Excise Department	Upto 2009-10	1	0.02	0	0.00	1	0.02
		2010-11	0	0.00	0	0.00	0	0.00
		2011-12	0	0.00	0	0.00	0	0.00
		2012-13	0	0.00	0	0.00	0	0.00
		2013-14	0	0.00	0	0.00	0	0.00
		2014-15	0	0.00	0	0.00	0	0.00
		2015-16	0	0.00	0	0.00	0	0.00
		2016-17	0	0.00	0	0.00	0	0.00
		2017-18	0	0.00	0	0.00	0	0.00
		2018-19	0	0.00	0	0.00	0	0.00
		2019-20	0	0.00	0	0.00	0	0.00
		Total	1	0.02	0	0.00	1	0.02
4	Police Department	Upto 2009-10	13	0.70	13	0.70	0	0.00
		2010-11	3	0.10	3	0.10	0	0.00
		2011-12	6	0.30	6	0.30	0	0.00
		2012-13	1	0.05	1	0.05	0	0.00
		2013-14	2	0.40	2	0.40	0	0.00
		2014-15	2	0.15	2	0.15	0	0.00
		2015-16	2	0.03	0	0.00	2	0.03
		2016-17	3	0.11	0	0.00	3	0.11
		2017-18	3	1.91	0	0.00	3	1.91
		2018-19	1	0.20	0	0.00	1	0.20
		2019-20	0	0.00	0	0.00	0	0.00
		Total	36	3.95	27	1.70	9	2.25

Sl. No.	Department	Year of payment of grant	Total grants paid		Utilization certificate			
			No. of vouchers	Amount	Received		Outstanding	
					No. of vouchers	Amount	No. of vouchers	Amount
1	2	3	4	5	6	7	8	9
5	Youth Affairs & Sports	Upto 2009-10	20	2.59	0	0.00	20	2.59
		2010-11	4	1.46	0	0.00	4	1.46
		2011-12	4	1.37	0	0.00	4	1.37
		2012-13	2	1.01	0	0.00	2	1.01
		2013-14	4	2.04	0	0.00	4	2.04
		2014-15	3	3.00	0	0.00	3	3.00
		2015-16	2	1.51	0	0.00	2	1.51
		2016-17	3	2.26	0	0.00	3	2.26
		2017-18	3	2.82	0	0.00	3	2.82
		2018-19	4	3.51	0	0.00	4	3.51
		2019-20	4	4.74	0	0.00	4	4.74
		Total	53	26.31	0	0.00	53	26.31
6	Department of Tribal Affairs And Hills Development	Upto 2009-10	245	53.64	69	18.74	176	34.90
		2010-11	241	101.60	220	76.97	21	24.63
		2011-12	256	276.95	197	189.34	59	87.61
		2012-13	596	257.30	418	193.65	178	63.65
		2013-14	608	304.61	467	254.82	141	49.79
		2014-15	714	401.66	525	264.45	189	137.21
		2015-16	543	302.49	426	255.14	117	47.35
		2016-17	600	355.52	498	285.71	102	69.81
		2017-18	543	489.96	18	14.39	525	475.57
		2018-19	481	447.02	0	0.00	481	447.02
		2019-20	388	332.37	0	0.00	388	332.37
		Total	5215	3323.12	2838	1553.21	2377	1769.91
7	Industries Department	Upto 2009-10	23	19.57	23	19.57	0	0.00
		2010-11	14	10.00	14	10.00	0	0.00
		2011-12	21	19.48	8	7.73	13	11.75
		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
		2016-17	6	1.05	0	0.00	6	1.05
		2017-18	6	0.94	0	0.00	6	0.94
		2018-19	6	1.70	0	0.00	6	1.70
		2019-20	5	1.02	0	0.00	5	1.02
		Total	143	89.91	71	61.30	72	28.61
8	Department of Information & Public Relation	Upto 2009-10	0	0.00	0	0.00	0	0.00
		2010-11	0	0.00	0	0.00	0	0.00
		2011-12	0	0.00	0	0.00	0	0.00
		2012-13	0	0.00	0	0.00	0	0.00
		2013-14	1	0.01	0	0.00	1	0.01
		2014-15	0	0.00	0	0.00	0	0.00
		2015-16	0	0.00	0	0.00	0	0.00
		2016-17	0	0.00	0	0.00	0	0.00
		2017-18	0	0.00	0	0.00	0	0.00
		2018-19	3	0.05	0	0.00	3	0.05
		2019-20	1	0.09	0	0.00	1	0.09
		Total	5	0.15	0	0.00	5	0.15
9	Art & Culture Department	Upto 2009-10	68	2.59	2	0.23	66	2.36
		2010-11	8	2.11	1	0.21	7	1.90
		2011-12	54	2.30	4	0.57	50	1.73
		2012-13	43	5.51	32	4.40	11	1.11
		2013-14	47	7.02	23	4.18	24	2.84

State Finances Audit Report for the year ended 31 March 2021

Sl. No.	Department	Year of payment of grant	Total grants paid		Utilization certificate			
			No. of vouchers	Amount	Received		Outstanding	
					No. of vouchers	Amount	No. of vouchers	Amount
1	2	3	4	5	6	7	8	9
		2014-15	71	7.22	24	4.19	47	3.03
		2015-16	68	7.46	32	2.52	36	4.94
		2016-17	68	18.42	0	0.00	68	18.42
		2017-18	53	8.96	0	0.00	53	8.96
		2018-19	62	7.82	0	0.00	62	7.82
		2019-20	50	7.32	0	0.00	50	7.32
		Total	592	76.73	118	16.30	474	60.43
10	Agriculture Department	Upto 2009-10	1	0.05	0	0.00	1	0.05
		2010-11	1	0.05	0	0.00	1	0.05
		2011-12	2	0.05	0	0.00	2	0.05
		2012-13	1	0.05	0	0.00	1	0.05
		2013-14	1	0.02	0	0.00	1	0.02
		2014-15	3	1.77	0	0.00	3	1.77
		2015-16	6	9.57	0	0.00	6	9.57
		2016-17	7	8.18	0	0.00	7	8.18
		2017-18	9	7.56	0	0.00	9	7.56
		2018-19	6	11.11	0	0.00	6	11.11
		2019-20	7	8.13	0	0.00	7	8.13
		Total	44	46.54	0	0.00	44	46.54
11	Horticulture & Soil Conservation	Upto 2009-10	0	0.00	0	0.00	0	0.00
		2010-11	0	0.00	0	0.00	0	0.00
		2011-12	0	0.00	0	0.00	0	0.00
		2012-13	0	0.00	0	0.00	0	0.00
		2013-14	0	0.00	0	0.00	0	0.00
		2014-15	1	0.73	0	0.00	1	0.73
		2015-16	0	0.00	0	0.00	0	0.00
		2016-17	0	0.00	0	0.00	0	0.00
		2017-18	0	0.00	0	0.00	0	0.00
		2018-19	83	97.91	0	0.00	83	97.91
		2019-20	104	107.99	0	0.00	104	107.99
		Total	188	206.63	0	0.00	188	206.63
12	Veterinary & Animal Husbandry	Upto 2009-10	43	3.45	0	0.00	43	3.45
		2010-11	3	1.84	0	0.00	3	1.84
		2011-12	3	1.26	0	0.00	3	1.26
		2012-13	6	0.25	0	0.00	6	0.25
		2013-14	10	2.13	0	0.00	10	2.13
		2014-15	6	6.90	0	0.00	6	6.90
		2015-16	2	0.21	0	0.00	2	0.21
		2016-17	0	0.00	0	0.00	0	0.00
		2017-18	3	0.34	0	0.00	3	0.34
		2018-19	6	2.11	0	0.00	6	2.11
				2019-20	3	0.78	0	0.00
		Total	85	19.27	0	0.00	85	19.27
13	Medical & Health Services	Upto 2009-10	10	17.43	10	17.43	0	0.00
		2010-11	7	33.08	1	4.00	6	29.08
		2011-12	7	62.57	7	62.57	0	0.00
		2012-13	5	60.75	4	44.35	1	16.40
		2013-14	6	81.43	6	81.43	0	0.00
		2014-15	24	192.14	24	192.14	0	0.00
		2015-16	33	206.64	33	206.64	0	0.00
		2016-17	13	107.47	5	55.32	8	52.15
		2017-18	28	175.65	0	0.00	28	175.65
		2018-19	25	252.43	0	0.00	25	252.43
		2019-20	22	249.88	0	0.00	22	249.88
		Total	180	1439.47	90	663.88	90	775.59

Sl. No.	Department	Year of payment of grant	Total grants paid		Utilization certificate			
			No. of vouchers	Amount	Received		Outstanding	
					No. of vouchers	Amount	No. of vouchers	Amount
1	2	3	4	5	6	7	8	9
14	Fisheries Department	Upto 2009-10	16	2.18	7	1.42	9	0.76
		2010-11	7	2.44	7	2.44	0	0.00
		2011-12	5	1.62	4	0.80	1	0.82
		2012-13	10	1.87	1	0.21	9	1.66
		2013-14	9	2.17	7	0.89	2	1.28
		2014-15	7	1.99	5	0.72	2	1.27
		2015-16	5	0.76	5	0.76	0	0.00
		2016-17	3	0.68	3	0.68	0	0.00
		2017-18	8	2.59	2	0.43	6	2.16
		2018-19	4	1.04	0	0.00	4	1.04
		2019-20	5	1.46	0	0.00	5	1.46
		Total	79	18.80	41	8.35	38	10.45
15	Social Welfare Department	Upto 2009-10	40	5.74	40	5.74	0	0.00
		2010-11	12	0.82	12	0.82	0	0.00
		2011-12	6	0.95	0	0.00	6	0.95
		2012-13	12	1.88	0	0.00	12	1.88
		2013-14	9	1.41	0	0.00	9	1.41
		2014-15	7	1.07	0	0.00	7	1.07
		2015-16	12	1.10	0	0.00	12	1.10
		2016-17	11	1.20	0	0.00	11	1.20
		2017-18	16	6.95	0	0.00	16	6.95
		2018-19	18	10.48	0	0.00	18	10.48
		2019-20	23	10.99	0	0.00	23	10.99
		Total	166	42.59	52	6.56	114	36.03
16	SERICULTURE DEPARTMENT	Upto 2009-10	3	5.80	3	5.80	0	0.00
		2010-11	2	6.22	2	6.22	0	0.00
		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
		2016-17	0	0.00	0	0.00	0	0.00
		2017-18	3	0.26	0	0.00	3	0.26
		2018-19	1	0.30	1	0.30	0	0.00
		2019-20	1	0.05	0	0.00	1	0.05
		Total	25	45.58	21	45.27	4	0.31
17	Planning Department	Upto 2009-10	10	31.54	10	31.54	0	0.00
		2010-11	18	44.52	18	44.52	0	0.00
		2011-12	22	81.63	10	50.29	12	31.34
		2012-13	25	67.47	15	36.57	10	30.90
		2013-14	13	54.00	3	16.72	10	37.28
		2014-15	16	74.45	4	26.90	12	47.55
		2015-16	14	58.01	4	23.87	10	34.14
		2016-17	42	49.32	0	0.00	42	49.32
		2017-18	25	68.19	0	0.00	25	68.19
		2018-19	17	57.23	0	0.00	17	57.23
		2019-20	18	10.76	0	0.00	18	10.76
		Total	220	597.12	64	230.41	156	366.71
18	Science & Technology	Upto 2009-10	16	11.53	16	11.53	0	0.00
		2010-11	6	8.21	6	8.21	0	0.00
		2011-12	6	5.59	6	5.59	0	0.00
		2012-13	11	2.88	11	2.88	0	0.00
		2013-14	16	6.73	16	6.73	0	0.00

State Finances Audit Report for the year ended 31 March 2021

Sl. No.	Department	Year of payment of grant	Total grants paid		Utilization certificate			
			No. of vouchers	Amount	Received		Outstanding	
					No. of vouchers	Amount	No. of vouchers	Amount
1	2	3	4	5	6	7	8	9
		2014-15	12	1.30	12	1.30	0	0.00
		2015-16	10	0.66	10	0.66	0	0.00
		2016-17	14	0.83	14	0.83	0	0.00
		2017-18	14	2.56	14	2.56	0	0.00
		2018-19	9	1.14	9	1.14	0	0.00
		2019-20	5	0.96	5	0.96	0	0.00
		Total	119	42.39	119	42.39	0	0.00
19	Education (U)	Upto 2009-10	37	11.16	37	11.16	0	0.00
		2010-11	10	5.72	10	5.72	0	0.00
		2011-12	16	5.63	10	2.36	6	3.27
		2012-13	23	7.45	15	3.60	8	3.85
		2013-14	29	7.54	18	3.45	11	4.09
		2014-15	20	14.56	7	2.65	13	11.91
		2015-16	23	5.75	17	4.24	6	1.51
		2016-17	31	44.54	13	4.15	18	40.39
		2017-18	61	60.95	0	0.00	61	60.95
		2018-19	125	157.65	2	0.31	123	157.34
		2019-20	118	77.54	9	1.71	109	75.83
		Total	493	398.49	138	39.35	355	359.14
20	Education (S)	Upto 2009-10	143	15.96	113	8.26	30	7.70
		2010-11	123	29.45	63	9.12	60	20.33
		2011-12	121	39.31	84	21.69	37	17.62
		2012-13	191	34.78	115	11.58	76	23.20
		2013-14	169	29.84	63	10.48	106	19.36
		2014-15	200	174.66	102	21.58	98	153.08
		2015-16	171	151.04	97	58.27	74	92.77
		2016-17	193	171.33	32	6.11	161	165.22
		2017-18	150	110.65	14	2.78	136	107.87
		2018-19	61	82.48	0	0.00	61	82.48
		2019-20	244	321.20	5	0.88	239	320.32
		Total	1766	1160.70	688	150.75	1078	1009.95
21	Rural Development & Panchayati Raj (RD&PR)	Upto 2009-10	58	21.17	58	21.17	0	0.00
		2010-11	97	54.62	97	54.62	0	0.00
		2011-12	81	117.70	81	117.70	0	0.00
		2012-13	106	154.41	50	73.15	56	81.26
		2013-14	70	192.01	31	140.28	39	51.73
		2014-15	141	602.50	47	126.85	94	475.65
		2015-16	102	700.86	1	11.13	101	689.73
		2016-17	106	800.42	1	0.07	105	800.35
		2017-18	100	919.74	0	0.00	100	919.74
		2018-19	72	906.64	0	0.00	72	906.64
		2019-20	68	1055.82	0	0.00	68	1055.82
		Total	1001	5525.89	366	544.97	635	4980.92
22	Municipal Administration, Housing & Urban Development (MAHUD)	Upto 2009-10	31	13.36	31	13.36	0	0.00
		2010-11	35	24.10	35	24.10	0	0.00
		2011-12	59	45.40	31	34.54	28	10.86
		2012-13	51	67.54	45	64.31	6	3.23
		2013-14	41	41.52	19	32.50	22	9.02
		2014-15	45	47.71	38	38.06	7	9.65
		2015-16	40	57.93	0	0.00	40	57.93
		2016-17	28	36.70	0	0.00	28	36.70
		2017-18	55	96.55	0	0.00	55	96.55
		2018-19	39	69.39	0	0.00	39	69.39
		2019-20	48	192.37	0	0.00	48	192.37
		Total	472	692.57	199	206.87	273	485.70

Sl. No.	Department	Year of payment of grant	Total grants paid		Utilization certificate			
			No. of vouchers	Amount	Received		Outstanding	
					No. of vouchers	Amount	No. of vouchers	Amount
1	2	3	4	5	6	7	8	9
23	Food & Civil Supplies	Upto 2009-10	0	0.00	0	0.00	0	0.00
		2010-11	0	0.00	0	0.00	0	0.00
		2011-12	0	0.00	0	0.00	0	0.00
		2012-13	0	0.00	0	0.00	0	0.00
		2013-14	0	0.00	0	0.00	0	0.00
		2014-15	0	0.00	0	0.00	0	0.00
		2015-16	1	0.06	1	0.06	0	0.00
		2016-17	1	0.11	1	0.11	0	0.00
		2017-18	0	0.00	0	0.00	0	0.00
		2018-19	0	0.00	0	0.00	0	0.00
		2019-20	0	0.00	0	0.00	0	0.00
		Total	2	0.17	2	0.17	0	0.00
24	Forest Department	Upto 2009-10	32	38.99	16	37.42	16	1.57
		2010-11	15	53.96	15	53.96	0	0.00
		2011-12	16	54.05	16	54.05	0	0.00
		2012-13	27	46.88	27	46.88	0	0.00
		2013-14	26	25.03	15	23.57	11	1.46
		2014-15	30	13.22	29	11.59	1	1.63
		2015-16	25	31.36	20	29.76	5	1.60
		2016-17	26	22.90	22	17.25	4	5.65
		2017-18	23	21.51	3	0.78	20	20.73
		2018-19	22	21.09	0	0.00	22	21.09
		2019-20	24	18.09	0	0.00	24	18.09
		Total	266	347.08	163	275.26	103	71.82
25	Co-operation Department	Upto 2009-10	0	0.00	0	0.00	0	0.00
		2010-11	0	0.00	0	0.00	0	0.00
		2011-12	0	0.00	0	0.00	0	0.00
		2012-13	5	0.92	5	0.92	0	0.00
		2013-14	4	0.79	4	0.79	0	0.00
		2014-15	3	2.69	0	0.00	3	2.69
		2015-16	3	0.82	0	0.00	3	0.82
		2016-17	4	1.67	0	0.00	4	1.67
		2017-18	6	1.85	0	0.00	6	1.85
		2018-19	5	1.84	0	0.00	5	1.84
		2019-20	4	1.63	0	0.00	4	1.63
		Total	34	12.21	9	1.71	25	10.50
26	Law Department	Upto 2009-10	19	0.31	19	0.31	0	0.00
		2010-11	0	0.00	0	0.00	0	0.00
		2011-12	1	0.05	1	0.05	0	0.00
		2012-13	0	0.00	0	0.00	0	0.00
		2013-14	1	0.05	1	0.05	0	0.00
		2014-15	1	0.01	1	0.01	0	0.00
		2015-16	0	0.00	0	0.00	0	0.00
		2016-17	5	0.08	5	0.08	0	0.00
		2017-18	9	0.75	9	0.75	0	0.00
		2018-19	19	0.80	19	0.80	0	0.00
		2019-20	24	1.23	0	0.00	24	1.23
		Total	79	3.28	55	2.05	24	1.23
27	Public Works Department	Upto 2009-10	1	0.01	0	0.00	1	0.01
		2010-11	0	0.00	0	0.00	0	0.00
		2011-12	0	0.00	0	0.00	0	0.00
		2012-13	0	0.00	0	0.00	0	0.00
		2013-14	0	0.00	0	0.00	0	0.00

State Finances Audit Report for the year ended 31 March 2021

Sl. No.	Department	Year of payment of grant	Total grants paid		Utilization certificate			
			No. of vouchers	Amount	Received		Outstanding	
					No. of vouchers	Amount	No. of vouchers	Amount
1	2	3	4	5	6	7	8	9
		2014-15	0	0.00	0	0.00	0	0.00
		2015-16	0	0.00	0	0.00	0	0.00
		2016-17	0	0.00	0	0.00	0	0.00
		2017-18	2	6.00	0	0.00	2	6.00
		2018-19	0	0.00	0	0.00	0	0.00
		2019-20	0	0.00	0	0.00	0	0.00
		Total	3	6.01	0	0.00	3	6.01
28	District Administration	Upto 2009-10	48	3.43	48	3.43	0	0.00
		2010-11	29	1.39	29	1.39	0	0.00
		2011-12	23	0.75	16	0.43	7	0.32
		2012-13	21	0.56	12	0.28	9	0.28
		2013-14	21	1.12	20	1.09	1	0.03
		2014-15	13	0.42	10	0.36	3	0.06
		2015-16	0	0.00	0	0.00	0	0.00
		2016-17	0	0.00	0	0.00	0	0.00
		2017-18	1	0.05	0	0.00	1	0.05
		2018-19	0	0.00	0	0.00	0	0.00
2019-20	0	0.00	0	0.00	0	0.00		
		Total	156	7.72	135	6.98	21	0.74
29	Other Administrative Services	Upto 2009-10	4	0.08	4	0.08	0	0.00
		2010-11	2	0.09	2	0.09	0	0.00
		2011-12	0	0.00	0	0.00	0	0.00
		2012-13	0	0.00	0	0.00	0	0.00
		2013-14	0	0.00	0	0.00	0	0.00
		2014-15	1	0.01	1	0.01	0	0.00
		2015-16	3	0.02	3	0.02	0	0.00
		2016-17	0	0.00	0	0.00	0	0.00
		2017-18	3	0.03	3	0.03	0	0.00
		2018-19	27	0.32	27	0.32	0	0.00
2019-20	22	0.36	0	0.00	22	0.36		
		Total	62	0.91	40	0.55	22	0.36
30	Finance Department	Upto 2009-10	0	0.00	0	0.00	0	0.00
		2010-11	1	0.04	1	0.04	0	0.00
		2011-12	0	0.00	0	0.00	0	0.00
		2012-13	2	0.05	0	0.00	2	0.05
		2013-14	11	9.46	0	0.00	11	9.46
		2014-15	0	0.00	0	0.00	0	0.00
		2015-16	0	0.00	0	0.00	0	0.00
		2016-17	0	0.00	0	0.00	0	0.00
		2017-18	0	0.00	0	0.00	0	0.00
		2018-19	0	0.00	0	0.00	0	0.00
2019-20	0	0.00	0	0.00	0	0.00		
		Total	14	9.55	1	0.04	13	9.51
31	Welfare of Minorities & Other Backward Classes (MOBC)	Upto 2009-10	21	2.40	11	1.62	10	0.78
		2010-11	7	4.68	7	4.68	0	0.00
		2011-12	9	3.90	9	3.90	0	0.00
		2012-13	19	32.46	9	21.58	10	10.88
		2013-14	8	3.12	4	1.98	4	1.14
		2014-15	7	3.40	4	2.30	3	1.10
		2015-16	6	3.26	3	1.56	3	1.70
		2016-17	2	0.37	0	0.00	2	0.37
		2017-18	13	4.39	0	0.00	13	4.39
		2018-19	8	4.52	0	0.00	8	4.52
2019-20	7	2.31	0	0.00	7	2.31		
		Total	107	64.81	47	37.62	60	27.19

Sl. No.	Department	Year of payment of grant	Total grants paid		Utilization certificate			
			No. of vouchers	Amount	Received		Outstanding	
					No. of vouchers	Amount	No. of vouchers	Amount
1	2	3	4	5	6	7	8	9
32	Information Technology	Upto 2009-10	0	0.00	0	0.00	0	0.00
		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	9	4.59	0	0.00
		2013-14	8	2.00	8	2.00	0	0.00
		2014-15	5	2.00	5	2.00	0	0.00
		2015-16	13	2.20	13	2.20	0	0.00
		2016-17	8	2.00	8	2.00	0	0.00
		2017-18	1	1.00	1	1.00	0	0.00
		2018-19	4	2.03	1	2.00	3	0.03
		2019-20	2	2.18	1	2.00	1	0.18
		Total	53	19.28	49	19.07	4	0.21
33	Labour Department	Upto 2009-10	0	0.00	0	0.00	0	0.00
		2010-11	0	0.00	0	0.00	0	0.00
		2011-12	1	0.50	1	0.50	0	0.00
		2012-13	2	0.65	2	0.65	0	0.00
		2013-14	1	0.15	1	0.15	0	0.00
		2014-15	1	0.05	1	0.05	0	0.00
		2015-16	2	0.62	0	0.00	2	0.62
		2016-17	2	0.55	0	0.00	2	0.55
		2017-18	6	35.81	0	0.00	6	35.81
		2018-19	3	0.55	0	0.00	3	0.55
		2019-20	4	17.59	0	0.00	4	17.59
		Total	22	56.47	5	1.35	17	55.12
34	Governors Secretariat	Upto 2009-10	0	0.00	0	0.00	0	0.00
		2010-11	0	0.00	0	0.00	0	0.00
		2011-12	0	0.00	0	0.00	0	0.00
		2012-13	12	0.23	12	0.23	0	0.00
		2013-14	0	0.00	0	0.00	0	0.00
		2014-15	0	0.00	0	0.00	0	0.00
		2015-16	0	0.00	0	0.00	0	0.00
		2016-17	0	0.00	0	0.00	0	0.00
		2017-18	0	0.00	0	0.00	0	0.00
		2018-19	0	0.00	0	0.00	0	0.00
		2019-20	0	0.00	0	0.00	0	0.00
		Total	12	0.23	12	0.23	0	0.00
35	Power Department	Upto 2009-10	0	0.00	0	0.00	0	0.00
		2010-11	0	0.00	0	0.00	0	0.00
		2011-12	0	0.00	0	0.00	0	0.00
		2012-13	0	0.00	0	0.00	0	0.00
		2013-14	3	1.31	3	1.31	0	0.00
		2014-15	59	313.44	59	313.44	0	0.00
		2015-16	100	499.44	77	360.25	23	139.19
		2016-17	110	607.35	64	384.59	46	222.76
		2017-18	62	464.31	57	310.71	5	153.60
		2018-19	53	361.84	28	180.98	25	180.86
		2019-20	49	222.30	0	0.00	49	222.30
		Total	436	2469.99	288	1551.28	148	918.71
36	Manipur Fire Service	Upto 2009-10	0	0.00	0	0.00	0	0.00
		2010-11	0	0.00	0	0.00	0	0.00
		2011-12	0	0.00	0	0.00	0	0.00
		2012-13	0	0.00	0	0.00	0	0.00
		2013-14	0	0.00	0	0.00	0	0.00

State Finances Audit Report for the year ended 31 March 2021

Sl. No.	Department	Year of payment of grant	Total grants paid		Utilization certificate			
			No. of vouchers	Amount	Received		Outstanding	
					No. of vouchers	Amount	No. of vouchers	Amount
1	2	3	4	5	6	7	8	9
		2014-15	0	0.00	0	0.00	0	0.00
		2015-16	1	0.01	0	0.00	1	0.01
		2016-17	0	0.00	0	0.00	0	0.00
		2017-18	0	0.00	0	0.00	0	0.00
		2018-19	0	0.00	0	0.00	0	0.00
		2019-20	1	0.02	0	0.00	1	0.02
		Total	2	0.03	0	0.00	2	0.03
37	Transport Department	Upto 2009-10	0	0.00	0	0.00	0	0.00
		2010-11	0	0.00	0	0.00	0	0.00
		2011-12	0	0.00	0	0.00	0	0.00
		2012-13	0	0.00	0	0.00	0	0.00
		2013-14	0	0.00	0	0.00	0	0.00
		2014-15	0	0.00	0	0.00	0	0.00
		2015-16	1	0.15	0	0.00	1	0.15
		2016-17	1	0.15	0	0.00	1	0.15
		2017-18	0	0.00	0	0.00	0	0.00
		2018-19	2	0.04	0	0.00	2	0.04
		2019-20	1	0.09	0	0.00	1	0.09
		Total	5	0.43	0	0.00	5	0.43
38	Tourism Department	Upto 2009-10	0	0.00	0	0.00	0	0.00
		2010-11	0	0.00	0	0.00	0	0.00
		2011-12	0	0.00	0	0.00	0	0.00
		2012-13	0	0.00	0	0.00	0	0.00
		2013-14	0	0.00	0	0.00	0	0.00
		2014-15	0	0.00	0	0.00	0	0.00
		2015-16	0	0.00	0	0.00	0	0.00
		2016-17	1	3.00	0	0.00	1	3.00
		2017-18	0	0.00	0	0.00	0	0.00
		2018-19	1	2.00	0	0.00	1	2.00
		2019-20	1	2.00	0	0.00	1	2.00
		Total	3	7.00	0	0.00	3	7.00
39	Relief and Disaster Management Department	Upto 2009-10	0	0.00	0	0.00	0	0.00
		2010-11	0	0.00	0	0.00	0	0.00
		2011-12	0	0.00	0	0.00	0	0.00
		2012-13	0	0.00	0	0.00	0	0.00
		2013-14	0	0.00	0	0.00	0	0.00
		2014-15	0	0.00	0	0.00	0	0.00
		2015-16	0	0.00	0	0.00	0	0.00
		2016-17	0	0.00	0	0.00	0	0.00
		2017-18	1	0.20	1	0.20	0	0.00
		2018-19	0	0.00	0	0.00	0	0.00
		2019-20	0	0.00	0	0.00	0	0.00
		Total	1	0.20	1	0.20	0	0.00
		Grand total	12,371	16802.11	5,707	5470.35	6,664	11331.76

Appendix 4.2

(Reference Paragraph 4.2)

Department wise position of AC bills drawn and outstanding AC Bills as on 31 March 2021.

Sl. No.	Name of Department	No. of pending DCC bills	Amount (₹ in crore)
1	General Administrative Department (GAD)	3	0.90
2	Power Department	9	85.67
3	Excise Department	2	0.90
4	State Academy of Training	3	0.16
5	Police Department	32	99.96
6	Youth Affairs & Sports Department	48	104.16
7	Department of Tribal Affairs and Hills Development	111	191.76
8	Industries Department	20	22.27
9	Department of Information Public Relations	13	2.09
10	Tourism Department	68	167.12
11	Art & Culture Department	4	6.07
12	Agriculture Department	6	16.39
13	Horticulture	22	41.39
14	Veterinary & Animal Husbandry	24	13.11
15	Medical & Health Services	240	427.06
16	Family & Children Welfare Bureau	9	3.71
17	Fisheries Department	4	4.87
18	Social Welfare Department	5	21.73
19	Sericulture Department	6	15.16
20	Planning Department	71	287.73
21	Treasuries & Accounts Department	3	2.05
22	Science & Technology	3	0.46
23	Education (S) Department	134	217.99
24	Education (U) Department	46	31.25
25	State Council of Educational Research & Training Department	78	26.04
26	Adult Education	2	0.62
27	Government Polytechnic	28	58.27
28	Transport Department	8	22.18
29	Rural Development & Panchayati Raj	5	6.80
30	Municipal Administration, Housing & Urban Development	2	0.41
31	Food & Civil Supply	6	6.70
32	Labour Department	13	4.86
33	Jail (Prison) Department	3	3.76
34	Forest Department	3	7.00
35	Governor Secretariat	1	1.25
36	Manipur Public Service Commission	5	1.94
37	District Administration	4	1.15
38	District and Sessions Judge	1	2.17
39	Welfare of Minorities and other Backward Classes	41	83.14
40	Sectt. Development Department	1	7.50
41	Directorate of Civil Defence	1	0.49
42	Information Technology	1	3.58
43	Relief and Disaster Management Department	5	3.64
	Total	1,094	2,005.46

Appendix 4.3

(Reference: Paragraph – 4.9)

Statement showing funds transferred to the State Implementing Agencies under Programmes/Schemes outside the State Budget during 2020-21

(₹ in lakh)

Scheme	Implementing Agency	Amount
Biotechnology Research and Development	Manipur University	33.76
	South East Manipur College, Komlathabi	41.00
	JNIMS Porampat Imphal East	37.73
Development of Museums	Khongjom War Memorial Trust	250.00
Schemes of North East Council - Special Development Projects	Eastern Border Areas Development Authority Manipur	507.67
	Enhancing Skill Development Infrastructure Society Manipur	237.73
	Kanglei Mime Theatre Repertory	2.40
	Manipur Industrial Development Corporation Ltd	300.00
	Manipur Tribal Development Corporation Ltd	357.91
	Manipur University	1.07
	District Rural Development Agency , Churachandpur	116.00
	District Rural Development Agency Chandel	124.00
Schemes of North East Council - Special Development Projects	Manipur Centre for Tribal Performing Arts	5.00
	Ukhrul Hills Development Foundation	7.00
	Ukhrul Farmers Development Foundation	2.65
	State Level Nodal Agency (Watershed Management)	121.20
	Department of Science and Technology, Manipur	500.00
	State Forest Development Agency, Manipur	300.88
	EE, Technical and Promotional Cell (Hill-II), RCS Office, Imphal, Manipur	168.66
Tourism Corporation of Manipur Limited	382.52	
Pollution Abatement	Manipur Pollution Control Board	22.81
Research, Education and Training Outreach (REACHOUT)	Manipur University	7.90
Free Coaching and Allied Schemes for Minorities	Yaiphabi Handloom Weavers Co-operative Society Ltd.	29.60
	Youths Step Forward Centre	30.55
Research/Studies, Publicity, Monitoring and Evaluation of Development Schemes for Minorities	The Rural Medical and Health Care Centre	5.00
Management Support to Rural Development Programs and Strengthening of District Planning Process	State Institute of Rural Development, (SIRD), Imphal	160.41
Research Training and Studies and Other Road Safety Schemes	Directorate of Transport, Government of Manipur	1,076.10
Schemes for differently Abled persons	Relief Centre for the Welfare of Differently Abled Persons Manipur	3.82
Deendayal Disabled Rehabilitation Scheme	Council for Development of Poor & Labourers	37.89
	Centre for Development Activities	15.15
	Educational Research Cell	9.50
	Educational and Rural Development Organization	87.81
	Kangchup Area Tribal Women Society	44.59
	Manipur Guidance Centre (MAGC)	0.93
	Imphal Guardian Society	88.83
Deendayal Disabled Rehabilitation Scheme	The Pioneer Development Association	28.32
	People Advance in Social Service, Churachandpur	39.20
	Rural Development Society, Manipur	13.63

Scheme	Implementing Agency	Amount
	Regional Institute of Handicapped Persons (RIHP)	20.74
	Society for Empowerment of the disabled	34.55
	Social Human Action for Rural Empowerment Society	18.04
	Social and Health Development Organization	91.88
	The Centre of Mental Hygiene	46.45
	The Development for Women's Programme Centre	13.62
	Type Writing Institution & Rural Development Services (TWIRDS)	3.05
	The Women's Economic Development Society (WEDS)	2.06
Capacity Development CSO and NSSO	Department of Economics and Statistics Manipur	273.98
Economic Census	Directorate of Economic and Statistics, Manipur	10.90
National Fellowship and Scholarship for higher education of ST Students	Indian Institute of Information Technology, Manipur	1.47
National Hydrology Project	Irrigation and Flood Control Department, Govt. of Manipur	200.00
Research and Development and Implementation of National Water Mission	Manipur Science & Technology Council	1.26
Design and Technical Upgradation Scheme	Female Handloom Handicraft Cooperative Society Ltd	4.80
	Luwangpokpa Women Welfare Association	4.80
	Peoples Education for Awareness and Communication	2.50
Ambedkar Hastshilp Vikas Yojana	Kangla Handloom And Handicraft Artisans Co-operative Society Ltd	0.73
	Luwangpokpa Women Welfare Association	1.00
	Matai Handicrafts Producer Company Limited	21.38
	The Leimarel Handloom & Handicraft Co-Operative Society Limited	1.00
	Leimarel Handicrafts Producer Company Limited	21.38
	Imphal West Mahila Mandal	1.00
	Luwangpokpa Handicrafts Producer Company Limited	21.38
	Heeri Konba Handicraft Producer Company LTD.	21.38
	Peoples Education for Awareness and Communication	1.00
	Rural Backward Development Organization	0.75
Marketing Support and Services	Crafts And Social Development Organization	5.18
Research and Development - Handicrafts	Luwangpokpa Women Welfare Association	2.00
	Peoples Education for Awareness and Communication	2.00
Supporting Community Radio Movement in India	Foundation for Environment and Economic Development Services	7.50
	Youths Step Forward Centre	7.50
Women's Helpline	Women Helpline 181 Manipur	17.04
Land Records Modernization Programme	Programme Management Unit for National Land Record Modernization Programme (PMU for NLRMP) in Manipur	77.81
Incentivization of Panchayat	State Institute of Rural Development, (SIRD), Imphal	25.00
Organic Value Chain Development for North East Region	Manipur Organic Mission Agency (MOMA)	6,444.72
Science and Technology Institutional and Human Capacity Building	Foundation for Environment and Economic Development Services	5.50
	Institute of Bio resources and Sustainable Development	4.02
	Manipur University	114.13
	Manipur Science & Technology Council	135.52
	Oriental College,(Autonomous)	15.35
	Kwaklei and Khonggunmlei Orchids	12.13
Ardent Foundation	19.93	
Innovation, Technology Development and Deployment	Foundation for Environment and Economic Development Services	130.00

Scheme	Implementing Agency	Amount
	Imphal College, Imphal	19.07
	Manipur University	25.11
	Manipur Science & Technology Council	25.50
	Manipur Educational Development and Research Association	11.27
	St George Educational Resource Centre	1.08
	Centre for Rural Empowerment and Development Organization	11.10
Innovation, Technology Development and Deployment	The Minority Peoples and Rural Development Society	1.92
	Peoples Development Foundation	11.25
	The Green Foundation	14.32
	Rural Social & Educational Development Association	2.93
	United College, Lambung, Chandel	6.92
	Ardent Foundation	11.00
Kala Sanskriti Vikas Yojana	Unique Trust	0.38
	Heibok Ningthou Thang-Ta Association	2.00
	All Manipur Gourangga Lila & Sansenba Artist Association	17.00
	Association for Paona Memorial Arts and Rural Development Services	1.06
	Banian Repertory Theatre	2.76
	Cultural development society (CDS)	4.92
	Centre for Social & Cultural Development Manipur	5.20
	Chorus Repertory Theatre	22.95
	The Centre for Youth & Cultural Activities	8.90
	The Deal Repertory Theatre	2.70
	Ougree Theatre Repertory	7.48
	Forward Artistes Centre En-Camped (FACE)	6.58
	Good Will Foundation for Culture	3.62
	Harimati Dance & Music Centre	8.40
Huyel Langlon Thang Ta Association Manipur	2.45	
Kala Sanskriti Vikas Yojana	Academy of Indigenous Music (AIM)	0.31
	Manipuri Jagoi Marup	28.32
	Kanglei Mime Theatre Repertory	18.65
	Media Theatre Institute	6.80
	Kenglei Living Arts	3.50
	Kha Manipur Hindustani Sangeet Mahavidyalaya	8.40
	Khoriphaba Artistes Association	13.14
	Khenjonglang (a Centre for Theatre Research Production and Community Welfare)	17.04
	Lairenkabi Youth Dramatic Union	6.30
	Lamhil Kuki Cultural Research Centre	8.17
	Liberty Theatre	10.76
	Manipur Dramatic Union	6.77
	The Meitei Traditional Dance Teaching School and Performing Centre, Imphal	13.53
	Meihourol Inat Thang-Ta Apunba Lup	2.76
	Care Mission	5.53
	Manipur Integrated Cultural Centre	4.14
	Leimayon Arts Centre	2.81
	Peoples Socio Cultural Organization	5.98
	Guru Irabot Institute of Manipur Culture	4.99
	Eastern Thang-Ta Organization	8.17
	The Kha Manipur Thang-Ta Sindam Sang	3.90
	Tribal Cultures Research Centre	11.76
	Moppet Decoration and Cultural Centre	1.50
	Devishori Foundation for Arts and Cultural Efforts	1.50
Women's Society for Cultural Heritage	1.13	

Scheme	Implementing Agency	Amount
Kala Sanskriti Vikas Yojana	Social and Cultural Development Organization (SACDO)	0.38
	The Thoibi Thang-Ta Cultural Association	0.75
	Bishnupur District Huyel Langlon Thang Ta Association	0.38
	The Temple of Art and Culture Centre	0.50
	Iramdam Development Organization	3.97
	Ibudhou Loyalakpa Manipuri Dance Group	1.50
	Manipur Cultural Ashram	1.89
	Meetei Thang Satjal Cultural Association (MEETHASCA)	1.88
	Institute of Manipuri Performing Arts	2.76
	Nongeen Arts & Culture Association Manipur	3.00
	Kanglei Sheishaklon Shindamshang	7.48
	Meetei Ipa Ipu Salai Inat Khongul Liba	1.50
	Meetei Indegenous Thang Ta and Cultural Institute	5.93
	Kangleipak Thang Ta Cultural Academy	1.50
	Ascent Repertory Theater Imphal	2.84
	Shree Shree Govindaji Nat Sankritan	7.03
	The Integrated Cultural Society	9.60
	Eastern Kala Vidya Thang Ta Association	0.75
	Nongpok Ingouba Cultural Academy	1.87
	The Manipuri Nat Sangeet Ashram	11.37
	Heart of Life	0.13
	The Academy for Cultural Resources & Training	2.73
	The Rural Development Foundation	0.75
	Nepra Arts and Culture Academy	0.75
	Shri Shri Patita Pawana Natya Mandir	1.50
	Haobaam Nisheshwor Singh	0.50
Kala Sanskriti Vikas Yojana	Leitanthem Ranjita Devi	0.25
	Anoisang Urmika Natyasala	0.75
	Huyen Lanjang Thang Ta Cultural Association	0.50
	Palem Thang Ta Shindam Shang	0.75
	The Youth Cultural Artists and Crafts Association	0.22
	Landmark Society	3.98
	Oriental Martial Art and Cultural	2.00
	Archival Centre for Arts	1.13
	Changkhoh Sathek Jagoi	0.75
	The Kanglei Mashek Mangal Cultural Organization	1.88
	The Welfare Organisation of Langol Ningthou Leikai	1.50
	Social Affairs for Voluntary Empowerment	3.98
	Manaba Khongthang	2.00
	Cultural Guild Imphal	1.50
	Manipuri Theatre Academy	5.70
	Nimita Devi Nritya Ashram	26.31
	NT Theatre Manipur	19.01
	Progressive Artiste Laboratory	20.33
	Paradise Theatre	11.04
	Panthoibi Natya Mandir	15.60
	Performing Organization of Arts And Culture	8.40
	People Arts and Dramatic Association	15.59
	Prospective Repertory Theatre Society	0.47
	Panthoibi Thang-Ta & Jagoi Sindam Shanglen	0.19
	Regional Centre for Cultural Heritage (RCCH)	1.50
	Yamjao Lairembi dramatic and cultural union	4.08
Kala Sanskriti Vikas Yojana	Rhythms of Manipur	6.15
	Sangeet Kala Sangam	13.55
	Star Repertory	1.50
	Pakhangba Cultural Foundation (PCF)	0.41
	Tribal Art and Culture Development Organization	0.38

Scheme	Implementing Agency	Amount
	Tapasya a Centre for Performing Arts	0.63
	Tekcham Gopal Foundation for Arts and Culture	10.75
	The Gulapi Nata Sankirtana Academy	8.70
	The Juvenile Theatre	5.05
	Theatre Mirror	4.93
	The Manipur Thang Ta Cultural Association	5.77
	The Umbilical Theatre	1.12
	Women and Child Care Mission	5.10
Training Schemes-PPG&P	State Academy of Training (ATI) under Govt. of Manipur	6.60
Atal Innovation Mission(AIM) including Self Employment and Talent Utilization (SETU)	Mothers Pride Academy	2.00
	Gandha Memorial English School Phubala	12.00
	Gulap School Nambol	12.00
	Royal Academy AMS Chingphu Chinglak	12.00
	Sambanlei Sekpil School Bishnupur	12.00
	Toupokpi High School Chandel Chandel	12.00
	Churachand Hr. Secondary School	2.00
	Langdum High School Imphal East	12.00
	The Yambem High School Imphal East	12.00
	Martin Grammar School	2.00
	Apex Christian High School	2.00
	Ngaimel Children School Keithelmanbi	12.00
	Lighthouse School Kangpokpi	12.00
	Victory High School Kakching	12.00
	Ukhrul Public School Ukhrul	12.00
	Standard Robarth Higher Secondary School	2.00
	Kindergarten Montessori School	2.00
Environmental Information Systems	Directorate of Environment, Department of Environment and Forests, Govt. of Manipur	46.78
Trade Infrastructure for Export Schemes (TIES)	Manipur Industrial Development Corporation Ltd	563.00
Rashtriya Gokul Mission	Manipur Livestock Development Board Ltd.	500.64
Khelo India	Manipur Sports Development Authority (MSDA)	200.00
Environmental Education, Awareness and Training	Manipur Pollution Control Board	20.00
e-Courts Phase II	Registrar General, High Court of Manipur	130.45
Relief and Rehabilitation for migrants and repatriates	Deputy Commissioner, Thoubal	4.20
Development of Skills	Jan Shikshan Sansthan, Imphal West (Manipur)	50.00
	Jan Shikshan Sansthan, Senapati	49.91
	Jan Shikshan Sansthan, Thoubal	50.00
Research and Development (DST)	Directorate of Environment, Department of Environment and Forests, Govt. of Manipur	33.96
	Thoubal College	7.98
Development of Nursing Services	GNM Training School	234.92
Solar Power-Grid Interactive	Manipur Renewable Energy Development Agency (MANIREDA)	403.19
Solar Power-Offgrid	Manipur Renewable Energy Development Agency (MANIREDA)	1,867.64
Assistance to State Agencies for intra-state movement of foodgrains and FPS dealers margin under NFSA	Directorate of Consumer Affairs, Food & Public Distribution	2,162.89
Pradhan Mantri Matru Vandana Yojna	Department of Social Welfare, Government of Manipur	648.17
Aid to Voluntary Organisations Working for the Welfare of Scheduled Tribes	Unique Trust	21.72
	Chil Chil Asian Mission Society (CHAMS), Kanglatongbi, Manipur	30.02

Scheme	Implementing Agency	Amount
	Integrated Educational Social Development Organization (IESDO)	46.21
	Adimjati Shiksha Ashram, Imphal	12.46
	Manipur North Economic Development Association	12.06
	WYN Stevens Computer Training Institute	7.45
	Rural Health Organization, Imphal	7.07
	Siamsinpawlpi (Paite Students Welfare Association), Siamsinpawlpi Complex, Bungmual, Churachandpur	65.30
	Society for Women's Education Action and Reflection	7.07
	Type Writing Institution & Rural Development Services (TWIRDS)	57.46
	United Rural Development Service	14.10
Power Tex India	Department of Textiles, Commerce & Industry	12.00
Pradhan Mantri Kisan Sampada Yojana-mega Food Parks	Manipur Food Industries Corporation Limited (MFICL)	823.40
Pradhan Mantri Kisan Sampada Yojana- Food Safety	Manipur Food Industries Corporation Limited (MFICL)	304.37
Pradhan Mantri Kisan Sampada	Unique Trust	15.21
Pradhan Mantri Kisan Samman Nidhi (PM-Kisan)	Department of Agriculture, Manipur	20,663.83
Strengthening of Infrastructure for Institutional Training	Enhancing Skill Development Infrastructure Society Manipur	1,187.17
National Action Plan for Senior Citizens	All Manipur Senior Citizens Welfare Association	17.45
	Centre for Development Activities	24.93
	Community Development Association	28.88
	Centre of Rural Upliftment Service(CRUS)	24.10
	The Centre for Upliftment of Rural Women Association	19.43
National Action Plan for Senior Citizens	Ima Leimarel Women Welfare Association	28.81
	Integrated Rural Development Agency	27.02
	Integrated Rural Development And Educational Organization IRDEO	29.41
	Integrated Rural Upliftment Services	29.41
	Kumbi Khullakpam Leikai Women's Association	38.86
	Bashikong Chanura Sinlon Lup	28.88
	Rural Industries Development Association	76.22
	Health for All Organization	33.63
	Social Development & Rehabilitation Council	28.88
	The Manipur Scheduled Caste Welfare Association	19.43
	New Integrated Rural Management Agency	46.51
	Rural Downtrodden People Upliftment Society	19.43
	Rural Development Society, Manipur	10.37
	Rural Medical Institute	10.37
	Rural Peoples Development Organization	54.04
	Rural Service Agency (RUSA)	25.83
	South Eastern Rural Development Organization	19.43
	Social Human Action for Rural Empowerment Society	48.60
	Society for Women's Education Action and Reflection	28.88
	United Hill Peoples Development Society	27.32
	United Rural Development Service	28.51
	Volunteers For Rural Health and Action (VORHA)	32.30
	Wangjing Women and Girls Society WWAGS	217.29
	Youth Progressive Organization	27.91
National Animal Disease Control Programme for Foot and Mouth Disease (FMD) and Brucellosis	Manipur Livestock Development Board Ltd.	19.31
National Action Plan for Drug Demand Reduction (SJE)	Born Again Rehabilitation Centre, Ukhrul, Manipur	12.78
	The Bishnupur District Rural Social Welfare Society	21.90

Scheme	Implementing Agency	Amount
	Community Development Programme Centre	21.19
	Galaxy Club	37.16
	Institute for Social Disease	59.01
	Integrated Women & Child Development Centre	37.59
	Kha-Manipur Yoga and Nature Cure Association	48.25
	Manipur Rural Institute Society	22.33
	Social Upliftment Association	31.94
	Agent for Social Change	21.44
	Social Development & Rehabilitation Council	17.73
	Rural Development Association	19.00
	Rural Development Foundation Association	12.33
	Rural Development Society, Manipur	21.88
	Rural Health Organization, Imphal	29.51
	National Action Plan for Drug Demand Reduction (SJE)	Rural Voluntary Services
Sneha Bhavan		38.72
Social Care Ministry		12.16
Social Reformation and Development Organization		23.89
The Centre of Mental Hygiene		34.77
The Youth Development Organization		47.00
United Voluntary Youth Council		32.32
Kisan Urja Suraksha Evam Utthaan Mahabhiyan-off Grid (KUSUM)	Manipur Renewable Energy Development Agency (MANIREDA)	35.56
Integrated Scheme on Agriculture Census and Statistics	Office of Agriculture Officer (Market Intelligence), Manipur	8.25
Higher Education Statistics and Public Information System (HESPIS)	AISHE State Unit Manipur	4.59
Scheme for Usage of Geotextiles in North East	Department of Command Area Development	10.01
	Monitoring & Quality Control Division, PWD, Manipur	72.96
NER Textiles Promotion Scheme	Directorate of Sericulture, Govt. of Manipur, Imphal	134.00
	Directorate of Sericulture, Govt. of Manipur, Imphal	794.00
	Department of Textiles, Commerce & Industry	32.70
National Programme for Dairy Development	Manipur Milk Producers Co-operative Union Ltd.	514.62
National Rural Health Mission	State Rural Livelihood Mission-Manipur	1.00
Free Coaching for SC and OBC Students	Youths Step Forward Centre	8.12
National Handloom Development Programme	Manipur Apex Handloom Weavers & handicrafts Artisans Co-op Society Ltd, Imphal	26.00
	Manipur Handloom & Handicrafts Development Corporation Ltd., Imphal	7.50
National AIDS and STD Control Programme	Manipur State AIDS Control Society	4,058.07
Beti Bachao Beti Padhao	Beti Bachao Beti Padhao (BBBP) Senapati	50.00
	Deputy Commissioner, Bishnupur	50.00
	Deputy Commissioner Churachandpur	35.47
	Deputy Commissioner, Chandel	33.70
	District Collector Imphal East BBBP	50.00
	District Magistrate Tamenglong BBBP	50.00
	District Magistrate DC BBBP Thoubal District	50.00
	Deputy Commissioner, Ukhrul	50.00
Upgrading Skills and Training in Traditional Arts/Crafts for Development (USTTAD)	Integrated Rural Development And Educational Organization IRDEO	48.80
	Hao Crafts Society	27.80
	Ardent Foundation	24.60
Working Women Hostel	Pioneer Welfare Association	67.12

Scheme	Implementing Agency	Amount
One Stop Center	Deputy Commissioner, Bishnupur	41.07
	DC One Stop Centre, Churachandpur	21.00
	Deputy Commissioner, Chandel	21.00
	District Magistrate, One Stop Centre, Imphal East	21.00
	District Magistrate One Stop Centre, Jiribam	49.98
	Deputy Commissioner Kamjong	21.00
	Deputy Commissioner, Kakching & District Programme Officer, ICDS Thoubal	41.07
	District Magistrate, One Stop Centre, Kangpokpi District	21.00
	District Magistrate, One Stop Centre, Noney	41.07
	OSC PZL Manipur	21.00
	Deputy Commissioner, Senapati	21.00
	District Magistrate, One Stop Centre, Tamenglong	41.07
	One Stop Centre Scheme, Thoubal District, Manipur	22.51
	Deputy Commissioner, Tengnoupal	41.07
	Deputy Commissioner, Ukhrul	21.00
	Deputy Commissioner, Imphal West	56.07
Assistance to Voluntary Organisations Working for Welfare of SCS	IGNOU Oinam Ibohal Polytechnic Community College	1.53
	The Eastern Social Welfare Association (ESWA)	25.96
	The Women's Economic Development Society (WEDS)	27.24
	Western Rural Socio Economic Dev. Organization	25.56
North East Road Sector Development Scheme	Public Works Department, Govt. of Manipur	5,082.00
Ongoing Programme and Schemes-Power	Deputy Commissioner, Chandel	300.00
	Total	58,072.44

Appendix 4.4

(Reference Paragraph – 4.11)

Controlling Officers of the Government of Manipur who had not reconciled the figures for the year 2020-21 with the Accounts booked by the Office of the Principal Accountant General (A&E), Manipur

(₹ in crore)

Sl. No.	Name of CCOs/COs	Receipts Amount	Expenditure Amount
1	Deputy Commissioner (DC), Imphal East	0.00	7.58
2	Deputy Commissioner (DC), Chandel	0.00	5.23
3	Deputy Commissioner (DC), Ukhrul	0.00	6.14
4	Deputy Commissioner (DC), Tamenglong	0.00	5.21
5	The Director General of Home Guard, Imphal	0.00	52.94
6	Resident Commissioner, Manipur Bhawan, Kolkata	0.00	1.28
7	Additional Director, Employment Exchange, Lamphel	0.00	1.91
8	Joint Director, Craftsmanship, Lamphel	0.00	12.75
9	District & Sessions Court, Imphal West	0.00	3.36
10	Director, Economics & Statistics, Lamphel	0.00	17.14
11	Inspector General of Registration, Imphal West, Lamphelpat	8.66	3.27
12	Director, Consumer Affairs Food & Public Distribution (CAF&PD), Imphal West	0.21	52.88
13	Registrar, Co-operation, Imphal West	0.34	24.73
14	Secretary, Manipur Legislative Assembly, Chingmeirong, Imphal West	0.00	151.97
15	Director, Tourism, Imphal	0.40	94.35
16	Director, Local Fund Audit, Secretariat Building, Imphal	0.00	1.90
17	The Commissioner/Secretary (Finance), Secretariat, Babupara, Imphal	972.08	924.36
	Total	981.69	1367.00

Appendix 4.5

(Reference: Paragraph 4.16)

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

Date of placing Recommendation of PAC	Gist of Recommendation	Action taken notes	Remarks
SFAR 2017-18 (Date of placing – 27-08-2019)			
10-02-2021	<ol style="list-style-type: none"> 1. The Committee observed that the budget estimates showed poor financial management and that the activities were not executed in planned manner. The Committee strictly recommends to prepare more relevant and accurate budget in future. 2. It is observed that in some of the cases, savings exceeded in each case by more than 25 <i>per cent</i> of the total provision. Even where the Supplementary Grants were given, the actual expenditure was less than original provision. This shows the need to strengthen budgetary and expenditure monitoring management and to take timely action in order to avoid large savings of funds without any reasons. 3. It is observed that trends of persistent saving are being highlighted in the report of the CAG on State Finances every year but corrective measures had not been taken up by the department concerned to obviate such a situation in future. It is further observed that if savings were surrendered in time, accordingly these funds could be utilized for other welfare purposes. 4. The Committee observes that 25 <i>per cent</i> of the total expenditure for the year was incurred in March, 2018. In three cases, 100 <i>per cent</i> of the expenditure was incurred in March, and it shows that there was no control over the flow of expenditure. The Committee further directed to observe Rule 62(3) of the General Financial Rules, 2017. 5. It is observed that the Personal Deposit account which are supposed to be closed at the end of the same financial year were not being closed and unspent amount which was supposed to be transferred to the Consolidated Fund were not transferred. It is further observed that the deposit of various departments under Major Head '8449 – Other Deposits' where deposits unclaimed for more than three years which are required to be credited to the Government under consolidated Fund as lapsed deposit were still lying for more than three years. The Committee recommends that the departments transferred and deposited their fund on time as per Rule 635 of the Central Treasury Rules. 6. The Excess over Voted Grants and Charged Appropriations amounts to ₹46,720.56 lakhs for the financial year 2017-18, the Committee on Public Accounts recommends that the said excess expenditure for the financial year be regularized to fulfil Article 205 of the Constitution of India. 7. It is further noticed by the Committee from the State Finances Audit Report of the Comptroller and Auditor General of India for the year ended 31 March, 2018 that Excess Expenditure required regularization for the period 2010-2016 which had been recommended for regularization by the Committee on Public Accounts was still pending. Hence the Committee once again recommends to regularize at the earliest. 	Action taken Note yet to be received.	Excess expenditure over budget provisions was discussed.
SFAR 2018-19 (Date of placing – 05-02-2021)			
<i>Yet to be discussed/examined by PAC</i>			

(Source: Reports of Public Accounts Committee)