

**State Finances Audit Report  
of the  
Comptroller and Auditor General of India  
for the year ended 31 March 2022**



**SUPREME AUDIT INSTITUTION OF INDIA**  
लोकहितार्थ सत्यनिष्ठा  
Dedicated to Truth in Public Interest



**GOVERNMENT OF MANIPUR**  
*Report No. 1 of 2023*



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# PREFACE

1. This Report on the Finances of the State Government of Manipur has been prepared for submission to the Governor of Manipur under Article 151 of the Constitution.
2. Chapter 1 of this Report contains the basis and approach to State Finances Audit Report, structure of the Report, structure of Government Accounts, budgetary processes, trends in key fiscal parameters like revenue surplus/ deficit, fiscal surplus/ deficit, *etc.*
3. Chapters 2 & 3 of the Report contain audit findings on matters arising from an examination of the Finance Accounts and Appropriation Accounts respectively, of the State Government for the year ended 31 March 2022. Information has been obtained from Government of Manipur, wherever necessary.
4. Chapter 4 on ‘Quality of Accounts & Financial Reporting Practices’ provides an overview and status of the State Government’s compliance with various financial rules, procedures and directives during the current year.
5. The Reports containing the findings of Performance Audit and Compliance Audit in various Government departments, observations arising out of audit of Statutory Corporations, Boards and Government Companies and observations on Revenue Receipts are presented separately.



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# EXECUTIVE SUMMARY

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## EXECUTIVE SUMMARY

### The Report

Based on the audited accounts of the Government of Manipur for the year ending March 2022, this Report provides an analytical review of the finances of the State Government. The Report is structured in four Chapters.

### Chapter 1-Overview of State Finances

This Chapter provides brief profile of the State and basis of the report, structure of the Government accounts, Budgetary processes, macro-fiscal analysis of key indices and fiscal position of the State including the deficit/surplus.

### Chapter 2-Finances of the State

This Chapter provides a broad perspective of the finances of the State, analyses the critical changes in major fiscal aggregates relative to the previous year, overall trends during the last five years, debt management of the State and key Public Account transactions, based on the Finance Accounts of the State.

### Chapter 3- Budgetary Management

This Chapter is based on the Appropriation Accounts of the State and reviews the appropriations and allocative priorities of the State Government and reports on deviations from Constitutional provisions relating to budgetary management.

### Chapter 4- Quality of Accounts and Financial Reporting Practices

This Chapter provides an overview on the quality of accounts and compliance of the State Government in its financial reporting practices, with prescribed financial rules, procedures and directives with regard to completeness, transparency, measurement and disclosure.

### Audit findings

### Overview

The GSDP increased by ₹ 3,651.00 crore (10.70 *per cent*) from ₹ 34,110.00 crore in 2020-21 to ₹ 37,761.00 crore in 2021-22. During the last five years, there was a steady increase in GSDP from ₹ 25,789.23 crore in 2017-18 to ₹ 37761.00 crore in 2021-22.

The GSDP growth rate for Manipur (10.70 *per cent*) was lower than the GDP growth rate (19.51 *per cent*) in 2021-22. Services Sector was the major contributor of GSDP during the year with 65.86 *per cent*. Agriculture was the second largest contributor with 21.32 *per cent* while Industry was the third largest contributor with 8.31 *per cent*.

The State's Revenue Receipts increased by 8.54 *per cent* (₹ 1,108.35 crore) over the previous year mainly due to increase in State's Share of Union Taxes/Duties

(₹ 1,737.68 crore) and Own Tax Revenue (₹ 354.01 crore). However, the State could not achieve the projections of Budget Estimates.

The State's Own Tax Revenue increased by 27.35 *per cent* over the previous year 2020-21.

The State's Total Expenditure for the year, which was ₹ 15,896.57 crore, increased by 6.85 *per cent* (₹ 1,018.72 crore) over the previous year due to increase in both Revenue Expenditure (₹ 213.68 crore) and Capital Expenditure (₹ 805.04 crore).

The State's Revenue Surplus which was ₹ 1,448.85 crore for the year, increased by 161.44 *per cent* (₹ 894.67 crore) over the previous year mainly due to increase in State's Share of Union Taxes/Duties (₹ 1,737.68 crore) and Own Tax Revenue (₹ 354.01 crore).

Fiscal Deficit decreased by 4.69 *per cent* (₹ 88.72 crore) as compared to that of the previous year which was 4.78 *per cent* of GSDP and could not achieve the projection of the Manipur FRBM Act during the year.

By 31 March 2020, the Fifth and Sixth SFCs should have been constituted. However, the State Government has extended the term of the Third SFC till such time the recommendations of the Fourth SFC is implemented.

Post audit, the Revenue Surplus was overstated by ₹ 208.44 crore and Fiscal Deficit was understated by ₹ 205.90 crore, due to non-payment of interest in Defined Contribution Pension Scheme for Government Employees, non-adjustment of interest on balances in State Compensatory Afforestation Fund, Short Transfer of Employer's share to Defined Contribution Pension Scheme, non-transfer of Central share of State Disaster Response Fund to Public Account etc.

*(Chapter 1)*

## **Recommendations**

- *The State Government needs to keep up the trend of Own Tax Revenue collection achieved during 2021-22 by focusing on other potential areas, apart from SGST to have a sustained increase in Own Tax Revenue collection.*
- *The State Government needs to keep up the trend of increasing its Capital Expenditure and give more impetus to asset creation for sustained economic growth.*
- *The State Government should constitute Finance Commission as per the Article 243 I of the Constitution.*
- *The state Government needs to keep up the trend of achieving the projections on major fiscal parameters, made in the Manipur FRBM Act through prudent financial management and increase their Revenue Surplus.*

## Finances of the State

During 2021-22, the State had a Revenue surplus of ₹ 1,448.85 crore which was 3.84 *per cent* of GSDP during the year. Fiscal deficit during 2021-22 was ₹ 1,803.18 crore which was 4.78 *per cent* of GSDP and primary deficit was ₹ 1,112.38 crore (2.95 *per cent* of GSDP).

Revenue Receipts during the year 2021-22 were ₹ 14,091.00 crore which increased by ₹ 1,108.35 crore (8.54 *per cent*) over the previous year. State's Own Tax Revenue (₹ 1,648.50 crore) increased by ₹ 354.01 crore (27.35 *per cent*) compared to the previous year (₹ 1,294.49 crore), while Non-Tax Revenue (₹ 108.13 crore) decreased by ₹ 39.94 crore (26.97 *per cent*) during the year. State Goods and Services Tax (SGST) (₹ 1,125.56 crore) was the main contributor of the State's Own Tax Revenue and the SGST along with Taxes on Sales, Trades accounted for 93.25 *per cent* of the State's total Own Tax Revenue. During 2021-22, receipts under SGST (₹ 1,125.56 crore) increased by ₹ 259.05 crore (29.90 *per cent*) as compared to the previous year (₹ 866.51 crore). The SGST receipts included ₹ 156.98 crore received as 'Apportionment of Taxes from IGST'.

Grants-in-Aid from GoI increased by ₹ 943.40 crore (12.98 *per cent*) and State's Share of Union taxes and Duties increased by ₹ 1,737.68 crore (40.68 *per cent*) during 2021-22 as compared to the previous year.

Revenue Expenditure during the year 2021-22 was ₹ 12,642.15 crore (79.53 *per cent*) against the Total Expenditure of ₹ 15,896.57 crore. During the year, Committed Expenditure like salary & wages, pension, interest payments increased by ₹ 761.20 crore (10.72 *per cent*) from ₹ 7,099.92 crore during 2020-21 to ₹ 7,861.12 crore during 2021-22. The Committed Expenditure during 2021-22 was 55.79 *per cent* of the total Revenue Receipts (₹ 14,091.00 crore) and 62.18 *per cent* of the total Revenue Expenditure (₹ 12,642.15 crore).

Salary and Wages expenditure constituted 34.66 *per cent* of Revenue Receipts and 38.63 *per cent* of Revenue Expenditure during the year 2021-22.

Capital Expenditure is the expenditure incurred for creation of fixed infrastructure assets such as roads, building, *etc.* It is noticed that during the year Capital Expenditure increased by ₹ 813.61 crore (33.36 *per cent*) from ₹ 2,439.18 crore during 2020-21 to ₹ 3,252.79 crore during 2021-22.

Under National Pension System, against contribution of ₹ 1,059.20 crore of the State Government employees up to March 2022, the State Government contributed ₹ 858.84 crore only, resulting in a shortfall of ₹ 200.36 crore in the matching share of the State Government. Further, the State Government was yet to transfer ₹ 182.76 crore to NSDL as of 31 March 2022.

The Government incurred an expenditure of ₹ 346.45 crore on 115 projects which were due to be completed by 31 March 2022, which remained incomplete and the time overrun on these projects ranged between 2 years and 11 years.

During 2021-22, the State Government invested ₹ 4.18 crore in Government Companies, statutory corporation, co-operative societies and joint stock companies. As on 31 March 2022, the State Government's investment stood at ₹ 232.02 crore in those Companies/Corporations and Co-operative societies, whereas the returns on investment were negligible.

As against the mandated contribution of ₹ 3.73 crore under State Disaster Response Fund (SDRF), the State Government did not make any contribution during the current year which was in violation of the SDRF guidelines. During the year State Government did not contribute mandated amount of 2.99 crore to the Guarantee Redemption Fund.

The outstanding Public Debt rapidly increased from ₹ 5,886.25 crore in 2017-18 to ₹10,751.82 crore (82.66 *per cent*) in 2021-22 and the Debt/ GSDP ratio increased from 37.00 *per cent* to 40.66 *per cent* during the same period.

As on 31 March 2022, the maturity profile of outstanding stock of Public Debt was ₹ 10,052.01 crore out of which ₹ 8,839.29 crore (87.94 *per cent*) was to attain maturity in the coming 10 years. Interest payable on outstanding public debt will be approximately ₹ 4,053.69 crore. Out of this, interest of ₹ 4,032.40 crore was payable during the next 10 years up to 2031-32.

During 2021-22, ₹ 10,902.29 crore (86.17 *per cent*) was utilised in repayment of earlier borrowings.

The State Government had availed Ways and Means Advances for 61 days amounting to ₹ 10,741.47 crore and repaid ₹ 10,480.80 during the year 2021-22. The Cash Balances of the State at the end of 31 March 2022 was ₹ (-)2.43 crore.

*(Chapter 2)*

## **Recommendations**

- *State Government may take necessary steps to reduce the Revenue and Fiscal deficits.*
- *The increasing trends of Revenue Expenditure be corrected by identifying potential wasteful expenditure and adopting economy measures across departments.*
- *The State Government needs to keep up the trend of increasing its Capital Expenditure and give more impetus to asset creation for sustained economic growth.*
- *To avoid possible future liabilities under NPS, the State Government needs to fulfil their obligation by releasing arrears of its contributions and transferring the outstanding funds already accumulated to NSDL for management of the NPS.*
- *The State Government may seriously review the functioning of these corporations, companies and societies to ensure finalisation of the financial statement, returns on the investments and to take considered decision in public interest so that losses are minimised.*



- *The State Government may contribute to the State Disaster Response Fund as per the guidelines and Guarantee Redemption Fund.*
- *Increasing trend of debt maturity profile vis-à-vis the level of borrowings needs to be reviewed so as to ensure that mobilised financial resources are used adequately for incurring capital expenditure for creation of assets.*

### **Budgetary Management**

Against the total budget provision of ₹ 38,125.43 crore, State Departments incurred an expenditure of ₹ 26,855.94 crore during 2021-22, resulting in net savings of ₹ 11,269.49 crore. The overall savings was the net result of gross savings of ₹ 14,585.89 crore offset by an excess of ₹ 3,316.41 crore.

In six cases, expenditure of ₹ 1,081.02 crore was incurred during 2021-22 in one Grant and one Appropriation without budget provision, in violation of financial regulations and without the knowledge of the State Legislature.

During 2021-22, an expenditure of ₹ 281.45 crore was incurred under 22 grants/Appropriations by creating provision through re-appropriation in violation of financial regulation as well as the will of the State legislature.

During 2021-22, Supplementary grants of ₹ 698.06 crore provided in 25 cases proved unnecessary as the expenditure did not come up to the level of original provision, indicating that Supplementary grants were provided in an *ad hoc* manner without adequate review.

In 67 cases, savings exceeded more than 25 *per cent* of total provision during 2021-22. Out of these, 100 *per cent* savings occurred in four Grants (2. Council of Ministers, 23. Power, 29. Sales Tax, Other Taxes/Duties on Commodities and Services and 48. Relief and Disaster Management) under Capital voted.

During 2021-22, there was excess expenditure over provisions in one case under one Appropriation, amounting to ₹ 3,316.41 crore which requires regularisation by the State Legislature. There was persistent excess expenditure during the last five years from 2017-22 under this Appropriation, which reflects improper budgeting.

Under two grants, more than 50 *per cent* of the total expenditure under the grant was incurred in March 2022 indicating breach of financial propriety.

*(Chapter 3)*

### **Recommendations**

- *Excess of expenditure over budgetary provisions under different grants is a serious lapse of budget rules and dilutes legislative approval over budgets. Departments which had incurred excess expenditure persistently should be identified to closely monitor their progressive expenditure and to seek supplementary grants/re-appropriations in time.*

- *Supplementary grants should be provided in such grants only after proper scrutiny and realistic assessment of requirements of the concerned Departments to avoid under or over spending by them.*
- *Rush of expenditure during the closing months of the financial year is a breach of financial propriety leading to unplanned expenditure. The Government should strengthen monitoring mechanism in each Department to regulate fund flow and its utilisation on quarterly basis.*

### **Quality of Accounts and Financial Reporting Practices**

Utilisation Certificates (UCs) in respect of 7,723 cases aggregating ₹ 14,651.89 crore given to Departments of the State Government during the period up to March 2022 were not submitted to the Accountant General. Non submission of UCs is fraught with the misappropriation of funds and fraud.

As on 31 March 2022, a total of 1,282 DCC bills in respect of 44 Departments amounting to ₹ 3,135.67 crore up to the 31 March 2022 were outstanding. Non-submission of supporting DCC bills within the stipulated period breaches the financial discipline and enhances risk of misappropriation of public money an unhealthy practice.

The State Government classified ₹ 84.71 crore as Receipts under Minor Head 800–Other Receipts constituting 0.60 *per cent* of Total Revenue Receipts. Similarly, the State booked expenditure of ₹ 2,277.81 crore under Minor Head 800–Other Expenditure constituting 14.33 *per cent* of total expenditure during 2021-22.

During the year 2021-22, an amount of ₹ 0.22 crore (2020-21: ₹ 0.70 crore) as Labour Cess was collected by Departments of Government of Manipur and accounted under Major Head 0045-112 and no amount was transferred to the Building and Other Construction Workers Welfare Board as required under Rule 5 of Cess Rules, 1998. The total un-transferred amount of ₹ 38.57 crore as on 31 March 2022 is lying with the State Government.

As on 01 December 2022, 10 Annual Accounts pertaining to the period 2019-20, 2020-21 and 2021-22 in respect of six Autonomous District Councils (ADCs) and Manipur State Legal Services Authority (MASLSA) and State Compensatory Afforestation Fund Management and Planning Authority (CAMPA) had not been received.

There was huge arrears of annual accounts of the State Public Sector Enterprises (SPSEs) ranging from one to thirty-four years and accumulating to 105 accounts.


During the financial year 2021-22, there were delays in rendition of monthly accounts ranging from one to 68 days, one to 54 days, one to 64 days, one to 122 days and two to 58 days by the PWD, Public Health Engineering Department, Forest Department, Water Resources Department and Minor Irrigation Department respectively.

*(Chapter 4)*

## Recommendations


- *The Finance Department may draw up an action plan for monitoring and ensuring submission of all pending UCs especially keeping in view that UCs from 2003-04 onwards are still due for submission. Release of subsequent grants should be linked with submission of outstanding UCs.*
- *The State Government may ensure timely submission of DCC Bills within the prescribed timeline as required under the Rules.*
- *The State Government should transfer the un-transferred amount of Labour Cess to the Manipur Building and Other Construction Workers' Welfare Board as per the Act.*
- *The Finance Department should consider evolving a system to expedite the process of compilation and submission of annual accounts by autonomous bodies and departmentally run undertakings in order to assess their financial position. They may review giving of further financial assistance to persistent defaulters in preparation of Accounts.*
- *The State Government should ensure that the Controlling Officers carry out timely reconciliation of their expenditure figures with the books of the AG (A&E) in the interest of financial discipline.*
- *The Finance Department should, in consultation with the Accountant General (A&E), conduct a comprehensive review of all items presently appearing under minor head 800 and ensure that all such receipts and expenditure are in future booked under the appropriate detailed/object heads of account.*
- *The Government may consider fixing of targets for finalisation of arrears of accounts for individual companies and closely monitor the clearance of these arrears in a time bound manner.*





# **CHAPTER-I**

## **OVERVIEW**





# CHAPTER I OVERVIEW

## 1.1 Profile of the State

The State of Manipur is located in the north-eastern part of India. The total geographical area of the State is 22,327 sq. km. comprising the central valley and the hills surrounding the valley. There are 16 districts in the State, of which, six districts are located in the valley and ten districts are located in the hills. As per Census of India 2011 Population Projections for India and States 2011-36, the State's population is projected to increase from 29.03 lakh in 1<sup>st</sup> October 2012 to 32.09 lakh in 1<sup>st</sup> October 2022 showing a decadal population growth of 10.54 *per cent* against National Decadal Growth rate of 12.12 *per cent*. Out of the total projected population of 32.09 lakh, 10.20 lakh people (31.79 *per cent*) live in urban areas and 21.59 lakh (67.28 *per cent*) in rural areas. The density of population is 143 persons per sq. km as per projected population as on 1<sup>st</sup> October 2022. The details are given in **Appendix 1.1 (Part C)**.

### 1.1.1 Gross State Domestic Product

Gross State Domestic Product (GSDP) is the market value of all officially recognised final goods and services produced within the boundaries of the State in a given period of time. Growth of GSDP is an important indicator of the State's economy, as it denotes the extent of changes in the level of economic development of the State over a period of time.

Trends in the annual growth of the GSDP, GDP and the rate of growth during 2017-22 are indicated in **Table 1.1**:

**Table 1.1: GSDP of the State, All India GDP and the rate of growth during 2017-22**

Year	2017-18	2018-19	2019-20	2020-21	2021-22 (P)
GDP* (₹ in crore)	1,70,90,042	1,88,99,668 <sup>^</sup>	20,074,857 <sup>#</sup>	1,98,00,915 <sup>@</sup>	2,36,64,638 (P)
Growth rate of GDP ( <i>per cent</i> )	11.03	10.59	6.22	-1.36	19.51
Per capita GDP (in ₹)					1,46,087
GSDP *(₹ in crore)	25,789	27,388	31,297(Q)	34,110(A)	37,761(P)
Growth rate of GSDP ( <i>per cent</i> )	21.11	6.20	14.27	8.99	10.70
Per capita GSDP (in ₹)					1,05,167.00

Source: Ministry of Statistics and Programme Implementation, GoI and Dept. of Economics and Statistics, Manipur;

\*At current prices, <sup>^</sup> Third Revised Estimate, <sup>#</sup> 2<sup>nd</sup> Revised Estimate, <sup>@</sup> 1<sup>st</sup> Revised Estimate, Q – Quick Estimates, A – Advanced Estimates, P-Provisional Estimates.

The GSDP increased by ₹ 3,651.00 crore (10.70 *per cent*) from ₹ 34,110.00 crore in 2020-21 to ₹ 37,761.00 crore in 2021-22. During the last five years, there was a steady increase in GSDP from ₹ 25,789.23 crore in 2017-18 to ₹ 37,761.00 crore in 2021-22. As compared to 2020-21, growth rate has increased from 8.99 *per cent* in 2020-21 to 10.70 *per cent* in 2021-22.

The growth rate of GSDP was lower than the GDP growth rate in 2021-22. The per capita GSDP was lower than the per capita GDP in 2021-22. As compared with the

neighbouring States, Manipur's GSDP (2021-22) was more than that of Sikkim, Arunachal Pradesh, Mizoram and Nagaland, as shown in **Table 1.2**. The Compounded Annual Growth Rate (CAGR) of Manipur during 2012-13 to 2021-22 was 11.89 *per cent*. As compared with the CAGR of the neighbouring States during 2012-13 to 2021-22, four states *viz.*, Mizoram, Tripura, Sikkim, and Assam had CAGR higher than Manipur while the CAGR of three states *viz.*, Meghalaya, Nagaland and Arunachal Pradesh had CAGR lower than that of Manipur. This indicates that during 2012-13 to 2021-22, the economic growth of the state as compared to all the neighbouring states stood at 4<sup>th</sup> position and was on a growth trajectory.

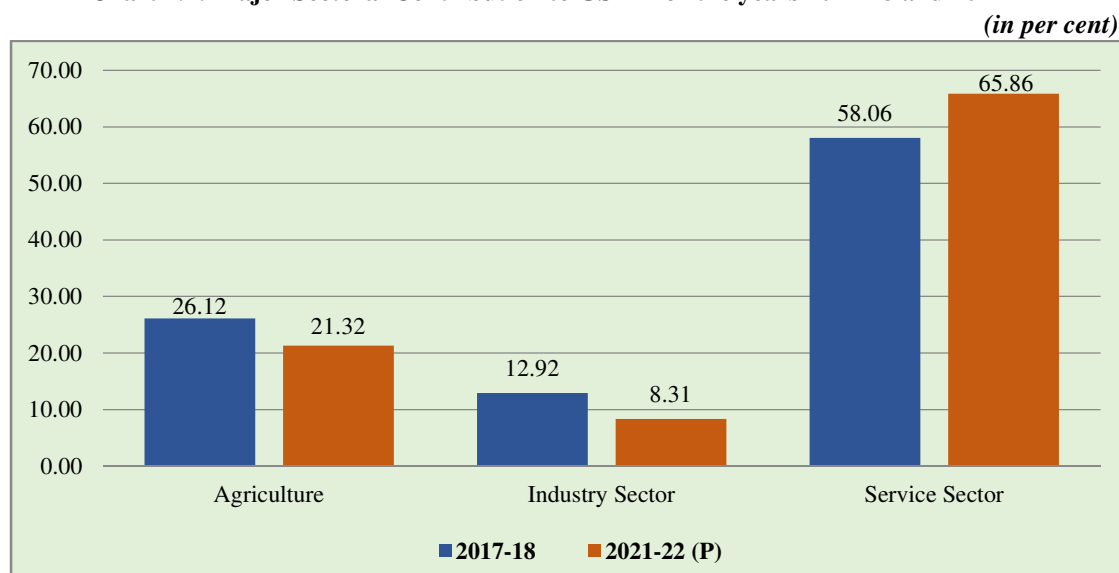
**Table 1.2: Regional comparisons of GSDP of 2021-22 and CAGR (2012-13 to 2021-22)**

(₹ in crore)

State	GSDP	CAGR (2012-13 to 2021-22)
Mizoram	25796	13.33
Tripura	64,778	12.94
Sikkim	36,825	12.92
Assam	4,33,925	11.97
<b>Manipur</b>	<b>37,761</b>	<b>11.89</b>
Arunachal Pradesh	33,459	11.51
Nagaland	32,424	9.68
Meghalaya	37,830	6.28

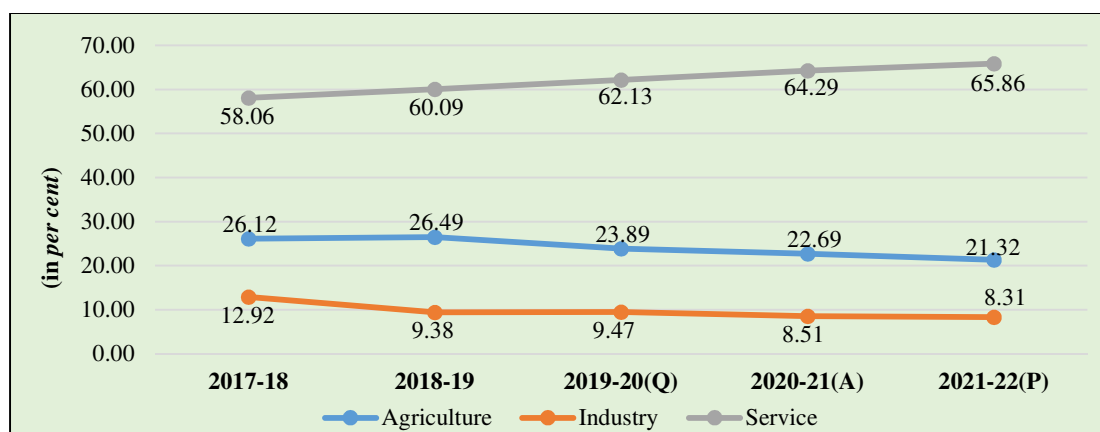
Changes in sectoral contribution to the GSDP is also important to understand the changing structure of economy. The economic activity is generally divided into Primary, Secondary and Tertiary sectors, which corresponds to the Agriculture, Industry and Service sectors respectively. A major sectoral analysis of GSDP of Manipur for the period 2017-22 is given in **Charts 1.1** and **1.2**.

**Chart 1.1: Major Sectoral Contribution to GSDP for the years 2017-18 and 2021-22**



Source: Department of Economics and Statistics, Manipur; P – Projected Estimates.



**Chart 1.2: Sectoral growth of State's GSDP for the years 2017-18 to 2021-22**

Source: Department of Economics and Statistics, Manipur; Q – Quick Estimates, A–Advanced Estimates, P–Projected Estimates.

As can be seen from the charts above, Service Sector was the major contributor to GSDP during the period 2017-22 with a steady growth which ranged from 58.06 to 65.86 *per cent*. Agriculture was the second largest contributor but has shown a decline in contribution from 26.49 to 21.32 *per cent* during the period and there was a decrease (4.61 *per cent*) in the Industry Sector in 2021-22 as compared to 2017-18.

## 1.2 Basis and Approach to State Finances Audit Report

In terms of Article 151 (2) of the Constitution of India, the Reports of the Comptroller and Auditor General of India (CAG) relating to the accounts of a State are to be submitted to the Governor of the State, who shall cause them to be laid before the Legislature of the State. The State Finances Audit Report (SFAR) is prepared and submitted under Article 151 (2) of the Constitution of India.

Principal Accountant General (Accounts & Entitlements), Manipur prepares Finance Accounts and Appropriation Accounts of the State annually, from the vouchers, challans and initial and subsidiary accounts rendered by the Treasuries, State Government offices and departments responsible for keeping of such accounts, and statements received from the Reserve Bank of India. These accounts are audited independently by the Principal Accountant General (Audit) and certified by the CAG.

Finance Accounts and Appropriation Accounts of the State for the year 2021-22 constitute the core data for this Report. Other sources include budget of the State, results of audit carried out by the Office of the Principal Accountant General (Audit), other data with Departmental Authorities and Treasuries (accounting as well as MIS), GSDP data and other State related statistics, and various audit reports of the CAG of India.

The analysis is also carried out in the context of recommendations of the Fourteenth Finance Commission (XIV FC), Fifteenth Finance Commission (XV FC), Manipur Fiscal Responsibility and Budgetary Management (MFRBM) Act, 2005, and best practices and guidelines of the Government of India (GoI).

This Chapter provides a broad perspective of the finances of the State of Manipur during 2021-22 and an analysis of critical changes in the major fiscal aggregates in

comparison to the previous years, keeping in view the overall trends during the last five years (2017-22). The layout of Finance Accounts, methodology adopted for assessment of fiscal position, profile of the State, *etc.*, are given in **Appendix 1.1 (Part A to D)**.

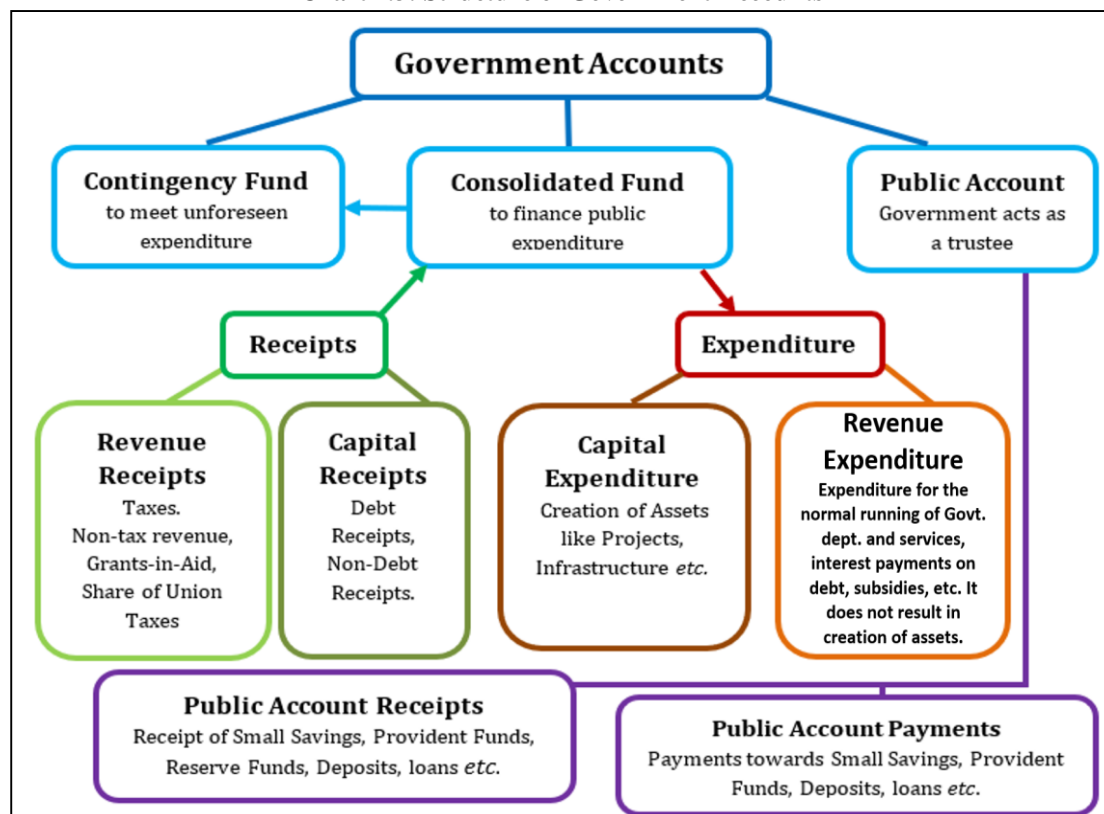
### **1.3 Structure of Government Accounts and Budgetary Processes**

#### **1.3.1 Structure of Government Accounts**

Government Accounts are maintained in three parts for maintaining the records of all sorts of financial transactions *viz.* Consolidated Fund, Contingency Fund and Public Account. ‘Consolidated Fund of the State’ includes Revenue Receipts and Expenditure; Capital Receipts and Disbursements; Debts, and Loans and Advances. The ‘Contingency Fund of the State’ is in the nature of an imprest which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature, under appropriation made by law. The fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State. All other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayables like Small Savings and Provident Funds, Deposits, Advances, Reserve Funds, Remittances and Suspense heads. The net cash balance available with the Government is also included under the Public Account. The Public Account is not subject to vote of the Legislature.

The structure of Government Accounts is given in **Chart 1.3**.

**Chart 1.3: Structure of Government Accounts**



### 1.3.2 Budgetary Processes

In terms of Article 202 of the Constitution of India, the Governor of State shall cause to be laid before the State Legislature, a statement of the estimated receipts and expenditure of the State for the year, in the form of an Annual Financial Statement. In terms of Article 203, the statement is submitted to the State Legislature in the form of Demands for Grants/ Appropriations and after approval of these, the Appropriation Bill is passed by the Legislature under Article 204 to provide for appropriation of the required money out of the Consolidated Fund.

Results of audit scrutiny of budget and implementation of other budgetary initiatives of the State Government are detailed in Chapter 3 of this Report.

## 1.4 Snapshot of Finances

The following **Table 1.3** presents summary of the State's fiscal transactions during the year 2021-22 *vis-à-vis* Budget Estimates of 2021-22 and Actuals of the previous year 2020-21, while **Appendix 1.2** provides details of receipts and disbursement as well as the overall fiscal position during 2021-22.

**Table 1.3: Summary of Fiscal Transactions during 2021-22**

(₹ in crore)

Sl. No.	Components	2020-21 (Actuals)	2021-22 (Budget Estimate)	2021-22 (Actuals)	Percentage of Actuals to B.E.	Percentage of Actuals to GSDP
1	Tax Revenue	5,566.46	6,820.03	7,658.15	112.29	20.28
(i)	Own Tax Revenue	1,294.49	2,054.60	1,648.50	80.23	4.37
(ii)	Share of Union Taxes/Duties	4,271.97	4,765.43	6,009.65	126.11	15.91
2	Non-Tax Revenue	148.07	387.55	108.13	27.90	0.29
3	Grants-in-Aid and Contributions	7,268.12	14,312.46	6,324.72	44.19	16.75
4	<b>Revenue Receipts (1+2+3)</b>	12,982.65	21,520.04	14,091.00	65.48	37.32
5	Recovery of Loans and Advances	3.30	3.79	2.39	63.06	0.01
6	Other Receipts	0.00	0.00	0.00	0.00	0.00
7	Borrowings and other Liabilities*	1,655.22	3,976.47	1,857.89	46.72	4.92
8	<b>Capital Receipts (5+6+7)</b>	1,658.52	3,980.26	1,860.28	46.74	4.93
9	<b>Total Receipts (4+8)</b>	14,641.17	25,500.30	15,951.28	62.55	42.24
10	<b>Revenue Expenditure</b>	12,428.47	19,970.13	12,642.15	63.31	33.48
11	Interest payments	831.60	629.34	690.80	109.77	1.83
12	<b>Capital Expenditure</b>	2,449.38	5,530.18	3,254.42	58.85	8.62
13	Capital outlay	2,439.18	5,525.98	3,252.79	58.86	8.61
14	Loan and Advances	10.20	4.20	1.63	38.81	0.00
15	<b>Total Expenditure (10+12)</b>	14,877.85	25,500.31	15,896.57	62.34	42.10
16	<b>Revenue Surplus (4-10)</b>	554.18	1,549.91	1,448.85	93.48	3.84
17	<b>Fiscal Deficit {15-(4+5+6)}</b>	1,891.90	3,976.48	1,803.18	45.35	4.78
18	<b>Primary Deficit (17-11)</b>	1,060.30	3,347.14	1,112.38	33.23	2.95

Source: Finance Accounts, Annual Financial Statement.

\*Sum of Net Public Debt, Net Contingency Fund, Net Public Account and Net Cash Balance.

The following are the significant changes noticed during 2021-22 over the previous year:

- Revenue Receipts increased by 8.54 *per cent* (₹ 1,108.35 crore) over the previous year. The increase was mainly due to increase in State's Share of Union Taxes/Duties (₹ 1,737.68 crore) and Own Tax Revenue (₹ 354.01 crore). However, the State could not achieve the projections of Budget Estimates for Revenue Receipts. The actual receipts was 65.48 *per cent* against the budget provision.
- State's Share of Union Taxes/Duties increased by ₹ 1,737.68 crore (40.68 *per cent*) in comparison to the previous year. It was due to increase in Central Goods & Services Tax (₹ 542.43 crore), Corporation Tax (₹ 527.45 crore) and Taxes on Income Other than Corporation Tax (₹ 438.55 crore).
- Revenue Expenditure increased by 1.72 *per cent* (₹ 213.68 crore) over the previous year. The increase was mainly due to increase in General Services (₹ 843.91 crore) and Social Services (₹ 228.33 crore). The increase was offset by decrease of expenditure under economic services (₹ 786.83 crore)
- Revenue Surplus increased by 161.44 *per cent* (₹ 894.67 crore) over the previous year mainly due to increase in State's Share of Union Taxes/Duties (₹ 1,737.68 crore) and Own Tax Revenue (₹ 354.01 crore) partly offset by increase in Revenue Expenditure on Pensions and other Retirement Benefits (₹ 701.44 crore), General Education (₹ 193.54 crore), Police (₹ 177.50 crore) and Medical and Public Health (₹ 163.74 crore).
- Capital Expenditure increased by 32.87 *per cent* (₹ 805.04 crore) over the previous year expenditure. It was mainly due to increase in Capital Outlay on Other Rural Development (₹ 839.58 crore), Capital Outlay on Water Supply and Sanitation (₹ 175.35 crore), Capital Outlay on Other Special Areas Programmes (₹ 155.57 crore), Capital Outlay on Education, Sports, Arts and culture (₹ 53.05 crore) and Capital Outlay on Roads and Bridges (₹ 38.57 crore).
- Total Expenditure increased by 6.85 *per cent* (₹ 1,018.72 crore) over the previous year. It was due to increase in both Revenue Expenditure (₹ 213.68 crore) and Capital Expenditure (₹ 805.04 crore).
- Fiscal Deficit decreased by 4.69 *per cent* (₹ 88.72 crore) as compared to that of the previous year. It was mainly due to lower rate of increase in total expenditure by 23.73 *per cent* as compared to the previous year.

An analysis of the State's Own Tax Revenue (OTR) *vis-à-vis* the North Eastern States (NER) is indicated in **Table 1.4**.

Table 1.4: Regional Comparisons of Own Tax Revenue of 2020-21 and 2021-22

(₹ in crore)

State	2020-21			2021-22		
	OTR	Total Tax Revenue	Percentage of OTR to Total Tax Revenue	OTR	Total Tax Revenue	Percentage of OTR to Total Tax Revenue
Assam	17,133.61	<b>35,762.93</b>	47.91	19,533.10	47,683.65	40.96
Tripura	2,332.44	<b>6,550.89</b>	35.6	2,616.31	8,693.83	30.09
Meghalaya	2,072.56	<b>6,624.19</b>	31.29	2,300.38	8,881.01	25.9
<b>Manipur</b>	<b>1,294.49</b>	<b>5,512.46</b>	<b>23.48</b>	<b>1,648.50</b>	<b>7,658.15</b>	<b>21.53</b>
Arunachal Pradesh	1,431.10	11,903.68	12.02	1,639.79	16,283.69	10.07
Nagaland	1,022.74	4,431.99	23.08	1,300.89	6,176.35	21.06
Sikkim	989.45	3,291.72	30.06	1,254.41	4,541.96	27.62
Mizoram	647.56	3658.11	17.7	853.94	5076.80	16.82

As compared with the neighbouring States, Manipur's OTR in terms of percentage was more than those of Arunachal Pradesh, Nagaland Sikkim and Mizoram during 2020-21 and more than those of Arunachal Pradesh, Nagaland and Mizoram during 2021-22 as shown in **Table 1.4**. During 2021-22, OTR of the State as compared to NER States stood at 4<sup>th</sup> position and was on a growth trajectory. During 2021-22, in terms of percentage of OTR to total Tax Revenue, the State stood at 5<sup>th</sup> position with 21.53 *per cent* among the NER States.

## 1.5 Snapshot of Assets and liabilities of the Government

### 1.5.1 Composition of Assets and Liabilities

In the existing Government accounting system, comprehensive accounting of fixed assets like land and buildings owned by the Government is not done. However, the Government accounts do capture the financial liabilities of the Government and the assets created out of the expenditures incurred. **Appendix 1.3** gives an abstract of such liabilities and assets as on 31 March 2022, compared with the corresponding position on 31 March 2021. Liabilities consist mainly of internal borrowings, Loans and Advances from Central Government and receipts from Public Account (Small Savings, Provident Funds *etc.*). The assets comprise mainly of Capital outlay, Loans and Advances given by the State Government and Cash Balance.

A summarised position of Assets and Liabilities for the years 2020-21 and 2021-22 is shown in **Table 1.5**:

Table 1.5: Summarised position of Assets and Liabilities for the years 2020-21 and 2021-22

(₹ in crore)

Liabilities					Assets				
		2020-21	2021-22	Per cent increase			2020-21	2021-22	Per cent increase
Consolidated Fund									
A	Internal Debt	8,430.65	9,967.15	18.23	a	Gross Capital Outlay	26,823.72	30,076.52	12.13
B	Loans and Advances from GoI	571.09	784.67	37.40	b	Loans and Advances	205.21	204.45	(-)0.37
Contingency Fund		0	0	-	0		0	0	0
Public Account									
A	Small Savings, Provident Funds, etc.	1,508.83	1,513.10	0.28	a	Advances	2.60	2.60	0.00
B	Deposits	1,402.57	1,464.38	4.41	b	Remittance	654.15	695.67	6.35
C	Reserve Funds	1,270.51	1,624.69	27.88	c	Suspense and Miscellaneous	201.90	215.09	6.53
D	Remittances	0.00	0	0.00	Cash balance (including investment in Earmarked Fund)		760.74	1073.19	41.07
					Total		28,648.32	32,267.52	12.63
					Deficit in Revenue Account		15,464.67	16,913.53	9.37
Total		13,183.65	15,353.99	16.46	Total		13,183.65	15,353.99	16.46

Reference: Statement 1 of Finance Accounts.

As could be seen from the table above, liabilities of the State Government increased by ₹ 2,170.34 crore (16.46 per cent) over the previous year. The increase was mainly due to increase in Internal Debt (₹ 1,536.50 crore) and Reserve Funds (₹ 354.18 crore) constituting 70.80 per cent and 16.32 per cent respectively of the increase in fiscal liabilities in 2021-22.

The increase in assets during 2021-22 was mainly due to increase in Gross Capital Outlay (₹ 3,252.80 crore) over the previous year by 12.13 per cent.

## 1.6 Achievements against Targets prescribed under FRBM Act and Rules

The State Government enacted Manipur Fiscal Responsibility and Budget Management (MFRBM) 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 State. As per Manipur FRBM Rules, 2005 (framed in December 2005 and modified thereafter) framed under the Act, fiscal targets of Revenue Surplus and Fiscal Deficit, etc. were fixed.

The targets under the Act and the Rules are given in **Appendix-1.1 (Part D)**. The yearly targets are also set out in the Medium Term Fiscal Policy Statements (MTFPS) placed in the State Legislative Assembly. The targets for major fiscal variables provided in



MFRBM Act and Rules, MTFPS and actual achievements there against are depicted in Tables 1.6 and 1.7:

**Table 1.6: Trends in Major fiscal parameters/variables vis-à-vis targets for the years 2017-22**

Fiscal Parameters	Fiscal targets set in the Act	Achievement (₹ in crore)				
		2017-18	2018-19	2019-20	2020-21	2021-22
Revenue Deficit (-)/ Surplus (+) (₹ in crore)	Revenue Surplus	1,083.83	812.99	445.53	554.18	1,448.85
		✓	✓	✓	✓	✓
Fiscal Deficit (as percent of GSDP)	3 per cent	339.86 (1.32)	917.19 (3.35)	708.91 (2.27)	1,891.90 (5.55)	1,803.18 (4.78)
		✓	✗	✓	✗	✗
Ratio of total outstanding debt to GSDP (in per cent)	MFRBM Act has not provided the targets after 2014-15	37.09 [43.43]	38.20 [41.66]	36.45 [40.11]	38.65 [42.80]	40.66 [41.50]
		✓	✓	✓	✓	✓

Figures in the parenthesis [] for Outstanding Debt-GSDP Ratio is the XIV FC/XV FC projections.

Source: Finance Department, GoM.

**Table 1.7: Actuals vis-à-vis projection in MTFPS during 2021-22**

Sl. No.	Fiscal Variables	Projection as per MTFPS	(₹ in crore)	
			Actuals (2021-2022)	Variation (in per cent)
1	Own Tax Revenue	2,034.00	1,648.50	-18.95
2	Non-Tax Revenue	406.00	108.13	-73.37
3	Share of Central Taxes	4,765.00	6,009.65	26.12
4	Grants -in-Aid from GoI	15,743.71	6,324.72	-59.83
5	Revenue Receipts (1+2+3+4)	22,948.71	14,091.00	-38.60
6	Revenue Expenditure	17,334.00	12,642.15	-27.07
7	Revenue Deficit (-)/ Surplus (+) (5-6)	5,614.71	1,448.85	-74.20
8	Fiscal Deficit (-)/ Surplus (+)	-1,350.00	-1,803.18	33.57
9	Debt-GSDP ratio (per cent)	29.18	40.66	39.35
10	GSDP growth rate at Current prices (per cent)	14.00	10.70	-23.55

Source: Finance Department, GoM and Finance Accounts.

During the year 2021-22, the State Government could achieve the target fixed under MFRBM Act for maintaining Revenue Surplus. However, the State Government could not achieve the targets fixed for Fiscal Deficit-GSDP ratio. Further, the State Government did not fix targets for Outstanding Debt-GSDP ratio in the MFRBM Act after the year 2014-15. However, outstanding Debt-GSDP ratio was within the limit of the XIV and XV Finance Commission's projections during 2017-18 to 2021-22.

The State Government could not achieve the projection of MTFPS in respect of Revenue Receipts by ₹ 8,857 crore (38.60 per cent) mainly due to underachievement of projection in Grants-in-Aid from GoI ( ₹ 9,418.99 crore), Own Tax Revenue ( ₹ 385.50 crore) and Non-Tax Revenue ( ₹ 297.87 crore).

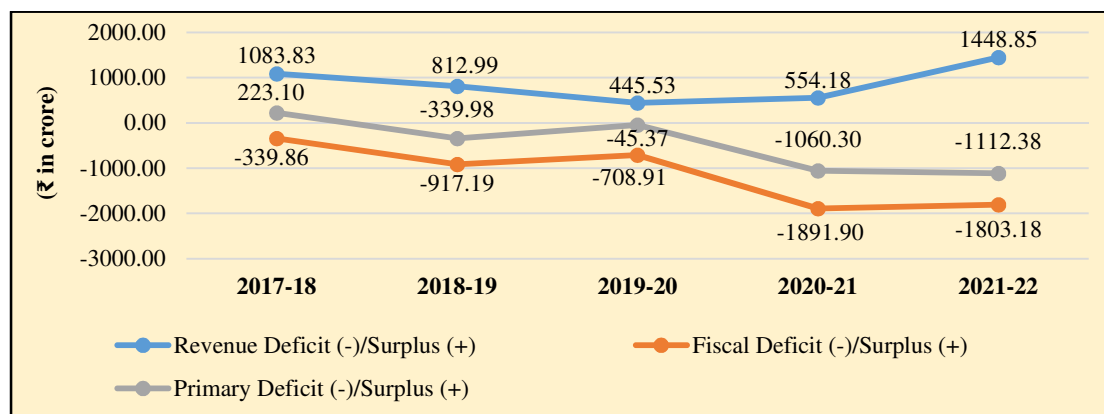
## 1.7 Fiscal Balance: Achievement of deficit and total debt targets

When a government spends more than it collects by way of revenue, it incurs a deficit. There are various measures that capture government deficit. Three key fiscal parameters *i.e.* Revenue, Fiscal and Primary deficit are usually used to indicate the

extent of overall fiscal imbalance in the finances of the State during a specified period. The deficit/ surplus in the Government accounts represents gap between its receipts and expenditures. The nature of deficit/surplus is an indicator of the fiscal prudence of the Government. Further, the ways in which the deficit is financed and the resources mobilised are applied are important pointers to its fiscal health.

The following **Charts 1.4** and **1.5** present the trends in deficit parameters *i.e.* Revenue, Fiscal and Primary and trends in relation to GSDP during the period 2017-22.

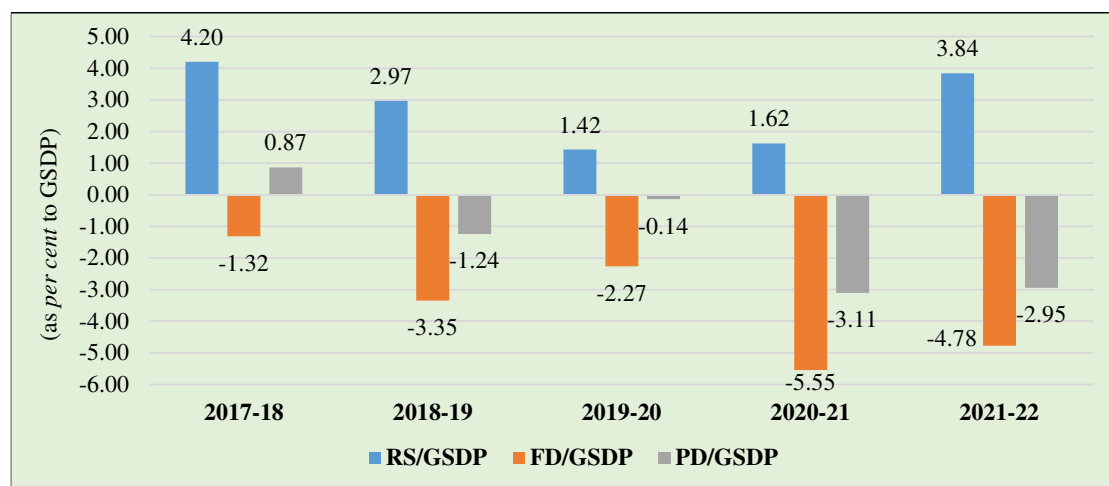
**Chart 1.4: Trends in deficit parameters during 2017-18 to 2021-22**



As can be seen from above chart, the State was able to maintain Revenue Surplus during the last five years 2017-22, ranging from ₹ 445.53 crore to ₹ 1448.85 crore. As compared to 2020-21, Revenue Surplus increased by ₹ 894.67 crore in 2021-22 mainly due to increase in State's Share of Union Taxes/Duties (₹ 1,737.68 crore) and Own Tax Revenue (₹ 354.01 crore).

Though the Fiscal Deficit decreased by ₹ 88.71 crore (from ₹ 1,891.90 crore in 2020-21 to ₹ 1,803.18 crore in 2021-22), the Primary Deficit during the year 2021-22 increased by ₹ 52.09 crore mainly due to significant decrease in Interest Payment by ₹ 140.80 crore.

**Chart 1.5: Trends in Surplus/Deficit relative to GSDP during 2017-18 to 2021-22**



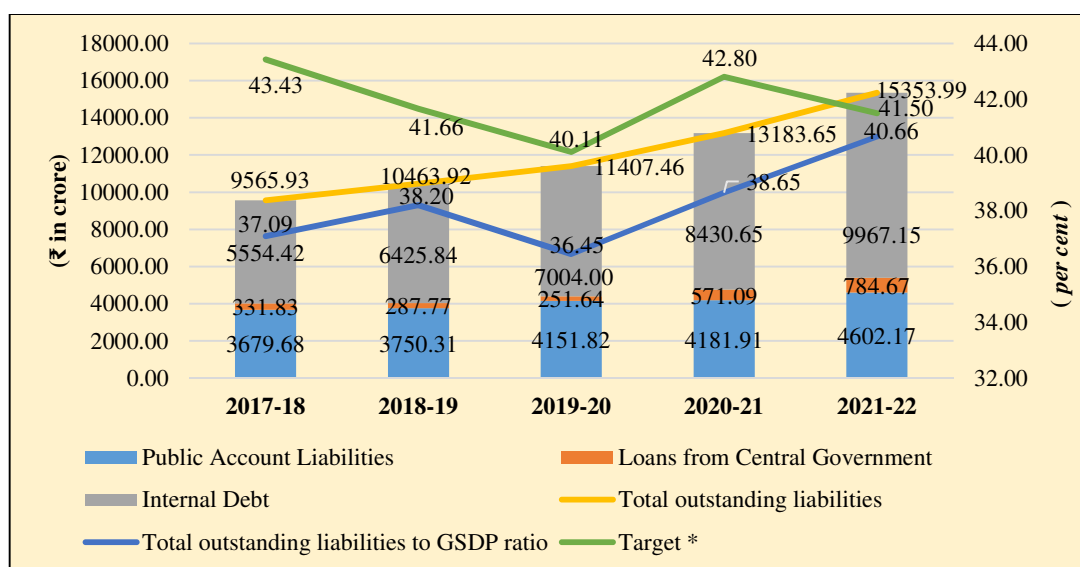


As can be seen from the above chart, the Revenue Surplus-GSDP ratio depicted a fluctuating trend during 2017-22. The ratio increased by 2.22 *per cent* as compared to the previous year. Both Fiscal Deficit-GSDP ratio and Primary Deficit-GSDP ratio depicted a fluctuating trend. However, the ratios decreased in 2021-22 as compared to the previous year, indicating that the expenditure of the State increased at a lower rate as compared to the increase of GSDP of the State.

Fiscal Deficit is usually financed by way of borrowings by the State giving rise to government debt. If the government continues to borrow year after year, it will lead to accumulation of debt. Government debt is mainly composed of Internal Borrowings (Market loans, Ways and Means Advances *etc.*), Loans and Advances from GoI and receipts on Public Account (Small savings, Provident fund, *etc.*).

**Chart 1.6** depicts the trends in the components of liabilities.

**Chart 1.6: Trends in Fiscal Liabilities and GSDP**



\*As per XIV/XV FC projections.

The overall fiscal liabilities of the State increased steadily during 2017-18 to 2021-22, from ₹ 9,565.93 crore in 2017-18 to ₹ 15,353.98 crore in 2021-22. Fiscal liabilities increased by 16.46 *per cent* (₹ 2,170.34 crore) in 2021-22 over the previous year which was mainly due to increase in Internal Debt (₹ 1,536.50 crore) and Public Account Liabilities (₹ 420.26 crore). Such a trend puts pressure on the State Government for meeting the burden on repayment of debt and interest thereon.

## 1.8 Constitution and Implementation of State Finance Commission

Article 243 I of the Constitution of India makes it mandatory for the State Government to constitute a Finance Commission on expiry of every five years for reviewing the financial position of the local bodies, for boosting their financial conditions, distributing net proceeds of the taxes, fees, tolls and duties, and allocating funds from the State Consolidated Fund as part of devolution of fiscal and financial powers and financial resources.

The State Government constituted the Third State Finance Commission (TSFC) in February 2013 after five years from the actual due date of constitution (January 2008) to determine the share of revenue between the State and Local Bodies. The TSFC submitted its report in December 2014 covering the period 2013-18. The State Government accepted the recommendations of the TSFC in December 2015 *i.e.* after two and half years from the actual due date for implementation of recommendations. Though the Fourth State Finance Commission (FSFC) was already due since April 2018, it was constituted only in October 2019 after a delay of 18 months. The recommendations of the FSFC presented in July 2021 is yet to be considered by the State Government.

By 31 March 2020, Fifth and Sixth SFCs should have been constituted. However, the State Government has extended the term of the TSFC till such time the recommendations of the Fourth SFC is implemented.

Due to non-constitution of SFC after the Fourth SFC, subsequent requirement of financial resources for the ULBs to meet the need of growing urban areas and its population has not been assessed by SFC as required under the Constitutional.

### 1.8.1 Status of implementation of recommendations on fiscal devolution

As per the recommendations of the Third SFC, the State Government is required to transfer 10 *per cent* of the State's Own Tax Revenue to the local bodies including the Autonomous District Councils (ADCs). Out of this allocation, 35.28 *per cent* was to be transferred to *Panchayati Raj* Institutions (PRIs), 22.49 *per cent* to the Urban Local Bodies (ULBs) and the remaining 42.23 *per cent* to the ADCs. The position of funds released under the Third SFC to PRIs and ULBs during the five years period 2017-18 to 2021-22 is shown in the following table:

**Table 1.8: Statement showing funds released to ADCs, PRIs and ULBs under SFC**

(₹ in crore)

Year	State's Own Tax Revenue	Amount to be transferred to Local Bodies including ADCs (10 <i>per cent</i> )	Amount to be transferred to PRIs (35.28 <i>per cent</i> )	Amount actually released to PRIs	Amount to be released to ULBs (22.49 <i>per cent</i> )	Amount actually transferred to ULBs	Amount to be released to ADCs (42.23 <i>per cent</i> )	Amount actually transferred to ADCs
2017-18	790.94	79.09	27.90	27.05 (3.06)	17.79	18.71 (-5.18)	33.40	32.11 (3.87)
2018-19	1046.05	104.61	36.90	33.46 (9.33)	23.53	21.33 (9.33)	44.17	40.05 (9.34)
2019-20	1201.12	120.11	42.38	38.74 (8.58)	27.01	24.69 (8.60)	50.72	46.37 (8.58)
2020-21	1294.49	129.45	45.67	46.73 (-2.32)	29.11	29.79 (-2.33)	54.67	55.94 (-2.33)
2021-22	1648.50	164.85	58.16	46.73 (19.65)	37.07	29.79 (19.65)	69.62	55.94 (19.65)

Source: Finance Accounts, Government of Manipur and information consolidated from RD & PR Department.

Note: Figures in brackets indicates short release in *per cent*.

It is evident from the above table that actual release of funds by the State Government to the PRIs during the period 2017-18 to 2021-22 was lower than that recommended by

the Third SFC in four years. Short release of fund to the PRIs ranged from 3.06 to 19.65 *per cent* and this would result in inadequate financial resource of the PRIs. Similarly, there was short release of funds to ULBs ranging from 8.60 to 19.65 *per cent* during the same period. In the case of ADCs, the shortfall in the release of fund ranged from 3.87 to 19.65 *per cent* during the same period. Such shortfall would ultimately impede the development works in the PRIs and ULBs of the State.

## 1.9 Impact on Revenue and Fiscal Deficit, Post Audit

Certain operations such as Non-payment of interest in Defined Contribution Pension Scheme for Government Employees, Non-adjustment of interest on balances in State Compensatory Afforestation Fund, Short Transfer of Employer's share to Defined Contribution Pension Scheme, Non-transfer of Central share of SDRF to Public Account under MH 8121 *etc.* also impact the Revenue Surplus and Fiscal Deficit figures resulting in inaccurate surplus/deficit figure. **Table 1.9** shows the operation of the State which impacted Revenue Surplus and Fiscal Deficit during the year 2021-22.

**Table 1.9: Impact on Revenue Surplus and Fiscal Deficit**

(₹ in crore)

Particulars	Impact on Revenue Surplus		Impact on Fiscal Deficit	
	Overstated (-)	Understated(+)	Overstated (-)	Understated(+)
Non-payment of interest in Defined Contribution Pension Scheme for Government Employees	(-) 7.35	Nil	Nil	(+) 7.35
Non-adjustment of interest on balance in State Compensatory Afforestation Fund	(-) 8.77	Nil	Nil	(+) 8.77
Non-payment of interest in 8336-Civil Deposits/ 800 - Other Deposit	(-) 0.09	Nil	Nil	(+) 0.09
Non-payment of interest in State Disaster Response Fund	(-) 3.68	Nil	Nil	(+) 3.68
Major works budgeted/booked under Revenue section instead of Capital	Nil	(+) 0.32	Nil	Nil
Minor works budgeted/booked under Capital section instead of Revenue	(-) 2.86	Nil	Nil	Nil
Short Transfer of Employer's share to Defined Contribution Pension Scheme	(-) 79.55	Nil	Nil	(+) 79.55
Non-contribution of State matching share in State Disaster Response Fund (SDRF)	(-) 3.73	Nil	Nil	(+) 3.73
Non-transfer of Central share of SDRF to Public Account under MH 8121	(-) 33.60	Nil	Nil	(+) 33.60

Particulars	Impact on Revenue Surplus		Impact on Fiscal Deficit	
	Overstated (-)	Understated(+)	Overstated (-)	Understated(+)
Non-Transfer of the Manipur Building and Other Construction Workers' Welfare Cess	(-) 0.22	Nil	Nil	(+) 0.22
Non contribution to Consolidated Sinking Fund	(-) 65.92	Nil	Nil	(+) 65.92
Non contribution of Guarantee Redemption Fund	(-) 2.99	Nil	Nil	(+) 2.99
<b>Total Impact</b>	<b>(-) 208.76</b>	<b>(+) 0.32</b>	<b>Nil</b>	<b>(+) 205.90</b>
<b>Total Net Impact</b>	<b>(-) 208.44</b>		<b>(+) 205.90</b>	

Source: Finance Accounts

It is evident from the table above that Revenue Surplus was overstated by ₹ 208.44 crore and Fiscal Deficit was understated by ₹ 205.90 crore. If the figures are adopted, the correct figure of the Revenue Surplus would be ₹ 1,240.41 crore<sup>1</sup> and Fiscal Deficit would be ₹ 2,009.08 crore<sup>2</sup> for 2021-22.

## 1.10 Conclusion

- The GSDP increased by ₹ 3,651.00 crore (10.70 per cent) from ₹ 34,110.00 crore in 2020-21 to ₹ 37,761.00 crore in 2021-22. During the last five years, there was a steady increase in GSDP from ₹ 25,789.23 crore in 2017-18 to ₹ 37,761.00 crore in 2021-22.
- The GSDP growth rate for Manipur (10.70 per cent) was lower than the GDP growth rate (19.51 per cent) in 2021-22. Services Sector was the major contributor of GSDP during the year with 65.86 per cent. Agriculture was the second largest contributor with 21.32 per cent while Industry was the third largest contributor with 8.31 per cent.
- The State's Revenue Receipts increased by 8.54 per cent (₹ 1,108.35 crore) over the previous year mainly due to increase in State's Share of Union Taxes/Duties (₹ 1,737.68 crore) and Own Tax Revenue (₹ 354.01 crore). However, the State could not achieve the projections of Budget Estimates.
- The State's Own Tax Revenue increased by 27.35 per cent over the previous year 2020-21.
- The State's Total Expenditure for the year which was ₹ 15,896.57 crore increased by 6.85 per cent (₹ 1,018.72 crore) over the previous year due to increase in both Revenue Expenditure (₹ 213.68 crore) and Capital Expenditure (₹ 805.04 crore).
- The State's Revenue Surplus which was ₹ 1,448.85 crore for the year increased by 161.44 per cent (₹ 894.67 crore) over the previous year mainly due to increase in

<sup>1</sup> ₹ 1,448.85 – ₹ 208.44 = ₹ 1,240.41

<sup>2</sup> ₹ 1,803.19 + ₹ 205.90 = ₹ 2,009.08

State's Share of Union Taxes/Duties (₹ 1,737.68 crore) and Own Tax Revenue (₹ 354.01 crore).

- Fiscal Deficit decreased by 4.69 *per cent* (₹ 88.72 crore) as compared to that of the previous year which was 4.78 *per cent* of GSDP and could not achieve the projection of the Manipur FRBM Act during the year.
- By 31 March 2020, the Fifth and Sixth SFCs should have been constituted. However, the State Government has extended the term of the Third SFC till such time the recommendations of the Fourth SFC is implemented.
- Post audit, the Revenue Surplus was overstated by ₹ 208.44 crore and Fiscal Deficit was understated by ₹ 205.90 crore due to non-payment of interest in Defined Contribution Pension Scheme for Government Employees, non-adjustment of interest on balances in State Compensatory Afforestation Fund, short transfer of Employer's share to Defined Contribution Pension Scheme, non-transfer of Central share of State Disaster Response Fund to Public Account etc.

### **1.11 Recommendations**

- *The State Government needs to keep up the trend of Own Tax Revenue collection achieved during 2021-22 by focusing on other potential areas apart from SGST to have a sustained increase in Own Tax Revenue collection.*
- *The State Government needs to keep up the trend of increasing its Capital Expenditure and give more impetus to asset creation for sustained economic growth.*
- *The State Government should constitute Finance Commission as per the Article 243 I of the Constitution.*
- *The State Government needs to keep up the trend of achieving the projections on major fiscal parameters made in the Manipur FRBM Act through prudent financial management and increase their Revenue Surplus.*



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# **CHAPTER-II**

## **FINANCES OF THE STATE**

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## CHAPTER II

### FINANCES OF THE STATE

#### 2.1 Introduction

This Chapter provides a broad perspective of the finances of the State, analyses the critical changes in major fiscal aggregates relative to the previous year, overall trends during the five-year period of 2017-22, debt sustainability of the State and key Public Account transactions based on the Finance Accounts of the State. Information was also obtained from the State Government where necessary.

#### 2.2 Major changes in Key fiscal aggregates during 2021-22 vis-à-vis 2020-21

**Table 2.1** gives a bird's eye view of the major changes in key fiscal aggregates of the State during 2021-22 as compared to the previous year.

**Table 2.1: Changes in key Fiscal Aggregates in 2021-22 compared to 2020-21**

<b>Revenue Receipts</b>	<ul style="list-style-type: none"> <li>✓ Revenue receipts of the State increased by 8.54 <i>per cent</i></li> <li>✓ Own Tax receipts of the State increased by 27.35 <i>per cent</i></li> <li>✓ Non-Tax receipts decreased by 26.97 <i>per cent</i></li> <li>✓ State's Share of Union Taxes and Duties increased by 40.68 <i>per cent</i></li> <li>✓ Grants-in-Aid from Government of India decreased by 12.98 <i>per cent</i></li> </ul>
<b>Revenue Expenditure</b>	<ul style="list-style-type: none"> <li>✓ Revenue expenditure increased by 1.72 <i>per cent</i></li> <li>✓ Revenue expenditure on General Services increased by 16.69 <i>per cent</i></li> <li>✓ Revenue expenditure on Social Services increased by 6.86 <i>per cent</i></li> <li>✓ Revenue expenditure on Economic Services decreased by 23.00 <i>per cent</i></li> <li>✓ Expenditure on Grants-in-Aid decreased by 11.51 <i>per cent</i></li> </ul>
<b>Capital Expenditure</b>	<ul style="list-style-type: none"> <li>✓ Capital expenditure increased by 33.36 <i>per cent</i></li> <li>✓ Capital expenditure on General Services increased by 35.27 <i>per cent</i></li> <li>✓ Capital expenditure on Social Services increased by 4.51 <i>per cent</i></li> <li>✓ Capital expenditure on Economic Services increased 65.07 <i>per cent</i></li> </ul>
<b>Loans and Advances</b>	<ul style="list-style-type: none"> <li>✓ Recoveries of Loans and Advances decreased by 27.58 <i>per cent</i></li> <li>✓ Disbursement of Loans and Advances decreased by 84.02 <i>per cent</i>.</li> </ul>
<b>Public Debt</b>	<ul style="list-style-type: none"> <li>✓ Public Debt Receipts increased by 35.55 <i>per cent</i></li> <li>✓ Repayment of Public Debt increased by 43.68 <i>per cent</i></li> </ul>
<b>Public Account</b>	<ul style="list-style-type: none"> <li>✓ Public Account Receipts increased by 7.31 <i>per cent</i></li> <li>✓ Public Account Disbursement decreased by 4.67 <i>per cent</i></li> </ul>
<b>Cash Balance</b>	<ul style="list-style-type: none"> <li>✓ Cash Balance increased 41.07 <i>per cent</i></li> </ul>

Analysis of the above key fiscal aggregates is given in the succeeding paragraphs.

#### 2.3 Sources and Application of Funds

**Table 2.2** compares the sources and application of funds of the State during 2021-22 with 2020-21, while **Charts 2.1** and **2.2** give the details of composition and application of resources during 2021-22 in terms of percentages.

Table 2.2: Details of Sources and Application of funds during 2020-21 and 2021-22

(₹ in crore)

	Particulars	2020-21	2021-22	Increase (+)/Decrease (-)
Sources	A. Opening Cash Balance with RBI	881.70	760.74	(-) 120.96
	B. Revenue Receipts	12,982.65	14,091.00	(+) 1,108.35
	C. Recoveries of Loans and Advances	3.30	2.39	(-) 0.91
	D. Public Debt Receipts (Net)	1,746.09	1,750.08	(+) 3.99
	E. Public Account Receipts (Net)	24.86	365.55	(+) 340.69
	<b>Total (A+B+C+D+E)</b>	<b>15,638.60</b>	<b>16,969.76</b>	<b>(+) 1,331.16</b>
Application	A. Revenue Expenditure	12,428.48	12,642.15	(+) 213.67
	B. Capital Expenditure	2,439.18	3,252.79	(+) 813.61
	C. Disbursement of Loans and Advances	10.20	1.63	(-) 8.57
	D. Closing Cash Balance with RBI	760.74	1073.19	(+) 312.45
	<b>Total (A+B+C+D)</b>	<b>15,638.60</b>	<b>16,969.76</b>	<b>(+) 1,331.16</b>

Chart 2.1: Composition of Resources

(₹ in crore)

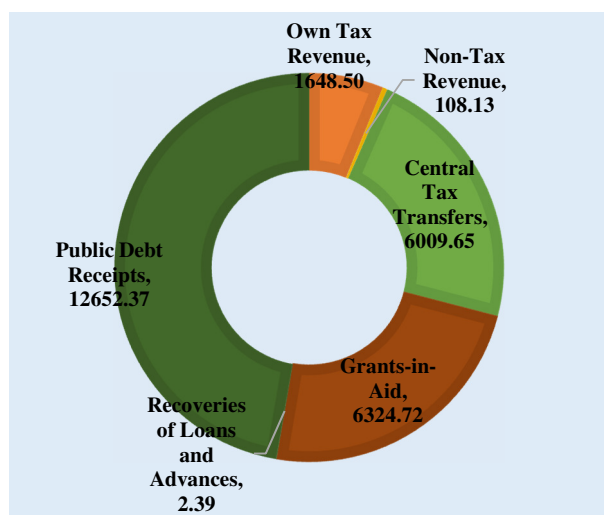
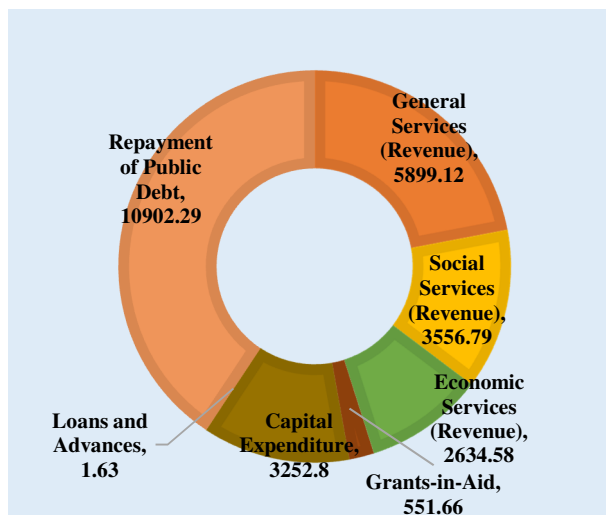


Chart 2.2: Application of Resources

(₹ in crore)

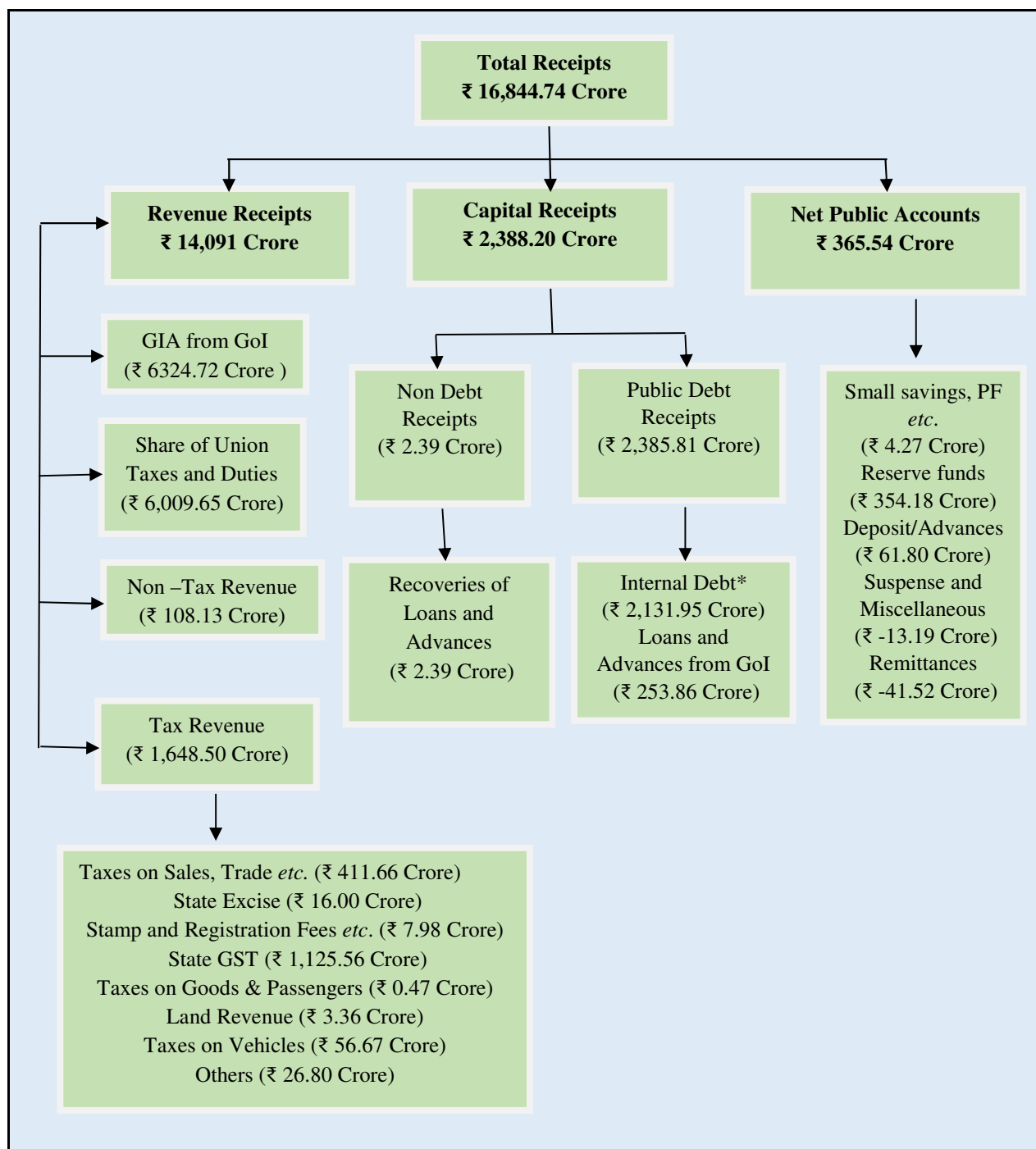


## 2.4 Resources of the State

Revenue Receipts and Capital Receipts are the two streams of receipts that constitute the resources of the State Government. Revenue Receipts consist of Tax Revenue, Non-Tax Revenue, State's share of Union Taxes and Duties and Grants-in-Aid (GIA) from the Government of India (GoI). Capital Receipts comprise miscellaneous Capital Receipts such as proceeds from disinvestments, recoveries of Loans and Advances, debt receipts from internal sources (Market Loans, Borrowings from financial institutions/ commercial banks, etc.) and Loans and Advances from GoI. Besides, the funds available in the Public Account after disbursements, are also utilised by the Government to finance its deficit.

Composition of receipts of the State during 2021-22 is given in **Chart 2.3**.

Chart 2.3: Composition of Receipts of the State during 2021-22



\*Including net of Ways and Means Advances amounting to ₹ 474.91 crore {(OB ₹ 214.24 crore + WMA Receipt ₹ 10,741.47 crore) – WMA Repayment ₹ 10,480.80 crore = ₹ 474.91 crore}.

## 2.5 Revenue Receipts

### 2.5.1 Trends and growth of Revenue Receipts

**Table 2.3** provides the trends and growth of Revenue Receipts as well as Revenue Buoyancy with respect to GSDP over the five-year period 2017-22. Further, trends in Revenue Receipts relative to GSDP and composition of Revenue Receipts are given in **Charts 2.4** and **2.5** respectively.

Table 2.3: Trends in Revenue Receipts

Parameters	2017-18	2018-19	2019-20	2020-21	2021-22
Revenue Receipts (RR) (₹ in crore)	10,357.83	10,561.71	10,684.16	12,982.65	14,091.00
Rate of growth of RR ( <i>per cent</i> )	13.46	1.97	1.16	21.51	8.54
Own Tax Revenue	790.94	1,046.05	1,201.12	1,294.49	1,648.50
Non-Tax Revenue	174.07	166.24	134.53	148.07	108.13
Rate of growth of Own Revenue (Own Tax and Non-tax Revenue) ( <i>per cent</i> )	28.42	25.62	10.18	8.00	21.77
Gross State Domestic Product (₹ in crore) (2011-12 Series)	25,789	27,388	31,297(Q)	34,110(A)	37,761(P)
Rate of growth of GSDP ( <i>per cent</i> )	21.11	6.20	14.27	8.99	10.70
<b>Buoyancy Ratios<sup>1</sup></b>					
RR/GSDP ( <i>per cent</i> )	40.16	38.56	34.14	38.06	37.32
Revenue Buoyancy w.r.t GSDP	0.64	0.32	0.08	2.39	0.80
State's Own Revenue Buoyancy w.r.t GSDP	1.35	4.13	0.71	0.89	2.03

Source: Finance Accounts & Directorate of Economics and Statistics, Manipur.

Q: Quick Estimates, A: Advanced Estimates, P: Projected Estimates.

Chart 2.4: Trends of Revenue Receipts

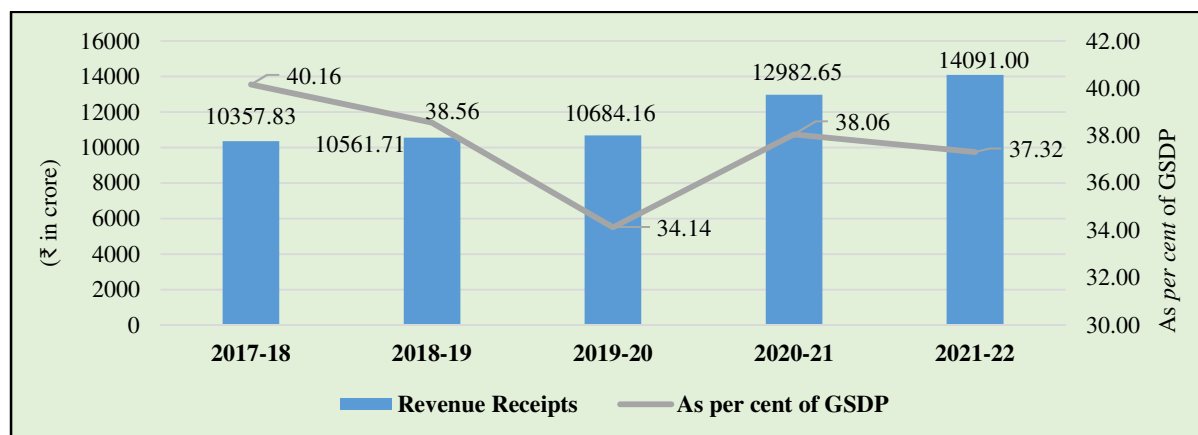
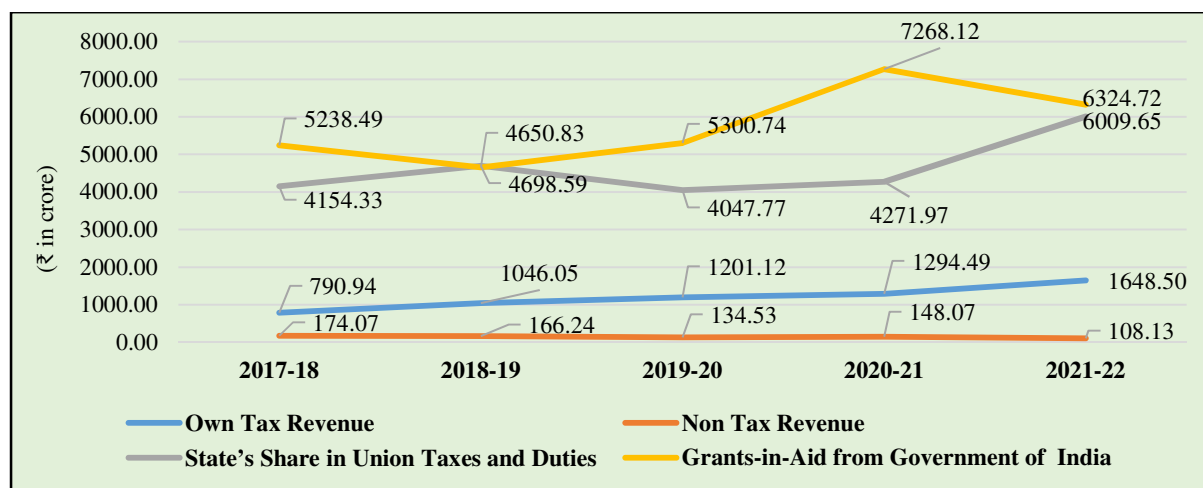


Chart 2.5: Trends of Components of Revenue Receipts



<sup>1</sup> 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 with respect to GSDP at 1.85 implies that Revenue Receipts tend to increase by 1.85 percentage points, if the GSDP increases by one *per cent*.

**General trends relating to Revenue Receipts of the State are as follows:**

- During the period 2017-22, Revenue Receipts increased by ₹ 3,733.17 crore (36.04 *per cent*) from ₹ 10,357.83 crore in 2017-18 to ₹ 14,091.00 crore in 2021-22. During 2021-22, Revenue Receipts increased by ₹ 1,108.35 crore (8.54 *per cent*) over the previous year. The increase in Revenue Receipts was the result of increase in State's Share of Union Taxes/Duties (₹ 1,737.68 crore) and Own Tax Revenue (₹ 354.01 crore) as compared to 2020-21.
- About 12.47 *per cent* of the Revenue Receipts during 2021-22 came from State's Own Resources while Central Tax Transfer and Grants-in-Aid together contributed 87.53 *per cent*. Contribution of State's Own Revenue to Revenue Receipts was in the range of 9.32 and 12.50 *per cent* during the period 2017-22, which shows that there is scope of substantial improvement. The Central Tax Transfer and GIA from GoI contributed 87.50 to 90.68 *per cent* to the Revenue Receipts and remained the main contributors of Revenue Receipts of the State during 2017-22.
- The Revenue Receipts buoyancy with respect to GSDP decreased to 0.80 in 2021-22 against 2.39 in 2020-21 mainly due to decrease in growth rate of Revenue Receipts which was mainly due to less receipts of Grants-in-Aid and Contribution from GoI and less receipts under Non-Tax Revenue. The State's Own Revenue buoyancy with respect to GSDP increased to 2.03 in 2021-22 against 0.89 in 2020-21.

**2.5.2 State's Own Resources**

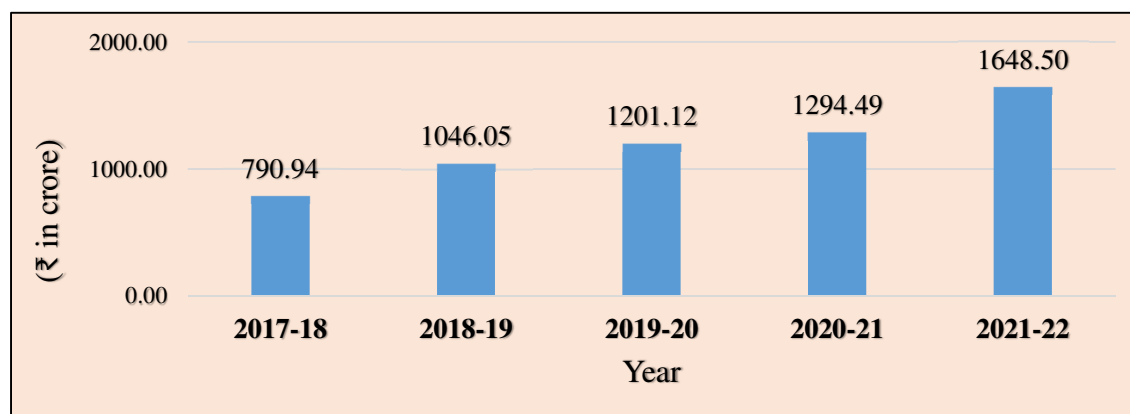
State's performance in mobilisation of additional resources should be assessed in terms of its own resources comprising revenue from its Own Tax and Non-Tax sources.

The gross collections in respect of major Tax and Non-Tax Revenue and their relative share in GSDP during 2017-22 are given in *Appendix 2.1*.

**2.5.2.1 Own Tax Revenue**

Own Tax Revenue of the State consists of State Goods and Service Tax (SGST), State Excise, Taxes on Vehicles, Stamps Duty and Registration Fees, Land Revenue, Taxes on Goods and Passengers, *etc.* The gross collections of Own Tax Revenue of the State during the period 2017-22 are given in the Chart below.

Chart 2.6: Growth of Own Tax Revenue during 2017-22



The component-wise details of Own Tax Revenue collected during 2017-22 are given in the following table:

Table 2.4: Components of State's Own Tax Revenue

Revenue Head	2017-18	2018-19	2019-20	2020-21	2021-22	
					Budget Estimates	Actuals
Sales Tax	385.58	253.02	235.53	336.45	350.00	411.66
SGST	301.53	694.70	852.58	866.51	1,500.00	1,125.56
State Excise	9.37	8.18	11.60	11.85	18.00	16.00
Taxes on Vehicles	36.14	39.83	47.70	37.96	70.00	56.67
Stamp and Registration fees	13.98	17.62	16.60	8.66	24.00	7.98
Land Revenue	1.44	3.54	4.10	3.81	7.00	3.36
Taxes on Goods and Passengers	1.13	1.19	1.60	0.42	5.00	0.47
Other taxes	41.77	27.97	31.41	28.83	80.60	26.80
<b>Total</b>	<b>790.94</b>	<b>1,046.05</b>	<b>1,201.12</b>	<b>1,294.49</b>	<b>2,054.60</b>	<b>1,648.50</b>

Source: Finance Accounts.

As can be seen from the table above, Own Tax Revenue of the State increased by ₹ 857.56 crore from ₹ 790.94 crore in 2017-18 to ₹ 1,648.50 crore in 2021-22. During the year 2021-22, State GST (₹ 1,125.56 crore) and Sales Tax (₹ 411.66 crore) were the main contributors of the State's Own Tax Revenue and these two together accounted for 93.25 per cent of the Own Tax Revenue. Further, Own Tax Revenue showed a growth rate of 27.35 per cent in 2021-22 over the previous year 2020-21. However, actual Own Tax Revenue collection was 80.23 per cent against the budget estimates during 2021-22.

#### 2.5.2.2 State Goods and Services Tax (SGST)

Goods and Services Tax came into effect from 01 July 2017 which replaced existing multiple taxes levied by the Central and State Governments. The Central Government levies Integrated Goods and Services Tax (IGST) on inter-state supply of goods and services, and apportions the State's share of tax to the State where the goods or services are consumed. As per the GST (Compensation to States) Act, 2017, any shortfall in revenue by the State is required to be compensated by the Central Government.

The Manipur Goods and Services Tax (GST) Act, 2017 was passed (June 2017) by the State Legislature and came into effect from 01 July 2017 in the State. The projected revenue<sup>2</sup> of the State under GST for the year 2021-22 in accordance with Section 6 of GST (Compensation to States) Act, 2017 was fixed at ₹ 761.82 crore. Details of SGST receipts during 2021-22 is given in the following table:

**Table 2.5: Details of SGST receipt including apportionment of IGST and pre-GST arrears of VAT during 2021-22**

Components	Amount (₹ in crore)
<b>1. The projected revenue of State for the year 2021-22</b>	<b>761.82</b>
<b>2. State Goods and Services Tax (SGST)</b>	<b>1,125.56</b>
(a) Tax	253.57
(b) Input Tax Credit Cross utilisation of SGST and IGST	664.47
(c) Apportionment of Taxes from IGST	157.04
(d) Advance apportionment of Taxes from IGST	50.48
<b>3. Collection of Taxes subsumed in GST (Arrears pre-GST)</b>	<b>33.26</b>
<b>Total (2+3)</b>	<b>1,158.82</b>

Source: Finance Accounts and Department of Taxes, Manipur.

As can be seen from the table above, the revenue collection of the State was more than the projected revenue of the State during the year 2021-22.

During 2021-22, for the bimonthly periods, the actual collections under SGST, IGST and pre-GST VAT exceeded the bimonthly amount<sup>3</sup> of revenue to be protected. As such, during 2021-22, the State Government did not receive any GST compensation.

### Analysis of arrears of revenue and arrears of assessment

The arrears of revenue indicate delayed realisation of revenue due to the Government. Similarly, arrear of assessment indicates potential revenue which is blocked due to delayed assessment. Both deprive the State of potential revenue receipts and affect ultimately the revenue deficit/ surplus.

The arrears of revenue of the State as on 31 March 2022 is detailed in the following table:

**Table 2.6: Arrears of Revenue**

(₹ in crore)			
Sl. No.	Head of revenue	Total amount outstanding as on 31 March 2022	Amount outstanding for more than five years as on 31 March 2022
1	Manipur Value Added Tax	0.73	Nil
2	Goods and Services Tax	1.57	Nil
	<b>Total</b>	<b>2.30</b>	<b>Nil</b>

Source: Department of Taxes, Manipur.

It can be seen from the table above that as on 31 March 2022, there were arrears of revenue on Manipur Value Added Tax amounting to ₹ 0.73 crore and GST amounting to ₹ 1.57 crore.

<sup>2</sup> The GST (Compensation to state) Act, 2017 provides that Union shall compensate the States for loss of revenue due to implementation of GST. Base year for calculating the compensation shall be the revenue collection of the State for 2015-16. Protected revenue is calculated/arrived at by taking into consideration the revenue collection of base year plus 14 per cent increase for every following year.

<sup>3</sup> ₹ 126.97 crore (Revenue to be protected every two months of Financial Year 2021-22) x 6 months = ₹ 761.82 crore



### Details of evasion of tax detected by Department, refund cases, etc.

The cases of evasion of tax detected by the Taxation Department, cases finalised and the demands for additional tax raised are important indicators of revenue collection efforts of the State Government. Promptness in disposal of refund cases is an important indicator of performance of the Department. Details of evasion of tax detected and Refund cases are given in the following tables:

**Table 2.7: Evasion of Tax Detected**

Sl. No.	Head of revenue	Cases pending as on 31 March 2021	Cases detected during 2021-22	Total	No. of cases in which assessment/investigation completed and additional demand with penalty etc. raised		No. of cases pending for finalization as on 31 March 2022
					No. of cases	Amount of demand (₹ in crore)	
1	Taxes/ VAT on sales, Trade	3	9	12	6	0.73	6
2	GST	0	44	44	25	1.57	19

Source: Department of Taxes, Manipur.

**Table 2.8: Details of Refund cases**

(₹ in crore)

Sl. No.	Particulars	GST		Sales Tax/VAT	
		No. of cases	Amount	No. of cases	Amount
1	Claims outstanding at the beginning of the year	23	0.44	Nil	0.00
2	Claims received during the year	49	25.43	Nil	0.00
3	Refunds made during the year	9	7.62	Nil	0.00
4	Refunds rejected during the year	5	2.90	Nil	0.00
5	Balance outstanding at the end of year	58	15.35	Nil	0.00

Source: Department of Taxes, Manipur.

### 2.5.2.3 Non-Tax Revenue

Non-Tax Revenue consists of interest receipts, dividends and profits, etc. Component-wise details of Non-Tax Revenue collected during the period 2017-22 is given in the following table:

**Table 2.9: Components of State's Non-Tax Revenue during 2017-22**

(₹ in crore)

Revenue head	2017-18	2018-19	2019-20	2020-21	2021-22	
					B.E.	Actual
Interest Receipts	19.27	18.68	6.39	2.25	15.00	1.36
Dividends and Profits	0	0	0	0	0	0
Other Non-Tax Receipts	154.80	147.56	128.14	145.82	372.54	106.77
a) Misc. General Services	114.39	111.37	101.13	123.77	300.00	84.23
b) Forestry and Wild Life	23.62	15.26	9.70	6.65	40.00	7.76
c) Water Supply and Sanitation	2.68	3.33	3.48	4.52	3.87	3.36
d) Education, Sports, Art and Culture	2.27	2.01	2.06	0.46	2.78	0.55
e) Other or Misc.	11.84	15.59	11.77	10.42	25.89	10.87
<b>Total</b>	<b>174.07</b>	<b>166.24</b>	<b>134.53</b>	<b>148.07</b>	<b>387.54</b>	<b>108.13</b>

Source: Finance Accounts.



Non-Tax Revenue (₹ 108.13 crore), which ranged between 0.77 to 1.68 *per cent* of Revenue Receipts of the State during the five-year period from 2017-22, decreased by ₹ 39.94 crore (26.97 *per cent*) during 2021-22 over the previous year. The decrease was mainly due to decrease in receipts under Miscellaneous General Services (₹ 39.54 crore). Collections from the Miscellaneous General Services remained the main contributor to Non-Tax Revenue during 2017-22. During the current year, ₹ 84.23 crore was collected under Miscellaneous General Services, followed by Forestry and Wild Life (₹ 7.76 crore) and Water Supply and Sanitation (₹ 3.36 crore). The actual Non Tax Revenue collection during 2021-22 was only 27.90 *per cent* against the Budget Estimates.

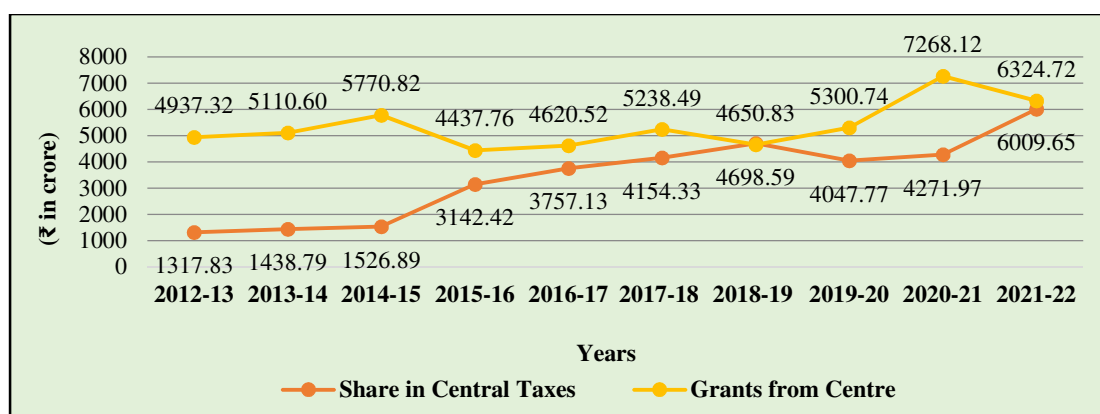
### 2.5.3 Transfers from the Centre

State's share in Central taxes is determined on the basis of recommendations of the Finance Commission. GIA from Central government is determined by the quantum of collection of Central tax receipts and anticipated Central assistance for schemes.

The GoI accepted the recommendations of XIII and XIV FCs to increase the States' share in the divisible pool of taxes from 30.50 - 32 *per cent* and 32 - 42 *per cent* respectively. This significant increase in the State's share altered the composition of central transfers in favour of statutory transfers from discretionary transfers made earlier. It also led to greater predictability and certainty in the quantum of funds being transferred to the States. However, the XV FC recommends that aggregate share of States may be reduced by one percentage point to 41 *per cent* of the divisible pool during the year 2021-22.

The trends in transfers from Centre for the last 10 years are given in the following chart:

Chart 2.7: Trends in Transfers from Centre



During the period 2017-22, Central transfers increased by ₹ 2,941.55 crore from ₹ 9,392.82 crore in 2017-18 to ₹ 12,334.37 crore in 2021-22. During the current year, there was an increase of ₹ 794.28 crore over the previous year.

#### 2.5.3.1 Central Tax transfers

The details of the Central Tax transfers *vis-à-vis* Finance Commission projections and State Government's projections as per Finance Commission Report (FCR) for the last

10 years are given in the table below:

**Table 2.10: State's Share in Union Taxes and Duties: Actual devolution vis-à-vis Finance Commission projections**

(₹ in crore)

Year	Finance Commission Projections	Projections in FCR	Actual Tax Devolution	Difference
1	2	3	4	5(4-3)
2012-13	0.451 per cent of net proceeds of all shareable taxes excluding service tax and	1,272	1,318	46
2013-14	0.458 per cent of net proceeds of shareable service tax (As per recommendations of XIII FC)	1,501	1,439	(-) 62
2014-15	0.617 per cent of net proceeds of all shareable taxes excluding service tax and	1,770	1,527	(-) 243
2015-16	0.623 per cent of net proceeds of shareable service tax (As per recommendations of XIV FC)	3,579	3,142	(-) 437
2016-17	0.718 per cent of net proceeds of total shareable taxes	4,131	3,757	(-) 374
2017-18	0.716 per cent of net proceeds of total shareable taxes	4,774	4,154	(-) 620
2018-19		5,522	4,699	(-) 823
2019-20		6,393	4,048	(-) 2345
2020-21		6,140	4,272	(-)1,868
2021-22		4716	6010	1294

Source: Reports of the XIII, XIV & XV FCs, Finance Accounts and Finance Department, Manipur.

The details of Central Tax transfers to the State during 2017-22 are given in the following table:

**Table 2.11: Central Tax Transfers**

(₹ in crore)

Head	2017-18	2018-19	2019-20	2020-21	2021-22	
					B.E.	Actual
Central Goods and Services Tax (CGST)	59.32	1,159.70	1,148.62	1,278.63	1,539.74	1,821.06
Integrated Goods and Services Tax (IGST)	419.56	92.60	0.00	0.00	0.00	0.00
Corporation Tax	1,272.66	1,634.06	1,380.12	1,282.37	1,386.49	1,678.44
Taxes on Income other than Corporation Tax	1,074.66	1,203.42	1,081.42	1,313.84	1,408.93	1,853.03
Customs	419.40	333.08	256.57	232.98	287.95	405.39
Union Excise Duties	438.40	221.34	178.41	144.48	139.44	192.20
Service Tax	470.37	42.85	0.00	16.92	2.94	53.01
Other Taxes	(-)0.04	11.54	2.63	2.75	(-)0.06	6.52
<b>Central Tax transfers</b>	<b>4,154.33</b>	<b>4,698.59</b>	<b>4,047.77</b>	<b>4,271.97</b>	<b>4,765.43</b>	<b>6,009.65</b>
Percentage of increase over previous year	10.57	13.10	(-)13.85	5.54	(-)15.36	40.68
Percentage of Central tax transfers to Revenue Receipts	40.11	44.49	37.89	32.91	22.14	42.65

Source: Finance Accounts.

Over the five-year period from 2017-22, Central Tax transfers increased by 44.66 per cent (₹ 1,855.32 crore) from ₹ 4,154.33 crore in 2017-18 to ₹ 6,009.65 crore in 2021-22. During the current year, there was an increase of ₹ 1,737.68 crore (40.68 per cent) over the previous year. The increase was mainly due to increase in Central Goods and Services Tax (₹ 542.43 crore) and Corporation Tax (₹ 396.07 crore). Central tax transfers constituted 42.65 per cent of the total Revenue Receipts during 2021-22. Against the Budget Estimates for the year 2021-22 for Central Tax transfer, the actual transfer was 126.11 per cent.

### 2.5.3.2 Grants-in-Aid from Government of India

Grants-in-Aid (GIA) received by the State Government from GoI during 2017-22 are given in the following table:

**Table 2.12: Grants-in-Aid from Government of India**

(₹ in crore)

Particulars	2017-18	2018-19	2019-20	2020-21	2021-22	
					(B.E.)	(Actual)
Centrally Sponsored Schemes	2,322.71	2,143.19	2,769.20	3,917.27	1,1437.81	3,459.37
Finance Commission Grants	2,288.82	2,103.07	2,117.13	3,085.47	2,805.00	2,674.37
Other transfer/Grants to State	626.96	404.57	414.41	265.39	69.65	190.98
<b>Total</b>	<b>5,238.49</b>	<b>4,650.83</b>	<b>5,300.74</b>	<b>7,268.13</b>	<b>14,312.46</b>	<b>6,324.72</b>
Percentage of increase(+)/decrease (-) over previous year	13.37	(-)11.22	13.97	37.12	31.65	(-)12.98
Total grants as a percentage of Revenue receipts	50.58	44.03	49.61	55.98	66.51	44.88

Source: Finance Accounts.

During 2017-22, GIA from GoI showed a fluctuating trend. During 2021-22, GIA from GoI decreased by ₹ 943.41 crore (12.98 per cent) from ₹ 7,268.13 crore in 2020-21 to ₹ 6,324.73 crore in 2021-22. GIA constituted 44.88 per cent of Revenue Receipts and remained the largest component of the Revenue Receipts. However, the actual GIA was 55.81 per cent against the Budget Estimate during 2021-22.

### 2.5.3.3 Fourteenth and Fifteenth Finance Commission Grants

XIV FC and XV FC grants were provided to the States for local bodies and State Disaster Response Fund (SDRF). The details of release of funds to the State on the basis of recommendations of the XIV FC and XV FC during the years 2017-22 and transfer by the State Government are shown in the following table:

**Table 2.13: Recommended Amount, Actual release and Transfers of Grants-in-Aid**

(₹ in crore)

Transfers	Recommendation of XV FC		Actual Release by GOI		Release by State Government	
	2020-21	2021-22	2020-21	2021-22	2020-21	2021-22
(i) Grants to PRIs	177.00	131.00	177.00	65.50	88.50	80.06
(ii) Grants to ULBs	85.00	64.00	42.50	0.00	20.84	0.00
<b>Total for Local Bodies</b>	<b>262.00</b>	<b>195.00</b>	<b>219.50</b>	<b>65.50</b>	<b>109.34</b>	<b>80.06</b>
<b>State Disaster Response Fund</b>	<b>42.00</b>	<b>42.00</b>	<b>42.00</b>	<b>33.60</b>	<b>21.00</b>	<b>52.80*</b>
<b>Revenue Deficit Grant</b>	<b>2,824.00</b>	<b>2,524.00</b>	<b>2,823.97</b>	<b>2,524.00</b>	<b>**</b>	<b>***</b>

Source: XV FC Report and information furnished by Finance Department, Manipur.

\* An amount of ₹ 52.80 crore was deposited in MH:8121-122 (SDRF) as per laid down procedure of GOI.

\*\* In 2020-21, ₹ 2,824 crore was received as Post –Devolution Revenue Deficit Grant (PGRDG).

\*\*\* An amount of ₹ 2,524 crore was received from GOI as PGRDG. This amount does not require further release to any Implementing Agency and is used by the State to meet deficits in Revenue Expenditure.

As can be seen from the table above, during the year 2021-22, out of the amount of ₹ 195 crore recommended by the XV FC for grants to Local bodies for the State, the

actual amount released by the GoI was ₹ 65.50 crore (33.59 *per cent*) and that released by the State Government was ₹ 80.06 crore (41.06 *per cent*). As compared to the previous year, the release by the State Government was lower by ₹ 29.28 crore. During 2021-22, the GoI released ₹ 33.60 crore (80 *per cent*) of the amount recommended by the XV FC (₹ 42.00 crore) for State Disaster Response Fund while the State Government did not make any transfer to the fund.

#### 2.5.3.4 State's Performance in Mobilisation of Resources

State's performance in mobilisation of resources is assessed in terms of its own resources comprising Own-Tax and Non-Tax sources. The trends of State's Own Resources for the last five years 2017-22 are given in the following table:

Table 2.14: State's Own Resources for 2017-22

	2017-18	2018-19	2019-20	2020-21	2021-22
Tax Revenue	790.94	1,046.05	1,201.12	1,294.49	1,648.50
Non-Tax Revenue	174.07	166.24	134.53	148.07	108.13
State's Own Resources	965.01	1,212.29	1,335.65	1,442.56	1,756.63

Source: Finance Accounts.

The State's actual Tax and Non-Tax Receipts for the year 2021-22 *vis-à-vis* Budget Estimates and projections made by XV FC is given below:

Table 2.15: Tax and Non-Tax receipts *vis-à-vis* projections

	FC projections	Budget Estimates	Actual	Percentage variation of actual over	
				FC projections	Budget Estimates
Own Tax Revenue	1,260.00	2,054.60	1,648.50	30.83	(-)19.77
Non-Tax Revenue	202.00	387.55	108.13	(-)46.47	(-)72.10

Source: XV FC Report, Annual Financial Statement and Finance Accounts.

During 2021-22, Own Tax Revenue was higher than the XV FC projection by ₹ 388.50 crore (30.83 *per cent*) and lower than the Budget Estimates by ₹ 406.10 crore (19.77 *per cent*). Non-Tax Revenue was lower than the XV FC projection and the Budget Estimates by ₹ 93.87 crore (46.47 *per cent*) and ₹ 279.42 crore (72.10 *per cent*) respectively.

## 2.6 Capital Receipts

Capital Receipts comprise of Miscellaneous Capital Receipts such as proceeds from disinvestments, recoveries of Loans and Advances, Debt Receipts from internal sources (Market Loans, Borrowings from financial institutions/commercial banks) and Loans and Advances from GoI. The trends in growth and composition of Capital Receipts during 2017-22 is given in the following table:

Table 2.16: Trends in Growth and Composition of Capital Receipts

(₹ in crore)

Sources of State's Receipts	2017-18	2018-19	2019-20	2020-21	2021-22
<b>Capital Receipts (A+B)</b>	<b>1,126.47</b>	<b>1,768.74</b>	<b>1,827.59</b>	<b>2,068.94</b>	<b>2,388.20</b>
<b>(A) Non-Debt Capital Receipts</b>	<b>8.02</b>	<b>0.59</b>	<b>0.80</b>	<b>3.30</b>	<b>2.39</b>
Miscellaneous Capital Receipts	0	0	0	0	0
Recovery of Loans and Advances	8.02	0.59	0.8	3.3	2.39
<b>Rate of growth of non-debt capital receipts</b>	<b>597.39</b>	<b>(-)92.64</b>	<b>35.59</b>	<b>312.50</b>	<b>(-)27.58</b>
<b>(B) Debt Capital Receipts</b>	<b>1,118.45</b>	<b>1,768.15</b>	<b>1,826.79</b>	<b>2,065.64</b>	<b>2,385.81</b>
Internal Debt excluding Ways and Means Advances (WMAs)	623.55	1,149.99	1,818.87	1,484.03	1,657.04
Growth rate	(-)14.58	84.43	58.16	(-)18.41	11.66
Outstanding Balance of WMAs from RBI as on 31 March	485.94	618.16	0	214.24	474.91
Growth rate	374.46	27.21	(-)100.00	*	121.67
Loans and Advances from GoI	8.96	0	7.91	367.37	253.86
Growth rate	(-)44.14	(-)100.00	*	4,544.37	(-)30.90
<b>Rate of growth of Debt Capital Receipts</b>	<b>31.82</b>	<b>58.09</b>	<b>3.32</b>	<b>13.07</b>	<b>15.50</b>
<b>Rate of growth of GSDP</b>	<b>21.11</b>	<b>6.20</b>	<b>14.27</b>	<b>8.99</b>	<b>10.70</b>
<b>Rate of growth of Capital Receipts</b>	<b>32.59</b>	<b>57.02</b>	<b>3.33</b>	<b>13.21</b>	<b>15.43</b>

Source: Finance Accounts and Directorate of Economics &amp; Statistics, Manipur.

\*Growth rate cannot be calculated as the value of the previous year is 0.

During the period 2017-22, Capital Receipts increased by ₹ 1,261.73 crore (112.01 per cent) from ₹ 1,126.47 crore in 2017-18 to ₹ 2,388.20 crore in 2021-22. During 2021-22, Capital Receipts increased by ₹ 319.26 crore (15.43 per cent) over the previous year. The increase was mainly due to increase in Outstanding Balance of WMAs from RBI (₹ 260.67 crore) and increase in Internal Debt excluding WMAs (₹173.01 crore).

## 2.7 Application of Resources

The State Government is vested with the responsibility of incurring expenditure within the framework of fiscal responsibility legislations, while at the same time ensuring that the ongoing fiscal correction and consolidation process of the State is not at the cost of expenditure directed towards development of capital infrastructure and social sector. Analysis of allocation of expenditure in the State is shown in the following paragraphs.

### 2.7.1 Growth and Composition of Expenditure

The Total Expenditure, its composition and relative share in GSDP during the years 2017-22 is presented in the following table:

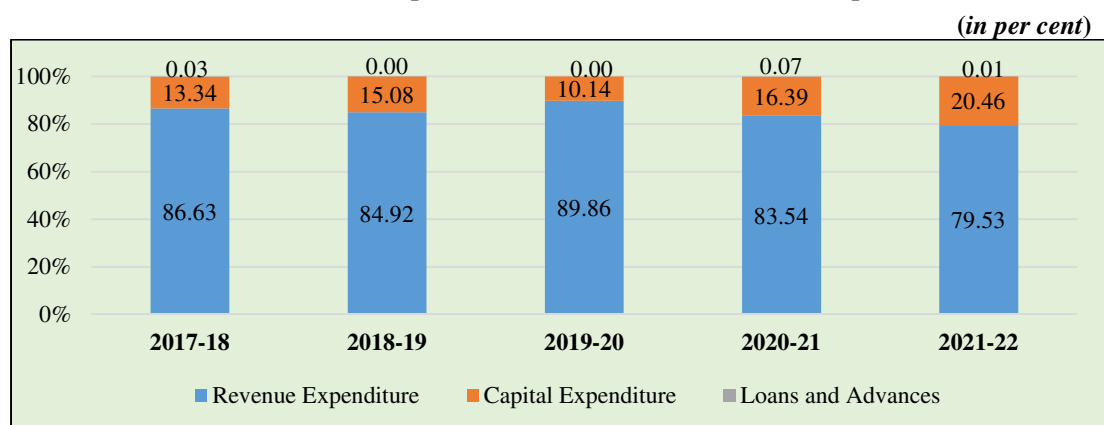
Table 2.17: Total Expenditure and its Composition

(₹ in crore)

Parameters	2017-18	2018-19	2019-20	2020-21	2021-22
<b>Total Expenditure (TE)</b>	<b>10,705.71</b>	<b>11,479.49</b>	<b>11,393.87</b>	<b>14,877.85</b>	<b>15,896.57</b>
<b>Revenue Expenditure (RE)</b>	<b>9,274</b>	<b>9,748.72</b>	<b>10,238.63</b>	<b>12,428.47</b>	<b>12,642.15</b>
<b>Capital Expenditure (CE) (A+B)</b>	<b>1,428.31</b>	<b>1,730.64</b>	<b>1,155.24</b>	<b>2,439.18</b>	<b>3,252.79</b>
Loans and Advances	3.40	0.13	0.00	10.20	1.63
<b>As a percentage of GSDP</b>					
<b>TE/GSDP</b>	<b>41.51</b>	<b>41.91</b>	<b>36.41</b>	<b>43.62</b>	<b>42.10</b>
<b>RE/GSDP</b>	<b>35.96</b>	<b>35.59</b>	<b>32.71</b>	<b>36.44</b>	<b>33.48</b>
<b>CO/GSDP</b>	<b>5.54</b>	<b>6.32</b>	<b>3.69</b>	<b>7.15</b>	<b>8.61</b>
<b>Loans and Advances/GSDP</b>	<b>0.01</b>	<b>0.00</b>	<b>0.00</b>	<b>0.03</b>	<b>0.00</b>

During the period 2017-22, Total Expenditure of the State increased by ₹ 5,190.86 crore (48.49 *per cent*) from ₹ 10,705.71 crore in 2017-18 to ₹ 15,896.57 crore in 2021-22. During the year 2021-22, it increased by 6.85 *per cent* over the previous year mainly due to increase in both Revenue Expenditure (₹ 213.68 crore) and Capital Expenditure (₹ 805.04 crore). Both Total Expenditure and Revenue Expenditure as *per cent* of GSDP showed a fluctuating trend during 2017-22. The trends in ‘Share of Components’ of Total Expenditure during the period 2017-22 is given in **Chart 2.8**:

**Chart 2.8: Total Expenditure - Trends in Share of its Components**



As is evident from above, both Revenue Expenditure and Capital Expenditure exhibited a fluctuating trend during 2017-20. Capital Expenditure showed an increasing trend during 2021-22. Capital Expenditure as a percentage of Total Expenditure increased from 16.46 *per cent* in 2020-21 to 20.47 *per cent* in 2021-22. The Revenue Expenditure as a percentage of Total Expenditure decreased from 83.54 *per cent* in 2020-21 to 79.53 *per cent* in 2021-22. During 2021-22, a bulk of the expenditure was incurred to meet expenditure on Grants-in-Aid (₹ 2,353.17 crore), salaries (₹ 4,762.48 crore), etc.

In terms of activities, Total Expenditure is composed of expenditure on General Services including Interest Payments, Social Services, Economic Services and Others. Details for the year 2021-22 are shown in **Appendix 2.1**. Relative shares of these components in the Total Expenditure during 2017-22 are given in the following table:

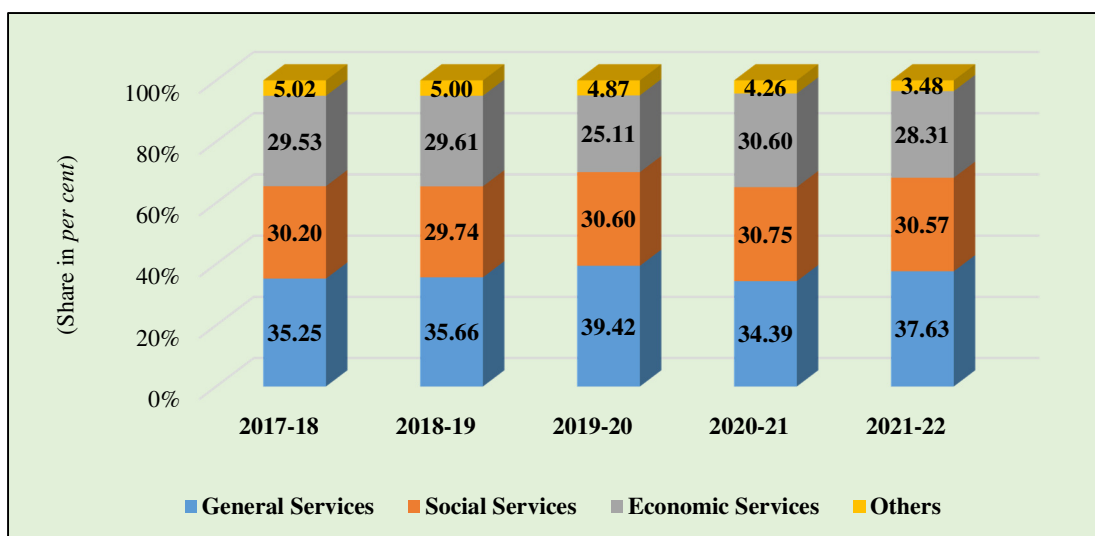
**Table 2.18: Relative share of various sectors of expenditure**

(in per cent)

Parameters	2017-18	2018-19	2019-20	2020-21	2021-22
General Services	35.25	35.66	39.42	34.39	37.63
Social Services	30.20	29.74	30.60	30.75	30.57
Economic Services	29.53	29.61	25.11	30.60	28.31
Others (Grants to Local Bodies and Loans and Advances)	5.02	5.00	4.87	4.26	3.48

Source: Finance Accounts of respective years.

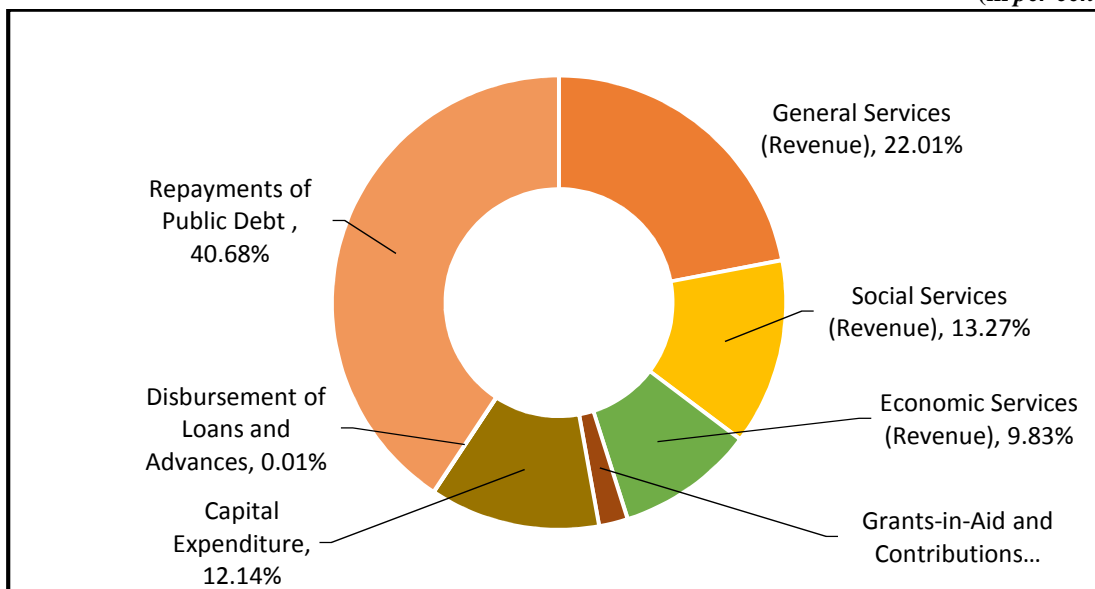
Chart 2.9: Total Expenditure - Expenditure by activities



The relative shares of Social Services and Economic Services and Others in the Total Expenditure decreased by 0.18 *per cent*, 2.29 *per cent* and 0.78 *per cent* respectively during 2021-22 over the previous year. These decreases were, however, offset by increase in relative share under General Services by 3.24 *per cent*.

The composition of Total Expenditure out of Consolidated Fund of the State during the year 2021-22 is depicted in the following chart:

Chart 2.10: Composition of Expenditure out of Consolidated Fund

(in *per cent*)

### 2.7.2 Revenue Expenditure

Revenue expenditure is incurred to maintain the current level of services and payments for the past obligations. As such, it does not result in any addition to the State's infrastructure and service network.

Revenue Expenditure constitutes on an average 84.89 *per cent* (ranging from 86.63 *per cent* in 2017-18 to 79.53 *per cent* in 2021-22) of the Total Expenditure



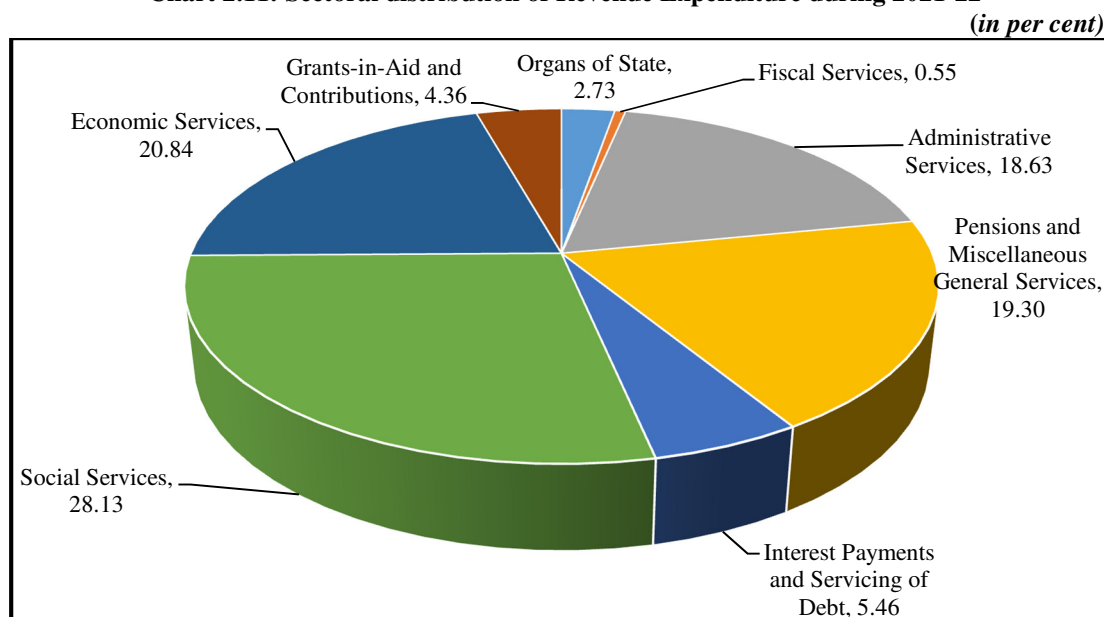
during the period 2017-22. Rate of growth of Revenue Expenditure had wide fluctuation during the five-year period 2017-22. The overall Revenue Expenditure, its rate of growth, its ratio to Total Expenditure and buoyancy *vis-à-vis* GSDP and Revenue Receipts are indicated in **Table 2.19** and the sectoral distribution of Revenue Expenditure pertaining to 2021-22 is given in **Chart 2.11**.

**Table 2.19: Revenue Expenditure – Basic Parameters**

Parameters	2017-18	2018-19	2019-20	2020-21	2021-22
<b>Total Expenditure (TE)</b>	10,705.71	11,479.49	11,393.87	14,877.85	15,896.57
<b>Revenue Expenditure (RE)</b>	9,274.00	9,748.72	10,238.63	12,428.47	12,642.15
<b>Rate of Growth of RE (<i>per cent</i>)</b>	13.31	5.12	5.03	21.39	1.72
<b>Revenue Expenditure as percentage of TE</b>	86.63	84.92	89.86	83.54	79.53
<b>RE/GSDP (<i>per cent</i>)</b>	35.96	35.59	32.71	36.44	33.48
<b>RE as percentage of RR</b>	89.54	92.30	95.83	95.73	89.72
<b>Buoyancy of Revenue Expenditure with</b>					
<b>GSDP (ratio)</b>	0.63	0.83	0.35	2.38	0.16
<b>Revenue Receipts (ratio)</b>	0.99	2.60	4.33	0.99	0.20

Source: Finance Accounts of respective years.

**Chart 2.11: Sectoral distribution of Revenue Expenditure during 2021-22**



During the period 2017-22, Revenue Expenditure as a percentage of GSDP showed a fluctuating trend. During the year 2021-22, it decreased by 2.96 *per cent* over the previous year. Buoyancy of Revenue Expenditure *vis-à-vis* Revenue Receipts decreased from 0.99 *per cent* in 2020-21 to 0.20 *per cent* in 2021-22.

#### 2.7.2.1 Major changes in Revenue Expenditure

There were significant variations under various Heads of Account with regard to Revenue Expenditure of the State during the current year and the previous year as given below:



Table 2.20: Variation in Revenue Expenditure during 2021-22 compared to 2020-21

(₹ in crore)

Major Heads of Account	2020-21	2021-22	Increase (+)/ Decrease (-)
2071-Pensions and other Retirement Benefits	1,737.73	2,439.17	(+)701.44
2202-General Education	1,475.08	1,668.62	(+)193.54
2055-Police	1,871.54	2,049.03	(+)177.49
2210-Medical and Public Health	802.97	966.71	(+)163.74
2236-Nutrition	78.34	156.65	(+)78.31
2015-Elections	26.67	80.77	(+)54.10
2501-Special Programmes for Rural Development	608.42	61.07	(-)547.35
2049-Interest Payment	831.60	690.80	(-)140.80
2217-Urban Development	188.02	71.55	(-)116.47

Source: Finance Accounts.

During 2021-22, Revenue Expenditure under Special Programmes for Rural Development decreased by ₹ 547.35 crore over the previous year. Pensions and other Retirement Benefits recorded a significant increase by ₹ 701.44 crore mainly due to increase in expenditure under Commuted value of Pensions.

### 2.7.3 Committed Expenditure

The committed expenditure of the State Government on revenue account consists of interest payments, expenditure on salaries and wages, and pensions. Upward trend on committed expenditure leaves the Government with lesser flexibility for development sector. The trends in the components of committed expenditure along with percentage of committed expenditure to Revenue Receipts and Revenue Expenditure during 2017-22 is given in the following table and chart:

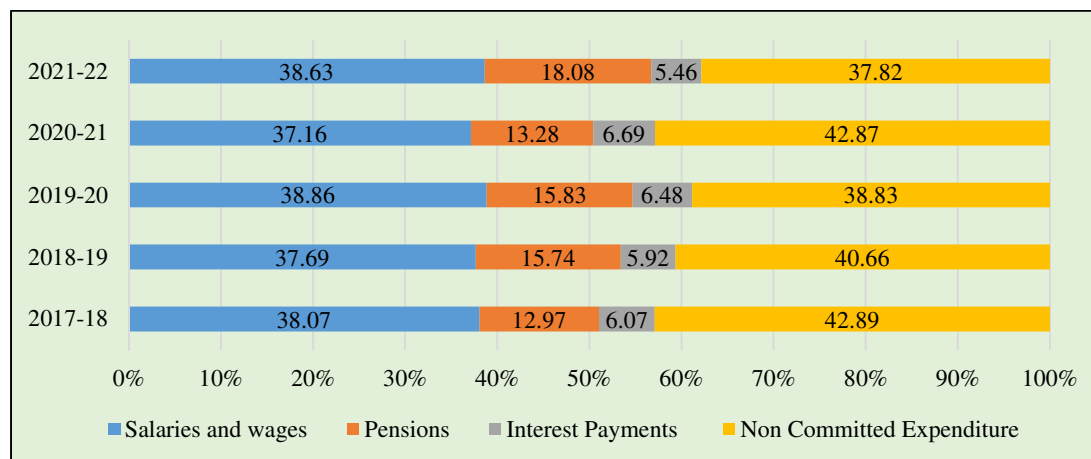
Table 2.21: Components of Committed Expenditure

(₹ in crore)

Components of Committed Expenditure	2017-18	2018-19	2019-20	2020-21	2021-22
Salaries and wages	3,530.90	3,673.85	3,978.35	4,617.89	4,884.19
Expenditure on Pensions	1,202.41	1,534.26	1,620.80	1,650.43	2,286.13
Interest Payments	562.96	577.21	663.54	831.60	690.80
<b>Total</b>	<b>5,296.27</b>	<b>5,785.32</b>	<b>6,262.69</b>	<b>7,099.92</b>	<b>7,861.12</b>
<b>As a percentage of Revenue Receipts (RR)</b>					
Salaries & Wages	34.09	34.78	37.24	35.57	34.66
Expenditure on Pensions	11.61	14.53	15.17	12.71	16.22
Interest Payments	5.44	5.47	6.21	6.41	4.90
<b>Total</b>	<b>51.13</b>	<b>54.78</b>	<b>58.62</b>	<b>54.69</b>	<b>55.79</b>
<b>As a percentage of Revenue Expenditure (RE)</b>					
Salaries & Wages	38.07	37.69	38.86	37.16	38.63
Expenditure on Pensions	12.97	15.74	15.83	13.28	18.08
Interest Payments	6.07	5.92	6.48	6.69	5.46
<b>Total</b>	<b>57.11</b>	<b>59.34</b>	<b>61.17</b>	<b>57.13</b>	<b>62.18</b>

Source: Finance Accounts

Chart 2.12: Committed Expenditure as per cent of Revenue Expenditure



Thus, the Committed Expenditure constituted 50 per cent or more of Revenue Expenditure during the five-year period from 2017-18 to 2021-22.

### 2.7.3.1 Salaries and Wages

Expenditure on Salaries and Wages showed an increasing trend from ₹ 3,530.90 crore in 2017-18 to ₹ 4,884.19 crore in 2021-22 at compounded annual growth rate of 8.45 per cent. During 2021-22, the Salaries and Wages component had increased by ₹ 266.30 crore (5.77 per cent) over the previous year and accounted for 34.66 per cent of Revenue Receipts.

During the current year, expenditure on Salaries and Wages as a percentage of Revenue Expenditure (excluding Interest Payments and Pensions) was 50.53 per cent, which is beyond the limit of 35 per cent fixed by the Manipur FRBM Act, 2005. Thus, State Government could not achieve the target fixed by the Manipur FRBM Act, 2005.

### 2.7.3.2 Interest Payments

Interest Payments increased steadily from ₹ 562.96 crore in 2017-18 to ₹ 831.60 crore in 2020-21 but decreased to ₹ 690.80 crore in 2021-22 at compounded annual growth rate of 5.25 per cent. Interest on Internal Debt (₹ 561.86 crore) constituted the major component of Interest Payments and accounted for 81.34 per cent. During the current year, Interest Payment was made on Internal Debt (₹ 561.86 crore) followed by Small Savings, Provident Fund, etc. (₹ 113.92 crore), Loans & Advances from GoI (₹ 14.98 crore) and Other Obligations (₹ 0.03 crore).

### 2.7.3.3 Pension Payments

During the period 2017-22, expenditure on Pension Payments increased from ₹ 1,202.41 crore in 2017-18 to ₹ 2,286.13 crore in 2021-22 at compounded annual growth rate of 17.43 per cent. During the current year, Pension Payments increased by ₹ 635.70 crore (38.52 per cent) over the previous year 2020-21. The increase was mainly due to increase in payment of Commuted value of Pensions (₹ 327.95 crore) and Superannuation and Retirement Allowances (₹ 216.14 crore).

### 2.7.3.4 Undischarged liabilities in National Pension System

State Government employees recruited on or after 01 January 2005 are covered under the National Pension System (NPS), which is a defined contributory pension scheme. Under this system, employees contribute 10 *per cent* of basic pay and dearness allowance, which is matched by the State Government and both employee's and employer's contributions are initially transferred to the Public Account and in turn to be deposited with National Securities Depository Limited (NSDL)/ Trustee bank for further investment as per the guidelines of NPS.

As on 31 March 2022, the total number of State Government employees eligible for NPS were 45,222 and the total number of employees to whom Permanent Retirement Account Number (PRAN) had been issued was also 45,222.

The position of contribution made under NPS by the employees and the Government and transfer of funds to NSDL/Trustee Bank during 2017-22 is shown in **Table 2.22**:

**Table 2.22: Contribution made to NPS and Transfer of Funds to NSDL/Trustee Bank**

(₹ in crore)

Year	Opening Balance	Details of contribution			Short contribution by Government	Amount transferred to NSDL	Closing Balance
		Employee	Government	Total			
1	2	3	4	5 (3+4)	6 (3-4)	7	8 (2+5-7)
Up to 2017-18	0.00	445.94	312.24	758.18	133.70	628.36	<b>129.82</b>
2018-19	129.82	118.27	99.44	217.71	18.83	211.49	<b>136.04</b>
2019-20	136.04	141.03	180.55	321.58	(-) 39.52	251.00	<b>206.62</b>
2020-21	206.62	168.34	160.54	328.88	7.80	432.00	<b>103.50</b>
2021-22	103.50	185.62	106.07	291.69	79.55	212.43	<b>182.76</b>
<b>Total</b>		<b>1,059.20</b>	<b>858.84</b>	<b>1,918.04</b>	<b>200.36</b>	<b>1,735.28</b>	

\*Includes the amount paid to retired/deceased Government Employees.

During the year 2021-22, total contribution to the NPS which is a Defined Contribution Pension Scheme was ₹ 291.69 crore (Employees' contribution ₹ 185.62 crore and Government's contribution ₹ 106.07 crore). The detailed information on Government contribution is available in Statement No. 15 of the Finance Accounts. The Government transferred ₹ 212.43 crore to the Fund. The Government's contribution to the NPS was less by ₹ 79.55 crore, which resulted in overstatement of Revenue surplus and Fiscal surplus to that extent.

The actual employee contribution and matching share of the Government up to the end of 2021-22 was ₹ 1,059.20 crore (including ₹ 445.94 crore for the years up to 2017-18) and ₹ 858.84 crore (including ₹ 312.24 crore for the years up to 2017-18) respectively, resulting in a shortfall of Government's matching share of ₹ 200.36 crore. This short contribution of share resulted in overstatement of Revenue Surplus and understatement of the Fiscal Deficit in the respective years.

Un-transferred balances of ₹ 103.50 crore as on 1 April 2021 attracted interest liabilities of ₹ 7.35<sup>4</sup> crore, which may also have to be included at the time of transferring the employer's contribution to NSDL. As on 31 March 2022, a cumulative balance of ₹ 182.76 crore contributed under the Scheme remained to be transferred to NSDL/Trustee Bank.

Thus, there was a short transfer of funds of ₹ 383.12 crore (short contribution of ₹ 200.36 crore plus ₹ 182.76 crore not transferred) to the NSDL and current liability stands deferred to future year(s). Further, the State Government has created interest liability on the funds not transferred to NSDL. The matter needs to be addressed without further delay to rectify the situation.

The short contribution of Government's matching share and non-transfer to the NSDL/ Trustee Bank was already commented upon in the CAG's Report on State Finances for the years 2011-12 to 2020-21 and the matter was also discussed (July 2014) by the Public Accounts Committee. However, corrective measures are yet to be taken up by the State Government.

#### **2.7.4 Subsidies**

During the last five-year period 2017-22, expenditure booked under subsidies decreased steadily from ₹ 123.47 crore in 2017-18 to ₹ 120.08 crore and again increased to ₹ 120.31 crore in 2021-22. Subsidies as a percentage of Revenue Receipts and Revenue Expenditure also showed a decreasing trend during the period. Details are shown in the following table:

**Table 2.23: Expenditure on subsidies during 2017-22**

	2017-18	2018-19	2019-20	2020-21	2021-22
<b>Subsidies (₹ in crore)</b>	123.47	120.36	120.11	120.08	120.31
<b>Subsidies as a percentage of Revenue Receipts</b>	1.19	1.14	1.12	0.92	0.85
<b>Subsidies as a percentage of Revenue Expenditure</b>	1.33	1.23	1.17	0.97	0.95

*Source: Finance Accounts.*

#### **2.7.5 Financial assistance by the State Government to Local Bodies and Other Institutions**

Financial assistance is provided by the State Government to local bodies and other institutions by way of grants and loans. The quantum of assistance provided by way of grants and loans to local bodies and others during the period 2017-22 is presented in the table below:

<sup>4</sup> Interest calculated as per the rate of interest notified by the Government to General Provident Fund @7.1 per cent.

Table 2.24 Financial Assistance to Local Bodies etc.

(₹ in crore)

Financial Assistance to Institutions	2017-18	2018-19	2019-20	2020-21	2021-22
<b>(A) Local Bodies</b>					
Municipal Corporations and Municipalities	60.04	42.92	45.29	117.34	25.67
Panchayati Raj Institutions	63.43	58.93	37.76	116.57	98.51
<b>Total (A)</b>	<b>123.47</b>	<b>101.85</b>	<b>83.05</b>	<b>233.91</b>	<b>124.18</b>
<b>(B) Others</b>					
Educational Institutions (Aided Schools, Aided Colleges, Universities, etc.)	171.59	240.44	318.59	241.03	105.73
Hospitals and Other Charitable Institutions	229.49	252.11	249.88	324.47	339.50
Other Institutions	1968.51	1911.42	2000.64	2947.67	2336.22
<b>Total (B)</b>	<b>2369.59</b>	<b>2403.97</b>	<b>2569.11</b>	<b>3513.17</b>	<b>2781.45</b>
<b>Total (A+B)</b>	<b>2493.06</b>	<b>2505.82</b>	<b>2652.16</b>	<b>3747.08</b>	<b>2905.63</b>
Revenue Expenditure	9274.00	9748.72	10238.63	12428.47	12642.15
Assistance as percentage of Revenue Expenditure	26.88	25.70	25.90	30.15	22.98

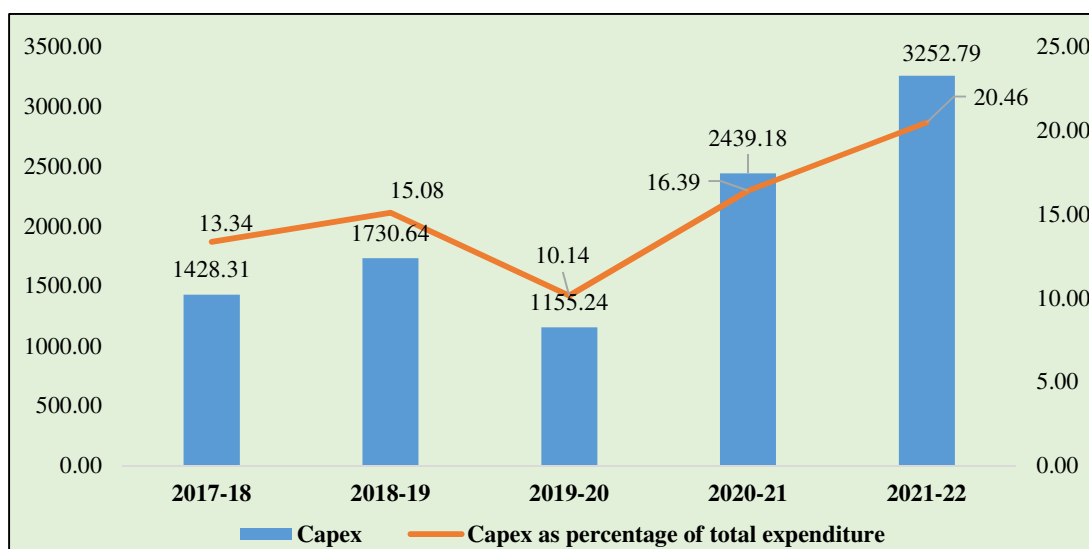
Source: Finance Accounts.

The total financial assistance to Local Bodies and Other Institutions, showed a fluctuating trend during 2017-22. During 2021-22, financial assistance was decreased by ₹ 841.45 crore as compared to 2020-21. Financial assistance was 22.98 *per cent* of Revenue Expenditure as compared to 30.15 *per cent* in 2020-21.

### 2.7.6 Capital Expenditure

Capital Expenditure (Capex) includes primarily expenditure on creation of fixed infrastructure assets, such as buildings, roads, bridges, etc. Details of the Capex and its percentage of total expenditure for the period from 2017-22 are given below:

Chart 2.13: Capital Expenditure in the State



During the year 2021-22, Capital Expenditure increased by ₹ 813.61 crore (33.36 *per cent*) from ₹ 2,439.18 crore in 2020-21 to ₹ 3,252.80 crore in 2021-22. The State could expend only 58.86 *per cent* (₹ 3,252.79 crore) of the budget allocation (₹ 5,525.98 crore) during the current year. As compared to the Total Expenditure, the Capital Expenditure showed a fluctuating trend (10.14 *per cent* in 2019-20 to 20.46 *per cent* in 2021-22) over the period 2017-22. In terms of magnitude of

expenditure, Capital Expenditure during 2021-22 was the highest during the last five years.

### 2.7.6.1 Major changes in Capital Expenditure

There were cases of significant changes in various Heads of Account under Capital Expenditure during 2021-22 *vis-à-vis* the previous year as given in **Table 2.25**:

**Table 2.25: Capital Expenditure during 2021-22 compared to 2020-21**

(₹ in crore)

Major Heads of Accounts	2020-21	2021-22	Increase (+)/ Decrease (-)
4515-Capital Outlay on Other Rural Development	0.00	839.58	(+)839.58
4215-Capital Outlay on Water Supply and Sanitation	608.94	784.29	(+)175.35
4575-Capital Outlay on Other Special Areas Programmes	76.28	231.85	(+)155.57
4202-Capital Outlay on Education, Sports, Arts and Culture	53.01	106.06	(+)53.05
5054-Capital Outlay on Roads and Bridges	404.37	442.94	(+)38.57
4225-Capital Outlay on Welfare of Scheduled Caste, Schedule Tribe, other Backward Classes and Minorities	280.01	175.26	(-)104.75
4210-Capital Outlay on Medical and Public Health	134.11	72.75	(-)61.37
4700-Capital Outlay on Major Irrigation	160.51	117.84	(-)42.67
4705-Capital Outlay on Command Area Development	36.10	4.20	(-)31.90

Source: Finance Accounts.

The increase in Capital Expenditure during 2021-22 over the previous year was mainly due to increase in Capital Outlay on Other Rural Development ( ₹ 839.58 crore), Capital Outlay on Water Supply and Sanitation (₹ 175.35 crore) and Capital Outlay on Other Special Areas Programmes (₹ 155.57 crore) offset by decrease in Capital Outlay mainly on Welfare of Scheduled Caste, Scheduled Tribe, Other Backward Classes and Minorities (₹ 104.75 crore), Capital Outlay on Medical and Public Health (₹ 61.37 crore), Capital Outlay on Major Irrigation (₹ 42.67 crore) and Capital Outlay on Command Area Development (₹ 31.90 crore).

### 2.7.6.2 Quality of Capital Expenditure

This section presents an analysis of investments and other Capital Expenditure undertaken by the Government during the current year.

#### A. Capital locked in incomplete projects

As per Finance Accounts of the State for the year 2021-22, there were 115 incomplete projects which were due to be completed by 31 March 2022. Age profile of these incomplete projects based on the year of sanction or year of start of these projects as on 31 March 2022 is given in the table below:

Table 2.26: Age profile of incomplete projects as on 31 March 2022

(₹ in crore)

Year	No. of incomplete projects	Estimated cost	Expenditure
2011-12	1	2.46	1.23
2013-14	2	2.74	1.65
2015-16	1	2.10	1.05
2016-17	6	23.55	17.99
2017-18	23	217.90	103.75
2018-19	22	58.57	25.84
2019-20	24	174.90	82.73
2020-21	10	74.46	45.47
2021-22	6	14.30	5.27
@	20	121.55	61.49
<b>Total</b>	<b>115</b>	<b>692.54</b>	<b>346.45</b>

Source: Finance Accounts; @: Projects of which years of sanction were not given by the State Government.

Table 2.27: Department-wise profile of incomplete projects as on 31 March 2022

(₹ in crore)

Sl. No.	Department	No. of incomplete projects	Estimated cost/Initial budget cost	Expenditure up to 31 March 2022
1.	Public Works Department	29	83.58	43.33
2.	Minor Irrigation	2	64.23	41.56
3.	Tourism Department	1	39.48	17.36
4.	Other Backward Classes & Scheduled Caste Department	2	7.00	3.50
5.	Minorities and Other Backward Classes	84	476.49	225.21
6.	Department of Information Technology	2	6.99	2.91
7.	Education	3	14.77	12.58
	<b>TOTAL</b>	<b>115</b>	<b>692.54</b>	<b>346.45</b>

Source: Finance Accounts.

It was further noticed that out of the 115 incomplete projects as on 31 March 2022, the time overrun ranged between 2 years and 11 years and the oldest incomplete project pertain to the year 2011-12.

Project cost in respect of two incomplete projects under Department of Information Technology and Department of Tourism was revised from ₹ 43.81 crore to ₹ 30.60 crore, a decrease of ₹ 13.21 crore from the original estimated cost.

As on 31 March 2022, there were 115 incomplete projects involving a total budgeted cost of ₹ 692.54 crore on which an expenditure of ₹ 346.45 crore had already been incurred. The 115 incomplete projects pertain to seven Departments viz. Public Works Department, Minor Irrigation, Tourism Department, Other Backward Classes & Schedule Caste Department, Minorities and Other Backward Classes, Department of Information Technology and Education. Delay in completion of work invites the risk of escalation in cost of the works besides depriving the benefits of the project to the State.

Out of the 115 projects lying incomplete, the highest number of incomplete projects pertains to the Department of Minorities and Other Backward Classes (84 cases with



an estimated cost/Initial budget cost of ₹ 476.49 crore and expenditure of ₹ 225.21 crore upto 31 March 2022).

Blocking of funds on incomplete projects/ works beyond their scheduled date of completion, adversely impinged on the quality of expenditure and deprived the State of the intended benefits for prolonged periods. Further, the funds borrowed for implementation of these projects during the respective years proved ineffectual with the State having to bear additional burden in terms of servicing of debt and interest liabilities.

For detailed analysis, Audit has selected 13 works implemented by one department viz. Minority and Other Backward Classes. It was observed that the works were commenced in 2013-14 (ten cases) and in 2015-16 (three cases) and the target year of completion for all the projects was 2022. As on 31 December 2022, the Government of India has released total fund in three works against which 48 *per cent* to 81.71 *per cent* of the fund have been utilised with physical progress of 48 *per cent* to 81 *per cent* even after a lapse of one year of release of final instalment. The last instalment was released to the Implementing Agency with a delay of six months. The completion of the projects has therefore got delayed by nine months.

However, in the remaining ten works, Central shares amounting to ₹ 9.87 lakh out of ₹ 27.42 lakh (including State's share of ₹ 2.74 lakh) for each work have not been received by the State Government. The physical progress of seven works out of ten works ranged between 39 *per cent* and 80 *per cent* with a time overrun of nine months, while the remaining three works have been physically completed.

Audit further noticed that the main reasons for delay in completion of work were delay in transfer of Central Share by the State Government to the Implementing Agency ranging between six months and four years four months, and the delay in release of State's matching share by the State Government ranged between 11 months and five years two months.

Effective steps need to be taken up to complete these works without further delay to avoid cost overrun and time overrun. Details are shown in *Appendix 2.2*.

#### ***B. Investment and Return in Companies/Corporations, etc.***

##### ***2.7.6.3 Quality of investments in Companies, Corporations and other Bodies***

Investments made and loans given to companies (e.g. DISCOMs), Corporations (e.g. SC & ST Financial Corporations), and Cooperatives (e.g. Sugar mills), which are loss making and those where net worth is completely eroded, affect quality of capital expenditure. Return on Investment (RoI) in share capital invested in State Public Sector Undertakings (SPSUs) and history of repayment of loans given to various bodies are important determinants of quality of capital expenditure.



As on 31 March 2022, the State Government had invested ₹ 232.02 crore<sup>5</sup> in two statutory corporations, 17 State PSUs and 3136 Co-operative institutions and local bodies.

During 2021-22, an amount of ₹ 4.18 crore was invested in two companies/institutions viz. Manipur Handloom & Handicrafts Development Corporation Ltd (₹ 2.00 crore) and Manipur Rural Bank (₹ 2.18 crore). However, the return on these investments could not be calculated due to the non-finalisation of their financial statements up to the year 2021-22 as shown in the following table:

**Table 2.28: Return on Investment**

Investment/return/ cost of borrowings	2017-18	2018-19	2019-20	2020-21	2021-22
Investment at the end of the year (₹ in crore)	198.33	206.32	214.12	227.84	232.02
Return (in ₹)	4,000.00	4,000.00	nil	nil	nil
Return ( <i>per cent</i> )	0.0002	0.0002	0	0	0
Average interest Rate of Outstanding Public Debt ( <i>per cent</i> )	3.98	3.72	3.92	4.43	5.84
Difference between interest rate and return ( <i>per cent</i> )	3.98	3.72	3.92	4.43	5.84
Difference between return on investment and interest on Government borrowings (₹ in crore)	(-) 443.84	(-) 468.88	(-) 547.53	(-) 720.52	(-) 576.84

Source: Finance Accounts.

During the five-year period of 2017-22, the State Government's investments had increased by ₹ 34.94<sup>6</sup> crore. Against the very insignificant amount of return of ₹ 4,000 per year during the period 2017-19 and no return during the period 2019-22 was received, the State Government paid an average interest rate ranging from 3.72 to 5.84 *per cent* on its borrowings during the period 2017-18 to 2021-22.

As on 31 March, 2022, a total of ₹ 60.37 crore was invested in seven working SPSEs (₹ 52.32 crore) and two non-working SPSEs (₹ 8.05 crore) whose net worth has been completely eroded as detailed in the following table:

<sup>5</sup> Investment/ Share as featured in Statement 8 of Finance Accounts has been adopted.

<sup>6</sup> Investment at the beginning of the year 2017-18 was ₹ 197.08 crore.

Table 2.29: Erosion of net worth of SPSEs

(₹ in crore)

Sl. No	Name of SPSE	Latest year of finalised Accounts	Total paid up capital	Net profit (+)/Loss (-) after interest, tax and dividend	Accumulated Losses	Net worth	State Government Equity as on 31.03.2022	State Government Loans as on 31.03.2022
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>Working SPSEs</b>								
1	Manipur Industrial Development Corporation	2009-10	12.14	(-) 1.45	31.78	(-) 19.64	8.02	-
2	Manipur Electronics Development Corporation	2017-18	2.15	(-) 0.22	7.11	(-) 4.96	3.93	-
3	Manipur Food Industries Corporation Ltd.	2010-11	0.78	(-) 0.17	0.88	(-) 0.10	2.98	-
4	Manipur Handloom & Handicrafts Development Corporation	2009-10	12.21	(-) 0.31	16.18	(-) 3.97	22.37	-
5	Manipur State Power Company Ltd.	2020-21	10.05	(-) 11.19	83.22	(-) 73.17	13.4	-
6	Manipur State Power Distribution Company Ltd.	2021-22	10.05	(-) 11.11	156.7	(-) 146.65	-	-
7	Manipur Tribal Development Corporation	1987-88	0.01	(-) 0.12	0.22	(-) 0.21	1.62	
<b>Non-working SPSEs</b>								
1	Manipur Agro Industries Ltd <sup>7</sup>	1988-89	0	(-) 0.04	0.45	(-) 0.45	4.21	-
2	Manipur Pulp & Allied Products Ltd.	2002-03	0.73	(-) 0.83	6.8	(-) 6.07	3.84	-
<b>Total</b>							<b>60.37</b>	

Sources:-Information in respect of 3 to 7 are as per the latest finalized accounts and those in respect of 8 & 9 are as per the State Finance Accounts 2021-22.

**The State Government may seriously review the functioning of these corporations, companies and societies to ensure finalisation of the financial statement, returns on the investments and to take considered decision in public interest so that losses are minimised.**

### C. Position of State's Investment

The details of the investments made during 2021-22 and losses incurred during 2020-21 as per the latest finalised accounts of the PSUs are detailed in the following table:

<sup>7</sup> The State Government invested ₹ 0.32 crore towards share capital of the Corporation. However, the share application money is still pending for allotment.

Table 2.30: Investments made in loss making companies

(₹ in crore)

Sl. No.	Company/ Corporation	Year up to which Accounts finalised	Net worth as on 31.03.2022*	Loss during the previous year (2020-21) *	Investment made during the year (2021-22)**	Cumulative investment as on March 2022 **
<b>Working Company</b>						
1	Manipur Industrial Development Corporation Ltd.	2009-10	(-) 19.64	-1.45	NA	8.02
2	Manipur Electronics Development Corporation Ltd.	2017-18	(-) 4.96	-0.22	NA	3.93
3	Manipur Food Industries Corporation Ltd.	2010-11	(-) 0.10	(-) 0.17	NA	2.98
4	Manipur Handloom & Handicrafts Development Corporation Ltd.	2009-10	(-) 3.97	(-) 0.31	2.00	22.37
5	Manipur State Power Company Limited	2020-21	(-) 73.17	(-) 11.19	NA	13.40
6	Manipur State Power Distribution Company Ltd. <sup>8</sup>	2021-22	(-) 146.65	(-) 11.11	NA	0.00
7	Manipur Tribal Development Corporation Limited	1987-88	(-) 0.21	(-) 0.12	NA	1.62
8	Cyber Corporation Manipur Ltd.	2020-21	(-) 0.24	(-) 0.01	NA	0.00
	<b>Sub-Total</b>			<b>(-) 13.47</b>	<b>2.00</b>	<b>52.32</b>
<b>Non-working company</b>						
9	Manipur Agro Industries Corporation Ltd.	1988-89	(-) 0.45	(-) 0.04	NA	4.21
10	Manipur Pulp & Allied Products Ltd	2002-03	(-) 6.07	(-) 0.83	NA	3.84
	<b>Sub-Total</b>		<b>(-) 6.01</b>	<b>(-) 0.87</b>	<b>NA</b>	<b>8.05</b>
	<b>Grand Total</b>			<b>(-) 14.34</b>	<b>2.00</b>	<b>60.37</b>

\* Figures based on the latest finalised Annual Accounts of the SPSEs.

\*\* Based on State Finance Accounts 2021-22. NA: Not available.

However, the accumulated investment for both working and non-working companies as on 31 March 2022 stood at ₹ 60.37 crore. During 2021-22, the State Government invested ₹ 2.00 crore in one Corporation viz., Manipur Handloom & Handicrafts Development Corporation Ltd. whose net worth has been completely eroded.

#### **D. Loans and Advances by the State Government**

In addition to investments in Co-operative Societies, Corporations and Companies, Government has also been providing Loans and Advances to many Institutions/ Organisations. The outstanding Loans and Advances as on 31 March 2022 and interest receipts *vis-à-vis* interest payments during 2017-22 is given in the following table:

<sup>8</sup> Table No. 2.30, Sl. No. 6: Manipur State Power Distribution Company Limited (MSPDCL) is a Subsidiary Company of Manipur State Power Company Limited (Sl. No. 5) and the share capital is contributed by its Parent Company. As such, the investment towards equity capital of MSPDCL is not reflected in the State Finance Accounts 2021-22.

Table 2.31: Quantum of loans disbursed and recovered during 2017-22.

(₹ in crore)

Quantum of loans disbursed and recovered	2017-18	2018-19	2019-20	2020-21	2021-22
Opening Balance of loans outstanding	204.19	199.57	199.11	198.31	205.21
Amount advanced during the year	3.40	0.13	0.00	10.20	1.63
Amount recovered during the year	8.02	0.59	0.80	3.30	2.39
Closing Balance of the loans outstanding	199.57	199.11	198.31	205.21	204.45
<b>Net addition</b>	<b>(-) 4.62</b>	<b>(-) 0.46</b>	<b>(-) 0.80</b>	<b>6.90</b>	<b>(-) 0.76</b>
Interest received	0.17	0.11	0.06	0.17	0.04
Interest rate on Loans and Advances given by the Government.	0.09	0.06	0.03	0.08	0.02
Rate of Interest paid on the outstanding borrowings of the Government	5.89	5.52	5.82	6.31	4.50
Difference between the rate of interest paid and interest received ( <i>per cent</i> )	5.80	5.46	5.79	6.23	4.48

Source: Finance Accounts.

The opening balance of outstanding Loans and Advances as on 01 April 2021 was ₹ 205.21 crore and with the repayment of ₹ 2.39 crore and disbursement of ₹ 1.63 crore during 2021-22, the closing balance stood at ₹ 204.45 crore. The rate of interest on Loans and Advances given by the Government decreased from 0.08 *per cent* in 2020-21 to 0.02 *per cent* in 2021-22. Recovery of the outstanding Loans and Advances decreased from ₹ 3.30 crore in 2020-21 to ₹ 2.39 crore in 2021-22.

### 2.7.7 Expenditure Priorities

Enhancing human development levels requires the States to step up their expenditure on key social services like education, health *etc.* Low fiscal priority (ratio of expenditure under a category to aggregate expenditure) is attached to a particular sector, if the allocation is below the respective national average. The higher the ratio of these components to total expenditure, the quality of expenditure is considered to be better. The priority given by the Manipur Government to various expenditure heads in 2017-18 and 2021-22 with regard to Social Sector Expenditure (Health and Education) and Capital Expenditure is given below:

Table 2.32: Expenditure priority of the State with regard to Health, Education and Capital Expenditure

(in *per cent*)

Particulars	TE/GSDP	CE/TE	Education/TE	Health & FW/TE	DE/TE
NE and Himalayan States Average (2017-18)	26.07	16.1	17.56	6.22	64.15
Manipur (2017-18)	41.51	13.34	11.78	5.42	59.73
NE and Himalayan States Average (2021-22)	27.56	17.46	15.95	7.25	62.56
Manipur (2021-22)	42.10	20.46	10.83	6.72	58.89

Source: Finance Accounts and Economic Advisor wing.

TE -Total Expenditure; CE- Capital Expenditure; DE -Development Expenditure.

A comparison of the data related to Manipur with that of the North Eastern and Himalayan (NE&H) States revealed that the State did not fare well in Education Sector during 2021-22.

During 2021-22, ratio of Capital Expenditure to Total Expenditure of the State stood at 20.46 *per cent* which was more than the average of the NE&H States (17.46 *per cent*) as well as that of the neighbouring States of Sikkim (16.66 *per cent*), Meghalaya (16.72 *per cent*) and Assam (19.58 *per cent*).

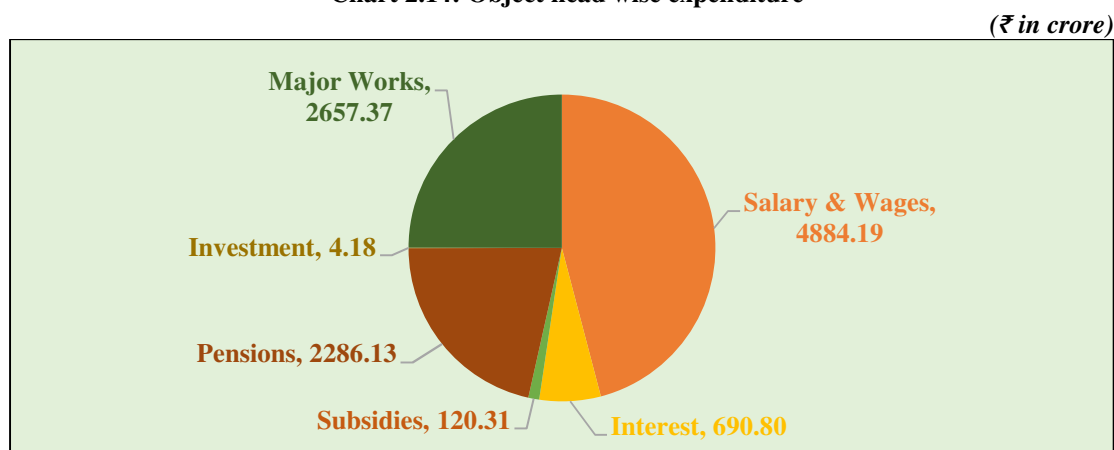
This indicates that there was considerable improvement in the quality of Capital Expenditure during 2021-22.

### 2.7.8 Object Head wise Expenditure

Finance Accounts depict transactions only up to the Minor Head level. Object head wise expenditure gives information about the object/ purpose of the expenditure.

Some of the important object head wise expenditure as depicted in the Finance Accounts for the year 2021-22 is given in the following chart:

Chart 2.14: Object head wise expenditure



## 2.8 Public Account

Receipts and Disbursements in respect of certain transactions such as Small Savings, Provident Funds, Reserve Funds, Deposits, Suspense, Remittances, *etc.* which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266 (2) of the Constitution and are not subject to vote by the State Legislature. The balance after disbursements during the year is the fund available with the Government for various purposes.

### 2.8.1 Net Public Account Balances

The component-wise net balances in Public Account of the State as on 31 March 2022 are given in the following table and the yearly changes in composition of balances in Public Account over the five-year period 2017-22 are given in **Chart 2.15**:

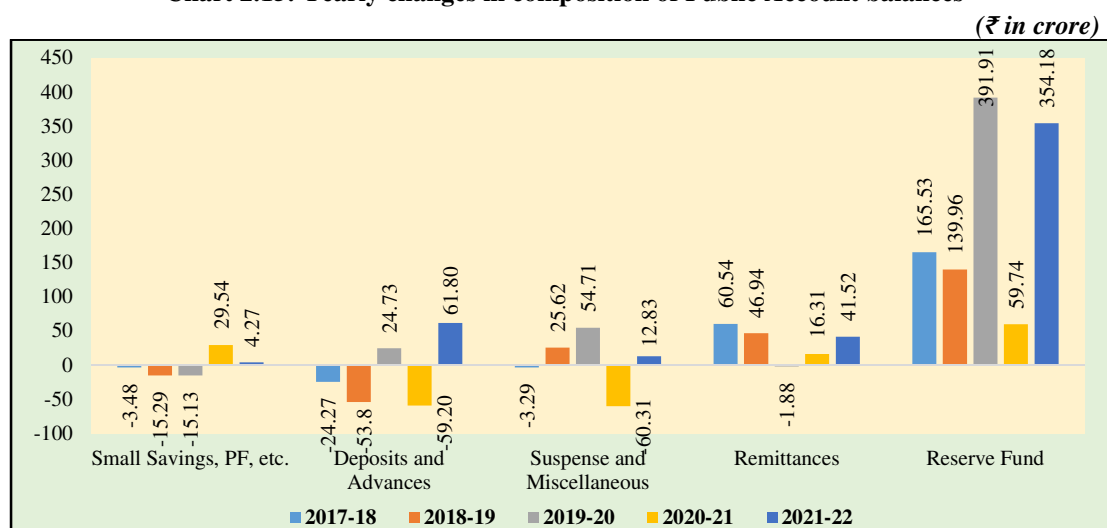
Table 2.33 Component wise net Public Account Receipts during 2017-22

(in crore)

Sector	Sub Sector	2017-18	2018-19	2019-20	2020-21	2021-22
I. Small Savings, Provident Funds, <i>etc.</i>	Small Savings, Provident Funds, <i>etc.</i>	(-) 3.48	(-) 15.29	(-)15.13	29.54	4.27
J. Reserve Funds	(a) Reserve Funds bearing Interest	(-) 10.70	(-) 3.80	318.43	20.14	(-)14.73

Sector	Sub Sector	2017-18	2018-19	2019-20	2020-21	2021-22
	(b) Reserve Funds not bearing Interest	176.23	143.76	73.48	39.59	368.91
K. Deposits and Advances	(a) Deposits bearing Interest	5.19	6.22	70.58	(-) 103.12	79.26
	(b) Deposits not bearing Interest	(-) 29.52	(-) 60.26	(-) 45.85	43.93	(-) 17.46
	(c) Advances	0.06	(-) 0.24	0.00	0.00	0.00
L. Suspense and Miscellaneous	(a) Suspense	(-) 21.65	(-) 20.15	0.16	(-) 11.08	13.19
	(b) Other Accounts*	(-) 24.94	5.47	54.86	(-) 49.22	(-) 0.36
	(c) Accounts with Governments of Foreign Countries	0.00	0.00	0.00	0.00	0
	(d) Miscellaneous	0.00	0.00	0.00	0.00	0
M. Remittances	(a) Money Orders, and other Remittances	(-) 60.54	(-) 46.94	1.88	16.31	41.52
	(b) Inter-Governmental Adjustment Account	0.00	0.00	0.00	0.00	0
<b>TOTAL</b>		<b>30.65</b>	<b>8.77</b>	<b>458.41</b>	<b>(-) 13.91</b>	<b>474.60</b>

Chart 2.15: Yearly changes in composition of Public Account balances



Source: Finance Accounts of respective years.

## 2.8.2 Reserve Funds

Reserve Funds are created for specific and defined purposes under the Public Account of the State Government. These funds are met from contributions or grants from the Consolidated Fund of the State.

The State has four active Reserve Funds namely State Disaster Response Fund, Consolidated Sinking Fund, State Compensatory Afforestation Fund and Guarantee Redemption Fund and one inoperative Reserve Fund *i.e.* Depreciation/Renewal Reserve Fund. The total accumulated balance at the end of 31 March 2022 in the four active Reserve Funds was ₹ 1,623.43 crore out of which ₹ 349.57 crore was under Reserve Funds bearing interest and ₹ 1,273.86 crore under Reserve Funds not bearing interest. Details of significant Reserve Funds of the Government of Manipur are given below:

### 2.8.2.1 Consolidated Sinking Fund

The State created a Consolidated Sinking Fund in 2008-09 for amortisation of market borrowings, other loans and debt obligation liabilities, as recommended by the XII Finance Commission. As per the Fund guidelines, the State was required to contribute a minimum of 0.50 *per cent* of its outstanding liabilities (*i.e.* Internal Debt *plus* Public Account) at the end of the previous year with the condition that the Government shall not fund its contribution to the Fund out of the borrowings from the Reserve Bank.

Accordingly, the contribution due from the State in 2021-22 was ₹ 65.92 crore which is 0.50 *per cent* of the outstanding liabilities of ₹ 13,183.65 crore as on 31 March 2021. However, against this, the State Government did not make any contribution to the fund during 2021-22. Non-contribution of ₹ 65.92 crore by the State Government leads to overstatement of Revenue Surplus and understatement of Fiscal Deficit to that extent.

Further, during 2021-22, an interest of ₹ 340.37 crore was earned from the investment of balance of the Reserve Fund. Accordingly, the corpus of the Fund (including accumulated interest) amounting to ₹ 794.23 crore as on 31 March 2022 was invested by the RBI in Government of India Securities.

### 2.8.2.2 State Disaster Response Fund

Government of India (GoI) replaced the erstwhile Calamity Relief Fund with the State Disaster Response Fund (SDRF) with effect from 01 April 2010. The State Governments are required to pay interest to the SDRF at the rate applicable to overdrafts under overdraft Regulation Guidelines of the RBI. The interest is to be credited on a half yearly basis.

In accordance with the Government of India's OM (28 September 2010), the State has commenced operation of the SDRF in 2010-11<sup>9</sup>. The flow of the Fund, during the last five-year period is given below.

**Table 2.34: Flow of State Disaster Response Fund during the year 2017-22**

(₹ in crore)

Year	Opening balance (01 April)	Contribution by Centre	State's Share	Additional assistance from NDRF	Accrued interest (on investment of Fund)	Total availability during the year	Amount spent (MH 2245-05)	Closing balance	Investment during the year
1	2	3	4	5	6	7=(2+3+4)	8	9=7-8	10
2017-18	41.24	0.00	0.00	40.46	0.00	41.24	10.70	30.54	0.00
2018-19	30.54	0.00	0.00	55.41	0.00	30.54	3.80	26.74	0.00
2019-20	26.74	47.70	2.00	35.59	0.00	76.44	10.67	65.77	0.00
2020-21	65.77	41.70	0.00	0.00	0.00	107.47	5.30	102.17	0.00
2021-22	102.17	0.00	0.00	0.00	0.00	102.17	28.58	73.59	0.00

Source: Finance Accounts

During the year 2021-22, the State received ₹ 33.60 crore from the Central Government under the Major Head 1601-07-104 and incurred an expenditure of

<sup>9</sup> Under Major Head '8121-General and Other Reserve Funds, 122-State Disaster Response Fund'.



₹ 28.58 crore on account of Natural Calamities<sup>10</sup>. The State Government did not transfer Central share of ₹ 33.60 crore of to the Fund. As against the mandated contribution of ₹ 3.73 crore, the State Government did not make any contribution during the current year which was violative of the SDRF guidelines.

Further, opening balance of the Fund as on 01 April 2021 was ₹ 102.17 crore of which, no amount was invested. The State Government was liable to provide interest of ₹ 3.68 crore at the rate of Ways and Means Advance (4 *per cent*) on the un-invested funds in terms with the SDRF guidelines, which was not done. The unpaid interest and non-contribution of the State Government led to overstatement of Revenue Surplus to that extent during 2021-22. Thus, non-transfer of central share of ₹ 33.60 crore, non-contribution of State matching share of ₹ 3.73 crore and non-payment of interest to the Fund by the State Government leads to overstatement of Revenue Surplus and understatement of Fiscal Deficit to that extent.

### **2.8.2.3 Guarantee Redemption Fund**

State Government constituted 'Guarantee Redemption Fund' for meeting the payment obligations arising out of the guarantees issued by the Government in respect of bonds issued and other borrowings by the State Public Sector Undertakings or other Bodies and invoked by the beneficiaries. The accumulations in the Fund are to be utilised only towards payment of the guarantees issued by the Government and not paid by the institutions on whose behalf guarantee was issued.

Consequent to the enactment of Manipur Ceiling on Government Guarantees Act, 2004, the State created a Guarantee Redemption Fund in 2008-09 with an initial corpus of ₹ one crore. The latest amendment to the Fund notification issued by the State Government, effective from the year 2013-14, stipulates that the State Government shall initially contribute a minimum one *per cent* of outstanding guarantees at the end of the previous year and thereafter minimum 0.50 *per cent* every year to achieve a minimum level of 3 *per cent* in next five years. The fund shall be gradually increased to a desirable level of 5 *per cent*. If guarantees have been invoked or likely to be invoked, additional Funds (over and above 5 *per cent*) shall be maintained.

During the year, the opening balance of the Fund was ₹192.95 crore. An interest of ₹ 28.54 crore earned on investment during 2021-22 was credited to the Fund. Accordingly, the corpus of the Fund (including accumulated interest) as on 31 March 2022 was ₹ 221.49 crore and the amount was invested by the RBI in Government of India Securities.

During the year, the State Government did not contribute the mandated amount of ₹ 2.99 crore<sup>11</sup> to the Fund. However, the State could achieve the minimum level of

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<sup>10</sup> Major Head-2245(Relief on account of Natural Calamities)-02(Floods, Cyclones, etc.)-101 (Gratuitous Relief).

<sup>11</sup> 0.5 *per cent* of outstanding guarantees as on 31.03.2021 (₹ 598.32 crore) = ₹ 2.99 crore.



5 *per cent* of the outstanding guarantees<sup>12</sup> at the end of the previous year. No guarantee was invoked during the year 2021-22. Non-contribution of ₹ 2.99 crore by the State Government leads to overstatement of Revenue Surplus and understatement of Fiscal Deficit to that extent.

#### **2.8.2.4 Central Road Fund**

GoI provides grants from the Central Road Fund (CRF) to States for specific road projects. Under the accounting procedure prescribed for CRF, the grants received are booked under Revenue Receipt Major Head '1601-GIA from Central Government' and simultaneously transferred to the Public Account Head 8449-Other Deposits, 103-Subvention from Central Road Fund through the Revenue Expenditure Major Head '3054-Roads and Bridges'. Further, expenditure on prescribed road works is to be first accounted for under the relevant Revenue or Capital Section (Major Head 3054 or 5054), and then reimbursed out of the Fund and accounted for as a deduct expenditure of the concerned expenditure Major Head.

The State Government had received ₹ 142.27 crore (₹ 13.43 crore in 2021-22) from GoI towards CRF during the period 2003-04 to 2021-22 and incurred an expenditure of ₹ 152.94 crore up to 2021-22 (₹ 13.08 crore in 2021-22). The State Government, however, did not follow the prescribed accounting procedure. While the receipts were accounted for correctly as Revenue Receipts under GIA, the amount was not transferred to the Fund (MH 8449-103).

#### **2.8.2.5 State Compensatory Afforestation Fund**

In compliance to the instructions issued (28 April 2009) by the Ministry of Environment and Forests, Government of India and guidelines of State Compensatory Afforestation Fund Management and Planning Authority (State CAMPA), the State Governments are required to establish the State CAMPA in the State, which will administer the funds received and utilise the monies collected for undertaking compensatory afforestation, assisted natural regeneration, conservation and protection of forests, infrastructure development, wildlife conservation and protection and other related activities and for matters connected therewith or incidental thereto. The Authority will set up the State Compensatory Afforestation Fund for this purpose under Public Account of the State.

Under this, the monies received by the State Governments from the User Agencies need to be credited in 'State Compensatory Afforestation Deposits' under interest bearing section in Public Account under MH 8336-Civil Deposits. As per Section 3 (4) of the Compensatory Afforestation Fund Act, 2016, 90 *per cent* of the Fund was to be transferred to the MH 8121-General and Other Reserve Funds in Public Account and the remaining 10 *per cent* was to be credited into the National Fund on yearly basis.

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<sup>12</sup> 5 *per cent* of outstanding guarantees as on 31.03.2021 (₹ 598.32 crore) = ₹ 29.92 crore.

The applicable rate of interest on balances available under ‘State Compensatory Afforestation Deposits’ under MH 8336-Civil Deposits and ‘State Compensatory Afforestation Fund’ under MH 8121-General and other Reserve Funds was to be declared by the Central Government on year to year basis. As it is an interest-bearing reserve fund, the State Government was liable to provide for interest if the balances available in the fund was not invested.

During the year 2021-22, the State Government did not receive any amount from the user agencies. The Government received ₹ 36.43 crore from National Compensatory Afforestation Deposit and incurred an expenditure of ₹ 25.09 crore from the fund. The fund balance under Major Head 8121-129 as on 01 April 2021 was ₹ 261.93 crore. The State Government was liable to pay ₹ 8.77 crore as interest (@ 3.35 per cent<sup>13</sup>) to the fund as the balance amount was not invested by the State Government. However, the State Government did not provide the interest during the year. The total balance in the State Compensatory Afforestation Fund as on 31 March 2022 was ₹ 273.27 crore. Non-payment of interest liability of ₹ 8.77 crore by the State Government leads to overstatement of Revenue Surplus and understatement of Fiscal Deficit to that extent.

## **2.9 Debt Management**

Debt management is the process of establishing and executing a strategy for managing the Government’s debt in order to raise the required amount of funding, achieve its risk and cost objectives, and to meet any other sovereign debt management goals that the Government may have set through enactment or any other annual budget announcements.

### **2.9.1 Debt profile: Components**

Total debt of the State Government constitutes of Internal debt of the State (market loans, Ways and Means Advances from RBI, special securities issued to National Small Savings Fund and loans from financial institutions, *etc.*), and loans and advances from the Central Government and Public Account Liabilities. Some of the important terms are explained in **Appendix 2.3**.

The details relating to total debt received, repayment of debt, ratio of debt to GSDP and the actual quantum of debt available to the State during the five-year period 2017-22 is given in **Table 2.35**:

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<sup>13</sup> As per circular issued by Ministry of Environment, Forest & Climate Change.

Table 2.35: Component wise debt trends

(&amp; in crore)

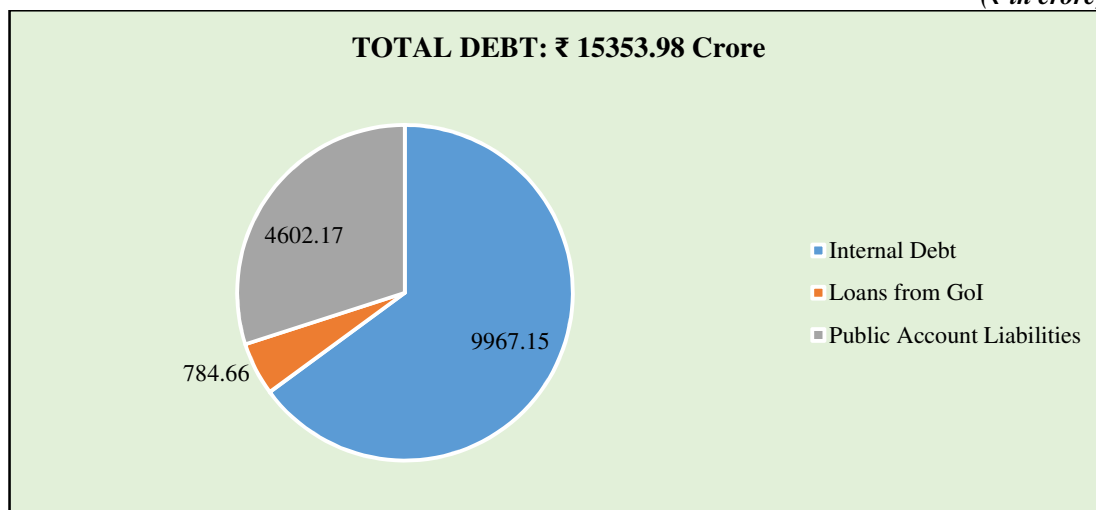
Financial Year		2017-18	2018-19	2019-20	2020-21	2021-22
Outstanding Overall Debt (A+B)		95,65.93	10,463.92	11,407.46	13,183.65	15,353.98
A. Public Debt	Internal Debt	5,554.42	6,425.84	7,004.00	8,430.65	9,967.15
	Loans from GoI	331.83	287.77	251.64	571.09	784.66
B. Liabilities on Public Account		3,679.68	3,750.31	4,151.82	4,181.91	4,602.17
C. Off Budget Borrowings		0.00	0.00	0.00	0.00	0.00
Rate of growth of outstanding Overall debt (per cent)		8.61	9.39	9.02	15.57	16.46
Gross State Domestic Product (GSDP)		25,789	27,388	31,297(Q)	34,110(A)	37,761(P)
Debt/GSDP (per cent)		37.09	38.21	36.45	38.65	40.66
Total Debt Receipts		1,295.91	3,926.54	6,313.67	9,334.05	12,652.37
Total Debt Repayments		675.53	3,099.18	5,771.64	7,587.95	10,902.29
Total Debt Available		620.38	827.36	542.03	1,746.10	1,750.08
Debt Repayments/Debt Receipts (per cent)		52.13	78.93	91.41	81.29	86.17

Q-Quick Estimate; A-Advanced Estimates; P-Projected Estimates.

As can be seen from the above table, over the last five years from 2017-22, Internal Debt and liabilities under Public Account, which constituted majority share of the outstanding debt showed an increasing trend from ₹ 5,554.42 crore and ₹ 3,679.68 crore in 2017-18 to ₹ 9,967.15 crore and ₹ 4,602.17 crore in 2021-22 respectively. Loans and Advances from GoI also increased from ₹ 331.83 crore to ₹ 784.66 crore during the period. The total outstanding overall debt of the State Government at the end of 2021-22 was ₹ 15,353.98 crore. During 2021-22, Internal Debt and Public Account liabilities constituted 64.92 per cent and 29.97 per cent of the total outstanding overall debt respectively, as shown in **Chart 2.16**:

Chart 2.16: Break up of Outstanding Debt at the end of 31 March 2022

(&amp; in crore)



## 2.9.2 Fiscal Deficit Financing

The financing pattern of the Fiscal Deficit has undergone a compositional shift during 2017-2022. Details of receipt and disbursement of the components used for financing the Fiscal Deficit for the year 2021-22 are given in the following table:

**Table 2.36: Components of fiscal deficit and its financing pattern**

(₹ in crore)

Particulars	2017-18	2018-19	2019-20	2020-21	2021-22
Composition of Fiscal Deficit	(-) 339.86	(-) 917.19	(-) 708.91	(-) 1,891.90	(-) 1,803.18
1 Revenue Deficit/Surplus	1,083.83	812.99	445.53	554.18	1,448.85
2 Net Capital Expenditure	(-) 1,428.31	(-) 1730.64	(-) 1,155.24	(-) 2,439.18	(-) 3,252.79
3 Net Loans and Advances	4.62	0.46	0.80	(-)6.90	0.76
<b>Financing Pattern of Fiscal Deficit/Surplus</b>					
1 Market Borrowings	277.77	666.69	1,255.43	1,154.03	1,218.82
2 Loans and Advances from GoI	(-) 35.13	(-) 44.06	(-) 36.13	319.44	213.58
3 Special Securities issued to NSSF	(-) 53.11	(-) 53.51	(-) 54.15	(-) 54.15	(-) 54.16
4 Loans from Financial Institutions & Other loans	47.33	125.99	(-) 4.95	112.53	111.18
5 Ways and Means Advances (Net)	383.52	132.22	(-) 618.16	214.24	260.67
6 Small Savings, PF, etc.	(-) 3.48	(-) 15.29	(-) 15.13	29.54	4.27
7 Deposits and Advances	(-) 24.32	(-) 54.28	24.73	(-) 59.20	61.81
8 Suspense and Miscellaneous	(-) 21.65	(-) 20.15	0.16	11.08	(-) 13.19
9 Remittances	(-) 60.54	(-) 46.94	1.88	(-) 16.31	(-) 41.52
10 Reserve Fund	165.53	139.96	391.91	59.74	354.18
<b>11 Overall Deficit</b>	<b>675.92</b>	<b>830.63</b>	<b>945.59</b>	<b>1,770.94</b>	<b>2,115.63</b>
12 Increase (-)/Decrease (+) in cash balance	(-) 336.06	86.56	(-) 236.68	120.96	(-) 312.45
<b>13 Gross Fiscal Deficit</b>	<b>339.86</b>	<b>917.19</b>	<b>708.91</b>	<b>1,891.90</b>	<b>1,803.18</b>

**Table 2.37: Receipts and Disbursements under components financing the fiscal deficit**

(₹ in crore)

Sl. No.	Particulars	Receipts	Disbursements	Net
1	Market Borrowings	1,476.96	258.14	1,218.82
2	Loans and Advances from GoI	253.86	40.28	213.58
3	Special Securities issued to NSSF	0.00	54.16	(-) 54.16
4	Loans from Financial Institutions & Other Loans	180.09	68.91	111.18
5	Ways and Means Advances (Net)	10,741.47	10,480.80	260.67
6	Small Savings, PF, etc.	327.59	323.32	4.27
7	Deposits and Advances	485.71	423.91	61.80
8	Suspense and Miscellaneous	158.29	171.48	(-) 13.19
9	Remittances	1,681.94	1,723.46	(-) 41.52
10	Reserve Fund	407.85	53.67	354.18
<b>11</b>	<b>Overall Deficit</b>	<b>15,713.76</b>	<b>13,598.12</b>	<b>2,115.63</b>
12	Increase (-)/Decrease (+) in cash balance	760.74	1073.19	(-) 312.45
<b>13</b>	<b>Gross Fiscal Deficit</b>	<b>16,474.50</b>	<b>14,671.31</b>	<b>1,803.18</b>

The Fiscal deficit of ₹ 1,803.18 crore in 2021-22 was mainly due to excess of expenditure in Capital account partially reduced by the Revenue surplus. The deficit was primarily financed by Market Borrowings (₹ 1,218.82 crore), Reserve Fund (₹ 354.18 crore), Ways and Means Advances (₹ 260.67 crore), Loans and Advances from the Government of India (₹ 213.58 crore), Loans from Financial Institutions and Other Loans (₹ 111.18 crore), Deposits and Advances (₹ 61.80 crore) and partially offset by the outflow of Special Securities issued to NSSF (₹ 54.16 crore), Remittances (₹ 41.52 crore) and Suspense and Miscellaneous (₹ 13.19 crore).

The increase in net capital expenditure during the year indicated that borrowed funds were being utilised more for productive uses than in the previous year. The solution to the prudential management of Government debt lies in the productive application of borrowed funds to provide returns directly or result in increased productivity of the economy. This would also result in increased government revenues in future, thereby, making debt payments easier.

### 2.9.3 Debt Profile: Maturity and Repayment

Debt maturity and repayment profile indicates commitment on the part of the Government for debt repayment or debt servicing. The details of the outstanding debt of the State and maturity profile of debt of the State are shown in the following table and chart.

**Table 2.38: Debt Maturity profile of repayment of State debt**

(₹ in crore)

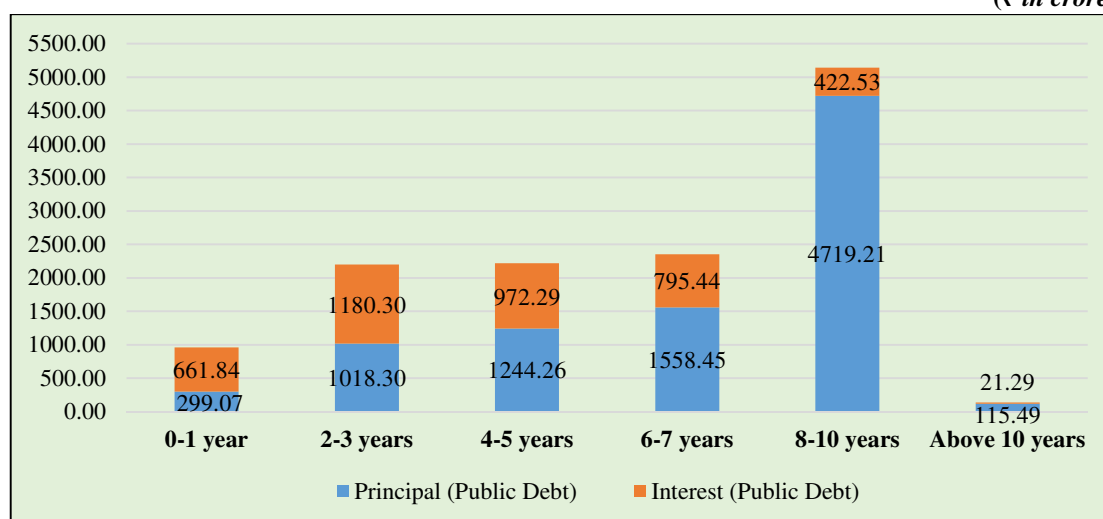
Year of Maturity	Period of repayment (Years)	Amount ( ₹ in crore)				
		Internal Debt	Loans and Advances	Total	Percentage (w.r.t. (Public Debt))	Interest due
By 2022-23	0-1 year	298.53	0.54	299.07	2.98	661.84
Between 2023-24 & 2024-25	2-3 years	885.16	133.14	1018.30	10.13	1180.30
Between 2025-26 & 2026-27	4-5 years	1242.62	1.64	1244.26	12.38	972.29
Between 2027-28 & 2028-29	6-7 years	1555.66	2.79	1558.45	15.50	795.44
Between 2029-30 & 2031-32	8-10 years	4719.21	0.00	4719.21	46.95	422.53
2032-33 onwards	Above 10 years	0.00	115.49	115.49	1.15	21.29
Amount for which year of Maturity is not known		1096.17	1.06	1097.23	10.92	-
<b>Total</b>		<b>9797.35</b>	<b>254.66</b>	<b>10052.01</b>	<b>100</b>	<b>4053.69</b>

Source: Finance Accounts

Repayment schedule of the outstanding public debt along with interest has been given in **Chart 2.17**.

**Chart 2.17: Repayment schedule of Public Debt**

(₹ in crore)



Source: Finance Accounts

As on 31 March 2022, the maturity profile of outstanding stock of Public Debt was ₹ 10,052.01 crore out of which ₹ 8,839.29 crore (87.94 per cent) was to attain

maturity in the coming 10 years. The maturity profile of Internal Debt of ₹ 1,096.17 crore and Loans and Advances from Government of India of ₹1.06 crore is not known. This balance amount of ₹ 115.49 crore (1.15 *per cent*) was in maturity bracket of more than 10 years. Interest payable on outstanding public debt will be approximately ₹ 4,053.69 crore. Out of this, interest of ₹ 4,032.40 crore was payable during the next 10 years up to 2031-32. The year-wise details of maturity profile of debt at the end of 31 March 2022 is given in **Appendix 2.4**.

## 2.10 Debt Sustainability Analysis

This section assesses the sustainability of debt of the State Government in terms of debt/ GSDP ratio, Fiscal Deficit, burden of interest payments (measured by ratio of interest payments to Revenue Receipts) and maturity profile of the State Government debt. The State's debt sustainability according to these indicators for the five-year period beginning from 2017-18 is shown below:

**Table 2.39: Trends in debt Sustainability indicators**

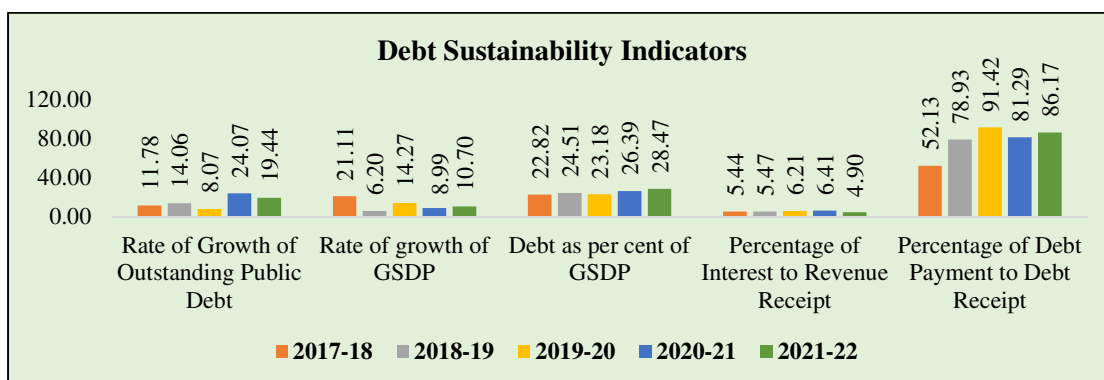
(₹ in crore)					
Debt Sustainability Indicators	2017-18	2018-19	2019-20	2020-21	2021-22
Outstanding Public Debt*	5,886.25	6,713.61	7,255.64	9,001.74	10,751.82
Rate of Growth of Outstanding Public Debt	11.78	14.06	8.07	24.07	19.44
GSDP	25,789	27,388	31,297(Q)	34,110(A)	37,761(P)
Rate of Growth of GSDP	21.11	6.20	14.27	8.99	10.70
Debt/GSDP	22.82	24.51	23.18	26.39	28.47
Debt Maturity profile of repayment of State debt – including default history, if any	395.65	454.86	666.60	319.54	421.49
Average interest Rate of Outstanding Public Debt ( <i>per cent</i> )	3.98	3.72	3.92	4.43	5.84
Percentage of Interest payment to Revenue Receipt	4.29	4.44	5.12	5.55	4.09
Percentage of Debt Repayment to Debt Receipt	52.13	78.93	91.41	81.29	86.17
Net Debt available to the State <sup>#</sup>	176.54	358.46	(-) 5.50	1,025.58	1,173.24
Net Debt available as <i>per cent</i> to Debt Receipts	13.62	9.13	(-) 0.09	10.99	9.27
Debt Stabilisation (Quantum spread + Primary Deficit)	1125.14	(-)194.06	649.70	(-) 729.72	(-) 674.93

Source: Finance Accounts .Q: Quick Estimates; A: Advanced Estimates; P: Projected Estimates.

\*Outstanding Public Debt is the sum of outstanding balances under the heads 6003-Internal Debt and 6004- Loans and Advances from the Central Government.

<sup>#</sup>Net debt available to the State Government is calculated as excess of Public debt receipts over Public debt repayment and interest payment on Public Debt.

Chart 2.18: Trends of Debt Sustainability indicators



### 2.10.1 Utilisation of borrowed funds

Borrowed funds should ideally be used to fund capital creation and developmental activities. Using borrowed funds for meeting current consumption and repayment of interest on outstanding loans is not sustainable.

The trends of the total borrowing, repayment of earlier borrowings and utilisation during the five years from 2017-18 to 2021-22 are given in **Table 2.40**.

Table 2.40: Utilisation of borrowed funds

		₹ in crore				
	Year	2017-18	2018-19	2019-20	2020-21	2021-22
1	Total Borrowings <sup>14</sup>	1,295.90	3,926.54	6,313.66	9,334.05	12,652.37
2	Repayment of earlier borrowings (Principal) (per cent)	675.53 (52.13)	3,099.18 (78.93)	5,771.63 (91.41)	7,587.95 (81.29)	10,902.29 (86.17)
3	Net Capital Expenditure	1,428.30	1,730.64	1,155.24	2,439.18	3,252.79
4	Net Loans and Advances	(-) 4.62	(-) 0.46	(-) 0.80	6.90	(-) 0.76
5=1-2-3-4	Net available borrowings	(-) 803.31	(-) 902.82	(-) 612.41	(-) 699.98	(-) 1,501.95

Source: Finance Accounts.

It can be seen from the table that during 2017-18 to 2021-22, borrowed funds were insufficient to service the Capital Expenditure and repayment of earlier borrowings (Principal).

### 2.10.2 Status of Guarantees–Contingent Liabilities

Guarantees are liabilities contingent on the Consolidated Fund of the State in case of default by the borrower for whom the guarantee had been extended. As per the Manipur FRBM Act 2005 and the Manipur Ceiling on State Government Guarantee Act, 2004, the total outstanding guarantees as of 01 April of any year shall not exceed thrice the State's Own Tax Revenue Receipts of the second preceding year.

The details of outstanding guarantees given by the State Government during the five-year period 2017-22 are shown in the following table:

<sup>14</sup> Figures under Borrowings differ with the last year Report due to receipts under Public Debt is considered as borrowings. In the last year Report (2020-21), borrowings and other liabilities under Public Accounts were considered as total borrowings.



Table 2.41: Guarantees given by the State Government

(₹ in crore)

Guarantees	2017-18	2018-19	2019-20	2020-21	2021-22
Ceiling applicable to the outstanding amount of guarantees including interest (Criteria)	1,651.32	1,760.01	2,372.82	3,138.15	3,603.36
Outstanding amount of guarantees as on 01 April of the year	490.19	451.04	410.08	411.63	598.32

The total outstanding guarantees as on 01 April 2021 was ₹ 598.32 crore, which is significantly less than the limit of ₹ 3,603.36 crore<sup>15</sup> i.e., thrice the State's Own Tax Revenue for the year 2019-20. During 2021-22, the State Government issued fresh guarantees of ₹ 174.27 crore to Power Sector (₹ 102.09 crore) and Manipur Police Housing Corporation MPHC (₹ 72.18 crore). There was an outstanding guarantee of ₹ 861.32 crore as on 31 March 2022. The State Government was yet to collect ₹ 1.02 crore as guarantee commission for the additional guarantee given in 2021-22.

### 2.10.3 Management of Cash Balances

As per an agreement with the Reserve Bank of India, State Governments have to maintain a minimum daily cash balance with the Bank. If the balance falls below the agreed minimum on any day, the deficiency is made good by taking ordinary Ways and Means Advances (WMAs)/Special Ways and Means Advances (SWMA)/Overdrafts (ODs) from time to time. State Government invests its surplus cash balance in short and long-term GoI Securities and Treasury Bills including Consolidated Sinking Fund and Guarantee Redemption Fund.

Table 2.42 gives the details of cash balances and their investment during the year:

Table 2.42: Cash Balances and their investments

(₹ in crore)

Particulars	Opening balance on 1 April 2021	Closing balance on 31 March 2022
<b>A. General Cash Balance</b>		
Cash in treasuries	4.63	4.63
Deposits with Reserve Bank of India	49.04	(-) 7.06
Deposits with other Banks	0.00	0.00
Remittances in transit – Local	0.00	0.00
<b>Total</b>	<b>53.67</b>	<b>(-) 2.43</b>
Investments held in Cash Balance Investment Accounts	0.00	0.00
<b>Total (A)</b>	<b>53.67</b>	<b>(-) 2.43</b>
<b>B. Other Cash Balances and Investments</b>		
Cash with departmental officers viz., Public Works, Forest Officers	50.05	49.69
Permanent advances for contingent expenditure with department officers	0.02	0.02
Investment in earmarked funds	657.00	1,025.91
<b>Total (B)</b>	<b>707.07</b>	<b>1,075.62</b>
<b>Total (A + B)</b>	<b>760.74</b>	<b>1,073.19</b>
<b>Interest realized</b>	<b>2.08</b>	<b>0.25</b>

Source: Finance Accounts.

<sup>15</sup> Not to exceed thrice the State's Own Tax Revenue Receipts of the second preceding year as on 01 April of that year i.e. ₹ 3,603.36 crore (₹ 1,201.12 crore (in 2019-20) x 3).



It was noticed that State Government's opening Cash Balance as on 01 April 2021 was ₹ 53.67 crore. The closing Cash Balance as on 31 March 2022 showed a decrease of ₹ 56.10 crore and stood at ₹ (-)2.43 crore. The State Government had earned an interest of ₹ 0.25 crore from the Cash Balance Investments during 2021-22.

The Cash Balance Investments of the State of Manipur for the last five years (2017-2018 to 2021-22) are given in the following table:

**Table 2.43: Cash Balance Investment Account (Major Head-8673)**

(₹ in crore)

Year	Opening Balance	Closing Balance	Increase (+)/Decrease (-)	Interest earned
2017-18	0.00	0.00	0.00	17.80
2018-19	0.00	0.00	0.00	17.26
2019-20	0.00	57.97	(+) 57.97	6.19
2020-21	57.97	0	(-) 57.97	2.08
2021-22	0	0	0.00	0.25

Source: Finance Accounts.

During the period 2017-22, closing Cash Balance of ₹ 57.97 crore was seen only during 2019-20 under Cash Balance Investment Account. The interest earned during the year decreased by ₹ 1.83 crore from ₹ 2.08 crore in 2020-21 to ₹ 0.25 crore in 2021-22.

Ideally, the State's flow of resources should match its expenditure obligations. However, to take care of any temporary mismatch between the flow of resources and expenditure obligations, a mechanism of WMAs from RBI has been put in place. The operative limit for Ordinary WMAs is based on three years average of Revenue Receipts and the operative limit for Special WMAs/ Special Drawing Facility is fixed by the RBI from time to time, depending on the holding of Government securities. The limit for Ordinary WMAs to the State of Manipur was ₹ 312.00 crore for 2021-22. The position of WMAs and Overdraft during 2017-22 is shown in the following table:

**Table 2.44: Ways and Means Advances and Overdrafts**

(₹ in crore)

Particulars	2017-18	2018-19	2019-20	2020-21	2021-22
<b>Ways and Means Advance</b>					
Availed in the year	663.40	2,776.55	4,486.88	7,482.66	10,741.47
Disbursed in the year	279.88	2,644.32	5,105.04	7,268.42	10,480.80
Outstanding WMAs	485.94	618.16	0.00	214.24	474.91
Interest paid	0.10	2.23	167.16	4.80	17.77
Number of days	8	21	85	113	61
<b>Overdraft</b>					
Number of days	1	34	56	29	112

(Source: Finance Accounts).

The State Government resorted to WMAs regularly since 2017-18 onwards. During 2021-22, they availed ₹ 10,741.47 crore as WMAs for 61 days which indicated a difficult Cash Balance position of the State Government. After repayment of ₹ 10,480.80 crore, the balance WMA at the end of the year was ₹ 474.91 crore.

## 2.11 Conclusion

- During 2021-22, the State had a Revenue Surplus of ₹ 1,448.85 crore which was 3.84 *per cent* of GSDP during the year. Fiscal Deficit during 2021-22 was ₹ 1,803.18 crore which was 4.78 *per cent* of GSDP and Primary Deficit was ₹ 1,112.38 crore (2.95 *per cent* of GSDP).
- Revenue Receipts during the year 2021-22 were ₹ 14,091.00 crore which increased by ₹ 1,108.35 crore (8.54 *per cent*) over the previous year. State's Own Tax Revenue (₹ 1,648.50 crore) increased by ₹ 354.01 crore (27.35 *per cent*) compared to the previous year (₹ 1,294.49 crore), while Non-Tax Revenue (₹ 108.13 crore) decreased by ₹ 39.94 crore (26.97 *per cent*) during the year. State Goods and Services Tax (SGST) (₹ 1,125.56 crore) was the main contributor of the State's Own Tax Revenue and the SGST along with Taxes on Sales, Trades accounted for 93.25 *per cent* of the State's total Own Tax Revenue. During 2021-22, receipts under SGST (₹ 1,125.56 crore) increased by ₹ 259.05 crore (29.90 *per cent*) as compared to the previous year (₹ 866.51 crore). The SGST receipts included ₹ 156.98 crore received as 'Apportionment of Taxes from IGST'.
- Grants-in-Aid from GoI increased by ₹ 943.40 crore (12.98 *per cent*) and State's Share of Union taxes and Duties increased by ₹ 1,737.68 crore (40.68 *per cent*) during 2021-22 as compared to the previous year.
- Revenue Expenditure during the year 2021-22 was ₹ 12,642.15 crore (79.53 *per cent*) against the Total Expenditure of ₹ 15,896.57 crore. During the year, Committed Expenditure like salary & wages, pension, interest payments increased by ₹ 761.20 crore (10.72 *per cent*) from ₹ 7,099.92 crore during 2020-21 to ₹ 7,861.12 crore during 2021-22. The Committed Expenditure during 2021-22 was 55.79 *per cent* of the total Revenue Receipts (₹ 14,091.00 crore) and 62.18 *per cent* of the total Revenue Expenditure (₹ 12,642.15 crore).
- Salary and Wages expenditure constituted 34.66 *per cent* of Revenue Receipts and 38.63 *per cent* of Revenue Expenditure during the year 2021-22.
- Capital Expenditure is the expenditure incurred for creation of fixed infrastructure assets such as roads, building, *etc.* It is noticed that during the year Capital Expenditure increased by ₹ 813.61 crore (33.36 *per cent*) from ₹ 2,439.18 crore during 2020-21 to ₹ 3,252.79 crore during 2021-22.
- Under National Pension System, against contribution of ₹ 1,059.20 crore of the State Government employees up to March 2022, the State Government contributed ₹ 858.84 crore only, resulting in a shortfall of ₹ 200.36 crore in the matching share of the State Government. Further, the State Government was yet to transfer ₹ 182.76 crore to NSDL as of 31 March 2022.
- The Government incurred an expenditure of ₹ 346.45 crore on 115 projects which were due to be completed by 31 March 2022, which remained incomplete and the time overrun on these projects ranged between 2 years and 11 years.

- During 2021-22, the State Government invested ₹ 4.18 crore in Government Companies, statutory corporation, co-operative societies and joint stock companies. As on 31 March 2022, the State Government's investment stood at ₹ 232.02 crore in those Companies/Corporations and Co-operative societies, whereas the returns on investment were negligible.
- As against the mandated contribution of ₹ 3.73 crore under State Disaster Response Fund (SDRF), the State Government did not make any contribution during the current year which was in violation of the SDRF guidelines. During the year State Government did not contribute mandated amount of 2.99 crore to the Guarantee Redemption Fund
- The outstanding Public Debt rapidly increased from ₹ 5,886.25 crore in 2017-18 to ₹ 10,751.82 crore (82.66 *per cent*) in 2021-22 and the Debt/ GSDP ratio increased from 37.00 *per cent* to 40.66 *per cent* during the same period.
- As on 31 March 2022, the maturity profile of outstanding stock of Public Debt was ₹ 10,052.01 crore out of which ₹ 8,839.29 crore (87.94 *per cent*) was to attain maturity in the coming 10 years. Interest payable on outstanding public debt will be approximately ₹ 4,053.69 crore. Out of this, interest of ₹ 4032.40 crore was payable during the next 10 years up to 2031-32.
- During 2021-22, ₹ 10,902.29 crore (86.17 *per cent*) was utilised in repayment of earlier borrowings.
- The State Government had availed Ways and Means Advances for 61 days amounting to ₹ 10,741.47 crore and repaid ₹ 10,480.80 during the year 2021-22. The Cash Balances of the State at the end of 31 March 2022 was ₹ (-)2.43 crore.

## 2.12 Recommendations

- *State Government may take necessary steps to reduce the Revenue and Fiscal deficits.*
- *The increasing trends of Revenue Expenditure be corrected by identifying potential wasteful expenditure and adopting economy measures across departments.*
- *The State Government needs to keep up the trend of increasing its Capital Expenditure and give more impetus to asset creation for sustained economic growth.*
- *To avoid possible future liabilities under NPS, the State Government needs to fulfil their obligation by releasing arrears of its contributions and transferring the outstanding funds already accumulated to NSDL for management of the NPS.*
- *The State Government may seriously review the functioning of these corporations, companies and societies to ensure finalisation of the financial statement, returns on the investments and to take considered decision in public interest so that losses are minimised.*

- *The State Government may contribute to the State Disaster Response Fund as per the guidelines and Guarantee Redemption Fund.*
- *Increasing trend of debt maturity profile vis-à-vis the level of borrowings needs to be reviewed so as to ensure that mobilised financial resources are used adequately for incurring capital expenditure for creation of assets.*

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## **CHAPTER-III**

# **BUDGETARY MANAGEMENT**

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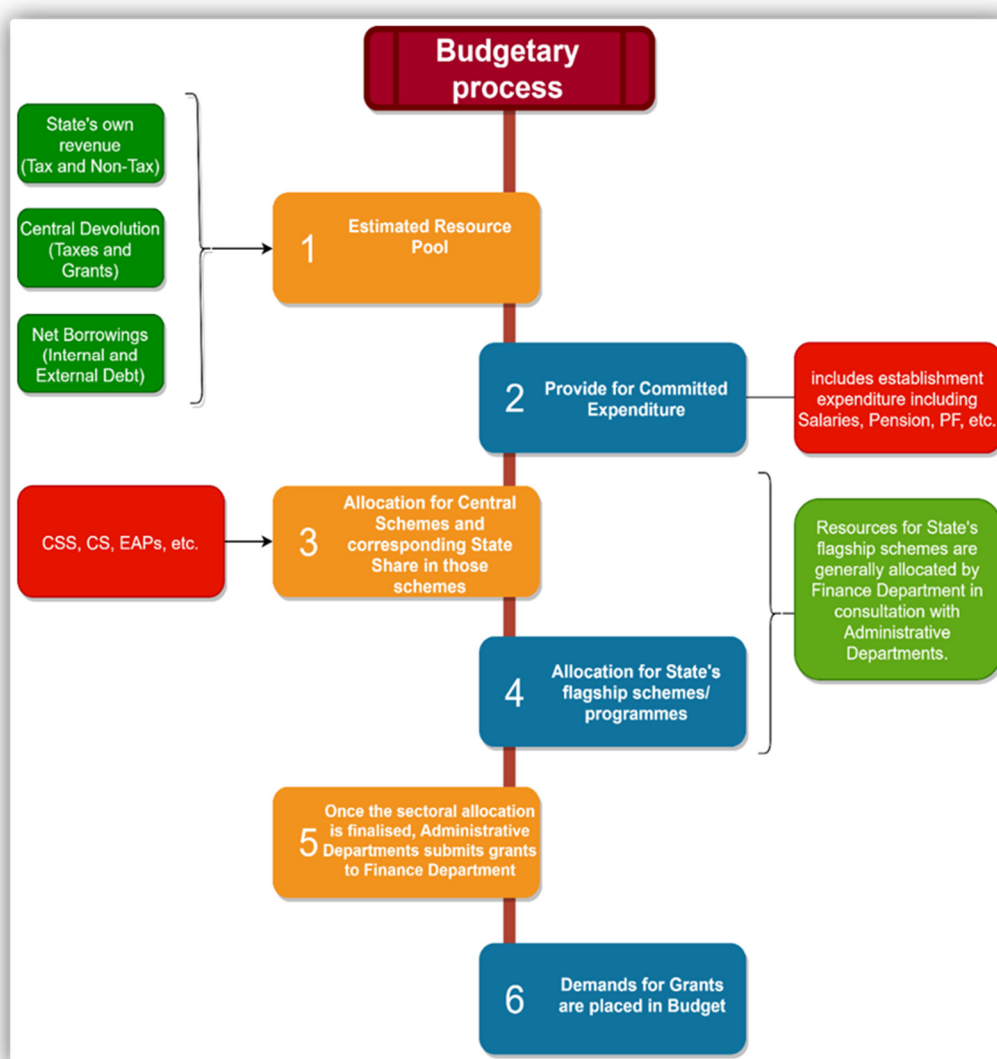
## CHAPTER III

### BUDGETARY MANAGEMENT

#### 3.1 Budget Process

The annual exercise of budgeting is a means for detailing the roadmap for efficient use of public resources. The Budget process commences with the issue of the Budget Circular, normally in August each year, providing guidance to the departments in framing their estimates, for the next financial year. A typical budget preparation process in a State is given in **Chart 3.1**.

**Chart-3.1**



*CSS: Centrally Sponsored Schemes; CS: Central Schemes.*

The Finance Bill, Annual Financial Statement (Budget), and Demands for Grants are mandated by Articles 199, 202 and 203 of the Constitution of India respectively.

Article 202 of Constitution of India requires laying of a statement of estimated receipts

and expenditure of the State for that year as the "Annual Financial Statement" before the House or Houses of the Legislature of the State. The Annual Financial Statement should show expenditure charged on Consolidated Fund and other expenditure separately. It shall also distinguish expenditure on revenue account from other expenditure.

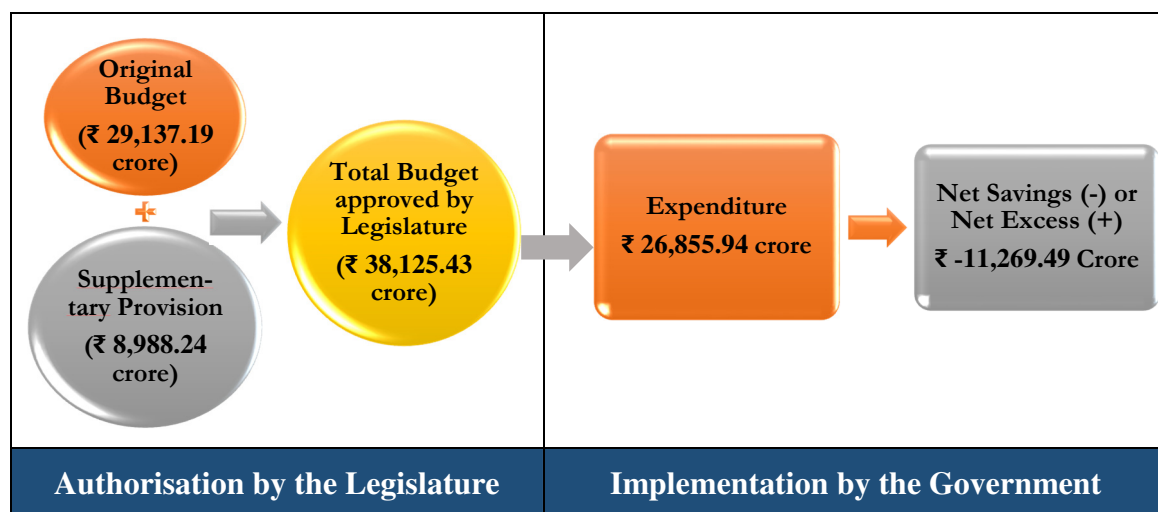
The Annual Financial Statement, also called general budget, is placed prior to the commencement of the financial year in the State Legislature, in accordance with Article 202 of the Constitution. The estimates of receipts and disbursements in the Annual Financial Statement and of expenditure in the Demand for Grants are shown according to the accounting classification under Article 150 of the Constitution.

No money shall be withdrawn from the Consolidated Fund of the State except under appropriation made by law passed in accordance with the provisions of Article 204 of the Constitution. Supplementary or Additional Grant or Appropriation is provided during the course of a financial year, in accordance with Article 205 of the Constitution. It is the provision for meeting expenditure in excess of the budgeted amount.

Legislative authorisation is the *sine qua non* for incurrence of all expenditure by the State Government. To guide individual Government Departments, the State Governments frame financial rules and provide for delegation of financial powers. These delegations establish limits for incurrence of expenditure and the levels authorised to sanction such expenditure together with restrictions on appropriation and re-appropriations.

Apart from supplementary grant, Re-appropriation can also be used to re-allocate funds within a Grant. Re-appropriation is the transfer, by competent authority, of savings from one unit of appropriation to meet additional expenditure under another unit within the same section (Revenue-Voted, Revenue-Charged, Capital-Voted, Capital-Charged) of the Grant or Charged Appropriation. The various components of budget are depicted in the **Chart 3.2**.

**Chart 3.2: Summary of Budget and Expenditure during 2021-22**



Source: Appropriation Accounts.



Supplementary grants of ₹ 8,988.24 crore were obtained in March 2022. However, the actual expenditure up to the month of February 2022 was ₹ 21,412.77 crore against the original budget provision of ₹ 29,137.19 crore which was 73.49 per cent of the original provision.

The net savings of ₹ 11,269.49 crore was the result of gross savings of ₹ 14,585.89 crore offset by an excess expenditure of ₹ 3,316.41 crore during the year.

In view of savings of ₹ 11,269.49 crore, Supplementary Grant of ₹ 8,988.24 crore was not required as the gross expenditure (₹ 26,855.94 crore) was ₹ 2,281.25 crore less than the Original Provisions (₹ 29,137.19 crore). The cases of unnecessary/excessive supplementary grants (₹ 10 crore and above in each case) taken during the year have been discussed in detail under **Paragraph 3.3.5**.

## 3.2 Budget Management and Financial Accountability

### 3.2.1 Summary of total provisions, disbursements and savings/excess

A summarised position of total budget provision, disbursement and savings/excess during 2017-22 with its further bifurcation into voted/charged is given in **Table 3.1**:

**Table 3.1: Budget provision, disbursement and savings/excess during 2017-22**

Year	Total Budget provision		Disbursements		Savings(-)/Excess(+)	
	Voted	Charged	Voted	Charged	Voted	Charged
2017-18	12,745.87	993.62	10,132.51	1,264.66	(-) 2,613.36	(+) 271.04
2018-19	15,118.26	2,035.05	10,888.59	3,701.63	(-) 4,229.67	(+) 1,666.58
2019-20	16,610.65	4,350.86	10,699.91	6,465.59	(-) 5,910.74	(+) 2,114.73
2020-21	22,345.92	4,411.60	14,058.06	8,447.92	(-) 8,287.86	(+) 4,036.32
2021-22	29,558.78	8,566.65	15,225.14	11,630.81	(-) 14,333.64	(+) 3,064.16

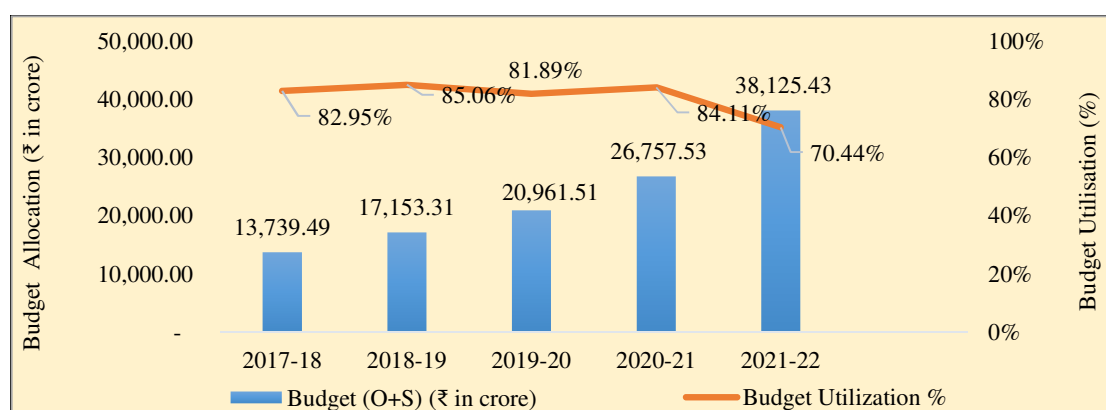
Source: Appropriation Accounts.

As can be seen from the above table, there were savings under voted expenditure during the last five years 2017-22 whereas, there were also excess under charged expenditure in all the years during the same period.

### 3.2.2 Utilisation of Budgeted Funds

The extent of utilisation of budget during the five-year period from 2017-22 is given in the Chart below:

**Chart 3.3: Budget Utilisation during 2017-22**



Source: Appropriation Accounts.

Review of overall utilisation of budget provisions relating to the period 2017-22 revealed that the Government could utilise only 70.44 *per cent* (202-22) to 85.06 *per cent* (2019-20) of the total allocation during this period. As compared to the previous year, budget utilisation in 2021-22 decreased to 70.44 *per cent* from 84.11 *per cent* in 2020-21. Large amount of savings in allocated funds indicated inaccurate assessment of Receipts.

Although the issue of persistent savings is being highlighted in the Reports of the CAG on State Finances every year, no corrective measure has been taken by the departments concerned. This shows that there is inadequate monitoring as well.

The savings are to be seen in the context of over estimation of expenditure as the State had planned to incur an expenditure of ₹ 38,125.43 crore against the total estimated receipts of ₹ 30,245.02 crore. As the actual receipts was limited to ₹ 26,745.76 crore, the actual expenditure too was restricted to ₹ 26,855.94 crore. This was indicative of poor estimation as well as poor financial management.

**The Finance Department should take proactive measures to eliminate persistent savings.**

### 3.2.3 Budget projections and gap between expectations and actuals

Budgetary allocations based on unrealistic proposals, poor expenditure monitoring mechanism, weak scheme implementation capacities/weak internal controls lead to sub-optimal allocation among various developmental needs. Excessive savings in some departments deprives other departments of the funds that they could have utilised.

The summarised position of actual expenditure during 2021-22 against 53 Grants/Appropriations is given in **Table 3.2**:

**Table 3.2: Summarised position of Actual Expenditure vis-à-vis Budget provisions**

(₹ in crore)

Nature of Expenditure		Details of Grant/ Appropriation		Total	Actual Expenditure	Savings(-)/ Excess (+)	Surrender during March	
		Original	Supplementary				Amount	Per cent
Voted	I. Revenue	19560.47	1424.34	20984.81	11970.72	(-) 9014.09	4671.18	51.82
	II. Capital	5552.39	3017.38	8569.77	3252.80	(-) 5316.97	772.37	14.57
	III. Loans & Advances	4.20	0.00	4.20	1.62	(-) 2.58	2.10	0.00
	<b>Total</b>	<b>25117.06</b>	<b>4441.72</b>	<b>29558.78</b>	<b>15225.14</b>	<b>(-) 14333.64</b>	<b>5445.65</b>	<b>37.99</b>
Charged	IV. Revenue	709.08	271.69	980.77	728.52	(-) 252.26	0.00	0.00
	V. Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	VI. Public Debt Repayment	3311.05	4274.83	7585.88	10902.29	(+) 3316.41	19.61	(-)0.59
	<b>Total</b>	<b>4020.13</b>	<b>4546.52</b>	<b>8566.65</b>	<b>11630.81</b>	<b>(+) 3064.16</b>	<b>19.61</b>	<b>(-)0.64</b>
Appropriation to Contingency Fund (if any)		0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Grand Total</b>		<b>29137.19</b>	<b>8988.24</b>	<b>38125.43</b>	<b>26855.94</b>	<b>(-) 11269.49</b>	<b>5465.26</b>	<b>48.50</b>

Source: Appropriation Accounts.

As can be seen from the above table, expenditure of ₹ 26,855.94 crore was incurred during 2021-22, against a total budget provision of ₹ 38,125.43 crore resulting in

overall savings of ₹ 11,269.49 crore. The overall savings of ₹ 11,269.49 crore was the net result of savings of ₹ 14,585.90 crore in 50 Grants and three Appropriations under Revenue section and 34 Grants under Capital section, offset by an excess of ₹ 3,316.41 crore under Appropriation No. 2 – Interest Payment and Debt Services in Capital section.

The trends in percentage of savings/excess against overall provision in the budget for the last five years from 2017-22 are shown in **Table 3.3**.

**Table 3.3: Original Budget, Revised Estimate and Actual Expenditure during 2017-22**

(₹ in crore)

	2017-18	2018-19	2019-20	2020-21	2021-22
<b>Original Budget</b>	12,420.65	13,731.03	16,116.72	21,224.30	29,137.19
<b>Supplementary Budget</b>	1,318.84	3,422.27	4,844.79	5,533.23	8,988.24
<b>Revised Estimate</b>	13,173.74	16,650.80	20,222.09	24,986.36	32,547.60
<b>Actual Expenditure</b>	11,397.17	14,590.22	17,165.50	22,505.98	26,855.94
<b>Savings (-) /Excess (+)</b>	(-)2,342.32	(-)2,563.08	(-)3,796.01	(-) 4,251.55	(-) 11,269.49
<b>Savings as per cent of total provision</b>	17.05	14.94	18.11	15.89	29.56

Source: Appropriation Accounts.

It can be seen from the above table that there were overall savings during the period 2017-2022 ranging from 14.94 per cent to 29.56 per cent. The percentage of savings ranged between 14.94 per cent to 29.56 per cent during 2017-22.

### 3.3 Integrity of budgetary and accounting process

#### 3.3.1 Expenditure incurred without authority of law

No money shall be withdrawn from the Consolidated Fund of the State except under appropriation made by law in accordance with the provisions of Article 204 of the Constitution. Expenditure on new scheme should not be incurred on a scheme/service without provision of funds except after obtaining additional funds by re-appropriation, supplementary grant or appropriation or an advance from the Contingency Fund of the State.

As per Articles 115(1)(a) and 205(1)(a) of the Constitution, New Service means expenditure arising out of a new policy decision, not brought to the notice of Parliament/State assembly earlier, including a new activity or a new form of investment.

‘New Instrument of Service’ means relatively large expenditure arising out of important expansion of an existing activity.

Scrutiny of Appropriation Accounts revealed that an expenditure of ₹ 281.45 crore was incurred in 22 Grants/Appropriations without any provision in the original estimates or supplementary demands, but through re-appropriation without the knowledge of the Legislature. The expenditure incurred requires regularisation. The details of the scheme/service where there were instances of incurring expenditure through re-appropriation without the knowledge of the Legislature and which requires regularization are given in **Appendix 3.1**.

There were 45 cases under 15 Grants/Appropriations, where expenditure of more than ₹ one crore in each case was incurred during the year without budgetary provision, of which, in six cases under four Grants, the amount involved in each case was more than ₹ 10 crore. However, Government did not furnish any specific reason for incurring expenditure without budgetary provision.

Further, Audit observed that in six cases, expenditure was incurred amounting to ₹ 1,081.02 crore without any budget provision through Original estimates, Supplementary demands and Re-Appropriation as detailed in **Table 3.4**.

**Table 3.4: Summary of Expenditure without Budget Provision**

Grant No.	Name of the Grant	Head of Account	Expenditure (₹ in crore)	Number of Schemes/ Sub Heads
22	Public Health Engineering	4215-01-102-40	1.60	1
		4215-01-101-45	6.60	1
		4552.10.102.12	2.14	1
		4552.10.102.13	0.75	1
Appropriation No. 2	Interest Payments & debt Services	2049-04-104-08	9.93	1
		6004-09-101-02	0.77	1
Total			21.79	6

Source: Detailed Appropriation Accounts.

Expenditure without budget violated financial regulations as well as the will of the Legislature.

### 3.3.2 Non-compliance with the Accounting Framework

As per Rule 79 of General Financial Rule, 2017 accounting of transactions are to be as per the list of Major and Minor Heads of Accounts as prepared by the Controller General of Accounts. In case of lower level of classification accounting, such heads of accounts are operated with due approval of the Principal Accountant General (A&E) of the State, including proposal of new scheme in budget.

#### 3.3.2.1 Operation of unauthorized Sub-Major Head/Minor Head

During 2021-22, the State Government of Manipur provided budget provisions under four unauthorized Sub-Major Head/Minor Heads (three under the Revenue Section and one under Capital Section) and incurred an expenditure of ₹ 10.62 crore (₹ 6.99 crore under the Revenue Section and ₹ 3.63 crore under the Capital Section) in these heads. The details are shown in **Appendix 3.2**.

#### 3.3.2.2 Opening of New Sub Head/Detailed Head of Accounts without advice of C&AG

During 2021-22, the State Government of Manipur opened 112 new Sub Heads/Detailed Heads (69 under the Revenue Section, 43 under Capital Section) in the budget, without seeking the advice of the Principal Accountant General (A&E), Manipur as required under the Constitution. The State Government provided budget provisions under these heads and incurred an expenditure of ₹ 1,439.76 crore (₹ 227.61 crore under the Revenue Section and ₹ 1,212.15 crore under the Capital Section) during 2021-22. Details are given in **Appendix 3.2**.

### **3.3.3 Parking of Funds in Public Account/Bank Accounts to avoid lapse of budgetary Grants**

As per Rule 290 of Central Treasury Rules (CTR), no money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of budget grants. Further, as per order of the Finance Department, Manipur, no part of the fund was to be deposited into Drawing and Disbursement Officer (DDO) account which is solely meant for transaction of salary payment.

#### **3.3.3.1 Parking of Funds in Public Accounts**

Audit noticed that during the year 2021-22, pay and allowances of ₹ 3.19 lakh was recovered from the pay bills of the State Government employees as excess payment and deposited into MH 8449–Other Deposits, Minor Head 120-Miscellaneous Deposits instead of deduct expenditure. Details are shown in *Appendix 3.3*.

#### **3.3.3.2 Parking of Funds in Bank Accounts**

A test check of records revealed that in respect of 217 Drawing and Disbursing Officers (DDOs) pertaining to ten Departments, funds amounting to ₹ 389.60 crore were parked in 272 bank accounts of Commercial/ Nationalized Banks in contravention of the order of Finance Department. Details are shown in *Appendix 3.4*.

Drawal of money from the Consolidated Fund and parking it in Public Accounts and DDOs' bank accounts which is outside the Government account for future utilisation is not only a violation of the Finance Department's order but also is fraught with the risk of misutilisation and fraudulent drawals. Booking of such drawals and parking it for future use as expenditure in the accounts only inflated the reported expenditure figures.

### **3.3.4 Misclassification of Revenue Expenditure as Capital Expenditure and vice versa**

Misclassification of expenditures and receipts has a great impact on the integrity of the financial statements. Object Heads of capital nature (*e.g.* 53- Major Works) should be booked under Capital Major Heads and that of Object Heads of revenue nature (*e.g.* 27 - Minor Works) under Revenue Major Heads.

During 2021-22, expenditure of ₹ 0.32 crore under Object Heads 53 - Major Works was booked under Revenue Major Heads and ₹ 2.86 crore under Object Head 27 - Minor Works was booked under Capital Major Heads.

Misclassification of expenditure of revenue nature as Capital Expenditure results in understatement of revenue expenditure and overstatement of Revenue Surplus to the extent of ₹ 2.86 crore. Similarly, misclassification of Capital Expenditure as Revenue Expenditure results in overstatement of Revenue Expenditure and understatement of Revenue Surplus by ₹ 0.32 crore. Details are given in *Appendix 3.5*.

### 3.3.5 Unnecessary or excessive supplementary grants

Supplementary provision aggregating to ₹ 698.06 crore in 25 cases during the year 2021-22 proved unnecessary as the expenditure did not come up even to the level of original provision as detailed in **Appendix 3.6**. Out of these, in 11 cases, the supplementary provision was more than ₹ 10 crore in each case as given in table below:

**Table 3.5: Cases where supplementary provision of ₹ 10 crore or more proved unnecessary**  
(₹ in crore)

Sl. No.	Number and name of Grant/Appropriation	Original provision	Supplementary	Expenditure	Savings out of Original provision
<b>Revenue Voted</b>					
1	17. Agriculture	316.63	15.04	138.01	178.62
2	21. Textiles Commerce and Industries	159.89	11.94	45.11	114.78
3	44. Social Welfare Department	518.86	159.09	441.84	77.02
4	47. Minorities and Other Backward Classes and Scheduled Castes Department	79.45	31.64	39.77	39.68
5	48. Relief and Disaster Management	78.14	79.91	34.67	43.47
<b>Sub Total</b>		<b>1,152.97</b>	<b>297.62</b>	<b>699.40</b>	<b>453.57</b>
<b>Capital Voted</b>					
6	7- Police	57.17	13.43	28.07	29.10
7	8. Public Works Department	588.93	245.41	467.91	121.02
8	10. Education	43.06	12.58	35.93	7.13
9	11. Medical Health and Family Welfare Services	133.86	51.14	72.75	61.11
10	12. Municipal Administration Housing and Urban Development	321.26	27.97	142.12	179.14
11	25. Youth Affairs and Sports Department	73.00	17.03	27.32	45.68
<b>Sub Total</b>		<b>1,217.28</b>	<b>367.56</b>	<b>774.10</b>	<b>443.18</b>
<b>Grand Total</b>		<b>2,370.25</b>	<b>665.18</b>	<b>1,473.50</b>	<b>896.75</b>

Source: Appropriation Accounts.

Provision of inflated supplementary grants despite savings against original grants had deprived the other departments that could have utilised the fund.

### 3.3.6 Unnecessary or Excessive Re-appropriation

Re-appropriation is transfer of funds within a grant from one unit of appropriation, where savings are anticipated, to another unit where additional funds are needed. Injudicious re-appropriation proved excessive, unnecessary or insufficient in 54 sub-heads and resulted in savings and excess (₹ 10 crore or more in each case) of ₹ 3890.32 crore and ₹ 385.79 crore respectively as detailed in **Appendix 3.7**. This indicates that the availability or requirement of funds was not properly assessed before re-appropriation and proved injudicious.

### 3.3.7 Savings/Surrenders in Grants/Appropriations

#### 3.3.7.1 Substantial Savings

As per Rule 62 (1) of GFR, 2017 Grants/Appropriations, which are anticipated to remain unspent must be surrendered as early as possible before the close of the financial year.



Audit noticed that in 67 cases, savings exceeded by more than 25 *per cent* of the total provision as detailed in **Appendix 3.8**. Further, there were 41 cases<sup>1</sup> where savings were 50 *per cent* and above of the total provision in each case. Out of these, 100 *per cent* savings occurred in four Grants (2. Council of Ministers, 23. Power, 29. Sales Tax, Other Taxes/Duties on Commodities and Services and 48. Relief and Disaster Management) under Capital Voted.

There were savings amounting to ₹ 13,326.11 crore in 27 cases, where savings were more than ₹ 100 crore against total provision in each case as shown in table below:

**Table 3.6: List of grants having savings above ₹ 100 crore during the year**

(₹ in crore)

Sl. No.	Number and Name of Grant	Original	Supplementary	Total	Actuals	Savings	Surrender	Savings excluding surrender	Savings (per cent)
<b>Revenue Voted</b>									
1	5. Finance Department	1,939.24	693.04	2,632.28	2,435.85	196.43	0.00	196.43	7.46
2	7. Police	2,288.63	0.00	2,288.63	2,050.35	238.28	92.76	145.52	10.41
3	10. Education	2,512.22	0.00	2,512.22	1,689.29	822.93	322.54	500.39	32.76
4	11. Medical, Health and Family Welfare Services	961.70	336.24	1,297.94	1,000.72	297.22	0.00	297.22	22.90
5	12. Municipal Administration, Housing and Urban Development	400.50	0.00	400.50	101.34	299.16	4.80	294.36	74.70
6	13. Labour and Employment	367.79	0.44	368.23	36.93	331.30	0.00	331.30	89.97
7	14. Department of Tribal Affairs, Hills and Scheduled Caste Development	782.96	0.00	782.96	568.58	214.38	52.37	162.01	27.38
8	17. Agriculture	316.63	15.04	331.67	138.01	193.66	0.00	193.66	58.39
9	18. Animal Husbandry and Veterinary including Dairy Farming	215.70	6.88	222.58	89.33	133.25	0.00	133.25	59.87
10	19. Environment and Forest	646.27	0.00	646.27	182.98	463.29	236.52	226.77	71.69
11	20. Community and Rural Development	5,088.74	0.00	5,088.74	1,290.25	3,798.49	2,963.84	834.65	74.65
12	21. Textiles, Commerce and Industries	159.89	11.94	171.83	45.11	126.72	0.00	126.72	73.75
13	23. Power	546.63	0.00	546.63	426.54	120.09	72.64	47.45	21.97
14	30. Planning	780.27	0.00	780.27	28.90	751.37	664.76	86.61	96.30
15	44. Social Welfare Department	518.86	159.09	677.95	441.84	236.11	0.00	236.11	34.83
16	48. Relief and Disaster Management	78.14	79.91	158.05	34.67	123.38	0.00	123.38	78.06
	<b>Sub Total</b>	<b>17,604.17</b>	<b>1,302.58</b>	<b>18,906.75</b>	<b>10,560.69</b>	<b>8,346.06</b>	<b>4,410.23</b>	<b>3,935.83</b>	<b>44.14</b>
<b>Capital Voted</b>									
17	8. Public Works	588.93	245.41	834.34	467.91	366.43	0.00	366.43	43.92
18	11. Medical, Health and Family Welfare Services	133.86	51.14	185.00	72.75	112.25	0.00	112.25	60.68
19	12. Municipal Administration, Housing and Urban Development	321.26	27.96	349.22	142.12	207.10	0.00	207.10	59.30
20	20. Community and Rural Development	0.00	2,128.90	2,128.90	839.58	1,289.32	0.00	1,289.32	60.56
21	22. Public Health Engineering	1,727.45	0.00	1,727.45	788.18	939.27	74.01	865.26	54.37
22	30. Planning	110.01	512.87	622.88	231.85	391.03	0.00	391.03	62.78
23	36. Minor Irrigation	288.89	0.00	288.89	40.02	248.87	22.02	226.85	86.15

<sup>1</sup> Grant Nos. 6, 12, 13, 17, 18, 19, 20, 21, 30, 44, 47, 48 and 49 (Revenue Voted); Grant No. 26 (Revenue Charged) and Grant Nos. 1, 2, 3, 7, 11, 12, 14, 17, 18, 20, 21, 22, 23, 25, 26, 28, 29, 30, 36, 40, 42, 43, 44, 45, 47, 48, and 50 (Capital Voted).

Sl. No.	Number and Name of Grant	Original	Supplementary	Total	Actuals	Savings	Surrender	Savings excluding surrender	Savings (per cent)
<b>Revenue Voted</b>									
24	40. Water Resources Department	551.85	0.00	551.85	139.93	411.92	157.62	254.30	74.64
25	45. Tourism	358.59	0.00	358.59	73.74	284.85	171.44	113.41	79.44
26	47. Minorities and Other Backward Classes and Scheduled Castes Department	694.94	0.00	694.94	169.95	524.99	129.73	395.26	75.54
	<b>Sub Total</b>	<b>4,775.78</b>	<b>2,966.28</b>	<b>7,742.06</b>	<b>2,966.03</b>	<b>4,776.03</b>	<b>554.82</b>	<b>4,221.21</b>	<b>61.69</b>
<b>Revenue Charged</b>									
27	Appropriation No. 2 - Interest Payment and Debt Services	629.34	265.48	894.82	690.80	204.02	0.00	204.02	22.80
	<b>Sub Total</b>	<b>629.34</b>	<b>265.48</b>	<b>894.82</b>	<b>690.80</b>	<b>204.02</b>	<b>0.00</b>	<b>204.02</b>	<b>22.80</b>
	<b>Grand Total</b>	<b>23,009.29</b>	<b>4,534.34</b>	<b>27,543.63</b>	<b>14,217.52</b>	<b>13,326.11</b>	<b>4,965.05</b>	<b>8,361.06</b>	<b>128.63</b>

Source: Appropriation Accounts.

There were huge savings during 2021-22, with 21 out of 53 Grants/Appropriations showing utilisation of less than 50 per cent of the budget allocation (Revenue and Capital) as shown in **Appendix 3.9**. In five out of the 21 Grants/ Appropriations, there was a pattern of low utilisation in four out of the last five years 2017-21. This is indicative of systemic issues that necessitate closer review and corrective action by the Government.

The above low utilisation against grants mostly relate to developmental schemes such as Housing, Commerce and Industries, Planning and Minor Irrigation. Similarly, Audit also noticed low utilisation in Grant 12 - Municipal Administration, Housing and Urban Development, and 47 - Minorities and Other Backward Classes Department. Further, huge savings occurred under Grant No. 30 - Planning during last five years 2017-18 to 2021-22.

**The matter needs special attention of the Government to review the reason for such repeated low utilisation of grants for corrective action.**

### **3.3.7.2 Persistent Savings**

During the last five years from 2017-18 to 2021-22, there were persistent savings of more than ₹ one crore in 54 cases (36 cases in revenue and 18 cases in capital heads of account). The number and name of Grants/Appropriations where persistent savings of more than ₹ one crore occurred in each case during the last five years are shown in **Appendix 3.10**. During the five-year period 2017-18 to 2021-22, out of 54 cases of persistent savings of more than ₹ one crore, savings of more than ₹ 10 crore in each year occurred in 18 cases under revenue heads. In the Capital voted, there were persistent savings of more than ₹ 10 crore each year in 10 cases. In eight cases, the persistent savings were more than ₹ 100 crore (Five under Revenue voted and three under Capital voted). The Grant/Appropriation where persistent savings of more than ₹ 100 crore occurred during 2017-18 to 2021-22 are given in the following table:



**Table: 3.7 Grant having persistent savings more than ₹100 crore during 2017-22**

Sl. No	Grant No. and Name	2017-18	2018-19	2019-20	2020-21	2021-22
<b>Revenue Voted</b>						
1	7: Police	106.57	167.44	324.25	441.99	238.28
2	10: Education	198.13	141.60	526.04	819.97	822.93
3	12: Municipal Administration, Housing and Urban Development	127.08	134.23	103.40	226.40	299.16
4	20: Community and Rural Development	146.67	897.02	852.45	1491.41	3798.49
5	44: Social Welfare Department	123.53	134.63	231.80	270.89	236.11
<b>Capital Voted</b>						
6	8: Public Works Department	437.75	372.73	423.42	243.71	366.43
7	30: Planning	148.34	158.22	108.78	314.71	391.03
8	40: Water Resources Department	288.86	168.99	314.07	219.70	411.92

Source: Appropriation Accounts.

Persistent savings over a period of five years or more indicated that the basic assumptions behind the overall budget formulation process were not realistic and there was lack of proper assessment as well as prudent utilisation of the allocated budgetary provision. The issue of persistent savings is being pointed out every year in the State Finances Audit Report of the Comptroller and Auditor General of India. However, no corrective measures have been taken by the departments concerned for minimising the savings, as savings continued in most of the departments even during 2021-22. It is recommended that the Finance Department may issue specific directions to these Departments to improve their projection of budget requirements to avoid such persistent savings.

### 3.3.7.3 Anticipated savings not surrendered

Departments are required to surrender Grants/Appropriations or portion thereof to the Finance Department as and when savings are anticipated. At the close of the year 2021-22, no part of savings in 40 cases (18 under Revenue voted, six under Revenue charged and 16 under Capital voted) was surrendered by the Departments concerned. The amount involved in these cases was ₹ 4,534.46 crore (31.09 per cent of the overall savings of ₹ 14,585.90 crore) (**Appendix 3.11**). It was observed that in 14<sup>2</sup> cases, savings exceeded ₹ 100 crore but were not surrendered.

Besides, in 40 Grants/Appropriations (53 cases), ₹ 5,465.28 crore (₹ 4,671.21 crore under Revenue Voted and ₹774.46 crore under Capital voted) was surrendered on 31 March 2022 (**Appendix 3.12**) indicating inadequate financial control. Moreover, these funds could not be utilised for the purpose it was sanctioned or for any other purpose.

### 3.3.7.4 Substantial surrenders

Substantial surrenders exceeding ₹ 10 crore were made at the end of March 2022 in 27 cases as given in **Table 3.8**. Substantial surrender of funds indicated improper budget

<sup>2</sup> Sl. No. (1, 3, 4, 5, 6, 7, 15 and 17 under Revenue Voted; 21 under Revenue Charged; 28, 31, 32, 35 and 38 under Capital Voted)

estimation and poor expenditure planning and monitoring by the departments concerned.

Table 3.8: Details of surrender of funds in excess of ₹ 10 crore at the end of March 2022

(₹ in crore)							
Sl. No.	Grant/Appropriation	Original	Supple-mentary	Total provisions	Actual expenditure	Savings (-)/Excess (+)	Amount Surrendered
<b>Revenue Voted</b>							
1	3. Secretariat	145.92	0.00	145.92	99.00	46.92	30.92
2	4. Land Revenue Stamps & Registration and District Administration	187.65	0.00	187.65	102.12	85.53	60.45
3	6. Transport	32.33	0.00	32.33	11.60	20.73	16.45
4	7. Police	2,288.63	0.00	2,288.63	2,050.35	238.28	92.76
5	8. Public Works Department	172.06	0.00	172.06	105.12	66.94	54.07
6	10. Education	2,512.22	0.00	2,512.22	1,689.29	822.93	322.54
7	14. Tribal Affairs and Hills Development	782.96	0.00	782.96	568.58	214.38	52.37
8	19. Environment and Forest	646.27	0.00	646.27	182.98	463.29	236.52
9	20. Community and Rural Development	5,088.74	0.00	5,088.74	1,290.25	3,798.49	2,963.84
10	23. Power	546.63	0.00	546.63	426.54	120.09	72.64
11	30. Planning	780.27	0.00	780.27	28.90	751.38	664.76
12	39. Sericulture	45.99	0.00	45.99	23.06	22.92	18.37
13	40. Water Resources Department	66.54	0.00	66.54	45.65	20.88	14.34
14	43. Horticulture and Soil Conservation	95.44	0.00	95.44	48.72	46.72	14.31
15	45. Tourism	23.16	0.00	23.16	6.64	16.51	14.20
	<b>Sub Total</b>	<b>13,414.81</b>	<b>0.00</b>	<b>13,414.81</b>	<b>6,678.80</b>	<b>6,735.99</b>	<b>4,628.54</b>
<b>Capital Voted</b>							
16	3. Secretariat	40.80	0.00	40.80	2.19	38.61	34.77
17	14. Tribal Affairs and Hills Development	19.18	0.00	19.18	5.31	13.87	13.00
18	17. Agriculture	60.97	0.00	60.97	4.51	56.47	11.19
19	22. Public Health Engineering	1,727.45	0.00	1,727.45	788.18	939.27	74.01
20	26. Administration of Justice	72.07	0.00	72.07	5.29	66.78	40.90
21	36. Minor Irrigation	288.89	0.00	288.89	40.01	248.87	22.02
22	40. Water Resources Department	551.85	0.00	551.85	139.93	411.92	157.62
23	44. Social Welfare Department	70.65	0.00	70.65	9.35	61.30	17.53
24	45. Tourism	358.59	0.00	358.59	73.73	284.85	171.44
25	47. Minorities and Other Backward Classes and Scheduled Castes Department	694.94	0.00	694.94	169.95	524.99	129.73
26	50. Information Technology	113.00	0.00	113.00	27.55	85.45	78.83
	<b>Sub Total</b>	<b>3,998.39</b>	<b>0.00</b>	<b>3,998.39</b>	<b>1,266.00</b>	<b>2,732.38</b>	<b>751.04</b>
<b>Revenue Charged</b>							
27	26. Administration of Justice	61.38	0.00	61.38	18.75	42.63	19.60
	<b>Sub Total</b>	<b>61.38</b>	<b>0.00</b>	<b>61.38</b>	<b>18.75</b>	<b>42.63</b>	<b>19.60</b>
	<b>Grand Total</b>	<b>17,474.58</b>	<b>0.00</b>	<b>17,474.58</b>	<b>7,963.55</b>	<b>9,511.00</b>	<b>5,399.18</b>

Source: Appropriation Accounts.

Out of the total savings of ₹ 14,585.89 crore during the year 2021-22, only ₹ 5,465.28 crore (37.47 per cent) was surrendered before the close of the financial year and the amount was surrendered on the last day of the year i.e. 31 March 2022. This indicates poor financial management.

### 3.3.8 Excess expenditure and its regularisation

#### 3.3.8.1 Excess expenditure during 2021-22

As per Article 205 of the Constitution of India, it is mandatory for a State Government to get the excess over a Grant/Appropriation regularised by the State Legislature. Although no time limit for regularisation of expenditure has been prescribed under the Article, regularisation of excess expenditure is done after the completion of discussion of the Appropriation Accounts by the Public Accounts Committee (PAC). During 2021-22, there was excess over provisions in one case under one Appropriation, amounting to ₹ 3,316.41 crore which required regularisation by the State Legislature. Details are shown in the table below:

**Table 3.9: Excess over provision during 2021-22 requiring regularisation**

(₹ in crore)

Sl. No.	Number and title of Grant/Appropriation	Total provision	Expenditure	Excess
1	Appropriation No. 2-Interest Payment and Debt Services (Capital Charged)	7,585.87	10,902.29	3,316.41
	<b>Total</b>	<b>7,585.87</b>	<b>10,902.29</b>	<b>3,316.41</b>

Source: Appropriation Accounts.

In one case, viz. Appropriation No. 2 – Interest Payment and Debt Services under Capital Charged, expenditure in excess of the budget provision has been observed consistently for the last five years from 2017-22 which is reflective of poor budgeting especially as the interest payments and debt servicing can be calculated well in advance. Details are given in **Table 3.10**:

**Table 3.10: Persistent excess expenditure during 2017-22**

(₹ in crore)

Sl. No.	Description of Grant/Appropriation	2017-18	2018-19	2019-20	2020-21	2021-22
1	Appropriation No. 2 – Interest Payment and Debt Services (Capital Charged)	280.12	1,729.50	2,121.77	3,876.27	3,316.41

Source: Appropriation Accounts.

This is in violation of Article 204 of the Constitution which provides that no money shall be withdrawn from the Consolidated Fund except under appropriation made by law by the State Legislature. This vitiates the system of budgetary and financial control and encourages financial indiscipline in management of public resources.

### 3.3.8.2 Regularisation of excess expenditure of previous financial years

Excess expenditure remaining unregularised for extended periods dilutes legislative control over the executive. Excess expenditure amounting to ₹ 1,729.49 crore in 2018-19, ₹ 2,129.93 crore in 2019-20 and ₹ 4,085.07 crore in 2020-21 were yet to be examined (December 2022) by PAC. The details of excess expenditure during the period 2018-21 are shown in **Appendix 3.13**.

All such cases of excess expenditure over Grants/Appropriations need to be regularised at the earliest. The responsibility of the executive on account of persistent excess expenditure over Grants/Appropriations needs to be fixed as this is contrary to the legislative intent and defeats the objective of ensuring accountability of the executive over utilisation of public funds.

### 3.4 Effectiveness of budgetary and accounting process

#### 3.4.1 Supplementary budget and opportunity cost

During the year 2021-22, in 27 grants, (savings exceeding ₹ 50 crore or more in each grant), the departments could not use either the original budget provision or the entire supplementary provision resulting in un-utilised funds of ₹ 13,882.63 crore as per details given in **Table 3.11**.

**Table 3.11: List of grants with unutilised fund during 2021-22**

(₹ in crore)						
Sl. No.	Grant/Appropriation	Original	Supplementary	Total provisions	Actual	Savings (-)/ Excess (+)
<b>Revenue Voted</b>						
1	4. Land Revenue Stamps & Registration and District Administration	187.65	0.00	187.65	102.12	85.53
2	5. Finance Department	1,939.24	693.04	2,632.28	2,435.85	196.43
3	7. Police	2,288.63	0.00	2,288.63	2,050.35	238.28
4	8. Public Works Department	172.06	0.00	172.06	105.12	66.94
5	10. Education	2,512.22	0.00	2,512.22	1,689.29	822.93
6	11. Medical Health and Family Welfare Services	961.70	336.24	1,297.94	1,000.72	297.22
7	12. Municipal Administration Housing and Urban Development	400.50	0.00	400.50	101.34	299.16
8	13. Labour and Employment	367.79	0.43	368.22	36.93	331.29
9	14. Department of Tribal Affairs and Hills Development	782.96	0.00	782.96	568.58	214.38
10	17. Agriculture	316.63	15.04	331.67	138.01	193.66
11	18. Animal Husbandry and Veterinary including Dairy Farming	215.70	6.89	222.59	89.33	133.26
12	19. Environment and Forest	646.27	0.00	646.27	182.98	463.29
13	20. Community and Rural Development	5,088.74	0.00	5,088.74	1,290.25	3,798.49
14	21. Textiles Commerce and Industries	159.89	11.94	171.83	45.11	126.72
15	23. Power	546.63	0.00	546.63	426.54	120.09
16	30. Planning	780.27	0.00	780.27	28.90	751.37
17	44. Social Welfare Department	518.86	159.09	677.95	441.84	236.11
18	47. Minorities and Other Backward Classes and Scheduled Castes Department	79.45	31.64	111.09	39.77	71.32
19	48. Relief and Disaster Management	78.14	79.91	158.05	34.67	123.38
	<b>Sub Total</b>	<b>18,043.33</b>	<b>1,334.22</b>	<b>19,377.55</b>	<b>10,807.70</b>	<b>8,569.85</b>
<b>Capital Voted</b>						
20	8. Public Works Department	588.93	245.41	834.34	467.91	366.43
21	11. Medical Health and Family Welfare Services	133.86	51.14	185.00	72.75	112.25
<b>Capital Voted</b>						

Sl. No.	Grant/Appropriation	Original	Supplementary	Total provisions	Actual	Savings (-)/ Excess (+)
22	12. Municipal Administration Housing and Urban Development	321.26	27.97	349.23	142.12	207.11
23	17. Agriculture	60.97	0.00	60.97	4.51	56.46
24	20. Community and Rural Development	0.00	2,128.90	2,128.90	839.58	1,289.32
25	22. Public Health Engineering	1,727.45	0.00	1,727.45	788.18	939.27
26	25. Youth Affairs and Sports Department	73.00	17.03	90.03	27.32	62.71
27	26. Administration of Justice	72.07	0.00	72.07	5.29	66.78
28	30. Planning	110.01	512.87	622.88	231.85	391.03
29	36. Minor Irrigation	288.89	0.00	288.89	40.01	248.88
30	40. Water Resources Department	551.85	0.00	551.85	139.93	411.92
31	44. Social Welfare Department	70.65	0.00	70.65	9.35	61.30
32	45. Tourism	358.59	0.00	358.59	73.73	284.86
33	47. Minorities and Other Backward Classes and Scheduled Castes Department	694.94	0.00	694.94	169.95	524.99
34	50. Information Technology	113.00	0.00	113.00	27.55	85.45
	<b>Sub Total</b>	<b>5,165.47</b>	<b>2,983.32</b>	<b>8,148.79</b>	<b>3,040.03</b>	<b>5,108.76</b>
<b>Revenue Charged</b>						
35	Appropriation No. 2 - Interest Payment and Debt Services	629.34	265.48	894.82	690.80	204.02
	<b>Sub Total</b>	<b>629.34</b>	<b>265.48</b>	<b>894.82</b>	<b>690.80</b>	<b>204.02</b>
	<b>Grand Total</b>	<b>23,838.14</b>	<b>4,583.02</b>	<b>28,421.16</b>	<b>14,538.53</b>	<b>13,882.63</b>

Source: Appropriation Accounts.

Though there was such a huge unutilised funds, 115 projects/schemes remained incomplete for lack of fund allocation as discussed in paragraph no. 2.7.6.2.A in Chapter II of this Report.

### 3.4.2 Missing/Incomplete Explanation for Variation from Budget

Apart from showing the expenditure against the approved budget, Appropriation Accounts also provide explanation for cases where the expenditure varies significantly from the budgeted provision (Original plus Supplementary). The limit beyond which, such variation at the Sub-Head/Sub-Sub-Head level (Unit of Appropriation) are to be explained in the Appropriation Accounts is set by the Public Accounts Committee (PAC).

Accountant General (A&E) provides the draft Appropriation Accounts to the Controlling Officers of the Departments and seeks the reasons/ explanations for the variations in expenditure with reference to approved budgetary allocation in keeping with the limits set by the PAC.

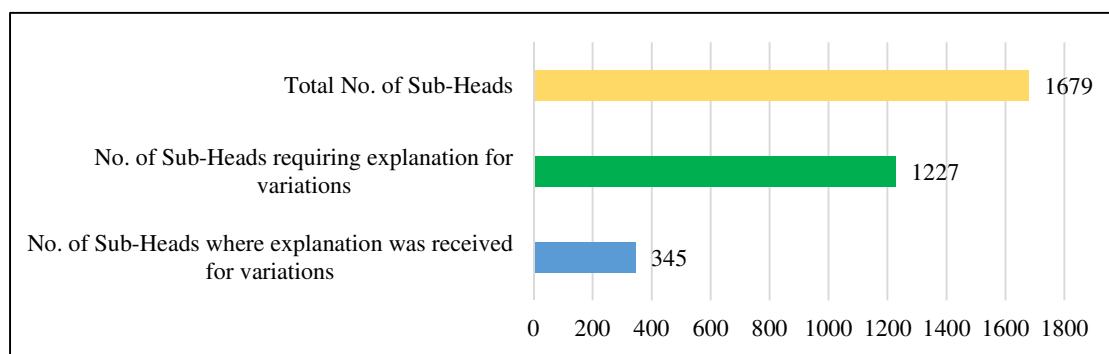
The current limits, approved by the PAC are as follows:

<b>Savings</b>	<ul style="list-style-type: none"> <li>Comments are to be made for overall savings exceeding ₹ 5 lakh of the total provision (Original plus Supplementary).</li> <li>Comments are to be made in individual sub-heads for savings exceeding ₹ 5 lakh in all the Grants/Charged Appropriation.</li> </ul>
<b>Excess</b>	<ul style="list-style-type: none"> <li>General comments are to be made for regularisation of excess over the provision in all cases where there is an overall excess (irrespective of the amount)</li> <li>Comments are to be made in individuals sub-heads for excess exceeding ₹ 2.5 lakh in all the Grants.</li> </ul>
<i>Under Charged Appropriation comments are to be made in all sub-heads where the variation is more than ₹ 2.5 lakh</i>	

Audit of Appropriation Accounts of 2021-22 and an analysis of the underlying accounting data revealed that the Controlling Officers have provided explanation for the variations in the expenditure *vis-à-vis* budgeted allocation in about 28 *per cent* of cases. Of the 53 Grants/ Appropriations, reasons for variation were called for in respect of 1,227 cases under 53 Grants/ Appropriations. However, reasons for variations in respect of only 345 cases covering savings of ₹ 1,513.67 crore (333 cases) and excess of ₹ 2.30 crore (12 cases) were furnished by the Controlling Officers of Government Departments. For the remaining 882 cases covering savings of ₹116.56 crore (829 cases) and excess of ₹6,515.94 crore (53 cases), the Controlling Officers of Government Departments did not furnish reasons for variations to Accountant General (A&E).

Summary of unexplained variations over budget provision is given in the following chart.

**Chart 3.4 Summary of unexplained variations *vis-à-vis* budget**



Absence of explanation for variation between the budgeted allocation and its utilisation limits the informational utility of Appropriation accounts for enabling financial accountability of the Government and legislative control over budget.

Finance Department may therefore issue clear instruction to all the departments for timely submission of explanations of variations with respect to approved provision to the Accountant General (A&E), Manipur for their incorporation in the Appropriation Accounts.

### 3.4.3 Rush of expenditure

As per Rule 62 (3) of the GFR, 2017, rush of expenditure in the closing month of the financial year is regarded as a breach of financial propriety. In contravention of this

rule, in 22 cases under 16 grants as shown in **Appendix 3.14**, expenditure of more than ₹ 10 crore and 25 per cent of the total expenditure for the year was incurred in March 2022. The grants where more than 50 per cent of the total expenditure under the grant was incurred in March 2022 alone are detailed in **Table 3.12**.

**Table 3.12: Grants with more than 50 per cent of expenditure in March alone**

(₹ in crore)

Sl. No.	Grant No.	Description	Expenditure in March	Total Expenditure (TE)	Expenditure in March as percentage of TE
1	12	Municipal Administration, Housing and Urban Development	135.79	243.46	55.78
2	47	Minorities and other Backward Classes Department	152.68	209.73	72.80
<b>Total</b>			<b>301.26</b>	<b>453.19</b>	<b>66.57</b>

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

Thus, contrary to the spirit of financial regulation, a substantial quantum of expenditure was incurred by the Government at the fag end of the year, indicating inadequate control over expenditure and poor budgetary management.

### 3.4.4 Review of selected grant

A review of budgetary procedure and control over expenditure was conducted in respect of Grant No. 17– Agriculture and 47-Minorities and Other Backward Classes and Scheduled Castes Department to review compliance with prescribed budgetary procedures, monitoring of funds, control mechanisms and implementation of schemes within the grant. The following were noticed in Audit:

#### 3.4.4.1 Budget and Expenditure

The summarised position of Budget Provision and Actual Expenditure during 2017-22 of the Grants is given in **Table 3.13** and **3.14**.

**Table 3.13: Summarised position of Budget Provision and Actual Expenditure**

(₹ in crore)

Grant No. 17	2017-18	2018-19	2019-20	2020-21	2021-22
<b>Total Budget Provision</b>	<b>223.22</b>	<b>314.99</b>	<b>331.86</b>	<b>407.60</b>	<b>392.64</b>
Expenditure	134.98	134.48	170.77	234.29	142.52
Savings	88.24	180.51	161.09	173.31	250.12
<b>Savings (in per cent)</b>	<b>39.53</b>	<b>57.31</b>	<b>48.54</b>	<b>42.52</b>	<b>63.70</b>
<b>i) Revenue Provision</b>	<b>170.42</b>	<b>242.38</b>	<b>244.67</b>	<b>295.61</b>	<b>331.67</b>
Expenditure	114.64	131.97	154.56	195.42	138.01
Savings	55.78	110.41	90.11	100.19	193.66
<b>Savings (in per cent)</b>	<b>32.73</b>	<b>45.55</b>	<b>36.83</b>	<b>33.89</b>	<b>58.39</b>
<b>ii) Capital Provision</b>	<b>52.80</b>	<b>72.61</b>	<b>87.19</b>	<b>111.99</b>	<b>60.97</b>
Expenditure	20.34	2.51	16.21	38.87	4.51
Savings	32.46	70.10	70.98	73.12	56.46
<b>Savings (in per cent)</b>	<b>61.48</b>	<b>96.54</b>	<b>81.41</b>	<b>65.29</b>	<b>92.60</b>

Source: Appropriation Accounts.



<b>Grant No. 47</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>
<b>Total Budget Provision</b>	<b>145.56</b>	<b>293.82</b>	<b>275.99</b>	<b>744.30</b>	<b>806.02</b>
Expenditure	89.33	178.14	111.04	267.32	209.72
Savings	56.23	115.68	164.95	476.98	596.30
<b>Savings (in per cent)</b>	<b>38.63</b>	<b>39.37</b>	<b>59.77</b>	<b>64.08</b>	<b>73.98</b>
<b>i) Revenue Provision</b>	<b>57.42</b>	<b>48.44</b>	<b>53.10</b>	<b>78.20</b>	<b>111.08</b>
Expenditure	25.81	39.82	40.88	23.04	39.77
Savings	31.61	8.62	12.22	55.16	71.31
<b>Savings (in per cent)</b>	<b>55.05</b>	<b>17.80</b>	<b>23.01</b>	<b>70.54</b>	<b>64.20</b>
<b>ii) Capital Provision</b>	<b>88.14</b>	<b>245.38</b>	<b>222.89</b>	<b>666.10</b>	<b>694.94</b>
Expenditure	63.52	138.32	70.16	244.28	169.95
Savings	24.62	107.06	152.73	421.82	524.99
<b>Savings (in per cent)</b>	<b>27.93</b>	<b>43.63</b>	<b>68.52</b>	<b>63.33</b>	<b>75.54</b>

Source: Appropriation Accounts

As can be seen from the above tables, there were overall persistent savings during the period 2017-22 ranging from 39.53 to 63.70 *per cent* of the total budget provision under Grant 17 and 38.63 to 73.98 *per cent* under Grant 47 during the same period. The savings under Grant 47 shows an increasing trend during the period from 2017-22.

Persistently large savings is an indicative of incorrect assessment of actual needs and calls for a critical review of budget preparation exercise of the Department.

#### **3.4.4.2 Expenditure incurred without authority of law**

No money shall be withdrawn from the Consolidated Fund of the State except under appropriation made by law in accordance with the provisions of Article 204 of the Constitution. Expenditure on new scheme should not be incurred on a scheme/service without provision of funds except after obtaining additional funds by re-appropriation, supplementary grant or appropriation or an advance from the Contingency Fund of the State.

Scrutiny of Appropriation Accounts revealed that an expenditure of ₹ 16.95 crore was incurred in the selected two Grants without any provision in the original estimates or supplementary demands, but through re-appropriation without the knowledge of the Legislature. The expenditure incurred requires regularisation. The expenditure on the new service ranges from ₹ 30.77 lakh to ₹ 1,386.87 lakh. The details are given in the following table.



Table 3.14: Expenditure incurred through re-appropriation on new services

(₹ in lakh)

Grant No.	Head of Account	Description of Sub-Head	Original + Supplementary	Re-Appropriation	Expenditure
17	4401-0-800-01	Construction of Agro Market complex at Mayang Imphal Bazar (State Share)	0	30.77	30.77
<b>Sub Total</b>			<b>0</b>	<b>30.77</b>	<b>30.77</b>
47	2225-01-102-02	Economic and Skill Development Programme (ESDP)	0	17.10	16.81
47	2225-03-102-19	Economic and Skill Development Programme (ESDP)	0	59.00	58.98
47	2225-04-102-06	Economic and Skill Development Programme (ESDP)	0	69.90	69.88
47	4225-04-800-25	Civil Works in areas covered by Minority Community	0	300.00	1386.87
47	4225-04-800-26	State Component of PMJVK	0	131.97	131.97
<b>Sub Total</b>			<b>0</b>	<b>577.97</b>	<b>1,664.51</b>
<b>Grand Total</b>			<b>0</b>	<b>608.74</b>	<b>1695.28</b>

As can be seen from the above table that during 2021-22, an expenditure of ₹ 30.77 lakh was incurred by creating provision through re-appropriation under grant No. 17. Similarly, an expenditure of ₹ 1,664.51 lakh was incurred by creating provision of ₹ 577.97 crore through re-appropriation under grant No. 47 even though the provision fell short by ₹ 1,086.54 lakh.

#### 3.4.4.3 Entire provision under sub-heads remained unutilised during the year

In 14 cases, the budget provisions remained unutilised as expenditure were not incurred during the year which resulted in savings. The details are given in the following table:

Table 3.15: Budget Provision remained unutilized

(₹ in lakh)

Sl. No.	Head of Account	Description	Original	Supplementary	Re-Appropriation	Total
1	2401-00-800-24	State Matching Share for National Food Security Mission	50.00	0.00	58.33	108.33
2	2401-00-800-27	National Mission on oil seed and oil palm (Central Share)	400.89	0.00	0.00	400.89
3	2401-00-800-56	25 % State Matching share of National Mission on oil seed & oil palm	44.55	0.00	0.00	44.55
4	2401-00-800-70	Paramparagat Krishi Vikas Yojana (Central Share)	8.72	0.00	0.00	8.72
5	2415-01-004-03	All India Coordinated rice improvement Project (Central Share)	26.07	0.00	1.05	27.12
6	4705-0-103-01	Command Area Development and Water Management (Central Share)	1000.00	0.00	0.00	1000.00
7	4705-0-103-01	Command Area Development and Water Management (Central Share)	1039.00	0.00	0.00	1039.00
8	4705-0-800-03	State Matching share of AIBP	180.00	0.00	0.00	180.00
9	4705-0-800-04	State Matching share (Loan from NABARD under LTIF)	2028.45	0.00	0.00	2028.45

Sl. No.	Head of Account	Description	Original	Supplementary	Re-Appropriation	Total
10	2225-01-793-16	Pradhan Mantri Adarsh Gram Yojana (PMAGY)	168.00	0.00	0.00	168.00
11	2225-01-793-17	Special Central Assistance to Scheduled Castes Sub Plan (SCA to SCSP) Central Share	1250.00	175.10	0.00	1425.10
12	2225-03-277-06	State Share of CSS for Pre-Matric Scholarship (OBC)	10.00	0.00	0.00	10.00
13	2225-04-102-05	Welfare of Minorities	96.00	0.00	48.00	48.00
14	4225-03-800-21	Construction of Hostel for OBC Boys	350.00	0.00	0.00	350.00
<b>TOTAL</b>			<b>6651.68</b>	<b>175.1</b>	<b>107.38</b>	<b>6838.16</b>

#### 3.4.4.4 Withdrawal of entire provision by Re-Appropriation:

Scrutiny of Appropriation Accounts for the year 2021-22 revealed that, in five cases, the entire original budget provisions was reduced by surrendered /re-appropriation during the year. The reasons for the surrender by re-appropriation were not stated by the concerned department. The details are given in the following table:

Table 3.16: Withdrawal of entire provision

(₹ in lakh)

Sl. No.	Grant No.	Head of Account	Original Provision	Re-Appropriation/ Surrender	Reasons furnished by Department
1.	17	4552-800-01	1150.00	1150.00	Not furnished
2.	47	2225-01-102-01	32.40	32.40	Not furnished
3.		2225-03-102-04	100.00	100.00	Not furnished
4.		2225-03-800-16	18.00	18.00	Not furnished
5.		2225-04-800-16	19.80	19.80	Not furnished

#### 3.4.4.5 Rush of Expenditure

According to Rule 62(3) of GFR 2017, rush of expenditure, particularly in the closing months of the financial year shall be regarded as breach of financial propriety and should be avoided. The details of quarter-wise expenditure of the Major Heads under the Grant during the year is given below:

Table 3.17: Expenditure pattern during 2021-22

(₹ in lakh)

Grant No. and Description	Expenditure incurred in each quarter						Expenditure in March as percentage of TE
	1 <sup>st</sup> Qtr	2 <sup>nd</sup> Qtr	3 <sup>rd</sup> Qtr	4 <sup>th</sup> Qtr	Total Expenditure (TE)	Expenditure during March	
17 -Crop Husbandry/2401	7.04	56.66	14.37	51.56	129.63	35.35	27.27
47-Capital Outlay of Welfare of Scheduled Castes, Schedule Tribes, Other Backward Classes and Minorities/4225	0	13.87	7.02	148.58	169.47	148.58	87.67
<b>Total</b>	<b>7.04</b>	<b>70.53</b>	<b>21.39</b>	<b>200.14</b>	<b>299.10</b>	<b>183.93</b>	<b>61.49</b>

As can be seen from above, in Grant No. 47 out of the Total Expenditure of ₹ 169.47 crore during the year 2021-22, an amount of ₹ 148.58 crore (87.43 per cent) was incurred in March 2022.

#### 3.4.4.6 Insufficient/Excessive Re-Appropriation of Funds

During the year 2021-22, Re-appropriation of Funds proved insufficient/excessive resulting in savings of ₹ one crore or more in each case in 21 Sub-head as per details given in the following table:

**Table 3.18: List of Sub Heads with excess/savings during 2020-21**

(₹ in crore)

Sl. No.	Grant No.	Head of Account	Original	Supplementary	Re-appropriation	Total	Expenditure	Excess (+)/ Savings (-)
1	17	2401.00.001.01 (H)	7.76	0.00	(-)2.52	5.24	3.19	(-)2.05
2		2401.00.001.01 (V)	17.16	0.00	(-)4.87	12.29	7.44	(-)4.85
3		2401.00.001.25 (H)	3.58	0.00	(-)1.01	2.57	1.35	(-)1.22
4		2401.00.001.25 (V)	12.34	0.00	(-)4.78	7.56	4.16	(-)3.40
5		2401.00.102.10 (V)	2.60	0.00	(-)0.62	1.98	0.95	(-)1.03
6		2401.00.104.07 (V)	3.09	0.00	(-)0.63	2.46	1.41	(-)1.05
7		2401.00.107.17 (V)	3.70	0.00	(-)0.89	2.81	1.68	(-)1.13
8		2401.00.109.08 (H)	2.36	0.00	0.38	2.74	1.49	(-)1.25
9		2401.00.113.12 (V)	2.59	0.00	0.22	2.81	1.61	(-)1.20
10		2401.00.800.01 (V)	46.00	15.04	2.66	63.70	28.66	(-)35.04
11		2401.00.800.21 (V)	7.03	0.00	(-)0.36	6.67	4.00	(-)2.67
12		2401.00.800.22 (V)	46.00	0.00	11.00	57.00	10.65	(-)46.35
13		2401.00.800.24 (V)	0.50	0.00	0.58	1.08	0.00	(-)1.08
14		2401.00.800.58 (V)	2.00	0.00	2.00	4.00	0.57	(-)3.43
15		2401.00.800.76 (V)	0.00	0.00	5.00	5.00	0.00	(-)5.00
16		2401.00.800.78 (V)	0.00	0.00	0.10	0.10	0.00	(-)0.10
<b>Total</b>			<b>156.71</b>	<b>15.04</b>	<b>6.26</b>	<b>178.01</b>	<b>67.16</b>	<b>(-)110.85</b>
17	47	2225.01.277.02 (V)	1.00	0.00	0.32	1.32	0.18	(-)1.14
18		2225.03.277.05 (V)	6.50	0.61	0.34	7.45	0.31	(-)7.14
19		4225.03.800.22 (V)	9.80	0.00	0.35	10.15	0.17	(-)9.98
20		4225.04.800.24 (V)	670.00	0.00	(-)135.00	535.00	142.95	(-)392.05
21		4225.04.800.25 (H)	0.00	0.00	3.00	3.00	13.87	10.87
<b>Total</b>			<b>687.30</b>	<b>0.61</b>	<b>(-)130.99</b>	<b>556.92</b>	<b>157.48</b>	<b>(-)399.44</b>

Source: Detailed Appropriation Accounts.

#### 3.4.4.7 Surrender of Savings

As per Rule 62 (1) of GFR, 2017 Grants/Appropriations, which are anticipated to remain unspent must be surrendered as early as possible before the close of the financial year. The position of savings and surrenders under the grants was as per details shown in **Table 3.19**.

Table 3.19: Details of Savings during 2017-22

(₹ in crore)

	2017-18	2018-19	2019-20	2020-21	2021-22
<b>Grant No. 17</b>					
<b>Total Budget Provision</b>	<b>223.22</b>	<b>314.99</b>	<b>331.86</b>	<b>407.60</b>	<b>392.64</b>
Expenditure	134.98	134.48	170.77	234.29	142.52
Savings	88.24	180.51	161.09	173.31	250.12
Total Surrender	0.00	0.00	2.55	45.40	11.19
<b>Surrender as a percentage of Savings</b>	<b>0.00</b>	<b>0.00</b>	<b>1.58</b>	<b>26.20</b>	<b>4.47</b>
<b>i) Revenue Provision</b>	<b>170.42</b>	<b>242.38</b>	<b>244.67</b>	<b>295.61</b>	<b>331.67</b>
Expenditure	114.64	131.97	154.56	195.42	138.01
Savings	55.78	110.41	90.11	100.19	193.66
Surrender	0.00	0.00	2.55	0.00	0.00
<b>Surrender as a percentage of Savings</b>	<b>0.00</b>	<b>0.00</b>	<b>2.83</b>	<b>0.00</b>	<b>0.00</b>
<b>ii) Capital Provision</b>	<b>52.80</b>	<b>72.61</b>	<b>87.19</b>	<b>111.99</b>	<b>60.97</b>
Expenditure	20.34	2.51	16.21	38.87	4.51
Savings	32.46	70.10	70.98	73.12	56.46
Surrender	0.00	0.00	0.00	45.40	11.19
<b>Surrender as a percentage of Savings</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>62.09</b>	<b>19.82</b>
<b>Grant No. 47</b>					
<b>Total Budget Provision</b>	<b>145.56</b>	<b>293.82</b>	<b>275.99</b>	<b>744.30</b>	<b>806.02</b>
Expenditure	89.33	178.14	111.04	267.32	209.72
Savings	56.23	115.68	164.95	476.98	596.30
Total Surrender	0.13	0.00	0.00	0.00	129.73
<b>Surrender as a percentage of Savings</b>	<b>0.23</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>21.76</b>
<b>i) Revenue Provision</b>	<b>57.42</b>	<b>48.44</b>	<b>53.10</b>	<b>78.20</b>	<b>111.08</b>
Expenditure	25.81	39.82	40.88	23.04	39.77
Savings	31.61	8.62	12.22	55.16	71.31
Surrender	0.13	0.00	0.00	0.00	0.00
<b>Surrender as a percentage of Savings</b>	<b>0.41</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>ii) Capital Provision</b>	<b>88.14</b>	<b>245.38</b>	<b>222.89</b>	<b>666.10</b>	<b>694.94</b>
Expenditure	63.52	138.32	70.16	244.28	169.95
Savings	24.62	107.06	152.73	421.82	524.99
Surrender	0.00	0.00	0.00	0.00	129.73
<b>Surrender as a percentage of Savings</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>24.71</b>

Source: Appropriation Accounts.

For the Grant 17, out of the total budget provision of ₹ 1,670.31 crore during 2017-22, there were savings of ₹ 853.28 crore (51.09 *per cent*). However, only ₹ 59.14 crore constituting 6.93 *per cent* of the total savings was surrendered.

Similarly, for Grant 47, out of the total budget provision of ₹ 2,265.69 crore during 2017-22, there were savings of ₹ 1,410.14 crore (62.24 *per cent*). However, only ₹ 129.86 crore constituting 9.21 *per cent* of the total savings was surrendered.

During 2021-22, there was no surrender under revenue voted in both the grants.

### 3.5 Conclusion

- Against the total budget provision of ₹ 38,125.43 crore, State Departments incurred an expenditure of ₹ 26,855.94 crore during 2021-22, resulting in net savings of

₹ 11,269.49 crore. The overall savings was the net result of gross savings of ₹ 14,585.89 crore offset by an excess of ₹ 3316.41 crore.

- In six cases, expenditure of ₹ 1,081.02 crore was incurred during 2021-22 in one Grant and one Appropriation without budget provision, in violation of financial regulations and without the knowledge of the State Legislature.
- During 2021-22, an expenditure of ₹ 281.45 crore was incurred under 22 grants/Appropriations by creating provision through re-appropriation in violation of financial regulation as well as the will of the State legislature.
- During 2021-22, Supplementary grants of ₹ 698.06 crore provided in 25 cases proved unnecessary as the expenditure did not come up to the level of original provision, indicating that Supplementary grants were provided in an *ad hoc* manner without adequate review.
- In 67 cases, savings exceeded more than 25 *per cent* of total provision during 2021-22. Out of these, 100 *per cent* savings occurred in four Grants (2. Council of Ministers, 23. Power, 29. Sales Tax, Other Taxes/Duties on Commodities and Services and 48. Relief and Disaster Management) under Capital voted.
- During 2021-22, there was excess expenditure over provisions in one case under one Appropriation, amounting to ₹ 3,316.41 crore which requires regularisation by the State Legislature. There was persistent excess expenditure during the last five years from 2017-22 under this Appropriation, which reflects improper budgeting.
- Under two grants, more than 50 *per cent* of the total expenditure under the grant was incurred in March 2022 indicating breach of financial propriety.

### 3.6 Recommendations

- *Excess of expenditure over budgetary provisions under different grants is a serious lapse of budget rules and dilutes legislative approval over budgets. Departments which had incurred excess expenditure persistently should be identified to closely monitor their progressive expenditure and to seek supplementary grants/re-appropriations in time.*
- *Supplementary grants should be provided in such grants only after proper scrutiny and realistic assessment of requirements of the concerned Departments to avoid under or over spending by them.*
- *Rush of expenditure during the closing months of the financial year is a breach of financial propriety leading to unplanned expenditure. The Government should strengthen monitoring mechanism in each Department to regulate fund flow and its utilisation on quarterly basis.*



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## **CHAPTER-IV**

# **QUALITY OF ACCOUNTS AND FINANCIAL REPORTING PRACTICES**

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## CHAPTER IV

# QUALITY OF ACCOUNTS AND FINANCIAL REPORTING PRACTICES

A sound internal financial reporting system with relevant and reliable information significantly contributes to efficient and effective governance by the State Government. Compliance with the financial rules, procedures and directives, as well as the timeliness and quality of reporting on the status of such compliances is thus one of the attributes of good governance. The reports on compliance and controls, if effective and operational, assist the State Government to meet its basic stewardship responsibilities, including strategic planning and decision making.

This Chapter provides an overview on the quality of accounts and compliance of the State Government in its financial reporting practices, with prescribed financial rules, procedures and directives with regard to completeness, transparency, measurement and disclosure during the year 2021-22.

### 4.1 Delay in submission of Utilisation Certificates to the State Government

Rule 238(1) read with Rule 235 of the General Financial Rules (GFR)<sup>1</sup>, 2017 as adopted by Government of Manipur, provides that Utilisation Certificates (UCs) in respect of Grants-in-Aid received by the grantee should be submitted to the Grantor within 12 months of the closure of the financial year by the institution or organisation concerned in Form GFR 12-A in which the grants was sanctioned.

However, it was noticed that 7,723 UCs aggregating to ₹ 14,651.89 crore in respect of grants were in arrears as on 31 March 2022 in respect of 36 departments<sup>2</sup>. During the year 2021-22, ₹ 426.95 crore pertaining to 346 outstanding UCs for the period up to 2020-21 was cleared. The Department-wise break-up of outstanding UCs is given in **Appendix 4.1** and the year-wise break-up of outstanding UCs is summarized in the following table:

**Table 4.1: Age-wise arrears in submission of Utilisation Certificates**

(₹ in crore)

Year	Opening Balance		Addition		Clearance		Due for submission	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount
Up to 2018-19	4166	6,311.69	1,198	2,505.83	138	248.34	5226	8,569.18
2019-20	5226	8,569.18	1,285	2,652.16	193	139.33	6318	11,082.01
2020-21*	6318	11,082.01	1,649	3,747.08	244	177.2	7723	14,651.89

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

\* Except sanction orders state otherwise, Utilisation Certificates for grants disbursed during 2020-21 become due during 2021-22.

<sup>1</sup> Also, as per Rule 212 (1) and Rule 210 of GFR 2005.

<sup>2</sup> Sl. Nos. 1 to 38 of Appendix 4.1 except Sl. Nos. 3 & 38

Table 4.2: Year wise break up of outstanding UCs

(₹ in crore)

Year	Number of UCs	Amount
2003-04	23	4.02
2004-05	32	4.96
2005-06	55	4.11
2006-07	49	4.64
2007-08	51	3.82
2008-09	57	25.93
2009-10	113	37.1
2010-11	106	81.18
2011-12	228	168.95
2012-13	405	244.47
2013-14	418	198.02
2014-15	437	819.81
2015-16	461	1,085.03
2016-17	631	1,478.31
2017-18	1,100	2,151.34
2018-19	1,060	2,257.49
2019-20	1,092	2,512.83
2020-21	1,405	3,569.88
<b>Total</b>	<b>7,723</b>	<b>14,651.89</b>

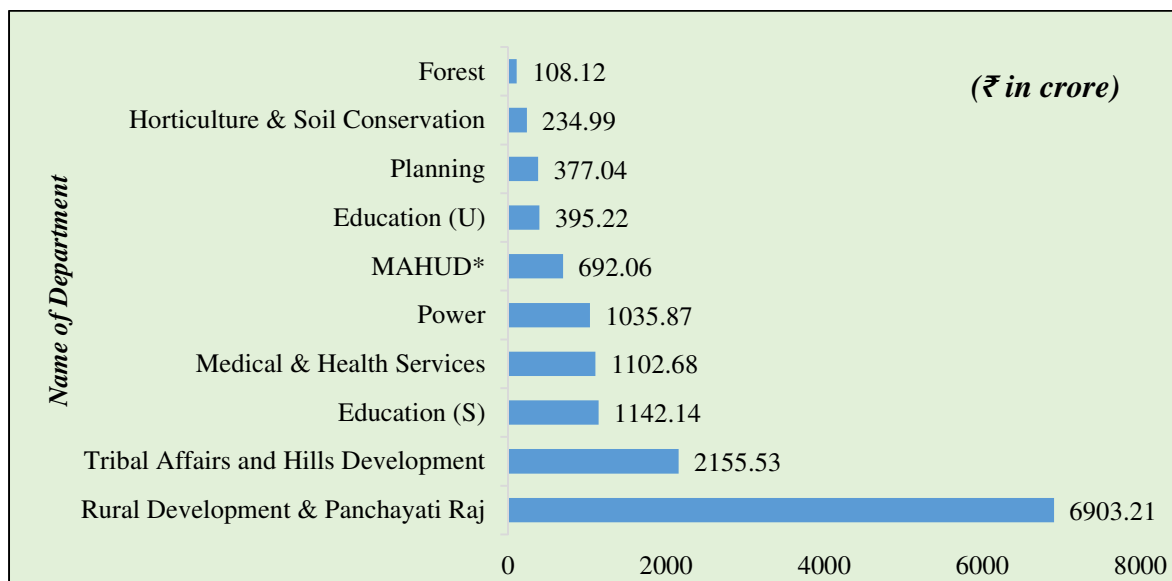
Source: O/o the Principal Accountant General (A&E), Manipur.

It can be seen from the above tables that 7,723 UCs involving an amount of ₹ 14,651.89 crore were awaited as on 31 March 2022 with the oldest UCs pertaining to the year 2003-04. It was also observed that 9.25 per cent (714 UCs) of the UCs were outstanding for 10 years or more. The UCs were awaited mainly in respect of the ten departments (i) Rural Development and Panchayati Raj (743 UCs: ₹ 6903.21 crore); (ii) Tribal Affairs and Hills Development<sup>3</sup> (3,032 UCs: ₹ 2,155.53 crore); (iii) Education (S) (1131 UCs: ₹ 1,142.14 crore); (iv) Medical and Health Services (128 UCs: ₹ 1102.68 crore); (v) Power (178 UCs: ₹ 1,035.87 crore); (vi) Municipal Administration, Housing and Urban Development (308 UCs: ₹ 692.06 crore); (vii) Education (U) (379 UCs: ₹ 395.22 crore); (viii) Planning (167 UCs: ₹ 377.04 crore); (ix) Horticulture (200 UCs: ₹ 234.99 crore); and (x) Forest (119 UCs: ₹ 108.12 crore).

These 10 departments together accounted for 6,385 UCs (82.68 per cent) out of 7,723 outstanding UCs, involving an amount of ₹ 14,146.86 crore (96.55 per cent) out of the total outstanding amount of ₹ 14,651.89 crore. The outstanding UCs in respect of ten major departments are shown in the following chart.

<sup>3</sup> Includes Grants-in-Aid released to ADC, Chandel; ADC, Churachandpur; ADC, Sadar Hills, Kangpokpi; ADC, Senapati; ADC, Tamenglong; and ADC, Ukhrul by the State Government for implementation of various schemes

Chart 4.1: UCs outstanding in respect of major Departments as on 31 March 2022



\*Municipal Administration, Housing & Urban Development.

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

In absence of UCs, there is no assurance that the funds were utilised for the purpose for which they were sanctioned and that the intended objectives of providing these funds have been achieved.

***Since high pendency of UCs was fraught with the risk of misappropriation of funds and fraud, the State Government should monitor this aspect closely, particularly the ones which are outstanding for 10 years or more, and hold the concerned persons accountable for submission of UCs in a timely manner.***

## 4.2 Abstract Contingent bills

Abstract Contingent (AC) bills are used for drawing advances with specific sanction for departmental purposes. As per the Central Treasury Rules<sup>4</sup>, as adopted by Government of Manipur, AC bills must be regularised by submitting Detailed Countersigned Contingent (DCC) bills containing details and supporting records for the actual expenditure incurred. An AC bill should not be encashed without a certificate to the effect that DCC bills in respect of the earlier AC bills drawn more than a month before the date of that AC bill, have been submitted to the Controlling Officer. The Controlling Officer must submit DCC bills to the Principal Accountant General (A&E) within a month from the date of receipt of such bills in his office within the same financial year to show that amounts shown in the AC bills correspond to the DCC bills.

As on 31 March 2022, a total of 1,282 DCC bills in respect of 44 Departments amounting to ₹ 3,135.67 crore up to the 31 March 2022 were outstanding. Non-submission of supporting DCC bills within the stipulated period breaches the financial discipline and enhances risk of misappropriation of public money. Out of ₹ 1,195.75 crore drawn against 233 AC bills during 2021-22, 91 AC bills amounting to ₹ 207.83 crore (17.38 per cent) were drawn in March 2022 alone, out of which, 41 AC bills amounting to ₹ 87.32 crore

<sup>4</sup> Rule 308, Rule 309 and Note under Rule 312.

were drawn on the last day of the financial year. DCC bills against 31 AC bills amounting to ₹ 35.11 crore up to the period of 2020-21 was cleared during 2021-22.

Department-wise position of outstanding AC bills is shown at **Appendix 4.2**. The year-wise position of AC bills, DCC adjusted amount and outstanding AC bills is shown in the following table:

**Table 4.3: Year wise progress in submission of DCC bills against AC bills**

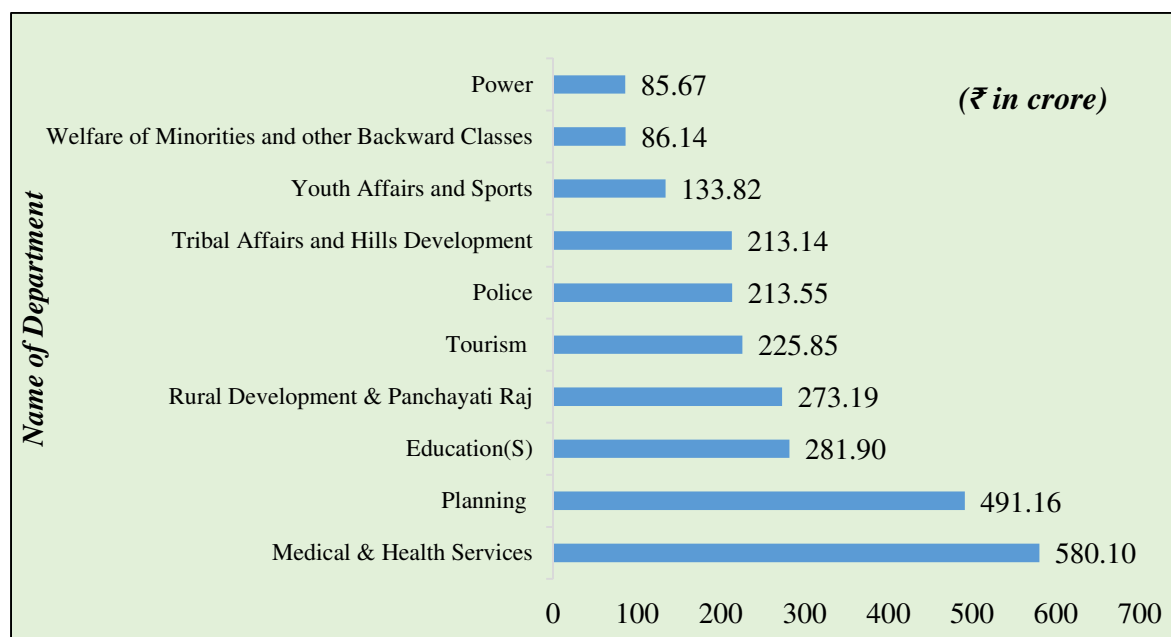
(₹ in crore)

Year	Opening Balance		Addition		Clearance		Closing Balance	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount
Up to 2019-20	817	1417.71	76	105.21	19	25.11	874	1497.81
2020-21	874	1497.81	193	497.19	4	24.65	1063	1970.35
2021-22	1063	1970.35	233	1195.75	14	30.43	1282	3135.67

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

It was found that major defaulting Departments with total outstanding AC Bills above ₹ 100 crore included Youth Affairs and Sports (₹ 133.82 crore), Tribal Affairs & Hills Development (₹ 213.14 crore), Police (₹ 213.55 crore), Tourism (₹ 225.85 crore), Rural Development & Panchayati Raj (₹ 273.19 crore), Education (S) (₹ 281.90 crore), Planning (₹ 491.16 crore), and Medical & Health Services (₹ 580.10 crore). Pendency of DCC Bills in respect of major ten departments is shown in the following chart:

**Chart 4.2: Pending DCC bill in respect of major Departments as on 31 March 2022**



Source: Finance Accounts 2021-22), Manipur.

**The State Government should ensure timely submission of Detailed Countersigned Contingent (DCC) bills against the amount drawn through Abstract Contingent (AC) bills.**

### 4.3 Use of Minor Head 800

Minor Head 800 – ‘Other Receipts/Other Expenditure’ is intended to be operated only when the appropriate minor head has not been provided in the accounts. Routine operation of Minor Head 800 is to be discouraged, since it renders the accounts opaque.

During the year 2021-22, out of the total Revenue receipts of ₹ 14,091.00 crore, receipts of ₹ 84.71 crore under 24 Major Heads of accounts on the receipts side, constituting 0.60 *per cent* of the total Revenue receipts, was recorded under the Minor Head 800- ‘Other Receipts’ below the concerned Major Heads. Similarly, out of the Revenue and Capital expenditure of ₹ 15,894.94 crore, the State Government booked expenditure of ₹ 2,277.81 crore under 65 Major Heads of accounts constituting 14.33 *per cent* of the total expenditure (Revenue and Capital), under the Minor Head 800-‘Other Expenditure’ below the concerned Major Heads.

In the case of receipts, cases where over 50 *per cent* of receipts and also more than ₹ one crore were classified under Minor Head – ‘Other Receipts’, are given in the table below:

**Table 4.4: Significant receipts booked under Minor Head 800 – Other Receipts during 2021-22**

*(₹ in crore)*

Major Head	Description	Total Receipts	Receipts under Minor Head 800	Per cent
0075	Miscellaneous General Services	83.30	81.35	98.00
0049	Interest Receipts	1.36	1.08	79.00
<b>Total</b>		<b>84.66</b>	<b>82.43</b>	<b>97.37</b>

Source: Finance Accounts 2021-22), Manipur.

Instances of substantial proportion (50 *per cent* or more) of the expenditure within a given Major Head, classified under the Minor Head 800 – ‘Other Expenditure’ are given in the table below:

**Table 4.5: Significant expenditure booked under Minor Head 800 – Other Expenditure during 2021-22**

*(₹ in crore)*

Major Head	Description	Total Expenditure	Expenditure under Minor Head 800	Per cent
4575	Capital Outlay on other Special Areas Programmes	231.85	231.85	100.00
4700	Capital Outlay on Major Irrigation	117.84	117.84	100.00
2801	Power	424.32	420.08	99.00
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, OBC & Minorities	175.26	171.70	97.97
2501	Special Programmes for Rural Development	61.07	59.08	96.74
4202	Capital Outlay on Education, Sports, Art and Culture	106.06	95.40	89.95
5425	Capital Outlay on Other Scientific and Environmental Research	68.41	61.47	89.86
4217	Capital Outlay on Urban Development	142.12	113.50	79.86
3435	Ecology and Environment	33.52	24.07	71.81
2217	Urban Development	71.55	47.38	66.22
2401	Crop Husbandry	162.76	103.66	63.69
2408	Food, Storage and Warehousing	43.19	26.16	60.57
<b>Total</b>		<b>1,637.95</b>	<b>1,472.19</b>	<b>89.88</b>

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

Classification of large amount under omnibus minor hear 800 effects transparency and nature of transactions.

#### 4.4 Personal Deposit Account

The State Government is authorised to open Personal Deposit (PD) accounts to deposit funds required for specific purpose by transfer of funds from consolidated fund or by transfer of funds from sources other than from the consolidated fund. Personal Deposits are, maintained in the nature of a bank account in the treasury. Balances in the PD accounts do not lapse to Government up to three to five complete accounting years as defined in the financial rules though the operation and maintenance of PD accounts vary from State to State.

During the year 2021-22, State Government did not open any PD account. However, ₹ 0.07 crore (by Planning and Development Authority) was deposited during 2021-22 in one out of two PD accounts. This includes ₹ 0.01 crore transferred in March 2022, and no amount was transferred on the last working day of March 2022. The unspent balance up to 2021-22 was ₹ 3.25 crore.

Non transfer of balances lying for a long period of time in PD Accounts entails the risk of misuse of public fund, fraud and misappropriation. Thus, these accounts need to be reviewed and balance should be credited to Government accounts.

#### 4.5 Building and Other Construction Workers' Welfare Cess

The GoI had levied a cess under Building and Other Construction Workers' Welfare Cess Act, 1996 at the rate of one *per cent* of the cost of construction incurred by an employer or any executing agency as the case may be. Rule 5 of the Cess Rules, 1998 provides that the proceeds of the cess collected shall be transferred by such Government office/Establishment as the case may be, to the Manipur Building and Other Construction Workers' Welfare Board (the Board) within 30 days of its collection. Further, the State Government instructed (January 2011) all the departments of the State to deduct at source, labour cess at the rate of one *per cent* of the cost of construction works and transfer the cess collected by challan in favour of Secretary of the Board.

During the year 2021-22, an amount of ₹0.22 crore (2020-21: ₹ 0.70 crore) as Labour Cess was collected by Departments of Government of Manipur and accounted under Major Head 0045-112 and no amount was transferred to the Building and Other Construction Workers Welfare Board as required under Rule 5 of Cess Rules, 1998. The total un-transferred amount of ₹38.57 crore as on 31 March 2022 is lying with the State Government.

The details of amount collected and actual expenditures incurred during the period from 2017-18 to 2021-22 are shown in the following table:

**Table 4.6: Position of cess collection and expenditure of the Board during 2017-18 to 2021-22**

(₹ in crore)

Year	Opening balance (as per Bank Statement)	Cess collection during the year <sup>5</sup>	Misc. collection during the year*	Interest credit during the year	Available fund	Expenditure			Closing Balance (as per Bank Statement)
						Administrative Expenses (as percentage of TE)	Others	Total Expenditure (TE)	
1	2	3		4	5	6	7	8	9
2017-18	7.28	60.65	0.68	0.80	69.41	0.57 (1.21)	46.35	46.92	22.49
2018-19	22.49	35.18	0.27	1.14	59.08	1.18 (5.92)	18.76	19.94	39.14

<sup>5</sup> The figures under this column are as per the latest information furnished by the Board and differs with the last year report (2020-21).

Year	Opening balance (as per Bank Statement)	Cess collection during the year <sup>5</sup>	Misc. collection during the year*	Interest credit during the year	Available fund	Expenditure			Closing Balance (as per Bank Statement)
						Administrative Expenses (as percentage of TE)	Others	Total Expenditure (TE)	
1	2	3		4	5	6	7	8	9
2019-20	39.14	29.23	0.39	0.83	69.59	1.50 (2.93)	49.76	51.26	18.33
2020-21	18.33	74.74	0.59	0.67	94.33	1.08 (5.21)	19.64	20.72	73.61
2021-22	73.61	50.06	(-) 0.31 <sup>#</sup>	2.34	125.70	1.14 (1.67)	67.30	68.44	57.26

\* Registration & Renewal Fees and Refund of Cess.

# Refund of Cess exceeded total amount of Registration and Renewal fees.

Source: Information furnished by Manipur Building and Other Construction Workers' Welfare Board.

As per Section 24(3) of the Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996, the administrative expenses of the Board in any financial year shall not exceed five *per cent* of its total expenses during that financial year. However, the administrative expenses of the Board exceeded the prescribed limit by 0.92 to 0.21 *per cent* during 2018-19 and 2020-21 out of last five years period 2018-22.

Further, as per sections 26 and 27 of the Act *ibid*, the Board has to prepare its annual report, giving a full account of its activities during the previous financial year and also prepare an annual statement of accounts and submit them to the State Government. Further, the Board has to furnish to the State Government its audited copy of accounts together with the auditor's report which shall be laid before the State Legislature. The Board, however, has not prepared the annual report and annual accounts till the year 2021-22.

#### 4.6 Non-submission/pendency of Annual Accounts by Autonomous Bodies/ Authorities

There are six Autonomous District Councils (ADCs) in Manipur and two Autonomous Bodies i.e. Manipur State Legal Services Authority (MASLSA) and State Compensatory Afforestation Fund Management and Planning Authority (CAMPA). These Autonomous Bodies/Authorities are audited by the Comptroller & Auditor General of India under Sections 14 and 19(3) of the Duties, Power and Condition of Service (DPC) Act, 1971. The approved and authenticated Annual Accounts of these Bodies are to be submitted by 30 June of the succeeding year to the Principal Accountant General (Audit) for audit. There were 10 Annual Accounts in respect of eight Autonomous Bodies/Authorities which had not been received (December 2022) for 2019-20 to 2021-22 as shown in the table below.

**Table 4.7: Autonomous Bodies/Authorities for which Accounts had not been received as on September 2022**

Sl. No.	Name of Body or Authority	Accounts pending since	No. of Accounts pending up to financial year 2021-22
1	ADC, Chandel	2021-22	1
2	ADC, Churachandpur	2021-22	1
3	ADC, Sadar Hills, Kangpokpi	2021-22	1
4	ADC, Senapati	2021-22	1
5	ADC, Tamenglong	2021-22	1
6	ADC, Ukhrul	2021-22	1
7	MASLSA	2021-22	1
8	State CAMPA	2019-20	3
<b>Total</b>			<b>10</b>



The delays in finalisation of accounts carry risk of financial irregularities remaining undetected, apart from violation of the provision of the respective legislations under which the Bodies were constituted.

## 4.7 State Public Sector Enterprises

### 4.7.1 Non-submission/pendency of Annual Accounts by State Public Sector Enterprises

The Administrative Departments of the State Public Sector Enterprises (SPSEs) have the responsibility to oversee the activities of these entities and to ensure that the accounts are finalized and adopted within the period stipulated (30 September following the relevant financial year) under Section 96(1) of the Companies Act, 2013.

The Principal Accountant General (Audit), Manipur has not received 105 annual accounts of nine SPSEs due for audit up to 2021-22 (September 2022) and no accounts has been received from one<sup>6</sup> SPSE since its inception. The details of accounts due from these SPSEs are in Table No. 4.8.

**Table 4.8 Arrears of accounts of working State Commercial Undertakings**

Sl. No.	Name of working SPSEs	Account arrears since	No. of Accounts pending up to 2021-22
1	Manipur Industrial Development Corporation Ltd.	2010-11	12
2	Manipur Handloom & Handicrafts Development Corporation Ltd.	2010-11	12
3	Manipur Tribal Development Corporation Ltd.	1988-89	34
4	Manipur Electronics Development Corporation Ltd.	2018-19	4
5	Manipur Food Industries Corporation Ltd.	2011-12	11
6	Manipur Police Housing Corporation	1998-99	24
7	Manipur State Power Company Ltd.	2021-22	1
8	Manipur State Power Distribution Company Ltd.	Nil	0
9	Tourism Corporation of Manipur Ltd.	2016-17	6
10	Cyber Corporation Manipur Ltd.	2021-22	1
<b>Total</b>			<b>105</b>

As it can be seen from the above, there was huge arrears of annual accounts of the State PSEs ranging from one to thirty-four years and accumulating to 105 accounts.

Thus, in absence of accounts, results of the investment of the Government remain outside the purview of State Legislature and escape scrutiny by audit. Consequently, corrective measures, if any, required for ensuring accountability and improving efficiency cannot be taken in time. Risk of fraud and mis-utilisation of public money cannot be ruled out.

**Recommendations:** *The Government may consider fixing of targets for finalisation of arrears of accounts for individual companies and closely monitor the clearance of these arrears in a time bound manner.*

<sup>6</sup> Tourism Corporation of Manipur Ltd.



#### 4.7.2 Non-working State Public Sector Enterprises

There are three non-working State Public Sector Enterprises (SPSEs) in Manipur. The year from which the SPSEs have been non-working and the investment made by the State Government in these SPSEs up to 31 March 2022 are shown in the following table:

**Table 4.9: Details of non-working State Commercial Undertakings**

(₹ in crore)

Sl. No.	Name of SPSE	Non-working since	State Government's total investment as on 31.03.2022	State Government's investment after becoming non-working (up to 31.03.2022)
1	Manipur Agro Industries Corporation Ltd.	2003-04	4.21	0.48
2	Manipur Plantation Crops Corporation Ltd.	2004-05	6.92	0
3	Manipur Pulp & Allied Products Ltd.	2000-01	3.84	3.74
<b>Total</b>			<b>14.97</b>	<b>4.22</b>

As can be seen from the above table that the investment made by the State Government in the equity of these non-working SPSEs up to 2021-22 is ₹ 14.97 crore, out of which ₹ 4.22 crore<sup>7</sup> was invested in two non-working SPSEs after these SPSEs had become non-working. However, no action has been taken up by the Government to revive the operations of these non-working SPSEs.

*Considering idle investment in non-working SPSEs, the concerned Administrative departments of the State Government should take considered decision regarding their continuance.*

#### 4.8 Delays in placement of Separate Audit Reports of Autonomous Bodies before the Assembly

In Manipur, two Autonomous Bodies i.e. Manipur State Legal Services Authority (MASLSA) and State Compensatory Afforestation Fund Management & Planning Authority (CAMPA) are audited by the Comptroller & Auditor General of India with regard to the verification of their transactions, operational activities and accounts, conducting regulatory compliance audit of the transactions scrutinised in audit, review of systems and procedures, etc. The status of rendering of accounts to audit, issuance of Separate Audit Report (SAR) and its placement in the Legislature as on 31 March 2022 are indicated in table no 4.10.

<sup>7</sup> ₹ 4.22 crore = (i) Manipur Agro Industries Corporation Ltd. {₹0.48 crore (2003-04)} and (ii) Manipur Pulp & Allied Products Ltd. {₹ 0.81 crore (2003-04) + {₹ 2.93 crore (2020-21) = ₹ 3.74 crore}

**Table 4.10: Position of placement of SARs of State Autonomous Bodies as on 31 March 2022**

Name of Autonomous Body	Year up-to which accounts were rendered	Position of SAR placed in the State Legislature				Position of SARs issued but not placed	
		Year of SAR	Date of issue	Date of placement of SAR	Delay in placement of SAR	SARs issued	Date of issue
MASLSA*	2020-21	2017-18	04.12.19	19.12.19	No delay	-	-
State CAMPA	2018-19	-	-	-	-	2015-16	28.05.19
		-	-	-	-	2016-17	10.02.20
		-	-	-	-	2017-18	10.02.20

\* The accounts of MASLSA for the year 2018-19 is yet to be re-audited and the accounts of the authority for the years 2019-20 and 2020-21 are yet to be approved by the competent authority till date.

## 4.9 Interest liability towards interest bearing deposits

State Government has liability to provide and pay interest on the previous year's balance amounts in the Interest bearing Deposits. As on 01 April 2021, there was an opening balance of ₹ 2.36 crore and ₹ 103.50 crore under the Major Heads 8336-800 Other Deposits and 8342-117 Defined Contribution Pension Scheme for Government Employees respectively as per details given below:

**Table 4.11: Non discharge of interest liability towards interest bearing deposits**

(₹ in crore)			
Sl. No.	Name of the Interest bearing deposit	Balance as on 31 March 2021	Amount of Interest not provisioned
1	MH-8336-800 Other Deposits	2.36	0.09
2	MH-8342-117 Defined Contribution Pension Scheme for Government Employees	103.50	7.35
<b>Total</b>		<b>105.86</b>	<b>7.44</b>

Source: Statement 21 of Finance Accounts.

However, the State Government did not provide budget provision for the interest payable of ₹ 7.44 crore on the balance of the Interest bearing Deposits during the year 2021-22.

Non-discharge of interest liability towards interest bearing deposits by the State Government only defers and accumulates its future liability and would further impact fiscal health in the future. State Government should take into account provisions of interest liabilities at the time of budget formulation in the relevant years for better fiscal management.

## 4.10 Funds directly transferred to the Implementing Agencies in the State

As per Government of India (GoI) decision dated 08 July 2015, all assistance to the Centrally Sponsored Schemes (CSS) and Additional Central Assistance (ACA) under various schemes would be released to the State Government and not directly to the Implementing Agencies in the State<sup>8</sup>.

However, as per Public Financial Management System (PFMS) portal of the Controller General of Accounts, the Government of India transferred funds directly to Implementing Agencies in the State in violation of the above GoI decision for implementation of various

<sup>8</sup> State Implementing Agencies include any organisation/institution including Non-Governmental organisations, which are authorised by the State Government to receive funds from the GoI for implementing specific programmes in the State.

schemes/programmes pertaining to the Social and Economic sectors. Thus, these funds were neither routed through the State Budget/State Treasury system nor reflected in the Finance Accounts of the State.

During the year 2021-22, substantial Central funds of ₹ 1,025.36 crore were transferred directly to the Implementing Agencies in the State. There was an increase of 74.21 *per cent* over the previous year 2020-21 (₹ 588.58 crore). Out of ₹ 1,025.36 crore directly transferred to the implementing agencies funds of ₹ 582.64 crore are under Centrally Sponsored Schemes and ₹ 442.72 crore are under Central Sector Schemes.

The programmes assisted by GoI where funds were transferred directly to the Implementing Agencies are given in **Appendix 4.3**. Three Agencies received 65.77 *per cent* of the funds directly for implementation of major schemes during 2021-22 as given below:

**Table 4.12: Funds transferred by GoI directly to State Implementing Agencies**

(₹ in crore)

Sl. No.	Programme/Scheme	Name of implementing Agency	Amount
1	Jal Jeevan Mission (JJM)/National Rural Drinking Water Mission – Centrally Sponsored Scheme	Public Health Engineering Department, Government of Manipur	4,80.89
2	Assistance to State Agencies for intra-state movement of food grains and FPS dealers margin under NFSA – Central Sector Scheme	Directorate of Consumer Affairs, Food & Public Distribution, Manipur	81.19
3	Pradhan Mantri Kisan Samman Nidhi (PM-Kisan) – Central Sector Scheme	Department of Agriculture, Manipur	112.26
<b>Total</b>			<b>674.34</b>

Source: Appendix VI of Finance Accounts Vol –II

As the funds of ₹ 1,025.36 crore directly transferred to the implementing agencies without routed through the State budget the same is not reflected in the Annual Accounts of the State.

#### **4.11 Suspense and Remittance Balances**

Suspense heads are operated in Government accounts to reflect transactions that cannot be booked initially to their final Head of Account due to lack of information such as non-furnishing of Schedule of Settlement by the Treasuries/PAOs, non-receipt of clearance memos from RBI, non-receipt of vouchers etc. These are finally cleared by minus debit or minus credit when the amount is taken to its final Head of Account. If the amounts under suspense heads remain unadjusted, the balances under these heads get accumulated resulting in understatement of Government's receipts and payments.

Remittances embrace all transactions which are adjusting Heads of Account and the debits or credits under these heads are eventually cleared by corresponding credit or debit within the same or in another circle of accounting. The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balances under these heads are worked out by aggregating the outstanding debit and credit balances separately under various heads. Clearance of suspense and remittance items depends on the details furnished by the State Treasuries/ Works and Forest Divisions, etc. The position of net figures under major suspense and remittance heads for the last three years from 2019-22 is given in the table below:

Table 4.13: Statement showing balances under Suspense Heads during 2019-22

(₹ in crore)

Minor Head	2019-20		2020-21		2021-22	
Major Head 8658 – Suspense	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
101 – PAO Suspense	104.08	-	121.00	-	126.20	-
Net increase (+)/decrease (-) over the previous year	Dr. (+) 6.68		Dr. (+) 16.92		Dr. (+) 5.20	
102 – Suspense Account - Civil	129.78	-	151.57	-	145.41	-
Net increase (+)/decrease (-) over the previous year	Dr. (-) 5.87		Dr. (+) 21.79		Dr. (-) 6.16	
107 – Cash Settlement Suspense Account	47.19	-	47.19	-	47.19	-
Net increase (+)/decrease (-) over the previous year	0		0		0	
110 – Reserve Bank Suspense – CAO	-	37.20	-	73.23	-	19.24
Net increase (+)/decrease (-) over the previous year	Cr. (-) 1.67		Cr. (+) 36.03		Cr. (-) 53.99	
111 – Departmental Adjusting Account	3.90	-	3.90	-	3.90	-
Net increase (+)/decrease (-) over the previous year	0		0		0	
112 – Tax Deducted at Source (TDC) Suspense	-	28.62	-	42.55	-	82.45
Net increase (+)/decrease (-) over the previous year	Cr. (+) 2.69		Cr. (+) 13.93		Cr. (+) 39.90	
123 – A.I.S Officers’ Group Insurance Scheme	-	3.37	-	3.20	-	3.14
Net increase (+)/decrease (-) over the previous year	Cr. (-) 0.05		Cr. (-) 0.17		Cr. (-) 0.06	
126 – Broadcasting Receiver License Fee Suspense	-	0.01	-	0.01	-	0.01
Net increase (+)/decrease (-) over the previous year	0		0		0	
129 – Material Purchase Settlement Suspense Account	-	3.17	-	3.17	-	3.17
Net increase (+)/decrease (-) over the previous year	0		0		0	
Major Head 8782 – Cash Remittances						
102 – P.W. Remittances	668.85	-	685.05	-	727.26	-
Net increase (+)/decrease (-) over the previous year	Dr. (-) 0.21		Dr. (+) 16.20		Dr. (+) 42.21	
103 – Forest Remittances	-	13.34	-	13.24	-	13.93
Net increase (+)/decrease (-) over the previous year	Cr. (+) 1.66		Cr. (-) 0.10		Cr. (+) 0.69	
105 – RBI Remittances	-	17.66	-	17.66	-	17.66
Net increase (+)/decrease (-) over the previous year	0		0		0	

Source: Finance Accounts of respective years.

## 4.12 Non-reconciliation of Department figures

To enable Controlling Officers of the Departments to exercise effective control over their expenditures, to keep it within the budget grants and to ensure accuracy of their accounts, expenditures recorded in their books should be monthly reconciled<sup>9</sup> during the financial year with that recorded in the books of the Office of the Principal Accountant General (A&E), Manipur. Audit noticed that out of 81 Controlling Officers (COs), 9 COs reconciled partially and 13 COs did not reconcile their receipt and expenditure figure amounting to ₹ 1,259.94 crore (4.71 per cent of total receipts of ₹ 26,745.76 crore) and ₹ 3,546.89 crore

<sup>9</sup> As per Rule 57(5) of General Financial Rules, 2017.

(13.24 *per cent* of total disbursement out of Consolidated Fund of ₹ 26,798.87 crore) respectively during 2021-22. Details of COs who have not reconciled their accounts are given at **Appendix 4.4**. Non-reconciliation of receipts and expenditure figure effects the accuracy and completeness of accounts.

#### 4.13 Reconciliation of Cash Balance

There should be no difference between the Cash Balance of the State as per the books of Accounts of the Accountant General (A&E), and the Cash Balance as reported by the Reserve Bank of India (RBI). Cash balance as on 31 March 2022 as per Accountant General's records was ₹ 7.06 crore (Credit) and that reported by RBI was ₹ 1.26 crore (Debit). The net difference of ₹ 5.80 crore (Credit) was mainly due to erroneous reporting by the accredited banks to the RBI, misclassification by banks and treasuries which were not reconciled before closure of accounts.

Outstanding unreconciled Cash Balances with RBI by the Treasuries indicated weakness in reconciliation mechanism in place to analyse the discrepant items and its regular adjustment to reflect the correct cash balances in the State Government Accounts.

#### 4.14 Non-submission of details of grants/loans given to bodies and authorities

In order to identify institutions/organisations which attract audit under Sections 14 and 15 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act 1971 (C&AG'S DPC Act), the Government and HODs are required to furnish to Audit every year:

- detailed information about the financial assistance given to various institutions,
- the purpose for which the assistance is granted, and
- total expenditure of the institutions.

Further, Regulation on Audit and Accounts (Amendments), 2020 provides that Governments and HODs, who sanction grants and/or loans to bodies or authorities, shall furnish to Audit by the end of July every year a statement of such bodies and authorities to which grants and/or loans aggregating ₹ 10 lakh or more were paid during the preceding year indicating (a) the amount of assistance, (b) the purpose for which the assistance was sanctioned and (c) the total expenditure of the body or authority.

However, no such information or statements were furnished by the Government and HODs to Audit for the year 2021-22, showing inadequate monitoring and control of the State Government and HODs.

#### 4.15 Compliance with Indian Government Accounting Standards

As per Article 150 of the Constitution of India, the President may, on the advice of the C&AG, prescribe the form of accounts of the States. Further, the C&AG set up a Government Accounting Standards Advisory Board (GASAB) in 2002, for formulating standards for Government Accounting and Financial Reporting, to enhance accountability mechanisms. On the advice of the C&AG, the President has so far notified three Indian Government Accounting Standards (IGAS). Compliance to the above Accounting Standards for the year 2021-22 is given in the table below:

Table 4.14: Compliance to Accounting Standards

Accounting Standards	Essence of IGAS	Compliance by State Government	Impact of deficiency
<b>IGAS-1:</b> <i>Guarantees given by the Government-Disclosure requirements</i>	This standard requires the government to disclose the maximum amount of guarantees given during the year in its financial statements along with additions, deletions, invoked, discharged and outstanding at the end of the year to ensure uniform and complete disclosure of such Guarantees.	Partly complied	While the State Government complied with the format prescribed by the Standard, the details required to disclose in the notes to the financial statement are not complete.
<b>IGAS-2:</b> <i>Accounting and Classification of Grants-in-Aid</i>	Grants-in-Aid are to be classified and accounted for as revenue expenditure in the accounts of the grantor and as revenue receipts in the accounts of the grantee, irrespective of the end use.	Partly complied	While the State Government complied with the format prescribed by the Standard, the information regarding details of Grants-in-Aid in kind have not been provided to AG.
<b>IGAS-3:</b> <i>Loans and Advances made by Government</i>	This standard relates to recognition, measurement, valuation and reporting in respect of Loans and Advances made by the State Government in its Financial Statements to ensure complete, accurate and uniform accounting practices.	Partly complied	While the State Government complied with the format prescribed by the Standard, the information in this regard is incomplete, since the details of amount of interest in arrears in respect of loans and advances have not been provided to AG.

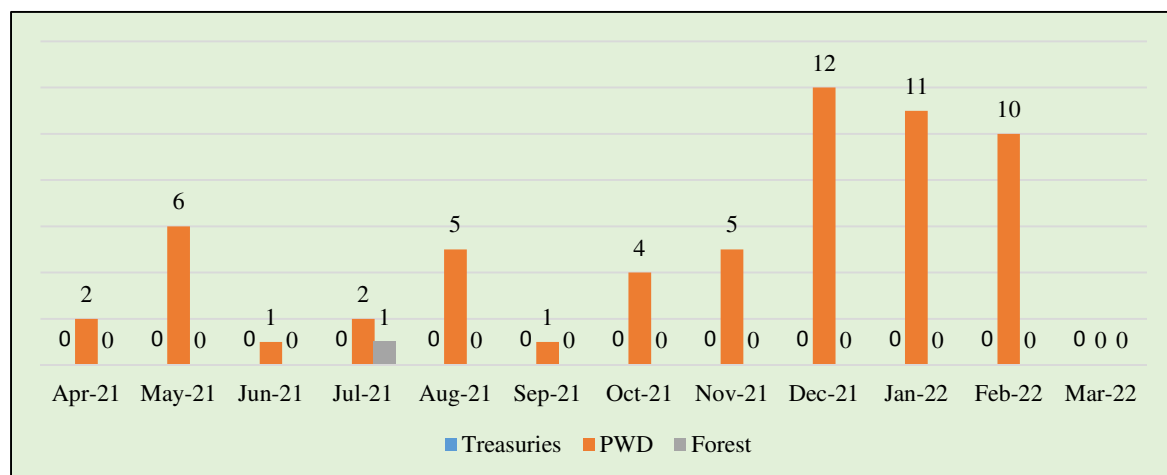
Source: IGAS-1,2,3 and Finance Accounts.

## 4.16 Timeliness and Quality of Accounts

The accounts of the State Government are compiled by the Principal Accountant General (A&E) from the initial accounts rendered by 12 Treasuries, 58 Public Works Divisions (33 Building and Roads, 25 Public Health Engineering), 33 Forest Divisions, 26 Irrigation/Water Resources Divisions, 10 Pay and Accounts Offices and Advices of the Reserve Bank of India.

Due to the failure of the account rendering units to furnish accounts in time, some accounts were excluded from the Monthly Civil Accounts by the Principal Accountant General (A&E) as per the details given below:

Chart 4.3: Number of accounts excluded from Monthly Civil Accounts during 2021-22



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



The delays in rendition of monthly divisional accounts of PWD ranged from one to 68 days, Public Health Engineering Department one to 54 days, Forest Department one to 64 days, Water Resources Department one to 122 days and Minor Irrigation Department ranged from two to 58 days during the year 2021-22. Due to exclusion of accounts, the Monthly Civil Accounts of the State could not depict the actual expenditure and receipt of the respective month and thus remained incomplete. Moreover, the monthly appropriation accounts of the State could not reflect the actual expenditure incurred up to the relevant month to enable effective budgetary control by various Controlling Officers (COs).

The State Government needs to put in place monitoring mechanism to ensure timely submission of initial accounts by all the account rendering authorities to the Accountant General (A&E) within the prescribed target date, to ensure timely and complete depiction of actual expenditure on a monthly basis so that meaningful monitoring of expenditure *vis-à-vis* the budgetary provisions can be exercised by the COs.

#### 4.17 Follow up on State Finances Audit Report

As per Article 151 (2) of the Constitution of India, the State Finance Audit Reports (SFARs) of the Comptroller & Auditor General of India are submitted to the Governor of the State for placing the Reports before the State Legislative Assembly. Audit Reports placed before the Legislative Assembly stand referred to the Public Accounts Committee (PAC) of the State. The details of placing of Audit Reports of the last four years (2017-18 to 2020-21) to the Legislative Assembly and their discussion by the PAC are shown in the following table:

**Table 4.15: Discussion of State Finances Audit Report (SFAR) by PAC on regularisation of excess expenditure**

Year of SFAR	Date of placing SFAR to the Legislative Assembly	Date of discussion of SFAR by PAC (Date of placing recommendation of PAC)	Action taken notes	Remarks
2017-18	27.08.2019	<i>Suo-moto</i> examination made by PAC independently (10.02.2021)	Action taken notes yet to be received.	Excess expenditure over budget provision was discussed.
2018-19	05.02.2021	<i>Yet to be discussed by PAC</i>		
2019-20	25.03.2022	<i>Yet to be discussed by PAC</i>		
2020-21	<i>Yet to be placed in the State Legislative Assembly</i>			

Source: Recommendation Report of PAC.

The excess over provision of ₹ 467.21 crore relating to the year 2017-18 had been recommended (**Appendix 4.5**) by the PAC for regularization in its 53<sup>rd</sup> Report. The State Government has regularized the excess expenditure of ₹467.21 crore for the year 2017-18 on 1 August 2022.

#### 4.18 Conclusion

- Utilisation Certificates (UCs) in respect of 7,723 cases aggregating ₹ 14,651.89 crore given to Departments of the State Government during the period up to March 2022 were not submitted to the Accountant General. Non submission of UCs is fraught with the misappropriation of funds and fraud.
- As on 31 March 2022, a total of 1,282 DCC bills in respect of 44 Departments amounting to ₹ 3,135.67 crore up to the 31 March 2022 were outstanding. Non-submission of supporting DCC bills within the stipulated period breaches the financial discipline and enhances risk of misappropriation of public money an unhealthy practice.
- The State Government classified ₹ 84.71 crore as Receipts under Minor Head 800–Other Receipts constituting 0.60 *per cent* of the Total Revenue Receipts. Similarly, the State booked expenditure of ₹ 2,277.81 crore under Minor Head 800–Other Expenditure constituting 14.33 *per cent* of total expenditure during 2021-22.
- During the year 2021-22, an amount of ₹0.22 crore (2020-21: ₹ 0.70 crore) as Labour Cess was collected by Departments of Government of Manipur and accounted under Major Head 0045-112 and no amount was transferred to the Building and Other Construction Workers Welfare Board as required under Rule 5 of Cess Rules, 1998. The total un-transferred amount of ₹38.57 crore as on 31 March 2022 is lying with the State Government.
- As on 01 December 2022, 10 Annual Accounts pertaining to the period 2019-20, 2020-21 and 2021-22 in respect of six Autonomous District Councils (ADCs) and Manipur State Legal Services Authority (MASLSA) and State Compensatory Afforestation Fund Management and Planning Authority (CAMPA) had not been received.
- There was huge arrears of annual accounts of the State Public Sector Enterprises (SPSEs) ranging from one to thirty-four years and accumulating to 105 accounts.
- During the financial year 2021-22, there were delays in rendition of monthly accounts ranging from one to 68 days, one to 54 days, one to 64 days, one to 122 days and two to 58 days by the PWD, Public Health Engineering Department, Forest Department, Water Resources Department and Minor Irrigation Department respectively.

#### 4.19 Recommendations

- *The Finance Department may draw up an action plan for monitoring and ensuring submission of all pending UCs especially keeping in view that UCs from 2003-04 onwards are still due for submission. Release of subsequent grants should be linked with submission of outstanding UCs.*
- *The State Government may ensure timely submission of DCC Bills within the prescribed timeline as required under the Rules.*
- *The State Government should transfer the un-transferred amount of Labour Cess to the Manipur Building and Other Construction Workers' Welfare Board as per the Act.*



- *The Finance Department should consider evolving a system to expedite the process of compilation and submission of annual accounts by autonomous bodies and departmentally run undertakings in order to assess their financial position. They may review giving of further financial assistance to persistent defaulters in preparation of Accounts.*
- *The State Government should ensure that the Controlling Officers carry out timely reconciliation of their expenditure figures with the books of the AG (A&E) in the interest of financial discipline.*
- *The Finance Department should, in consultation with the Accountant General (A&E), conduct a comprehensive review of all items presently appearing under minor head 800 and ensure that all such receipts and expenditure are in future booked under the appropriate detailed/object heads of account.*
- *The Government may consider fixing of targets for finalisation of arrears of accounts for individual companies and closely monitor the clearance of these arrears in a time bound manner.*

**Imphal**

**Dated: 22 February 2023**



**(ATHIKHO CHALAI)**

**Principal Accountant General (Audit), Manipur**

**Countersigned**



**(GIRISH CHANDRA MURMU)**

**Comptroller and Auditor General of India**

**New Delhi**

**Dated: 24 February 2023**





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

## Appendix 1.1 - contd.

(Reference: Paragraph 1.2)

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

The norms/ceilings prescribed by the 13<sup>th</sup> 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)	$[(\text{Current year Amount}/\text{Previous years Amount}) - 1] \times 100$
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)	Interest paid $[(\text{Opening balance} + \text{Closing balance of Outstanding Public Debt})/2] \times 100$
Interest spread	GSDP growth – Weighted Interest Rate
Quantum spread	Debt stock * Interest spread/100
Interest received as <i>per cent</i> to Loans Outstanding	Interest Received $[(\text{Opening balance} + \text{Closing balance of Loans and Advances})/2] \times 100$
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 2012 census)	29.03	12269.00
	Population in lakh ( As per 2022 census)	32.09	13,756.00
3.	Density of Population (2022 projected) (persons per sq. km)	143	418.43
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),	10.00	28
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 2021-22 at current prices (₹ in crore)	37761	23664636.99
9.	Per capita GSDP 2021-22 (in ₹)	105167	146087.25
10.	Decadal Population Growth (2012-22) in percentage	10.54	12.12

Financial Data									
Particulars		Figures (in per cent)							
		CAGR				Growth			
		(2012-13 to 2015-16)		(2016-17 to 2019-20)		(2019-20 to 2020-21)		(2020-21 to 2021-22)	
		North Eastern & Himalayan States	Manipur	North Eastern & Himalayan States	Manipur	North Eastern & Himalayan States	Manipur	North Eastern & Himalayan States	Manipur
A	Revenue Receipts	11.51	6.68	7.21	5.38	6.95	21.51	18.08	8.54
B	Own Tax Revenue	10.22	18.26	7.75	26.98	2.92	7.77	19.62	27.35
C	Non Tax Revenue	7.16	-13.60	10.88	-6.54	-14.65	10.06	2.90	-26.97
D	State's share in Union Taxes and Duties	27.72	33.60	0.89	2.51	-11.34	5.54	46.49	40.68
E	Grants-in-aids from GOI	3.98	-3.49	11.29	4.68	24.94	37.12	6.08	-12.98
F	Total Receipts	13.89	8.74	10.17	16.75	13.43	31.30	14.07	19.83
G	Revenue Expenditure	12.17	11.56	9.82	7.75	3.60	21.39	13.86	1.72
H	Capital Expenditure	7.70	-6.23	7.10	-8.21	10.37	111.14	28.31	33.36

Financial Data									
Particulars		Figures (in per cent)							
		CAGR				Growth			
		(2012-13 to 2015-16)		(2016-17 to 2019-20)		(2019-20 to 2020-21)		(2020-21 to 2021-22)	
		North Eastern & Himalayan States	Manipur	North Eastern & Himalayan States	Manipur	North Eastern & Himalayan States	Manipur	North Eastern & Himalayan States	Manipur
I	Disbursement of Loans and Advances	-6.61	-21.44	-35.21	-100.00	-45.35	10.20	70.92	-84.02
J	Total Expenditure	11.47	8.12	9.40	5.59	4.58	30.85	16.14	6.85
K	Revenue Expenditure on Education	12.98	10.73	10.63	9.39	3.13	4.85	8.28	13.18
L	Revenue expenditure on Health & Family Welfare	18.35	19.09	14.10	13.49	15.46	32.83	18.04	20.65
M	Revenue Expenditure on Salary & Wages	10.67	5.23	12.41	8.81	0.24	16.08	7.53	4.75
N	Revenue Expenditure on Pension	16.34	10.85	16.28	14.19	11.38	1.83	25.75	-1.80
O	Revenue Expenditure on Subsidies	25.71	633.16	7.26	-8.47	8.74	-0.02	0.22	0.19

\*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 2021-22

(₹ in crore)

2020-21	Receipts	2021-22	2020-21	Disbursements	2021-22
<b>Section-A: Revenue</b>					
<b>12982.65</b>	<b>I – Revenue receipts</b>	<b>14091.00</b>	<b>12428.47</b>	<b>I-Revenue expenditure-</b>	<b>12642.15</b>
1294.49	-Tax revenue	1648.50	5055.21	General Services-	
148.07	-Non-tax revenue	108.13	3328.46	Social Services of which	
4271.97	-State's share of Union Taxes	6009.65	1578.19	-Education, Sports, Art and Culture	5899.12
-	-Non-plan Grants	-	825.68	-Health and Family Welfare	3556.79
-	-Grants for State Plan Schemes	-	296.17	-Water Supply, Sanitation, Housing and Urban Development	1752.00
-	-Grants for Central and Centrally sponsored Plan Schemes	-	12.15	-Information and Broadcasting	996.20
-	-Grants for Special Schemes for NEC and for other purposes	-	168.03	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes and Minorities	167.46
3917.26	-Grants for Centrally sponsored Schemes	3459.37	63.17	-Labour and Labour Welfare	13.29
3085.47	Finance Commission Grant	2674.37	384.32	-Social Welfare and Nutrition	129.39
265.39	Other transfer/Grants to States	190.98	0.75	-Others	36.93
			3421.41	Economic Services of which	2634.58
			614.00	-Agriculture and Allied Activities	497.78
			1998.04	-Rural Development	1341.60
			15.08	-Special Areas Programmes	10.52
			71.19	-Irrigation and Flood Control	59.56
			409.99	-Energy	426.54
			80.33	-Industry and Minerals	68.18
			75.36	-Transport	79.11
			81.83	-Science, Technology and Environment	95.03
			75.59	-General Economic Services	56.26
			623.39	Grants-in-Aid and Contributions	551.66
	<b>II-Revenue deficit carried over to Section B</b>		<b>554.18</b>	<b>II-Revenue Surplus carried over to Section B</b>	<b>1448.85</b>
<b>12982.65</b>	<b>Total: Section A</b>	<b>14091.00</b>	<b>12982.65</b>	<b>Total: Section A</b>	<b>14091.00</b>

2020-21	Receipts	2021-22	2020-21	Disbursements	2021-22
<b>Section-B: Others</b>					
881.70	III – Opening Cash balance including Permanent Advances and Cash Balance Investment	760.74		III – Opening Overdraft from Reserve Bank of India	-
-	IV – Miscellaneous Capital receipts		2439.18	IV – Capital Expenditure-	3252.79
			61.41	General Services-	83.07
			1247.11	Social Services of which	1303.32
			53.01	-Education, Sports, Art and Culture	106.06
			134.12	-Health and Family Welfare	72.75
			730.82	-Water Supply, Sanitation, Housing and Urban Development	932.87
			0.54	-Information and Broadcasting	1.03
			280.01	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes and Minorities	175.26
			42.61	-Social Welfare and Nutrition	9.35
			6.00	-Others	6.00
			1130.66	Economic Services of which	1866.40
			33.71	-Agriculture and Allied Activities	12.62
			0.00	-Rural Development	839.58
			130.20	-Special Areas Programmes	240.25
			365.68	-Irrigation and Flood Control	183.32
			0.00	-Energy	0.00
			21.22	-Industry and Minerals	5.29
			70.71	-Science Technology and Environment	68.41
			419.49	-Transport	443.20
			89.65	-General Economic Services	73.73
3.3	V–Recoveries of Loans and Advances-	2.38	10.20	V – Loans and Advances disbursed-	1.63
	-From Power Projects			-For Power Projects	-
3.25	-From Government Servants	2.34	10.20	To Government Servants	1.63
0.05	-From Others	0.04	0.00	-To Others	0.00
554.18	VI–Revenue Surplus brought down	1448.85		VI – Revenue Deficit brought down	-

**State Finances Audit Report for the year ended 31 March 2022**

2020-21	Receipts	2021-22		2020-21	Disbursements	2021-22	
9334.03	<b>VII – Public debt receipts-</b>		12652.37	7587.96	<b>VII – Repayment of Public debt</b>		10902.29
	-External debt			-	External debt	-	
1484.02	-Internal debt other than Ways and Means Advances and overdrafts		1657.04	271.62	-Internal debt other than Ways and Means Advances and Overdrafts	381.21	
7482.66	-Net transactions under Ways and Means Advances		10741.47	7268.41	-Net transactions under Ways and Means Advances	10480.80	
367.35	-Loans and Advances from Central Government		253.86	47.93	-Repayment of Loans and Advances to Central Government	40.28	
-	-Net transactions under over- draft	-	-				-
	<b>VIII – Appropriation to Contingency Fund</b>		-	-	<b>VIII – Appropriation to Contingency Fund</b>		-
	<b>IX – Amount transferred to Contingency Fund</b>		-	-	<b>IX – Expenditure from Contingency Fund</b>		
2852.87	<b>X – Public Account receipts-</b>		3061.43	2828.00	<b>X – Public Account disbursement-</b>		2695.87
357.80	Small Savings and Provident Funds	327.59		328.26	-Small Savings and Provident Funds	323.32	
93.45	-Reserve Funds	407.85		33.70	-Reserve Funds	53.67	
184.07	Suspense and Miscellaneous	158.34		172.99	-Suspense and Miscellaneous	171.52	
1667.54	Remittances	1681.94		1683.84	-Remittances	1723.46	
550.01	Deposits and Advances	485.71		609.21	-Deposits and Advances	423.90	
	<b>XI – Closing Overdraft from Reserve Bank of India</b>			760.74	<b>XI – Cash Balance at end-</b>		1073.19
				4.63	-Cash in Treasuries and Local Remittances	4.63	
				49.04	-Deposits with Reserve Bank	-7.06	
				50.07	-Departmental Cash Balance including permanent Advances	49.71	
				657.00	-Cash Balance Investment and Investment of earmarked fund	1025.91	
13626.08	<b>Total:</b>		17925.77	13626.08	<b>Total:</b>		17925.77

### Appendix 1.3 (Reference: Paragraph 1.5)

#### Assets and Liabilities of the Government of Manipur as on 31 March 2022

(₹ in crore)

As on 31.03.2021		Liabilities	As on 31.03.2022	
	8430.64	<b>Internal Debt -</b>		<b>9967.15</b>
7133.39		Market Loans bearing interest	8352.25	
0.04		Market Loans not bearing interest	5.93	
5.93		Loans from Life Insurance Corporation of India	640.05	
541.87		Loans from NABARD	0.11	
0.11		Loans from SBI and other Banks	6.12	
6.12		Loans from National Co-operative Development Corporation	468.99	
523.14		Special Securities issued to National Small Savings Fund of the Central Government	18.8	
5.80		Other Loans	474.9	
214.24		Ways and Means Advances	8352.25	
	571.09	<b>Loans and Advances from Government of India -</b>		<b>784.66</b>
0.06		Pre 1984-85 Loans	0.06	
151.74		Non-Plan Loans	117.73	
40.57		Loans for State Plan Schemes	35.21	
0		Loans for Central Plan Schemes	0	
0		Loans for Centrally Sponsored Plan Schemes	0	
1.55		Loans for Special Plan Schemes	1.40	
377.17		Other Ways & Means Advances	630.26	
0		Contingency Fund	0	
	1508.83	<b>Small Savings, Provident Funds, etc.</b>		<b>1513.11</b>
	1402.57	<b>Deposits</b>		<b>1464.38</b>
	1270.51	<b>Reserve Funds</b>		<b>1624.69</b>
	15464.68	<b>Deficit on Government Account</b>		<b>16913.53</b>
554.18		Add Revenue Surplus of the current year	1448.85	
0		Miscellaneous Deficit	0	
14910.50		Accumulated Deficit at the beginning of the year	15464.68	
	<b>28648.32</b>	<b>Total</b>		<b>32267.52</b>
<b>Assets</b>				
	26823.72	<b>26823.72</b>		<b>30076.52</b>
207.09		Investments in shares of Companies, Corporations, etc.	211.27	
26616.63		Other Capital Expenditure	29865.25	
	205.21	<b>Loans and Advances -</b>		<b>204.45</b>
-		Loans for Power Projects	-	
19.84		Loans to Government servants and Miscellaneous loans	19.12	
185.37		Other Development Loans	185.33	
	2.60	<b>Advances</b>		<b>2.60</b>
	49.04	<b>Deposit with Reserve Bank and other banks</b>		<b>-7.06</b>
	654.15	<b>Remittance Balance</b>		<b>695.67</b>
	201.90	<b>Suspense and Miscellaneous Balance</b>		<b>215.09</b>
	711.70	<b>Cash -</b>		<b>1080.25</b>
4.63		Cash in Treasuries and Local Remittances	4.63	
50.05		Departmental Cash Balance	49.69	
0.02		Permanent Advances	0.02	
0		Cash Balance Investments	0	
657.00		Investment of earmarked funds	1025.91	
	<b>28648.32</b>	<b>Total</b>		<b>32267.52</b>

(Source: Finance Accounts)

## Appendix 2.1

(Reference: Paragraphs 2.5.2, 2.7.1)

### Time series data on the State Government finances

(₹ in crore)

	2017-18	2018-19	2019-20	2020-21	2021-22
<b>Part A Receipts</b>					
<b>1. Revenue Receipts (i+ii+iii+iv)</b>	<b>10,357.83</b>	<b>10,561.71</b>	<b>10,684.16</b>	<b>12,982.65</b>	<b>14,091.00</b>
(i) Tax Revenue	790.94	1,046.05	1,201.12	1,294.49	1,648.50
State Goods & Services Tax (SGST)	301.53	694.70	852.58	866.51	1,125.56
Taxes on Agricultural Income	-	-	-	-	-
Taxes on Sales, Trade, etc.	385.58	253.02	235.53	336.45	411.66
State Excise	9.37	8.18	11.6	11.85	16.00
Taxes on Vehicles	36.14	39.83	47.7	37.96	56.67
Stamps and Registration fees	13.98	17.62	16.6	8.66	7.98
Land Revenue	1.44	3.54	4.1	3.81	3.36
Taxes on Goods and Passengers	1.13	1.19	1.6	0.42	0.47
Other taxes	41.77	27.97	31.41	28.83	26.80
Taxes and duties on electricity	-	-	-	-	0
(ii) Non-Tax Revenue	174.07	166.24	134.53	148.07	108.13
(iii) State's share of Union taxes and duties	4,154.33	4,698.59	4,047.77	4,271.97	6,009.65
(iv) Grants-in-Aid from Government of India	5,238.49	4,650.83	5,300.74	7,268.12	6,324.72
<b>2. Miscellaneous Capital Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>3. Recoveries of Loans and Advances</b>	<b>8.02</b>	<b>0.59</b>	<b>0.80</b>	<b>3.30</b>	<b>2.39</b>
<b>4. Total Revenue and Non-debt capital receipts (1+2+3)</b>	<b>10,365.85</b>	<b>10,562.30</b>	<b>10,684.96</b>	<b>12,985.95</b>	<b>14,093.39</b>
<b>5. Public Debt Receipts of which</b>	<b>1,295.91</b>	<b>3,926.53</b>	<b>6,313.66</b>	<b>9,334.05</b>	<b>12,652.37</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	623.55	1,149.99	1,818.87	1,484.03	1,657.04
Receipts under Ways and Means Advances and Overdrafts	663.40	2,776.54	4,486.88	7,482.65	10,741.47
Loans and Advances from the Government of India	8.96	-	7.91	367.37	253.86
<b>6. Total Receipts in the Consolidated Fund (4+5)</b>	<b>11,661.76</b>	<b>14,488.83</b>	<b>16,998.62</b>	<b>22,320.00</b>	<b>26,745.76</b>
<b>7. Contingency Fund Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>8. Public Account Receipts</b>	<b>2,632.65</b>	<b>2,905.55</b>	<b>2,350.71</b>	<b>2,852.87</b>	<b>3,061.43</b>
<b>9. Total Receipts of the State (6+7+8)</b>	<b>14,294.41</b>	<b>17,394.38</b>	<b>19,349.33</b>	<b>25,172.87</b>	<b>29,807.19</b>
<b>Part B Expenditure/Disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>9,274.00</b>	<b>9,748.72</b>	<b>10,238.63</b>	<b>12,428.47</b>	<b>12,642.15</b>
General Services (including interest payments)	3,666.88	3,981.30	4,444.81	5,055.21	5,899.12
Social Services	2,569.42	2,660.92	2,916.84	3,328.46	3,556.79
Economic Services	2,503.61	2,533.08	2,321.86	3,421.41	2,634.58
Grants-in-Aid and contributions	534.09	573.42	555.12	623.39	551.66
<b>11. Capital Expenditure</b>	<b>1,428.31</b>	<b>1,730.64</b>	<b>1,155.24</b>	<b>2,439.18</b>	<b>3,252.79</b>
General Services	106.50	111.79	46.44	61.41	83.07
Social Services	663.70	753.09	570.14	1,247.10	1,303.32
Economic Services	658.11	865.76	538.66	1,130.67	1,866.40
<b>12. Disbursement of Loans and Advances</b>	<b>3.40</b>	<b>0.13</b>	<b>0.00</b>	<b>10.20</b>	<b>1.63</b>
<b>13. Total/Aggregate Expenditure (10+11+12)</b>	<b>10,705.71</b>	<b>11,479.49</b>	<b>11,393.87</b>	<b>14,877.85</b>	<b>15,896.57</b>
<b>14. Repayments of Public Debt of which</b>	<b>675.53</b>	<b>3,099.19</b>	<b>5,771.63</b>	<b>7,587.96</b>	<b>10,902.29</b>

	2017-18	2018-19	2019-20	2020-21	2021-22
<i>Internal Debt (excluding Ways and Means Advances (WMA) and Overdrafts)</i>	351.56	410.81	622.55	271.62	381.21
<i>Repayment under WMAs and Overdrafts</i>	279.88	2,644.32	5,105.04	7,268.41	10,480.80
<i>Loans and Advances from Government of India</i>	44.09	44.06	44.04	47.93	40.28
<b>15. Appropriation to Contingency Fund</b>	-	-	-	-	-
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>11,381.24</b>	<b>14,578.68</b>	<b>17,165.50</b>	<b>22,465.81</b>	<b>26,798.86</b>
<b>17. Contingency Fund disbursements</b>	-	-	-	-	-
<b>18. Public Account disbursements</b>	<b>2,577.17</b>	<b>2,902.26</b>	<b>1,947.16</b>	<b>2,828.01</b>	<b>2,695.88</b>
<b>19. Total disbursement by the State (16+17+18)</b>	<b>13,958.40</b>	<b>17,480.94</b>	<b>19,112.66</b>	<b>25,293.82</b>	<b>29,494.74</b>
<i>Part C Deficits</i>					
<b>20. Revenue Deficit (-)/Surplus (+) (1-10)</b>	<b>(+)1,083.83</b>	<b>(+)812.99</b>	<b>(+)445.53</b>	<b>(+)554.18</b>	<b>(+)1,448.85</b>
<b>21. Fiscal Deficit (-)/Surplus (+) (4-13)</b>	<b>(-)339.86</b>	<b>(-)917.19</b>	<b>(-)708.91</b>	<b>(-)1,891.90</b>	<b>(-)1,803.18</b>
<b>22. Primary Deficit(-)/ Surplus(+)(21+23)</b>	<b>(+)223.10</b>	<b>(-)339.98</b>	<b>(-)45.37</b>	<b>(-)1,060.30</b>	<b>(-)1,112.38</b>
<i>Part D Other data</i>					
<b>23. Interest Payments (included in revenue expenditure)</b>	<b>562.96</b>	<b>577.21</b>	<b>663.54</b>	<b>831.60</b>	<b>690.80</b>
<b>24. Financial Assistance to local bodies etc.</b>	<b>698.52</b>	<b>710.20</b>	<b>657.88</b>	<b>1051.42</b>	<b>1256.10</b>
<b>25. WMAs/Overdraft availed (days)</b>	<b>8</b>	<b>55</b>	<b>85</b>	<b>75</b>	<b>61</b>
<i>Ways and Means Advances availed (days)</i>	<i>8</i>	<i>21</i>	<i>175</i>	<i>113</i>	<i>61</i>
<i>Overdraft availed (days)</i>	<i>1</i>	<i>34</i>	<i>56</i>	<i>29</i>	<i>112</i>
<b>26. Interest on WMAs/ Overdraft</b>	<b>9.67</b>	<b>222.64</b>	<b>167.16</b>	<b>4.8</b>	<b>17.77</b>
<b>27. Gross State Domestic Product (GSDP)</b>	<b>25,789</b>	<b>27,388</b>	<b>31,297</b>	<b>34,110</b>	<b>37,761</b>
<b>28. Outstanding Fiscal liabilities</b>	<b>9,565.94</b>	<b>10,463.92</b>	<b>11,407.46</b>	<b>13,183.65</b>	<b>15,353.99</b>
<b>29. Outstanding guarantees (year-end) (including interest)</b>	<b>513.73</b>	<b>475.08</b>	<b>478.18</b>	<b>667.19</b>	<b>861.32</b>
<b>30. Maximum amount guaranteed (year-end)</b>	<b>738.00</b>	<b>738.00</b>	<b>738.00</b>	<b>1,355.38</b>	<b>861.32</b>
<b>31. Number of incomplete projects</b>	<b>24</b>	<b>50</b>	<b>50</b>	<b>67</b>	<b>115</b>
<b>32 Capital blocked in incomplete projects</b>	<b>106.20</b>	<b>5,783.93</b>	<b>108.68</b>	<b>748.18</b>	<b>346.45</b>
<i>Part E Fiscal Health Indicators</i>					
<b>I Resource Mobilisation (in per cent)</b>					
Own Tax revenue/GSDP	3.30	3.82	3.84	3.80	4.37
Own Non-Tax Revenue/GSDP	0.73	0.61	0.43	0.43	0.29
Central Transfers/GSDP	17.33	17.16	12.93	12.52	15.91
<b>II Expenditure Management (in per cent)</b>					
Total Expenditure/GSDP	41.51	41.91	36.41	43.62	42.10
Total Expenditure/Revenue Receipts	103.36	108.69	106.64	114.60	112.81
Revenue Expenditure/Total Expenditure	86.63	84.92	89.86	83.54	79.53
Expenditure on Social Services/Total Expenditure	30.20	29.74	30.60	30.75	30.57
Expenditure on Economic Services/Total Expenditure	29.53	29.61	25.11	30.60	28.31
Capital Expenditure/Total Expenditure	13.34	15.08	10.14	16.39	20.46

	2017-18	2018-19	2019-20	2020-21	2021-22
Capital Expenditure on Social and Economic Services/Total Expenditure	12.35	14.10	9.73	15.98	19.94
<b>III Management of Fiscal Imbalances (in per cent)</b>					
Revenue deficit (surplus)/GSDP	4.20	2.97	1.42	1.62	3.84
Fiscal deficit (surplus)/GSDP	(-)1.32	(-)3.35	(-)2.27	-5.55	(-)4.78
Primary Deficit (surplus)/GSDP	(+)0.87	(-)1.24	(-)0.14	(-)3.11	(-)2.95
Revenue Surplus/Fiscal Deficit	(-)318.90	(-)88.64	(-)0.63	(-)29.29	-0.80
Primary Revenue Balance/GSDP	6.42	5.08	3.55	4.07	5.67
Fiscal Liabilities/GSDP	39.91	38.20	36.45	38.65	40.66
Fiscal Liabilities/RR	92.35	99.07	106.77	101.55	108.96
Primary deficit <i>vis-à-vis</i> quantum spread	1125.14	(-)194.06	649.70	(-)729.72	(-)674.93
Debt Redemption (Principal + Interest)/Total Debt Receipts	86.38	90.74	101.32	89.01	90.73
<b>V Other Fiscal Health Indicators</b>					
Return on Investment	₹ 4,000	₹ 4,000	Nil	Nil	Nil
Financial Assets/Liabilities	2.43	2.38	2.31	2.17	2.10



## Appendix 2.2

(Reference: Para 2.7.6.2 A)

### List of Incomplete works undertaken by Department of Minorities and Other Backward Classes, Government of Manipur

(₹ in lakh)

Sl. No.	Name of the work	Total estimated cost	Year of commencement of the work	Target date of completion	Release of Central Share			Delay in transfer of fund (in months)	Release of State share		Delay in transfer of fund (in months)	Total amount received by IA till 31.12.2022	Amount utilised till 31.12.2022	Physical Progress of work (in per cent)
					Instalment	Amount and date of release of fund by GOI	Amount and date of release by State Govt. to Implementing Agency(IA)		Amount of State matching share	Amount and date of release of State share by State Govt.				
1	Construction of Girls Hostel at SSA Residential Hostel	70.00	2015-16	31.3.2022	1 <sup>st</sup> inst.	35.00(30.9.2015)	35.00(23.2.2018)	29	Nil	Nil	Nil	70	33.6	48
					2 <sup>nd</sup> Inst	35.00(29.12.2021)	35.00(14.7.2022)	6	Nil	Nil	Nil			
2	Construction of Girls Hostel at Churachandpur High School	70.00	2015-16	31.3.2022	1 <sup>st</sup> inst.	35.00(30.9.2015)	35.00(23.2.2018)	29	Nil	Nil	Nil	70	57.2	81
					2 <sup>nd</sup> Inst	35.00(29.12.2021)	35.00(14.7.2022)	6	Nil	Nil	Nil			
3	Construction of Girls Hostel at Vimala Raina High School	70.00	2015-16	31.3.2022	1 <sup>st</sup> inst.	35.00(30.9.2015)	35.00(23.2.2018)	29	Nil	Nil	Nil	70	52.2	75
					2 <sup>nd</sup> Inst	35.00(29.12.2021)	35.00(14.7.2022)	6	Nil	Nil	Nil			
4	Construction of school building at Kokodan Khullen	27.42	2013-14	31.3.2022	1 <sup>st</sup> Inst	7.4034(26.3.2014)	7.4034(24.2.2015)	11	2.742	0.82(17.11.19)	57	17.5488	27.42	100
					2 <sup>nd</sup> Inst	5.16(6.12.2016)	5.16(11.1.2018)	13		0.516(21.4.20)	62			
				31.3.2022	2 <sup>nd</sup> Inst (part)	2.2434(8.11.2016)	2.2434(30.3.2021)	52		0.258(26.8.20)	31			
										1.118(29.4.22)	11			
5	Construction of school building at Mualdak	27.42	2013-14	31.3.2022	1 <sup>st</sup> Inst	7.4034(26.3.2014)	7.4034(24.2.2015)	11	2.742	0.82(17.11.19)	57	17.5488	22.02	80
					2 <sup>nd</sup> Inst	5.16(6.12.2016)	5.16(11.1.2018)	13		0.516(21.4.20)	62			
				31.3.2022	2 <sup>nd</sup> Inst (part)	2.2434(8.11.2016)	2.2434(30.3.2021)	52		0.258(26.8.20)	31			
										1.118(29.4.22)	11			
6	Construction of school building at Khanpi	27.42	2013-14	31.3.2022	1 <sup>st</sup> Inst	7.4034(26.3.2014)	7.4034(24.2.2015)	11	2.742	0.82(17.11.19)	57	17.5488	27.42	100
					2 <sup>nd</sup> Inst	5.16(6.12.2016)	5.16(11.1.2018)	13		0.516(21.4.20)	62			
				31.3.2022	2 <sup>nd</sup> Inst (part)	2.2434(8.11.2016)	2.2434(30.3.2021)	52		0.258(26.8.20)	31			
										1.118(29.4.22)	11			
7	Construction of school	27.42	2013-14	31.3.2022	1 <sup>st</sup> Inst	7.4034(26.3.2014)	7.4034(24.2.2015)	11	2.742	0.82(17.11.19)	57	17.5488	10.91	39
					2 <sup>nd</sup> Inst	5.16(6.12.2016)	5.16(11.1.2018)	13		0.516(21.4.20)	62			

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Sl. No.	Name of the work	Total estimated cost	Year of commencement of the work	Target date of completion	Release of Central Share			Delay in transfer of fund (in months)	Release of State share		Delay in transfer of fund (in months)	Total amount received by IA till 31.12.2022	Amount utilised till 31.12.2022	Physical Progress of work (in per cent)
					Instalment	Amount and date of release of fund by GOI	Amount and date of release by State Govt. to Implementing Agency(IA)		Amount of State matching share	Amount and date of release of State share by State Govt.				
	building at Phiran			31.3.2022	2 <sup>nd</sup> Inst (part)	2.2434(8.11.2016)	2.2434(30.3.2021)	52		0.258(26.8.20) 1.118(29.4.22)	31 11			
8	Construction of school building at Lamdan Kuki	27.41	2013-14	31.3.2022	1 <sup>st</sup> Inst	7.4034(26.3.2014)	7.4034(24.2.2015)	11	2.742	0.82(17.11.19)	57	17.5488	22.02	80
					2 <sup>nd</sup> Inst	5.16(6.12.2016)	5.16(11.1.2018)	13		0.516(21.4.20)	62			
				31.3.2022	2 <sup>nd</sup> Inst (part)	2.2434(8.11.2016)	2.2434(30.3.2021)	52		0.258(26.8.20)	31			
										1.118(29.4.22)	11			
9	Construction of school building at Phoisenbung	27.42	2013-14	31.3.2022	1 <sup>st</sup> Inst	7.4034(26.3.2014)	7.4034(24.2.2015)	11	2.742	0.82(17.11.19)	57	17.5488	10.91	39
					2 <sup>nd</sup> Inst	5.16(6.12.2016)	5.16(11.1.2018)	13		0.516(21.4.20)	62			
				31.3.2022	2 <sup>nd</sup> Inst (part)	2.2434(8.11.2016)	2.2434(30.3.2021)	52		0.258(26.8.20)	31			
										1.118(29.4.22)	11			
10	Construction of school building at Songdoh	27.42	2013-14	31.3.2022	1 <sup>st</sup> Inst	7.4034(26.3.2014)	7.4034(24.2.2015)	11	2.742	0.82(17.11.19)	57	17.5488	18.41	67
					2 <sup>nd</sup> Inst	5.16(6.12.2016)	5.16(11.1.2018)	13		0.516(21.4.20)	62			
				31.3.2022	2 <sup>nd</sup> Inst (part)	2.2434(8.11.2016)	2.2434(30.3.2021)	52		0.258(26.8.20)	31			
										1.118(29.4.22)	11			
11	Construction of school building at Phunchongjang	27.42	2013-14	31.3.2022	1 <sup>st</sup> Inst	7.4034(26.3.2014)	7.4034(24.2.2015)	11	2.742	0.82(17.11.19)	57	17.5488	10.91	39
					2 <sup>nd</sup> Inst	5.16(6.12.2016)	5.16(11.1.2018)	13		0.516(21.4.20)	62			
				31.3.2022	2 <sup>nd</sup> Inst (part)	2.2434(8.11.2016)	2.2434(30.3.2021)	52		0.258(26.8.20)	31			
										1.118(29.4.22)	11			
12	Construction of school building at Bonglusi	27.42	2013-14	31.3.2022	1 <sup>st</sup> Inst	7.4034(26.3.2014)	7.4034(24.2.2015)	11	2.742	0.82(17.11.19)	57	17.5488	27.42	100
					2 <sup>nd</sup> Inst	5.16(6.12.2016)	5.16(11.1.2018)	13		0.516(21.4.20)	62			
				31.3.2022	2 <sup>nd</sup> Inst (part)	2.2434(8.11.2016)	2.2434(30.3.2021)	52		0.258(26.8.20)	31			
										1.118(29.4.22)	11			
13	Construction of school building at Samulamlan	27.42	2013-14	31.3.2022	1 <sup>st</sup> Inst	7.4034(26.3.2014)	7.4034(24.2.2015)	11	2.742	0.82(17.11.19)	57	17.5488	20.24	73
					2 <sup>nd</sup> Inst	5.16(6.12.2016)	5.16(11.1.2018)	13		0.516(21.4.20)	62			
				31.3.2022	2 <sup>nd</sup> Inst (part)	2.2434(8.11.2016)	2.2434(30.3.2021)	52		0.258(26.8.20)	31			
										1.118(29.4.22)	11			

*Note: Sl.no 4, 6 & 12 have physically completed the works and hence final payment was made from the available fund.*

## 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 2022-23)	Internal Debt	Loans and Advances from the Central Government	Amount
(1)	(2)	(3)	(4) (2 + 3)
2022-23	29,853.46	54.06	29,907.52
2023-24	39,898.70	39.38	39,938.08
2024-25	48,616.68	13,274.54	61,891.22
2025-26	61,262.50	68.91	61,331.41
2026-27	63,000.00	94.84	63,094.84
2027-28	52,500.00	68.99	52,568.99
2028-29	1,03,065.61	210.05	1,03,275.66
2029-30	1,93,820.68	-	1,93,820.68
2030-31	1,30,403.60	-	1,30,403.60
2031-32	1,47,695.66	-	1,47,695.66
2038-39	-	1,779.33	1,779.33
2039-40	-	677.86	677.86
2040-41	-	4,990.76	4,990.76
2041-42	-	4,100.79	4,100.79
<b>(i) Sub Total</b>	<b>8,70,116.89</b>	<b>25,359.51</b>	<b>8,95,476.40</b>
(ii) Amount for which year of Maturity is not known	1,09,617	105.81	1,09,722.81
<b>Total (i+ii)</b>	<b>9,79,733.89</b>	<b>25,465.32*</b>	<b>10,05,199.21</b>

(Source: Finance Accounts)

\* It excludes ₹ 21,284.95 lakh received under Scheme for Special Assistance as loans to States for Capital expenditure as on 31 March 2022.

### Appendix 3.1

(Reference: Para 3.3.1)

#### Cases of incurring expenditure through re-appropriation without the knowledge of the Legislature

(₹ in lakh)

Sl. No.	Grant No.	Head of Account	Description of Sub-Head	Original + Supplementary	Re-Appropriation	Total Budget	Expenditure
1	3	2070-0-800-09	Legal Charges	0	10.00	10.00	10.00
2	8	3054-05-102-22	Maintenance of Road from S. Khohen to Henglep Churachandpur District	0	204.00	204.00	204.00
3	8	4059-01-051-13	Construction of CD Blocks	0	162.40	162.40	122.45
4	8	5054-04-337-62	Upgradation of Moirang Sendra Road and Thanga Keibul Road under NESIDS (Central Share)	0	1337.60	1337.60	693.65
5	10	2202-02-800-17	IEDSS under Rashtriya Madhiyamik Shiksha Abhiyan (Central Share)	0	111.03	111.03	111.03
6	10	2202-03-800-80	Chief Minister's Scholarship Scheme for Civil Service Aspirants	0	51.15	51.15	13.70
7	10	4202-01-600-02	State Share of NE for construction of Girls' Hostel at Raja Dumbra High School (now shifted to Wangkhei Model H/S)	0	42.43	42.43	52.95
8	11	2552-07-800-01	Up-gradation of Regional Children's Heart Surgical Unit at Sky Hospital & Research Centre	0	144.00	144.00	144.00
9	11	2552-18-112-01	Construction of Nursing School with Hostel at Phungre, Ukhrul	0	307.98	307.98	307.98
10	13	2230-01-101-06	District Level Business Reforms Action Plan (DBRAP) under Ease of Doing Business(EoDB)	0	3.50	3.50	3.50
11	13	2230-01-800-05	Skill Development (SANKALP) Central Share	0	175.15	175.15	175.15
12	13	2230-03-800-03	Skill Strengthening for Industrial Value Enhancement (STRIVE) Central Share	0	99.50	99.50	99.50
13	13	2230-03-800-05	State Share of SANKALP	0	19.46	19.46	19.46
14	14	4225-02-794-01	Construction of Tribal Bhavan at Jiribam (Central Share)	0	60.00	60.00	60.00
15	14	4225-02-794-18	Construction of Retaining Walls	0	184.00	184.00	183.55
16	14	4225-02-794-19	Construction of M.I. Dams	0	114.50	114.50	113.07
17	14	4225-02-800-32	State Share for Construction of Boy's Hostel at Adimjati Shiksha Ashram under NLCPR	0	14.66	14.66	14.66
18	17	4401-0-800-01	Construction of Agro Market complex at Mayang Imphal Bazar (Sate Share)	0	30.77	30.77	30.77
19	18	2403-0-113-01	Sample Survey on estimation of Egg/Milk/Meat and Wool(Central Share)	0	95.00	95.00	56.77
20	19	2406-01-105-25	Sub-Mission on Agroforestry (SMAF) Central share	0	200.00	200.00	100.00

Sl. No.	Grant No.	Head of Account	Description of Sub-Head	Original + Supplementary	Re-Appropriation	Total Budget	Expenditure
21	19	2406-01-800-07	Green India Mission (State Share)	0	137.90	137.90	110.32
22	19	2406-02-110-41	Development of Wildlife Habitats (state Share)	0	40.89	40.89	7.11
23	21	4552-0-103-01	Handloom for Employment Generation in Tamenglong District	0	121.57	121.57	121.57
24	22	4215-01-102-06	Augmentation of Water Supply Scheme under SIDF	0	100.66	100.66	100.66
25	22	4215-01-102-40	Water Supply Scheme	0	0.00	0.00	159.75
26	22	4215-01-102-41	North East Special Scheme (NESIDS)Central Share (Valley)	0	2514.98	2514.98	2150
27	22	4215-01-102-41	North East Special Scheme (NESIDS)Central Share (Hill)		1278.63	1278.63	700
28	22	4215-01-102-45	State Component of NESIDS (Valley)	0	0	0	659.87
29	22	4215-01-102-45	State Component of NESIDS (Hill)	0	1200.00	1200.00	1300.00
30	22	4215-01-102-46	Rural Water Supply Scheme	0	170.63	170.63	164.20
31	22	4552-10-102-12	Composite W/S Scheme at Ramrei Uhkrul Distt.	0	0.00	0.00	213.48
32	22	4552-10-102-13	Composite W/S Scheme for Tumukhong Moirangpurel	0	0.00	0.00	74.74
33	22	4552-10-102-14	Augmentation of Top Dusara W/S Scheme	0	90.00	90.00	101.00
34	30	3451-0-092-25	Manipur State Planning Authority	0	150.00	150.00	70.96
35	30	3451-0-092-26	World Expo Dubai	0	97.14	97.14	97.14
36	30	3451-0-092-28	State share of Disaster Management System of Manipur	0	4.52	4.52	4.52
37	30	3451-0-800-26	Organisation of GTV 2.0 in districts	0	480.00	480.00	480.00
38	30	4575-60-800-02	One Time Special Assistance of Central Plan Scheme	0	447.95	447.95	447.95
39	30	4575-60-800-12	Improvement of road from Noney HQ to Haochong Sub-Divisional HQ	0	112.91	112.91	112.91
40	30	4575-60-800-13	Construction of Ima Keithel (Women Market ) at Khongjom Bazar Thoubal District	0	170.00	170.00	170.00
41	30	4575-60-800-14	Repairing of Mini Secretariat Building Tamenglong	0	291.00	291.00	291.00
42	30	4575-60-800-16	Construction of 10 new Pandit Deendayal Upadhyaya Multi Utility youth centre in rural areas of Manipur	0	300.00	300.00	300.00
43	30	4575-60-800-17	Compensation of land Ch. Tengnoupal	0	157.00	157.00	157.00
44	34	2235-01-800-05	Women Victim Compensation Fund	0	17.00	17.00	17.00
45	36	4552-22-800-06	Construction of Mini Barrage across Langathel River nearby Lamlong Khunou Thoubal District (NEC)	0	152.53	152.53	82.00
46	40	4700-03-800-01	Thoubal River Irrigation Project	0	3526.40	3526.40	2013.00
47	40	4700-03-800-12	Thoubal River Irrigation Project	0	4506.00	4506.00	5469.40
48	40	4711-01-103-08	Construction of RCC retaining wall on Imphal River near Khabam lai Haoraobam Mapa	0	400.00	400.00	400.00
49	40	4711-03-103-01	Improvement of Pemikhong Drainage System under NLCPR	0	492.39	492.39	192.00
50	41	4202-04-800-01	Construction of 37 Tribal Museums	0	92.00	92.00	474.43

Sl. No.	Grant No.	Head of Account	Description of Sub-Head	Original + Supplementary	Re-Appropriation	Total Budget	Expenditure
51	41	4202-04-800-18	Repairing of Nupilal Memorial Complex	0	137.55	137.55	137.55
52	41	4202-04-800-20	Construction of a Bronze Statue of Maharaj Gambhir Singh on Horseback along with artistic pedestal of Seven Year Devastation at Moreh	0	279.97	279.97	279.97
53	43	2401-0-800-07	Coconut Development Board Scheme	0	12.80	12.80	4.80
54	43	2552-15-800-04	Model Horticulture Centres	0	220.24	220.24	220.24
55	43	2552-15-800-05	State Share for Model Floriculture Centres	0	26.58	26.58	26.58
56	44	4235-02-102-43	Construction / Repairing works under ICDS Project	0	7.15	7.15	7.15
57	45	5452-01-101-02	Integrated Mega Tourst Circuit at Marjing Polo, Keina and Khebaching	0	382.71	382.71	382.71
58	45	5452-01-101-07	Development of Tourism Infrastructure at Kangkhui Cave Ukhrul (NLCPR Scheme)	0	393.21	393.21	393.21
59	45	5452-01-101-08	Development of Tourism Infrastructure at Cheraoching Imphal (NLCPR Scheme)	0	697.69	697.69	697.69
60	45	5452-01-101-10	Development of Road Connectivity from Khabam Lamkhai Hannaching , Heingang via Marjing Polo Complex, Heingang Ching ,Imphal East (NESIDS)(NLCPR)	0	1335.65	1335.65	1335.65
61	45	5452-01-101-12	Development of Eco-Tourism Complex at the Noney near the Railway Bridge (State Plan)	0	9.02	9.02	9.02
62	45	5452-01-101-13	Infrastructure Development for Destination & Circuit at Marjing	0	880.00	880.00	880.00
63	45	5452-01-800-01	Compensation to the affected patadars for the project Development of road connectivity from Khabam Lamkhai to Hannaching, Heingang (NESIDS)	0	693.38	693.38	693.38
64	47	2225-01-102-02	Economic and Skill Development Programme (ESDP)	0	17.10	17.10	16.81
65	47	2225-03-102-19	Economic and Skill Development Programme (ESDP)	0	59.00	59.00	58.98
66	47	2225-04-102-06	Economic and Skill Development Programme (ESDP)	0	69.90	69.90	69.88
67	47	4225-04-800-25	Civil Works in areas covered by Minority Community	0	300.00	300.00	1386.87
68	47	4225-04-800-26	State Component of PMJVK	0	131.97	131.97	131.97
69	Appro 2	6004-09-101-02	Additional Central Assistance for Externally Aided Projects	0	0.00	0.00	77.09
70	50	5425-00-800-02	Setting -up of IT SEZ	0	696.48	696.48	696.48
71	50	5425-00-800-04	Special Assistance to State for Capital Expenditure	0	820.50	820.50	820.50
			<b>TOTAL</b>				<b>28144.6</b>



## Appendix 3.2

(Reference: Para 3.3.2.1 and 3.3.2.2)

## Operation of unauthorized heads and opening of new Sub Heads/Detailed Heads of Accounts by State Government

(₹ in crore)

Operation of unauthorized Sub-Major Heads/Minor Heads				
Sl. No.	Grant No.	Head of Account	Minor Head Description	Expenditure
1	7	4055-00-115	Modernisation of Police Force	3.63
2	23	2810-60-800	Other Expenditure	2.22
3	24	2070-00-104	Vigilance	4.77
4	47	2225-01-103	Skill Development for SC	0.00
Total				10.62
Opening of unauthorized Sub Heads				
Revenue Head				
1	3	2059-60-800-12	Liaison Officer, Guwahati	0.00
2	8	2216-05-53-03	Residential Buildings in Hill & Valley areas	3.57
3	8	3054-03-337-24	Specific Strategic Roads/Bridges in Hill and Valley areas	15.22
4	8	3054-05-102-22	Maintenance of Road from S. Khoehen to Henglep Churachandpur District	2.04
5	8	3054-05-102-21	Road & Bridges in Hill and Valley Areas	25.17
6	10	2202-02-800-06	Financial Assistance to Education Boards	0.10
7	10	2202-03-800-80	Chief Minister's Scholarship Scheme for Civil Service Aspirants	0.14
8	11	2210-01-110-23	Construction of District Hospital Imphal West at Mayang Imphal (Central Share)	20.74
9	11	2210-06-800-31	Chief Minister's Health for All Scheme	16.22
10	12	2217-01-800-41	Assistance to PDA for implementation of Project with HUDCO loan	12.10
11	13	2230-01-101-06	District Level Business Reforms Action Plan (DBRAP) under Ease of Doing Business (EoDB)	0.03
12	13	2230-02-101-16	Imphal East District	0.09
13	13	2230-03-800-05	State Share of SANKALP	0.19
14	13	2230-03-800-04	Enhancing Skill Development Infrastructure in NE States (Central Share).	2.08
15	18	2403-00-106-25	Livestock Health and Disease Control (LH & DC) Programme	1.99
16	18	2403-00-106-26	National Livestock Mission(NLM)	2.98
17	18	2403-00-106-27	National Programme on Dairy Development (NPDD)	0.57
18	19	2406-01-105-25	Sub-Mission on Agroforestry (SMAF) Central share	1.00
19	19	2406-01-800-06	Intensification of Forest Management (State Share)	0.10
20	19	2406-01-800-07	Green India Mission (State Share)	1.10
21	19	2406-06-110-39	Lungphu Community Reserve (Central Share)	0.41
22	19	2406-02-110-41	Development of Wildlife Habitats (state Share)	0.07
23	20	2505-02-101-03	UNNATI	0.02
24	21	2852-80-800-01	PM Formalization of Micro Food Processing Enterprises Scheme (PM FME) (Central Share)	2.39
25	25	2204-00-104-15	Promotion of Sports Clubs	0.45
26	29	2070-00-800-01	Refund of VAT & Professional Tax	1.11
27	30	3451-00-92-25	Manipur State Planning Authority	0.71
28	30	3451-00-92-26	World Expo Dubai	0.97
29	30	3451-00-92-28	State share of Disaster Management System of Manipur	0.05

Operation of unauthorized Sub-Major Heads/Minor Heads				
Sl. No.	Grant No.	Head of Account	Minor Head Description	Expenditure
30	30	3451-00-800-26	Organisation of GTV 2.0 in districts	4.80
31	34	2235-01-800-05	Women Victim Compensation Fund	0.17
32	35	2058-00-103-05	Modernization of Government Press	0.71
33	41	2205-00-01-06	Assistance to Manipuris Outside the State for Dvelopment of Culture Centres	0.01
34	43	2552-15-800-05	State Share for Model Floriculture Centres	0.27
35	44	2235-02-102-09	Chief Ministergir Angangi Tengbang (CM Bal Seva)	0.14
36	47	2225-01-102-02	Economic and Skill Development Programme (ESDP)	0.17
37	47	2225-01-277-05	Chief Minister Lairik Heiminasi (Coaching Programme)	0.01
38	47	2225-01-102-19	Economic and Skill Development Programme (ESDP)	0.59
39	47	2225-03-800-22	Chief Ministers Lairik Heiminasi (Coaching Programme)	0.08
40	47	2225-04-102-06	Economic and Skill Development Programme (ESDP)	0.70
41	47	2225-04-800-23	Chief Ministers Lairik Heiminasi (Coaching Programme)	0.10
42	48	2245-05-101-02	State Disaster Mitigation under FC	0.50
43	50	3425-60-800-02	Financial Assistance to Cyber Corporation Manipur Limited	1.40
<b>Sub Total</b>				<b>121.26</b>
Capital Head				
1	8	4059-01-51-13	Construction of CD Blocks	1.22
2	8	4216-01-700-10	Buildings in Hill and Valley areas	5.55
3	8	5054-04-337-63	Construction of Imphal-Kangchup-Tamenglong road under SRCIP (Gap Fund)	70.00
4	10	4202-01-600-02	State Share of NE for construction of Girls' Hostel at Raja Dumbra High School (now shifted to Wangkhei Model H/S)	0.53
5	11	4210-04-101-01	Establishment of Infectious Disease Centre at Porompat under NESIDS	5.60
6	12	4217-01-800-31	Construction of stalls & installation of CCTV cameras at the 1st Floor of the 3 Ima Keithels at Khwairamband	3.15
7	12	4217-60-51-19	Construction of Market Shed at Wabagai and Kongba	5.89
8	14	4225-02-800-34	Completion of ADC Bhawan at Chingmeirong	1.60
9	18	4403-00-800-08	Establishment of Goat Farm	3.03
10	18	4403-00-800-07	Construction and Improvement of Veterinary Hospitals	1.91
11	18	4403-00-800-09	Scheme under Rural Infrastructure Development Fund (RIDF)	0.26
12	18	4403-00-800-10	Establishment of a Poultry Breeding Farm at Ningthoukhong under NEC	0.41
13	20	4515-00-103-01	Pradhan Mantri Gram Sadak Yojana (PMGSY)	839.58
14	22	4215-01-102-46	Rural Water Supply Scheme	1.64
15	22	4215-02-106-02	Integrated Sewerage System for Imphal City (Phase-II) (EAP)	0.50
16	28	4047-00-39-03	Construction/Upgradation of Excise Stations	1.99
17	30	4575-60-800-13	Construction of Ima Keithel (Women Market ) at Khongjom Bazar Thoubal District	1.70
18	30	4575-60-800-14	Repairing of Mini Secretariat Building Tamenglong	2.91
19	30	4575-60-800-16	Construction of 10 new Pandit Deendayal Upadhyaya Multi Utility youth centre in rural areas of Manipur	3.00
20	30	4575-60-800-17	Compensation of land Ch. Tengnoupal	1.57
21	30	4575-60-800-12	Improvement of road from Noney HQ to Haochong Sub-Divisional HQ	1.13
22	40	4711-01-103-08	Construction of RCC retaining wall on Imphal River near Khabam lai Haoraobam Mapa	4.00

Operation of unauthorized Sub-Major Heads/Minor Heads				
Sl. No.	Grant No.	Head of Account	Minor Head Description	Expenditure
23	40	4711-03-103-02	Rejuvenation of Lamphelpat Water body (EAP)	0.87
24	41	4202-04-800-01	Construction of 37 Tribal Museums	4.74
25	41	4202-04-800-04	Construction of Bronze Statue of Maharaj Narasing at Moreh	1.00
26	41	4202-04-800-05	Installation of Anglo Manipuri War Memorial at Shaheed Minar Complex Imphal	1.00
27	41	4202-04-800-06	Installation of Ibudhou Wangbrel and Anal Ningol Sangnu at Anal Khullen Chandel District	1.50
28	41	4202-04-800-08	Establishment of Major Bob Khathing Museum	3.00
29	41	4202-04-800-17	Improvement and Development of Bijoy Govindaji Temple	28.32
30	41	4202-04-800-20	Construction of a Bronze Statue of Maharaj Gambhir Singh on Horseback along with artistic pedestal of Seven Year Devastation at Moreh	2.80
31	41	4202-04-800-18	Repairing of Nupilal Memorial Complex	1.38
32	45	5452-01-800-01	Compensation to the affected patadars for the project Development of road connectivity from Khabam Lamkhai to Hannaching, Heingang(NESIDS)	6.93
33	47	4225-01-800-05	Babu Jagivan Ram Chhatrawas Yojana (BJRCY) Boys Hostel	0.60
34	47	4225-01-800-06	Babu Jagiva Ram Chhatrawas Yojana (BJRCY) Girls Hostel	3.54
35	47	4225-03-800-22	Construction of Hostel for OBC Girls	0.18
36	47	4225-04-800-24	Pradhan Mantri Jan Vikas Karyakaram (PMJVK)	142.95
37	47	4225-04-800-26	State Component of PMJVK	1.32
38	47	4225-04-800-25	Civil Works in areas covered by Minority Community	13.87
Sub Total				11,71.18
Total (Revenue + Capital)				12,92.44
Opening of unauthorized Detailed Heads				
Revenue Head				
1	7	2055-00-01-18-02	Assistance in respect of projects funded by HUDCO loan	5.80
2	8	2059-60-53-09-03	Maintenance of Buildings at State Capital District an Sub/ Divisions	4.71
3	8	3054-80-01-01-01	District Level Business Reforms Action Plan (DBRAP) under Ease of Doing Business(EoDB)	0.09
4	10	2202-01-01-01-02	District Level Business Reforms Action Plan (DBRAP) under Ease of Doing Business(EoDB)	0.11
5	11	2210-01-01-01-02	District Level Business Reforms Action Plan (DBRAP) under Ease of Doing Business (EoDB)	0.08
6	11	2210-06-800-26-01	Remuneration for Contract Staff	35.23
7	15	2408-01-01-01-03	District Level Business Reforms Action Plan (DBRAP) under Ease of Doing Business(EoDB)	0.10
8	19	2402-00-102-30-01	Loktak Development Authority	9.98
9	21	2851-00-01-01-03	District Level Business Reforms Action Plan (DBRAP) under Ease of Doing Business(EoDB)	0.12
10	26	2014-00-105-21-02	Electric & Water Charges	0.00
11	30	3451-00-92-22-16	The Juvenile Theatre Kongba Imphal East	0.09
12	30	3451-00-92-22-27	Financial Assistance to Customary/Religious Practices at Sana Konung	0.15
13	31	2070-00-108-02-02	District Level Business Reforms Action Plan(DBRAP) under Ease of Doing Business (EoDB)	0.03
14	32	2056-00-101-04-01	Medicine	0.01
15	38	2515-00-101-09-01	State Share	0.33
16	38	2515-00-101-12-02	Tied Grant	18.54

Operation of unauthorized Sub-Major Heads/Minor Heads				
Sl. No.	Grant No.	Head of Account	Minor Head Description	Expenditure
17	40	2711-01-01-03-01	District Level Business Reforms Action Plan (DBRAP) under Ease of Doing Business(EoDB)	0.06
18	41	2205-00-103-03-01	Development Works for Thangal Park at Mayangkhang, Senapati District	0.26
19	41	2205-00-103-03-02	Restoration of Shamu Makhong Statue, Imphal	0.54
20	44	2235-02-01-21-04	Payment of Wages	0.33
21	44	2235-02-102-80-00	Ukhrul ICDS Cell (Central Share)	0.21
22	44	2235-02-104-02-01	Chief Minister's COVID-19 Affected Livelihood Support Scheme	10.00
23	44	2235-02-104-31-02	Chief Minister's Widow Pension Scheme	2.00
24	44	2235-02-104-31-03	State Contribution of IGNWPS	0.48
25	44	2235-02-104-31-04	State Contribution of IGNDPS	16.56
26	44	2235-02-105-16-01	Implementation of Manipur State Policy on Substance use 2019	0.54
Sub Total				106.35
Capital Head				
1	19	5425-00-208-03-03	Integrated Management Plan of Utra Lake at Nambol Naorem, Bishnupur District, Manipur (Central Share)	4.92
2	19	5425-00-208-03-04	State Share of Integrated Management Plan of Utra Pat Lake at Nambol Naorem, Bishnupur District., Manipur	0.55
3	22	4215-01-102-06-03	State component of SIDF	1.01
4	22	4215-01-102-41-01	Scheme under NESIDES Central Share	21.50
5	22	4215-01-102-45-00	State Component of NESIDS	13.00
Sub Total				40.97
Total (Revenue + Capital)				147.32

### Appendix 3.3

(Reference: Paragraph 3.3.3.1)

Statement showing amount deposited under Major Head '8449 – Other Deposits, Minor Head 120 – Miscellaneous Deposits' during March 2022

(₹ in lakh)

Sl. No.	Name of Office	Purpose	Name of the Treasury	Date of Deposit	Amount credited
1	Executive Engineer, Ukhrul PHE Division, PHED Manipur	Pay Recovery	Treasury Officer, Ukhrul	14.03.2022	2.92
2	Professor (VE), SCERT, Govt. of Manipur	Pay Recovery	Treasury, Lamphel	NA	0.13
3	Sub-Deputy Collector (Hq.) Thoubal	Pay Recovery	Treasury, Thoubal	05.02.2022	0.14
				<b>TOTAL</b>	<b>3.19</b>

NA – Not Available

### Appendix 3.4

(Reference: Paragraph 3.3.3.2)

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 lakh)

Sl. No.	Name of the Office	Details of Bank Account				Amount kept as of 31 March 2021	Total No. of Bank Accounts	Amount kept as of 31 March 2022	Total No. of Bank Accounts
		Name of the DDO	Name and Address	Account No.	Current/Savings				
1	Directorate of Veterinary & Animal Husbandry	Jt. Director, (Plg)	SBI, M.G. Avenue	34426809528	Current				
2	District Veterinary Office, Imphal West, Babupara	Dy. Director Veterinary, Imphal West	SBI, M.G. Avenue	34405616858	Current	0.11	1	0.11	1
3	District Veterinary Office, Bishnupur	Jt. Director, Dist. Vety. Office, Bishnupur	UCO Bank, Bishnupur	8540200000263	Current	0.02	1	0.09	1
4	Project Officer, Pony Development, Tingkai Khunou, Senapati District	Project Officer, Pony Development, Tingkai Khunou	UCO Bank, Bishnupur	8540200000270	Current	0.00	1	0.00	1
5	District Veterinary Office, Thoubal	Jt. Director, District Veterinary Office, Thoubal	PNB, Thoubal	353050011583	Current	0.01	1	0.11	1
6	District Veterinary Office, Churachandpur	Jt. Director, District Veterinary Office, Churachandpur	PNB, Churachandpur	255050010844	Current	0.32	1	0.19	1
7	Sub Ddivisional Veterinary Hospital, Jiribam	Dy. Director, Sub Ddivisional Veterinary Hospital, Jiribam	PNB, Jiribam	325050012290	Current	0.00	1	0.03	1
8	Veterinary Office, Tamenglong	Jt. Director, DVO, Tamenglong	PNB, Tamenglong	65350010329	Current	0.04	1	0.05	1
9	Veterinary Office, Dugailong	P.O. Regional Pig Breeding Centre	PNB, Tamenglong	65350014182	Current	0.01	1	0.01	1
10	District Veterinary Office, Ukhrul	Jt. Director, DVO, Ukhrul	PNB, Mini Secreteriat, Ukhrul	25705011431	Saving	0.01	1	0.02	1
11	District Veterinary Office, Chandel	Jt. Director, DVO, Chandel	SBI, Chandel	11831653238	Current	0.00	1	0.00	1

Sl. No.	Name of the Office	Details of Bank Account				Amount kept as of 31 March 2021	Total No. of Bank Accounts	Amount kept as of 31 March 2022	Total No. of Bank Accounts
		Name of the DDO	Name and Address	Account No.	Current/Savings				
12	Veterinary Office, Moreh	Dy. Director, Sub Ddivisional Veterinary Hospital, Moreh	PNB, Moreh	791050010355	Current	0.04	1	0.05	1
13	Project Office, ICDP	Project Office, ICDP	PNB, Thangal Bazar	254050021077	Current	30.06	1	0.05	1
14	Dy. Director (Dairy)	Dy. Director (Dairy)	PNB, Thangal Bazar	254050020992	Current	0.05	1	0.05	1
15	Duck Farm, Thenguchingjin	Specialist Poultry, Duck Farm	PNB, Thangal Bazar	254050021255	Current	0.05	1	0.05	1
16	District Veterinary Office, Imphal East	Jt. Director, DVO, Imphal East	PNB, Thangal Bazar	254050020925	Current	0.00	1	0.05	1
17	Regional Buffalo Breeding Farm	P.O. Regional Buffalo Breeding Farm, Wabagai	PNB, Kakching	256050010373	Current	0.01	1	0.01	1
18	Sericulture	K. Kachui	SBI, Paona Bazar	10383412367	Current	134.04	1	94.76	1
19	Silk Reeling & Spinning Factory, Takyelpat	S. Lakshimai Devi	SBI, Paona Bazar	10383411817	Current	1.19	1	0.00	1
20	District Sericulture Office, Imphal West	H. Gopen Singh	SBI, Paona Bazar	30025529067	Saving	0.30	1	0.30	1
21	Sericulture Training Institute, Kwakta	L. Meghachandra Singh	SBI, Moirang	36697629619	Current	0.38	1	0.38	1
22	District Sericulture Officer, Bishnupur	M. Basanti Devi	UCO Bank, Bishnupur	8540200000198	Saving	0.41	1	0.04	1
23	District Sericulture Officer, Thoubal	RK. Bishwajit Singh	PNB, Thoubal	353050010390	Current	0.04	1	0.04	1
24	District Sericulture Officer, Churachandpur	G. Vunglian	PNB, Churachandpur	255050010733	Current	0.02	1	0.04	1
25	District Sericulture Office, Jiribam	P. Robindro Singh	PNB, Jiribam	325050012430	Current	0.02	1	0.02	1
26	District Sericulture Officer, Tamenglong	L. Neli James	PNB, Tamenglong	653050010370	Current	0.29	1	0.29	1
27	District Sericulture Officer, Senapati	N. Ashihrii	SBI, Senapati	31072272302	Saving	0.06	1	0.07	1
28	District Sericulture Officer, Kangpokpi	O. Anjana Devi	SBI Kangpokpi	11785045210	Current	0.27	1	0.31	1

Sl. No.	Name of the Office	Details of Bank Account				Amount kept as of 31 March 2021	Total No. of Bank Accounts	Amount kept as of 31 March 2022	Total No. of Bank Accounts
		Name of the DDO	Name and Address	Account No.	Current/Savings				
29	District Sericulture Officer, Ukhrul	JS. Ngalangam	PNB, Ukhrul	257050011432	Current	0.01	1	0.00	1
30	District Sericulture Officer, Chandel	Amand Mangte	SBI, Chandel	31104545845	Saving	0.05	1	0.05	1
31	District Sericulture Officer, Imphal East	RK. Hemanta Singh	PNB, MG Avenue	254050022944	Current	1.33	1	1.33	1
32	Commandant, 8th IR (Commando) Battalion, Imphal, Manipur	Commandant 8th IR (CDO) Bn,	SBI, Secretariat	35550498860	NA	0.00		0.04	1
33	Taxation Department	Assistant Commissioner of Taxes	SBI, M.G. Avenue	34348745583	Current	0.63	1	0.62	1
34	Governor's Secretariat, Raj Bhavan, Imphal	Smt. M. Meena Devi, Under Secretary	SBI, M.G. Avenue	10929179308	Current	18.34	1	2.43	1
35	Chief Finance Officer, OBCs & SCs, Manipur	Agriculture Officer, MOBC & SC	SBI, Secretariate	10329727698	Current	500.96	1	500.96	1
36		OBC & SC DDO	PNB, Imphal	254050033497	Current	0.86	1	0.86	1
37		OBC & SC Account	Manipur State Cooperative Bank Ltd.	70600258027	Current	7.49	1	544.21	1
38		EBC Post Matric Scholarship Account	HDFC, M.G. Avenue	50100250772832	Saving	363.40	1	8.01	1
39		OBC & SC Scheme Account	HDFC, M.G. Avenue	50100266247710	Saving	20.73	1	134.62	1
40		OBC Post-Matric Scholarship Account	HDFC, M.G. Avenue	50100250773246	Saving	3.57	1	43.49	1
41		OBC Pre-Matric Scholarship Account	HDFC, M.G. Avenue	50100250773259	Saving	11.83	1	5.58	1
42		SC Post-Matric Scholarship Account	HDFC, M.G. Avenue	50100250772855	Saving	0.00	1	15.35	1
43		SC Pre Matric Scholarship Account	HDFC, M.G. Avenue	50100250772803	Saving	0.00	1	0.53	1
44		Babu Jagjivan Ram Chhatrawas Yojana (BJRCY)	HDFC, Lamphelpat	50100436332055	Saving	0.00	1	414.16	1



Sl. No.	Name of the Office	Details of Bank Account				Amount kept as of 31 March 2021	Total No. of Bank Accounts	Amount kept as of 31 March 2022	Total No. of Bank Accounts
		Name of the DDO	Name and Address	Account No.	Current/Savings				
45		Hostel for OBC Boys and Girls	HDFC, Lamphelpat	50100436332118	Saving	0.00	1	86.31	1
46		Pradhan Mantri Adarsh Gram Yojana (PMAGY)	HDFC, Lamphelpat	50100436333618	Saving	0.00	1	71.32	1
47		SCA to Scheduled Castes Sub-Plan (SCA to SCSP)	HDFC, Lamphelpat	50100436331868	Saving	0.00	1	524.31	1
48	Chief Finance Officer, Minority Affairs, Manipur	Minorities Affairs, DDO	PNB, Imphal	254010687119	Current	0.24	1	2.50	1
49		Economic Development Programme (EDP)	BOI, Paona Bazar	504210310000905	Saving	118.23	1	109.77	1
50		Skill Development Programme (SDP)	BOI, Paona Bazar	504210310000906	Saving	24.28	1	153.17	1
51		Pradhan Mantri Jan Vikas Karyakram (PMJKV)	ICICI, Mantripukhri	332901000052	Saving	4806.82	1	15424.55	1
52	MAHUD	Mohd. Yasser Ahmed Khan	PNB, MG Avenue	254050020402	Current	218.62	4	218.61	4
			MSCB, Imphal	70601072416	Current	2979.12		27.82	
			MSCB, Imphal	70601072405	Current	2084.84		4420.08	
			MSCB, Imphal	70601072427	Current	0.00		6.74	
53	Directorate of Tourism, Govt. of Manipur	Sapam Jotin Singh	SBI, Secretariat	10329727643	Current	274.36	1	274.36	1
54	District & Sessions Judge, Imphal West	District & Sessions Judge, Imphal West	M.G. Avenue	10929176726	Current	0.00	2	796.18	2
			Uripok	39965960205	Current	0.00		29.98	
55	High Court of Manipur	Dr. M. Basantakumar Sharma	Not furnished	10929179692	Current	6.48	1	6.54	1
56	Manipur State Legal Services Authority (MASLSA)	Ojesh Mutum	SBI, High Court Complex	38864403427	Current	13.59	3	26.46	3
			SBI, High Court Complex	38864403620	Current	14.74		14.35	
			SBI, High Court Complex	38863975939	Current	284.26		273.04	



Sl. No.	Name of the Office	Details of Bank Account				Amount kept as of 31 March 2021	Total No. of Bank Accounts	Amount kept as of 31 March 2022	Total No. of Bank Accounts
		Name of the DDO	Name and Address	Account No.	Current/Savings				
57	District & Sessions Court, Imphal East	Dist. & Sessions Judge, Imphal East	Not furnished	10929179319	Current	131.45	1	171.89	1
58	a) District & Sessions Court, Thoubal; b) Court of CJM-cum-Civil Judge (Sr. Divn.), Thoubal; c) Court of JMFC-cum Civil Judge (Jr. Divn.), Thoubal	District & Sessions Judge, Thoubal	SBI, Thoubal	33810683638	Current	281.07	1	0.00	1
59	a) District & Sessions Court, Bishnupur; b) Court of Cheif Judicial Magistrate, Bishnupur; c) Court of JMFC-cum Civil Judge (Jr. Division), Bishnupur	District & Sessions Judge, Bishnupur	UCO Bank, Bishnupur	8540210001141	Current	0.13	1	0.13	1
60	a) District & Sessions Judge, Churachandpur; b) CJM-cum-Civil Judge (Sr. Divn.) Churachandpur; c) JMFC-cum Civil Judge (Jr. Division), Churachandpur	Lamkhanpau Tonsing	PNB, Churachandpur	255050016445	Saving	0.02	1	0.02	1
61	a) Dist. & Sessions Court, Senapati b) Court of Cheif Judicial Magistrate-cum Civil Judge (Sr. Division), Senapati c) Court of JMFC-cum Civil Judge (Jr. Division), Kangpokpi	Disrict & Sessions Judge, Senapati	SBI, Senapati	33848241733	Current	0.37	1	0.37	1
62	E.E. (Elect), Meter Relay Testing Tariff & IT Division, EDM	Moirangthem Madan	SBI, MG Avenue	10383411839	Current	35.53	1	59.20	1
63	Administrative officer (Power)	Bhagyashree Laishram	SBI, MG Avenue	10383412606	Savings	1.27	1	5.22	1

Sl. No.	Name of the Office	Details of Bank Account				Amount kept as of 31 March 2021	Total No. of Bank Accounts	Amount kept as of 31 March 2022	Total No. of Bank Accounts
		Name of the DDO	Name and Address	Account No.	Current/Savings				
64	E.E. Mechanical Div. I.P.W.D.	T. Sarat Singh	Imphal Urban Co-operative Bank Ltd. Main Branch, MG Avenue	11700078601	Current	0.01	1	0.01	1
65	E.E. Thoubal Divn. Electricity Dept.	Kh. Ningthemjao Singh	-do-	11700136301	Current	0.01	1	0.01	1
66	E.E. Electrical Divn. No. 1 Kakching	RK. Kishor Singh	-do-	11700136601	Current	0.02	1	0.02	1
67	E.E. Ukhrul Divn. Electricity	S. Joykumar Sharma	-do-	11700136701	Current	0.01	1	0.01	1
68	E.E. National Highway Divn. No. IV	Ramtawnlioan	-do-	11700139001	Current	0.00	1	0.00	1
69	E.E. Bishnupur Divn.	P. Mani Singh	-do-	11700139101	Current	0.14	1	0.14	1
70	E.E. District Council Engineering Cell	Soram Bonbihari Singh	-do-	11700145101	Current	0.05	1	0.05	1
71	E.E. T,P, Cell/Hill II	Thaiithui Panmei	-do-	11700155901	Current	0.64	1	0.64	1
72	Education Engineering Wing, Dept. of Education	M. Rubina Devi	-do-	11700244301	Current	1538.72	1	636.59	1
73	DRDA, Imphal East District	E.E. DRDA, Imphal East District	IUCB Ltd. Kwakeithel	61700040901	CD-Firm	0.06	1	0.06	1
74	MANIDCO	E.E. MANIDCO	IUCB Ltd. Kwakeithel	61700045001	CD-Firm	0.01	1	0.01	1
75	Tamphasana Girls Hr. Sec. School	Vinita Devi Elangbam	IUCB Ltd. B.T. Road	31700687501	Current	54.43	1	69.44	1
76	Johnstone Hr. Sec. School	Khundrakpam Tulachandra Singh	IUCB Ltd. B.T. Road	31700642801	Current	14.31	1	27.30	1
77		Khundrakpam Tulachandra Singh	IUCB Ltd. B.T. Road	31700683901	Current	0.04	1	0.04	1
78	M.B. College	Mairembam Chandra Singh	IUCB Ltd. B.T. Road	34000515101	Saving	54.54	3	17.23	3
			IUCB Ltd. B.T. Road	31700045001	Current	0.04		0.04	
			IUCB Ltd. B.T. Road	34001417401	Saving	0.01		0.01	
79	P.G.T. College, D.M. College of Teacher Education	Rajkumar Lokendra Singh	IUCB Ltd. B.T. Road	31700390901	Current	75.50	1	101.48	1

Sl. No.	Name of the Office	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2021	Total No. of Bank Accounts	Amount kept as of 31 March 2022	Total No. of Bank Accounts
			Name and Address	Account No.	Current/Savings				
80	Model Hr. Secondary School	Pukhrambam Nipendro Singh	IUCB Ltd. B.T. Road	31700109401	Current	6.17	1	0.25	1
81	C.C. Higher Secondary School	Laisharam Reeta Devi	IUCB Ltd. B.T. Road	34001531501	Saving	0.01	1	0.01	1
82	E.E. T,P, Cell/Hill II	S. Geeta Devi	IUCB Ltd. Paona Bazar	41700480801	Current	0.08	1	0.08	1
83	C.C. Higher Secondary School	Principal L.Reeta	IUCB Ltd. Wangkhei	54000022601	Saving	7.31	1	9.75	1
84	Directorate of Information & Public Relations	Deputy Director (HQ)	SBI, Secretariat	10329726333	Current	56.05	2	46.49	2
			SBI, Secretariat	10329727609	Current	7.41		6.81	
85	Directorate of Information & Public Relations	Director, IPR	SBI, Secretariat	37375703140	Saving	1082.11	2	1107.86	2
			SBI, Secretariat	10329730598	Saving	30.07		44.94	
86	District Information Office, Churachandpur	DIO/Churachandpur	Tuibong District Hqr.	255050013828	Saving	0.01	1	0.01	1
87	District Information Office, Chandel	DIO/Chandel	SBI, CDL	31981998170	Saving	0.01	3	0.01	3
			PNB, Thoubal	353050010391	Saving	0.01		0.01	
			UCO, Bishnupu	8540210000007	Current	0.22		0.22	
88	District Information Office, Tamenglong	DIO/Tamenglong	PNB, Tamenglong	653050010344	Current	0.00	1	0.00	1
89	District Information Office, Senapati	DIO/Senapati	SBI, Senapati	32092879052	Saving	0.09	1	0.09	1
90	District Information Office, Ukhrul	DIO/Ukhrul	PNB, Ukhrul	257050011451	Current	0.00	1	0.00	1
91	Director of Civil Defence	K.G. Daigong	SBI, Paona Bazar	3400277627767	Current	0.16	1	0.15	1
92	Director of Civil Defence	K.G. Daigong	HDFC, Chingmeirong	501004671332136	Saving	0.00	1	6.06	1
93	MANIDCO, Ltd.	Polem Lenin Singh	Indian Bank, Uripok	7171425086	Saving	0.00	1	64.11	1
94	Fisheries	T. Romi Singh	Manipur State Co-operative Bank Ltd. Head Office, Imphal	10601395184	Saving	261.66	1	9.35	1

Sl. No.	Name of the Office	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2021	Total No. of Bank Accounts	Amount kept as of 31 March 2022	Total No. of Bank Accounts
			Name and Address	Account No.	Current/Savings				
95	Fisheries	E. Shyam Meitei	-do-	10601395195	Saving	3.91	1	3.65	1
96	Fisheries	Sumpi Pekham Anal	-do-	10601398038	Saving	2.63	1	5.18	1
97	Fisheries	Hemchandra N	-do-	10601398049	Saving	4.62	1	3.42	1
98	Fisheries	T. Shyamananda Singh	-do-	10601398050	Saving	2.37	1	4.22	1
99	Fisheries	Md. Farid Khan	-do-	10601398072	Saving	4.25	1	5.61	1
100	Fisheries	Loveson Golmei	-do-	10601398061	Saving	20.31	1	6.27	1
101	Fisheries	A.S. Angam	-do-	10601398027	Saving	5.49	1	6.31	1
102	Divisional Forest Officer, Wildlife Division	Vahneichong Singson	SBI, M.G. Avenue	36950840340	Current	13.59	1	0.01	1
103	Deputy Conservator of Forests, Tengnoupal Forest Division	Dy. C.F/Tengnoupal	SBI, M.G. Avenue	37881057642	Current	0.00	2	40.54	2
			SBI, Secretariat	40245358648	Current	0.00		0.01	
104	Kangpokpi Forest Division	DFO, Northern Forest Division, Kangpokpi	SBI, Kangpokpi	11785045050	Current	24.28	1	1.38	1
105	Research Silviculture & Training Division	Deputy Conservator of Forests, Research Silviculture & Training Division	SBI, M.G. Avenue	39398451112	Current	0.10	1	0.10	1
106	Chandel Forest Division	DFO, Chandel	PNB, Imphal	3461100002625	Current	1.06	1	2.41	1
107	Addl. Pr. CCF/WL	A.C.F./WL	SBI, Imphal	34395135128	Current	0.10	1	0.09	1
108	DFO, Churachandpur, Forest Division	DFO, Churachandpur	SBI, Churachandpur	40566250936	Saving	0.00	7	0.27	7
			SBI, Churachandpur	40248738708	Saving	0.00		0.00	
			SBI, Churachandpur	40248741552	Saving	0.00		0.00	
			SBI, Churachandpur	40248744927	Saving	0.00		0.09	
			SBI, Churachandpur	40248743978	Saving	0.00		0.00	
			SBI, Churachandpur	40243742624	Saving	0.00		0.00	
			SBI, Churachandpur	40252465303	Saving	0.00		0.00	
109	DFO, Ukhrul Forest Division	DFO, Ukhrul	PNB, Ukhrul	257050010310	Current	0.02	1	2.21	1

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			Name and Address	Account No.	Current/Savings				
110	DFO, Senapati Forest Division	D. John Sha	SBI, Senapati	32505141827	Saving	1.76	1	1.76	1
111	Tamenglong Forest Division, Tamenglong	Amandeep, IFS	SBI, M.G. Avenue	40445716940	Saving	0.00	3	0.01	3
			SBI, M.G. Avenue	40580370196	Saving	0.00		40.49	
			Panjab & Sind Bank, Deulahlnd, Imphal	6751100000256	Saving	2.26		1.82	
112	DFO, Bishnupur Forest Division	Dr. Rebika Soibam Chanu	UCO Bank, Bishnupur	8540200000238	Current	0.96	1	0.30	1
113	DCF/Working Plan Division	Elangbam Nirmala Chanu	SBI, M.G. Avenue	34305565816	Current	0.01	1	0.01	1
114	Urban Forestry Division	DFO/Urban Forestry Division	SBI, M.G. Avenue	37047252021	Current	0.07	1	0.07	1
115	DFO, Pherzawl	DFO, Pherzawl	SBI, Churachandpur	40248958496	Saving	0.00	5	0.02	5
			SBI, Churachandpur	40248958009	Saving	0.00		0.00	
			SBI, Churachandpur	40248950452	Saving	0.00		0.02	
			SBI, Churachandpur	40248956103	Saving	0.00		0.01	
			SBI, Churachandpur	37317892679	Current	0.53		0.10	
116	DFO, Jiribam Forest Division	DFO, Jiribam Forest Division, Uchathol	Not furnished	325050010207	Current	2.36	1	1.80	1
117	DFO, Thoubal	DFO, Thoubal	SBI, Thoubal	30456435543	Current	7.49	1	1.76	1
118	Deputy Conserevator of Forests/Park & Sanctuary	Sanajaoba Khuraijam	PNB, Paona Bazar	484050005659	Current	0.09	1	0.09	1
119	DFO, Central	Dy. C.F.	SBI, Paona Bazar	10383411975	Current	19.76	1	29.56	1
120	Director, MZG	A.C.F./WL	SBI, M.G. Avenue	34416586319	Current	7.70	1	7.89	1
121	DFO, Noney Forest Division	Napolean Rongmei, MFS-II	SBI, M.G. Avenue	37923592824	Current	0.00	2	0.02	2
122			PNB, Tamenglong	653050016728	Current	0.00		100.91	
123	Principal Chief Conservator of Forests & Head of Forest Force	Deputy Conservator of Forests, Administration & Planning	SBI, M.G. Avenue	34331811160	Current	126.30	1	1001.63	1
124	Chief Engineer (Power)	Bhagyashree Laishram	SBI, M.G. Avenue	10383412606	Saving	1.27	1	5.22	1

Sl. No.	Name of the Office	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2021	Total No. of Bank Accounts	Amount kept as of 31 March 2022	Total No. of Bank Accounts
			Name and Address	Account No.	Current/Savings				
125	Manipur State AIDS Control Society	Project Director	Indian Overseas Bank, Imphal	73201000010739	Saving	641.74	5	858.20	5
			Indian Overseas Bank, Imphal	73201000030863	Saving	716.95		918.57	
			Indian Overseas Bank, Imphal	73201000030864	Saving	0.80		0.82	
			Indian Overseas Bank, Imphal	73201000013212	Saving	0.38		0.39	
			Indian Overseas Bank, Imphal	73201000017796	Saving	4.05		4.18	
126	District Co-ordinator SSA, Imphal East	District Co-ordinator SSA	Indian Overseas Bank, Imphal	73201000013530	Saving	78.34		0.49	
127	Manipur Science & Technology Council	Director, Manipur Science & Technology Council	Indian Overseas Bank, Imphal	73201000007184	Saving	1.06	2	5.78	2
			Indian Overseas Bank, Imphal	73201000009526	Saving	0.15		0.70	
128	Forest Department, Govt. of Manipur	Chief Conservator of Forest, GOM	Indian Overseas Bank, Imphal	73201000014568	Saving	123.29	1	116.61	1
129	Veterinary Department, Govt. of Manipur	Director, Veterinary, GOM	Indian Overseas Bank, Imphal	73201000014489	Saving	609.75	1	81.10	1
130	Block Development Officer, Island SDO Office	Block Development Officer, Island SDO Office	Indian Overseas Bank, Imphal	376401000009656	Saving	19.22	1	94.43	1
131	Manipur Industrial Development Corporation	MD, MANIDCO	Union Bank of India, Imphal	731002010006471	Saving	97.88	1	14.59	1
132	Manipur Tribal Development Corporation Ltd.	Chairman and MD	Union Bank of India, Imphal	731002010005718	Saving	28.01	1	25.00	1
133	Solar Power Grid Interactive, Manipur	Member Secretary, Director	Union Bank of India, Imphal	731002010007220	Saving	0.00	1	440.41	1
134	Executive Engineer, National Highway Divn. No. 1	EE/NH-I	SBI, Paona Bazar	1103883411964	Current	0.08	1	0.07	1

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			Name and Address	Account No.	Current/Savings				
135	Executive Engineer, Monitoring & Quality Control Divn.	EE/MQCD	PNB, M.G. Avenue	254050022901	Current	953.91	1	0.00	1
136	Executive Engineer, Chandel Divn.	EE/Chandel	SBI, Moreh	38606673625	Current	0.09	1	0.05	1
137	Executive Engineer, Churachandpur Divn.	EE/Churachandpur	PNB, Churachandpur	255050010649	Current	0.00	1	6.94	1
138	Executive Engineer, Thoubal Divn.	EE/Thoubal	SBI, Thoubal	30442444350	Saving	0.01	3	0.01	3
			SBI, Thoubal	38590783013	Current	0.00		0.00	
			SBI, Thoubal	38752510044	Current	0.00		0.00	
139	Project Officer, Adult Education, Wangoi	A.K. Shaymkishwar Singh	SBI, Wangoi	33501011758	Current	0.05	1	0.05	1
140	MANIDCO	Haodijam Manor Kr. Singh	Indian Bank, Imphal	50536382443	Saving	27.04	2	27.84	2
			Indian Bank, Imphal	50536382545	Saving	46.99		43.81	
141	DRDA, Imphal West	Th. Kirankumar Singh	Indian Bank, Imphal	21155087003	Saving	0.00	2	0.91	2
			Indian Bank, Imphal	7125842345	Saving	3.80		419.71	
142	MUDA	Robert S. Kshtrimayum	Indian Bank, Imphal	21155083053	Saving	383.81	1	259.81	1
143	DC, Imphal West	Th. Kirankumar Singh	Indian Bank, Imphal	21155086203	Saving	128.74	1	132.51	1
145	Managing Director, MPHC Ltd.	Haotinkhup Haokip	Indian Bank, Imphal	50331017074	Current	345.03	1	30.89	1
146	M/s Hill Area Development Programme	Yumnam Robita	Indian Bank, Imphal	50505382653	Current	2.42	1	0.00	1
147	Deputy Commissioner Office	Mrs. Kengoo Zuringla	Indian Bank, Imphal	50451792567	Saving	14.22	1	20.46	1
148	BDO Office	Laishram Manikanta Singh	Indian Bank, Imphal	50300706591	Saving	0.24	1	0.26	1
149	Office of Deputy Commissioner	DC, Somorjit Salam	Indian Bank, Imphal	7080169654	Current	0.00	1	291.97	1
150	Kakching Municipal Council	EO Salvador T. Baite	Indian Bank, Imphal	6996132156	Current	0.00	3	84.25	3
			Indian Bank, Imphal	50374804628	Saving	0.00		75.68	
			Indian Bank, Imphal	50445271687	Saving	11.48		11.82	

*State Finances Audit Report for the year ended 31 March 2022*

Sl. No.	Name of the Office	Details of Bank Account				Amount kept as of 31 March 2021	Total No. of Bank Accounts	Amount kept as of 31 March 2022	Total No. of Bank Accounts
		Name of the DDO	Name and Address	Account No.	Current/Savings				
151	District Handlooms and Textiles, Tengnoupal	PO W. Renubala Devi	Indian Bank, Imphal	50383319245	Saving	2.37	1	2.68	1
152	District Handlooms and Textiles, Kakching	PO Ch. Rebika Devi	Indian Bank, Imphal	50383957506	Saving	0.57	1	1.66	1
153	MANIDCO Ltd.	Polem Lenin Singh	Indian Bank, Imphal	7171425086	Saving	0.00	1	64.11	1
154	District Supply Officer CAF&PD	Leimapokpam Ibotombo Singh	Indian Bank, Imphal	50417714196	Saving	86.91	1	24.22	1
155	District Supply Officer CAF&PD, Kamjong	Athokpam Sarda Devi	Indian Bank, Imphal	50493661422	Saving	0.16	1	0.19	1
156	Directorate of Fisheries, Lamphel	Deputy Registrar-co-operative Society (FY)	SBI, Paona Bazar	10383411862	Current	803.33	1	323.38	1
157	District Fishery Office, Imphal West	District Fishery Office, Imphal West	SBI, Paona Bazar	10383412684	Saving	5.08	1	5.86	1
158	District Fishery Office, Chandel	District Fishery Office, Chandel	SBI, Chandel	11831661556	Current	9.59	1	3.74	1
159	District Fishery Office, Ukhrul	District Fishery Office, Ukhrul	PNB, Ukhrul	257050011420	Current	0.69	1	0.69	1
160	District Fishery Office, Bishnupur	District Fishery Office, Bishnupur	UCO Bank, Bishnupur	8540200000277	Saving	2.31	1	2.31	1
161	District Fishery Office, Thoubal	District Fishery Office, Thoubal	SBI, Thoubal	30454111949	Current	2.08	1	2.07	1
162	District Fishery Office, Tamenglong	District Fishery Office, Tamenglong	PNB, Tamenglong	653050010345	Current	0.00	1	0.03	1
163	District Fishery Office, Churachandpur	District Fishery Office, Churachandpur	PNB, Churachandpur	255050010708	Current	7.45	1	7.11	1
164	Directorate of Health Services, Manipur	Senior Administrative Officer	SBI, Paona Bazar	10383412549	Current	311.37	1	224.79	1
165	State Leprosy Officer, NLEP, Manipur	State Leprosy Officer	SBI, Paona Bazar	36211647271	Current	0.00	1	0.00	1
166	Directorate of AYUSH, Lamphel	State AYUSH Officer	SBI, Imphal	34833533122	Current	6.53	1	7.88	1
167	CMO, Thoubal	CMO, Thoubal	SBI, Thoubal	30457373173	Current	5.69	1	26.80	1
168	CMO, Imphal West	CMO, Imphal West	SBI, Paona Bazar	10383411103	Current	5.80	1	0.33	1



Sl. No.	Name of the Office	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2021	Total No. of Bank Accounts	Amount kept as of 31 March 2022	Total No. of Bank Accounts
			Name and Address	Account No.	Current/Savings				
169	CEO's Office	Jt. Chief Electoral Officer, Manipur	SBI, Paona Bazar	10383412276	Current	615.27	2	335.30	2
			HDFC Bank, Uripok	50100496845416	Saving	0.00		305.57	
170	DC/DEO, Imphal West	Election Officer	Bank of Baroda, Imphal	10160100014726	Saving	7.55	1	35.19	1
171	Asstt. Election Officer, Bishnupur	Asstt. Election Officer, Bishnupur	SBI, Bishnupur	11754567094	Saving	0.44	1	1.60	1
172	Election Officer, Thoubal	DC/DEO, Thoubal	HDFC Bank, Thoubal	50100086994326	Current	2.71	1	1.80	1
173	Election Officer, Jiribam	SDO, Jiribam	PNB, Jiribam	325050012379	Current	1.43	1	0.05	1
174	DC/DEO, Chandel	Election Officer, Chandel	SBI, Chandel	30685714354	Saving	0.04	1	0.05	1
175	Election Officer, Ukhrul	Assistant. Election Officer, Ukhrul	SBI, Ukhrul	3170554582	Current	6.21	1	17.62	1
176	Election Officer, Kangpokpi	Election Officer, Kangpokpi	SBI, Kangpokpi	38316772559	Current	0.17	1	18.38	1
177	Election Officer, Senapati	Election Officer, Senapati	SBI Senapati	35312230817	Saving	0.17	2	37.59	2
178	Election Officer, Senapati	Election Officer, Senapati	SBI Senapati	32533618978	Saving	0.05		0.05	
179	DC/DEO, Tamenglong	Election Officer, Tamenglong	Canara Bank, Tamenglong	6720101001910	Saving	0.10	1	4.36	1
180	Election Officer, Churachandpur	Election Officer, Churachandpur	SBI, Tuibong	36383309639	Saving	1.33	1	26.19	1
181	Police Headquarter	Inspection General of Police (Admn.)	SBI, Secretariat, Imphal	10329727597	Current	498.30	1	880.25	1
182	SP, Imphal East	SP, Imphal East	DDO A/c PNB, Imphal	254050020550	Current	0.00	3	0.01	3
			Ration Money A/c PNB	254050031781	Current	0.01		0.01	
			Welfare Fund A/c PNB	254010277061	Saving	0.13		0.13	
183	SP, Imphal West	Addl. SP, (Admn.)	SBI, Secretariat, Imphal	10329727825	Current	5.09	1	50.86	1

Sl. No.	Name of the Office	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2021	Total No. of Bank Accounts	Amount kept as of 31 March 2022	Total No. of Bank Accounts
			Name and Address	Account No.	Current/Savings				
184	SP, CMTW	Chiphang Cecelia Sopemla, MPS	SBI, Sectt. DDO A/c	10329727756	Current	2.89	3	0.09	3
			SBI, Sectt. Ration Money A/c	35828463288	Current	0.07		0.09	
			SBI, Sectt. Ration Money A/c	10329729742	Current	0.87		0.34	
185	SP, CID (SB)	Rajkumar Manbindu Singh	Not furnished	10329727778	Current	0.07	1	0.07	1
186	SP, CID (Technical)	Smt. Bembem Nongthombam, MPS	SBI, Secretariat	34500181519	Current	0.00	1	0.12	1
187	SP, Traffic Control Police Wing	Wungpam Kasar, MPS	SBI, Secretariat	37565615500	Current	0.20	1	0.22	1
188	SP, Candel	SP, Candel	SBI, Chandel	30754057321	Saving	0.06	1	0.02	1
189	SP, Churachandpur	Shivanan Surve, IPS	DDO A/c	255020010756	Saving	0.01	1	0.86	1
190	SP, Jiribam	Ksh. Ravikumar Singh, IPS	Not furnished	325050012227	Current	0.06	1	0.09	1
191	SP, Kakching	Shri. Shrey Vats, IPS	SBI, Kakching	36713052181	Current	0.03	1	0.03	1
192	SP, Kamjong	P. Manjit Singh, MPS	PNB, Ukhrul	257050025780	Saving	0.03	1	0.03	1
193	SP, Kangpokpi	SP, Kangpokpi	SBI, Kangpokpi	36709123477	Current	1.49	1	0.00	1
194	SP, Noney	SP, Noney	PNB, Tamenglong	653050016454	Current	0.01	1	0.01	1
195	SP, Narcotic & Affairs Border	SP, Narcotic & Affairs Border	SBI, Secretariat	10329727621	Current	0.86	1	0.86	1
196	SP, Pherzawl	SP, Pherzawl	Not furnished	255050016296	Current	0.04	1	2.89	1
197	SP, Senapati	Karthik Malladi, IPSS	SBI, Senapati	11587052551	Current	0.11	1	0.12	1
198	SP, Tamenglong	SP, Tamenglong	Not furnished	653050010325	Current	0.27	1	0.27	1
199	SP, Thoubal	Jogeshchandra Haobijam, IPS	PNB, Thoubal	353050010308	Current	0.20	2	5.70	2
			SBI, Thoubal	30827420365	Current	15.35		0.17	
200	SP, Ukhrul	Nighshem Vashum, IPS	PNB, Wino Bazar, Ukhrul	257050011422	Saving	0.16	1	0.22	1

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			Name and Address	Account No.	Current/Savings				
201	Commandant, 1st MR	Commandant, 1st MR	SBI, Secretariat (DDO A/c)	1032972814	Current	1.09	2	1.08	2
			SBI, Secretariat (Ration Money)	35654979478	Current	0.05		0.05	
202	Commandant, 5th MR	Shri. Saujanya Singh, IPS	PNB, Tamenglong (DDO A/c)	653050010326	Current	34.16	2	1.34	2
			PNB, Tamenglong (Ration Money A/c)	653050016250	Current	0.00		0.00	
203	Commandant, 6th MR	Lenin Lamabam, MPS	PNB, Viewland, Ukhrul	257050011408	Current	3.21	1	4.25	1
			Ration Money A/c PNB	257010481168	Saving	0.05		0.01	
204	Commandant, 7th MR	Watham Basu Singh, MPS	PNB, M.G. Avenue	254050020755	Current	0.17	2	0.17	2
			PNB, M.G. Avenue	254050031541	Current	0.01		0.02	
205	Commandant, 8th MR	T. Thongzapao, MPS	SBI, Chandel	11831653078	Current	0.02	1	0.06	1
206	Commandant, 1st IRB	Lukhomang Khongsai, MPS	Not furnished	255050016214	Current	0.05	1	0.05	1
			Not furnished	255050016135	Current	0.10		0.10	
207	Commandant, 2nd IRB	Lalboi Haokip, MPS	SBI, Secretariat	10329727847	Current	0.43	1	0.44	1
208	Commandant, 3rd IRB	Commandant, 3rd IRB	Not furnished	33259516152	Current	0.21	1	0.22	1
			Not furnished	35539530481	Current	0.03		0.01	
209	Commandant, 4th IRB	K.C. Lokho Mao, IPS	PNB, M.G. Avenue	254050022588	Current	0.05	2	0.05	2
			PNB, M.G. Avenue	254050031602	Current	0.05		0.05	
210	Commandant, 5th IRB	Commandant, 5th IRB	PNB, Imphal	254050023991	Current	0.04	2	0.03	2
			PNB, Imphal	254050031578	Current	0.05		0.04	
211	Commandant, 6th IRB	L. Thangboi Kuki, MPS	PNB, M.G. Avenue	254050023967	Current	0.53	3	0.53	3
			PNB, M.G. Avenue	254050031569	Current	0.05		0.06	
			PNB, M.G. Avenue	254010534550	Current	0.39		0.40	
212	Commandant, 8th IRB	Commandant, 8th IR (CDO)	SBI, Secretariat	35550498860	NA	0.00	1	0.04	1

Sl. No.	Name of the Office	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2021	Total No. of Bank Accounts	Amount kept as of 31 March 2022	Total No. of Bank Accounts
			Name and Address	Account No.	Current/Savings				
213	Commandant, 9th IR (Mahila)	Commandant, 9th IR (Mahila)	PNB, Imphal	254050028015	Current	0.24	3	0.29	3
			PNB, Imphal	254050031532	Current	0.06		0.06	
			SBI, Imphal	39601726907	Current	0.21		0.16	
214	Commandant, Home Guard	Ch. Adani, MPS	Not furnished	254050020267	Current	0.10	2	0.17	2
			Not furnished	254050031684	Current	0.05		0.05	
215	Director, Forensic Laboratory	Dr. S. Joychandra Singh	PNB, M.G. Avenue	254050021026	Current	0.13	1	0.13	1
216	Director, MPTC	Director, MPTC	PNB	254050020410	Current	4.85	2	4.84	2
			PNB	254050031596	Current	0.01		0.02	
217	Directorate of MAHUD	Mohd. Yasser Ahmed Khan	PNB, M.G. Avenue	254050020402	Current	218.62	5	218.61	5
			MSCB, Imphal	70601072416	Current	2979.12		0.00	
			MSCB, Imphal	70601072405	Current	11.95		4420.08	
			MSCB, Imphal	70601072427	Current	0.00		6.74	
			HDFC, Paona Bazar	50100313328554	Current	0.00		5.78	
						<b>25726.72</b>		<b>38959.84</b>	<b>272</b>

## Appendix 3.5

(Reference: Paragraph 3.3.4)

Misclassification of Revenue Expenditure as Capital Expenditure and vice versa during 2021-22

(` in lakh)

Sl. No.	Name of the Grant	Head of Account	Budget Provision	Expenditure
<b>Capital Expenditure booked under Revenue Head</b>				
1	7- Police	2059-01-051-27-53	41.63	29.70
2	7- Police	2216-80-800-27-53	4.50	2.70
		<b>Total</b>	<b>46.13</b>	<b>32.40</b>
<b>Revenue Expenditure booked under Capital Head</b>				
3	9 – Information and Publicity	4220-60-101-05-27	9.00	3.59
4	22 – Public Health Engineering	4215-01-101-05-27	110.82	110.82
5	22 – Public Health Engineering	4215-01-102-44-27	120.00	166.72
6	42 – State Academy of Training	4070-00-800-02-27	12.00	4.80
		<b>Total</b>	<b>251.82</b>	<b>285.93</b>

## Appendix 3.6

(Reference: Paragraph 3.3.5)

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
<b>Revenue Voted</b>					
1	9. Information and Publicity	14.71	1.34	12.62	2.09
2	13. Labour and Employment	367.79	0.43	36.93	330.86
3	17. Agriculture	316.63	15.04	138.01	178.62
4	18. Animal Husbandry and Veterinary including Dairy Farming	215.70	6.89	89.33	126.37
5	21. Textiles Commerce and Industries	159.89	11.94	45.11	114.78
6	26. Administration of Justice	58.75	4.37	36.43	22.32
7	31. Fire Protection and Control	30.66	0.04	26.08	4.58
8	32. Jails	33.43	0.55	30.50	2.93
9	34. Rehabilitation	3.88	0.89	2.80	1.08
10	38. Panchayat	146.82	6.12	112.75	34.07
11	41. Art and Culture	29.59	3.27	23.39	6.20
12	44. Social Welfare Department	518.86	159.09	441.84	77.02
13	47. Minorities and Other Backward Classes and Scheduled Castes Department	79.45	31.64	39.77	39.68
14	48. Relief and Disaster Management	78.14	79.91	34.67	43.47
15	49. Economics and Statistics	30.24	0.25	14.09	16.16
<b>Sub Total</b>		<b>2,084.56</b>	<b>321.75</b>	<b>1,084.34</b>	<b>1,000.22</b>

Revenue Charged					
16	3. Secretariat	1.47	0.55	1.36	0.11
<b>Sub Total</b>		<b>1.47</b>	<b>0.55</b>	<b>1.36</b>	<b>0.11</b>
Capital Voted					
17	7- Police	57.17	13.43	28.07	29.10
18	8. Public Works Department	588.93	245.41	467.91	121.02
19	9. Information and Publicity	1.09	0.01	1.04	0.05
20	10. Education	43.06	12.58	35.93	7.13
21	11. Medical Health and Family Welfare Services	133.86	51.14	72.75	61.11
22	12. Municipal Administration Housing and Urban Development	321.26	27.97	142.12	179.14
23	18. Animal Husbandry and Veterinary including Dairy Farming	20.80	0.67	6.42	14.38
24	19. Environment and Forest	64.73	7.53	42.10	22.63
25	25. Youth Affairs and Sports Department	73.00	17.03	27.32	45.68
<b>Sub Total</b>		<b>1303.90</b>	<b>375.76</b>	<b>823.65</b>	<b>480.24</b>
<b>Grand Total</b>		<b>3,389.93</b>	<b>698.06</b>	<b>1909.35</b>	<b>1,480.57</b>

Appendix 3.7

(Reference: Paragraph 3.3.6)

Excess/Unnecessary/Insufficient re-appropriation of funds (Savings (-)/Excess (+) ₹ 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 No. 2	2049.01.101.10(V)	Interest on Market Loans	318.38	265.48	74.06	657.92	454.87	-203.05	0.00
2	Appropriation No. 2	2049.01.200.40(V)	Ways and Means Advances	50.00	0.00	-45.20	4.80	17.77	0.00	(+)12.97
3	Grant No. 10	2202.01.101.19(H)	Primary School	504.31	0.00	-362.56	141.75	131.00	-10.75	0.00
4	10	2202.01.101.19(V)	Primary School	159.12	0.00	158.80	317.92	284.82	-33.10	0.00
5	10	2202.01.111.82(V)	Sarva Shiksha Abhiyan (Central Share)	250.00	0.00	1.95	251.95	76.59	-175.36	0.00
6	10	2202.01.112.43(V)	Mid-Day-Meal (Central Share)	35.00	0.00	22.27	57.27	6.56	-50.71	0.00
7	10	2202.02.109.24(H)	Secondary Schools	179.82	0.00	-4.26	175.56	141.96	-33.60	0.00
8	10	2202.02.109.24(V)	Secondary Schools	398.42	0.00	-132.66	265.76	227.72	-38.04	0.00
9	10	2202.02.800.14(V)	Rashtriya Madhyamik Shiksha Abhiyan (RMSA) (Central Share)	151.23	0.00	-2.19	149.04	120.73	-28.31	0.00
10	10	2202.03.103.11(V)	Government Colleges and Institutions	377.64	0.00	-1.61	376.03	345.82	-30.21	0.00
11	11	2210.03.103.01(V)	National Health Mission	183.50	83.00	3.50	270.00	114.04	-155.96	0.00

Sl. No.	Appropriation/ Grant No.	Head of Account	Nomenclature	Original	Supplementary	Re-appropriation	Total	Actual Expenditure	Final	
									Savings (-)	Excess (+)
Revenue										
12	11	2210.05.200.14(V)	Financial Assistant to (JNIMS)	170.34	40.13	0.35	210.82	198.91	-11.91	0.00
13	11	2210.06.800.28(V)	Implementation of e-Medicine/tele-Medicine	27.00	0.00	-16.30	10.70	0.00	-10.70	0.00
14	14	2225.02.794.19(H)	Special Development Programme under Proviso to Article 275(1) of Constitution	25.89	0.00	4.29	30.18	18.34	-11.84	0.00
15		2225.02.800.07(V)	Post Matric Scholarships Scheme	88.75	0.00	-7.84	80.91	40.13	-40.78	0.00
16	14	3604.00.200.16(H)	Scheme under 15th FC Award	76.11	0.00	13.48	89.59	52.22	-37.37	0.00
17	17	2401.00.800.01(V)	Sub Mission on Agricultural Mechanization (SMAM) (Central Share)	46.00	15.04	2.66	63.70	28.67	-35.03	0.00
18	17	2401.00.800.22(V)	Rashtriya Krishi Vikas Yojna (RKVY) (Central Share)	46.00	0.00	11.00	57.00	10.65	-46.35	0.00
19	18	2403.00.001.05(H)	Execution	16.03	0.00	-0.01	16.02	3.30	-12.72	0.00
20	18	2403.00.101.04(H)	District/Sub-Divisional Veterinary Hospital and Dispensaries	38.88	0.00	-0.01	38.87	16.27	-22.60	0.00



Sl. No.	Appropriation/ Grant No.	Head of Account	Nomenclature	Original	Supplementary	Re-appropriation	Total	Actual Expenditure	Final	
									Savings (-)	Excess (+)
Revenue										
21	18	2403.00.101.04(V)	District/Sub-Divisional Veterinary Hospital and Dispensaries	30.45	0.00	-0.01	30.44	14.35	-16.09	0.00
22	20	2501.01.800.03(V)	Shyam Prasad Mukherji RURBAN Mission (SPMRM)	34.10	0.00	0.90	35.00	5.40	-29.60	0.00
23	20	2501.01.800.16(H)	Rural Housing - IAY (Central Share)	149.38	0.00	18.25	167.63	21.18	-146.45	0.00
24	20	2501.01.800.16(V)	Rural Housing - IAY (Central Share)	37.35	0.00	4.56	41.91	5.30	-36.61	0.00
25	20	2501.01.800.19(H)	PMGSY (Central Share)	2043.90	0.00	-1856.40	187.50	4.00	-183.50	0.00
26	20	2505.02.101.01(H)	State Matching Share for NREGP	80.00	0.00	80.28	160.28	72.01	-88.27	0.00
27	20	2505.02.101.01(V)	State Matching Share for NREGP	20.00	0.00	20.07	40.07	18.95	-21.12	0.00
28	20	2505.02.101.02(H)	MGNREGA (Central Share)	1816.33	0.00	-1005.49	810.84	326.73	-484.11	0.00
29	20	2505.02.101.02(V)	MGNREGA (Central Share)	454.08	0.00	-251.37	202.71	575.53		(+) 372.82
30	20	2505.60.101.13(V)	Deen Dayal Upadhyaya Grameen Kaushalya Yojana (DDU-GKY) (Central Share)	0.00	0.00	30.77	30.77	0.00	-30.77	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 (+)
Revenue										
31	20	2515.00.102.02(H)	Block Development Office	55.56	0.00	-0.01	55.55	24.08	-31.47	0.00
32	21	2852.80.800.01(V)	PM Formalization of Micro Food Processing Enterprises Scheme (PM FME) (Central Share)	0.00	11.94	7.42	19.36	2.39	-16.97	0.00
33	23	2801.80.800.39(V)	Financial Assistant to MSPDCL	301.38	0.00	-2.00	299.38	278.07	-21.31	0.00
34	26	2014.00.102.19(V)	High Court of Manipur	61.38	0.00	-21.60	39.78	18.75	-21.03	0.00
35	38	2515.00.101.12(V)	Scheme under 15 <sup>th</sup> FC Award	54.89	6.12	3.52	64.53	37.09	-27.44	0.00
36	43	2401.00.800.01(V)	Mission for Integrated Development of Horticulture (Central Share)	37.00	0.00	-8.39	28.61	5.47	-23.14	0.00
		Sub Total		8318.22	421.71	-3259.78	5480.15	3699.67	-1793.45	12.97
Capital										
37	8	5054.04.337.48(H)	Other Road Works (EAP)	134.70	55.41	9.89	200.00	152.36	-47.64	0.00
38	22	4215.01.101.01(V)	EAP Component (State Share)	1000.00	0.00	-350.00	650.00	331.37	-318.63	0.00
39	22	4215.01.101.02(V)	EAP Component (State Share)	200.00	0.00	-50.00	150.00	140.00	-10.00	0.00

Sl. No.	Appropriation/ Grant No.	Head of Account	Nomenclature	Original	Supplementary	Re-appropriation	Total	Actual Expenditure	Final	
									Savings (-)	Excess (+)
Revenue										
40	22	4215.01.102.42(H)	Jal Jeevan Mission (Central Share)	97.38	0.00	211.18	308.56	35.07	— -273.49	0.00
41	22	4215.01.102.42(V)	Jal Jeevan Mission (Central Share)	97.38	0.00	211.18	308.56	95.12	-213.44	0.00
42	22	4215.01.102.44(H)	Jal Jeevan Mission	18.05	0.00	29.78	47.83	39.64	-8.22	0.00
43	26	4059.60.800.06(V)	Court at Kakching, Noney and Senapati	21.00	0.00	-10.90	10.10	0.00	-10.10	0.00
44	30	4575.60.800.15(V)	Rural Infrastructure Development Fund (RIDF)	0.00	129.37	2.63	132.00	0.00	-132.00	0.00
45	36	4702.00.102.11(V)	PMKSY Har Khet ko Pani (HKKP) Ground Water (Central Share)	60.00	0.00	-4.45	55.55	20.97	-34.58	0.00
46	36	4702.00.800.07(V)	Rurall Infrastructure Development Fund (RIDF)	47.58	0.00	-28.80	18.78	1.40	-17.38	0.00
47	40	4700.03.800.01(V)	Thoubal River Irrigation Project	0.00	0.00	35.26	35.26	20.13	-15.13	0.00
48	40	4700.05.800.01(V)	ERM Loktak Lift Irrigation Project (RIDF)	13.88	0.00	16.56	30.44	16.72	-13.72	0.00
49	40	4711.01.103.03(V)	Civil Works	31.18	0.00	-6.41	24.77	13.40	-11.37	0.00
50	40	4711.03.103.02(V)	Rejuvenation of Lamphelpat	177.38	0.00	-150.38	27.00	0.87	-26.13	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 (+)
Revenue										
			Water Body (EAP)							
51	40	4711.03.103.08(V)	Flood Management and Border Area Programme	247.25	0.00	-108.25	139.00	0.00	-139.00	0.00
52	44	4235.02.800.36(V)	Construction of Anganwadi Centres (Central Share)	62.84	0.00	-17.84	45.00	6.22	-38.78	0.00
53	45	5452.01.101.15(V)	State componen Scheme of Special Assistance to States for Capital Expenditure	26.61	0.00	4.00	30.61	0.00	-30.61	0.00
54	47	4225.04.800.24(V)	Pradhan Mantri Jan Vikas Karyakaram (PMJVK)	670.00	0.00	-135.00	535.00	142.95	-392.05	0.00
		Sub Total		2887.18	184.78	-371.33	2700.63	976.58	-1724.05	0.00
		Grand Total		11205.40	606.49	-3631.11	8180.78	4676.25	-3890.32	385.79

## Appendix 3.8

(Reference: Paragraph 3.3.7.1)

## Statement of various Grants/Appropriations where savings was more than 25 per cent of the total provision

(₹ in crore)

Sl. No.	Grant/Appropriation	Total provision	Savings	Per cent
<b>Revenue Voted</b>				
1	3. Secretariat	145.92	46.92	32.16
2	4. Land Revenue Stamps & Registration and District Administration	187.65	85.53	45.58
3	6. Transport	32.33	20.73	64.13
4	8. Public Works Department	172.06	66.94	38.90
5	10. Education	2512.22	822.93	32.76
6	12. Municipal Administration Housing and Urban Development	400.50	299.16	74.70
7	13. Labour and Employment	368.23	331.30	89.97
8	14. Department of Tribal Affairs and Hills Development	782.96	214.38	27.38
9	15. Consumer Affairs Food and Public Distribution	82.17	34.09	41.49
10	16. Co-operation	38.11	15.25	40.00
11	17. Agriculture	331.67	193.66	58.39
12	18. Animal Husbandry and Veterinary including Dairy Farming	222.58	133.25	59.87
13	19. Environment and Forest	646.27	463.29	71.69
14	20. Community and Rural Development	5088.74	3798.49	74.65
15	21. Textiles Commerce and Industries	171.83	126.72	73.75
16	25. Youth Affairs and Sports Department	56.02	16.71	29.82
17	26. Administration of Justice	63.12	26.69	42.29
18	28. State Excise	17.52	8.40	47.93
19	30. Planning	780.27	751.38	96.30
20	34. Rehabilitation	4.77	1.97	41.23
21	36. Minor Irrigation	14.73	5.42	36.82
22	37. Fisheries	77.93	38.15	48.95
23	38. Panchayat	152.94	40.18	26.27
24	39. Sericulture	45.99	22.92	49.85
25	40. Water Resources Department	66.54	20.88	31.39
26	41. Art and Culture	32.86	9.47	28.81
27	42. State Academy of Training	8.35	3.94	47.22
28	43. Horticulture and Soil Conservation	95.44	46.72	48.95
29	44. Social Welfare Department	677.95	236.11	34.83
30	45. Tourism	23.16	16.51	71.32
31	47. Minorities and Other Backward Classes and Scheduled Castes Department	111.08	71.31	64.19
32	48. Relief and Disaster Management	158.06	123.38	78.06
33	49. Economics and Statistics	30.49	16.41	53.80
	<b>Sub-total</b>	<b>13600.44</b>	<b>8109.18</b>	<b>59.62</b>
<b>Capital Voted</b>				
34	1. State Legislature	3.00	1.50	50.00
35	2. Council of Ministers	0.80	0.80	100.00
36	3. Secretariat	40.80	38.61	94.64
37	7. Police	70.59	42.52	60.23
38	8. Public Works Department	834.34	366.43	43.92
39	10. Education	55.64	19.70	35.41
40	11. Medical Health and Family Welfare Services	185.00	112.25	60.68
41	12. Municipal Administration Housing and Urban Development	349.22	207.10	59.30
42	14. Department of Tribal Affairs and Hills Development	19.18	13.87	72.31
43	16. Co-operation	0.30	0.13	41.67
44	17. Agriculture	60.97	56.47	92.61
45	18. Animal Husbandry and Veterinary including Dairy Farming	21.47	15.05	70.11

Sl. No.	Grant/Appropriation	Total provision	Savings	Per cent
46	19. Environment and Forest	72.26	30.16	41.73
47	20. Community and Rural Development	2128.90	1289.32	60.56
48	21. Textiles Commerce and Industries	26.61	20.10	75.55
49	22. Public Health Engineering	1727.45	939.27	54.37
50	23. Power	0.73	0.73	100.00
51	25. Youth Affairs and Sports Department	90.03	62.71	69.66
52	26. Administration of Justice	72.07	66.78	92.66
53	28. State Excise	7.00	5.01	71.58
54	29. Sales Tax Other Taxes/Duties on Commodities and Services	5.00	5.00	100.00
55	30. Planning	622.88	391.03	62.78
56	36. Minor Irrigation	288.89	248.87	86.15
57	40. Water Resources Department	551.85	411.92	74.64
58	42. State Academy of Training	0.12	0.07	60.00
59	43. Horticulture and Soil Conservation	14.75	11.31	76.67
60	44. Social Welfare Department	70.65	61.30	86.77
61	45. Tourism	358.59	284.85	79.44
62	47. Minorities and Other Backward Classes and Scheduled Castes Department	694.94	524.99	75.54
63	48. Relief and Disaster Management	0.50	0.50	100.00
64	50. Information Technology	113.00	85.45	75.62
	<b>Sub-total</b>	<b>8487.52</b>	<b>5313.81</b>	<b>62.61</b>
<b>Revenue Charged</b>				
65	Appropriation No. 3 - Manipur Public Service Commission	6.84	2.44	35.71
66	3. Secretariat	2.01	0.65	32.48
67	26. Administration of Justice	61.38	42.63	69.45
	<b>Sub-total</b>	<b>70.23</b>	<b>45.73</b>	<b>65.11</b>
	<b>Grand Total</b>	<b>22158.20</b>	<b>13468.72</b>	<b>60.78</b>

### Appendix 3.9

(Reference: Paragraph 3.3.7.1)

#### Grants/Appropriations with Budget Utilisation less than 50 per cent

(₹ in crore)

Sl. No	Grant No.	Name of Grant	Budget utilisation (in per cent)					Numbers of Years*	Budget 2021-22	Total Budget for 5 years
			2017-18	2018-19	2019-20	2020-21	2021-22			
1	6	Transport	67.12	88.86	28.49	86.96	36.38	2	32.59	140.26
2	12	Municipal Administration, Housing and Urban Development	64.14	38.47	43.32	37.09	32.47	4	749.73	3537.00
3	13	Labour and Employment	101.78	24.26	56.27	79.17	11.47	2	374.23	666.77
4	17	Agriculture	60.47	42.69	51.46	57.48	36.30	2	392.64	1670.32
5	18	Animal Husbandry and Veterinary including Dairy Farming	69.95	71.94	46.63	59.99	39.23	2	244.05	906.19
6	19	Environment and Forest	65.37	82.02	20.60	27.13	31.33	3	718.52	2607.33
7	20	Community and Rural Development	86.54	50.71	54.41	56.25	29.51	1	7217.64	15405.73
8	21	Textiles, Commerce and Industries	55.38	38.95	33.90	36.44	26.01	4	198.44	893.38
9	22	Public Health Engineering	96.55	92.31	82.49	64.41	47.55	1	1847.37	4100.75
10	25	Youth Affairs and Sports Department	87.34	97.05	61.44	64.67	45.62	1	146.05	482.25

Sl. No	Grant No.	Name of Grant	Budget utilisation (in per cent)					Numbers of Years*	Budget 2021-22	Total Budget for 5 years
			2017-18	2018-19	2019-20	2020-21	2021-22			
11	26	Administration of Justice	55.81	35.01	38.54	42.75	30.76	4	196.58	723.03
12	28	State Excise	92.88	81.73	88.02	80.06	45.32	1	24.52	99.98
13	30	Planning	38.02	36.29	22.99	23.52	18.58	5	1403.15	3056.65
14	36	Minor Irrigation	30.87	38.76	21.28	51.04	16.24	4	303.61	1144.54
15	40	Water Resources Department	38.20	61.84	31.62	52.79	30.01	3	618.39	2561.07
16	43	Horticulture and Soil Conservation	78.13	73.01	62.17	71.25	47.34	1	110.19	526.19
17	45	Tourism	39.42	82.96	54.16	41.87	21.06	3	381.74	808.02
18	47	Minorities and Other Backward Classes and Schedule Castes Department	61.37	60.63	40.23	35.92	26.02	3	806.03	2265.70
19	48	Relief and Disaster Management	60.12	39.33	64.75	40.51	21.87	3	158.56	674.48
20	49	Economics and Statistics	77.53	76.66	59.86	67.30	46.20	1	30.49	111.45
21	50	Information Technology	81.62	36.39	97.09	74.98	49.28	2	171.76	332.89

### Appendix 3.10

(Reference: Paragraph 3.3.7.2)

**Grants/Appropriations where persistent savings of more than ₹ one crore occurred in each case during the last five years.**

(₹ in crore)

Sl. No	Grant No. and Name	2017-18	2018-19	2019-20	2020-21	2021-22
<b>Revenue Voted</b>						
1	2: Council of Ministers	1.86	1.15	1.14	2.44	1.36
2	3: Secretariat	3.43	4.97	20.00	17.93	46.92
3	4: Land Revenue, Stamps & Registration and District Administration	20.72	27.97	58.40	74.65	85.53
4	6: Transport	4.13	2.62	10.33	4.14	20.73
5	7: Police	106.57	167.44	324.25	441.99	238.28
6	8: Public Works Department	113.19	71.57	99.36	88.46	66.94
7	10: Education	198.13	141.60	526.04	819.97	822.93
8	11: Medical, Health and Family Welfare Services	73.33	90.31	132.68	115.97	297.23
9	12: Municipal Administration, Housing and Urban Development	127.08	134.23	103.40	226.40	299.16
10	14: Department of Tribal Affairs and Hills Development	36.31	226.33	239.48	234.50	214.38
11	15: Consumer Affairs, Food and Public Distribution	4.32	9.75	29.82	33.42	34.09
12	17: Agriculture	55.78	110.41	90.11	100.19	193.66
13	18: Animal Husbandry and Veterinary including Dairy Farming	35.59	33.97	80.52	95.60	133.25
14	19: Environment and Forest	71.90	36.45	507.74	585.85	463.29
15	20: Community and Rural Development	146.67	897.02	852.45	1491.41	3798.49
16	21: Textiles, Commerce and Industries	67.46	94.74	116.88	122.26	126.72
17	22: Public Health Engineering	1.53	5.60	14.37	62.00	29.69

Sl. No	Grant No. and Name	2017-18	2018-19	2019-20	2020-21	2021-22
18	23: Power	5.03	9.34	31.54	50.41	120.09
19	25: Youth Affairs and Sports Department	4.71	1.07	19.28	21.33	16.71
20	26: Administration of Justice	7.60	36.75	28.83	28.94	26.69
21	28: State Excise	1.34	3.25	1.82	4.72	8.40
22	30: Planning	116.25	124.00	102.68	74.56	751.38
23	31: Fire Protection and Control	3.76	1.99	1.15	2.25	4.62
24	36: Minor Irrigation	2.77	4.64	3.95	4.52	5.42
25	37: Fisheries	2.02	9.36	9.18	17.73	38.15
26	38: Panchayat	7.67	25.89	52.65	111.16	40.18
27	40: Water Resources Department	10.52	10.65	18.33	17.01	20.88
28	41: Art and Culture	2.23	2.90	11.28	5.76	9.47
29	42: State Academy of Training	1.79	2.15	1.87	1.97	3.94
30	43: Horticulture and Soil Conservation	18.77	20.50	36.76	25.87	46.72
31	44: Social Welfare Department	123.53	134.63	231.80	270.89	236.11
32	45: Tourism	3.03	2.25	5.80	18.58	16.51
33	47: Minorities and Other Backward Classes and Scheduled Castes Department	31.61	8.62	12.22	55.15	71.31
34	48: Relief and Disaster Management	36.52	100.22	47.73	73.64	123.38
35	49: Economics and Statistics	3.89	4.03	8.39	8.33	16.41
<b>Revenue Charged</b>						
36	26: Administration of Justice	4.14	7.59	11.60	41.17	42.63
<b>Capital Voted</b>						
37	1: State Legislature	2.45	1.80	1.80	3.90	1.50
38	3: Secretariat	2.16	15.64	9.90	15.04	38.61
39	7: Police	14.01	19.85	13.48	25.53	42.52
40	8: Public Works Department	437.75	372.73	423.42	243.71	366.43
41	10: Education	4.70	12.68	19.72	15.35	19.70
42	11: Medical, Health and Family Welfare Services	14.68	69.37	45.66	21.38	112.25
43	12: Municipal Administration, Housing and Urban Development	50.21	289.37	301.69	333.29	207.10
44	14: Department of Tribal Affairs and Hills Development	5.64	30.14	42.98	10.58	13.87
45	17: Agriculture	32.46	70.10	70.98	73.12	56.47
46	22: Public Health Engineering	9.54	25.42	60.24	330.56	939.27
47	25: Youth Affairs and Sports Department	6.55	1.52	10.99	7.24	62.71
48	26: Administration of Justice	40.00	33.10	39.90	21.20	66.78
49	30: Planning	148.34	158.22	108.78	314.71	391.03
50	36: Minor Irrigation	102.91	91.17	196.99	130.78	248.87
51	40: Water Resources Department	288.86	168.99	314.07	219.70	411.92
52	44: Social Welfare Department	5.02	24.42	42.42	26.29	61.30
53	45: Tourism	44.46	8.36	21.83	112.42	284.85
54	47: Minorities and Other Backward Classes and Scheduled Castes Department	24.62	107.06	152.73	421.83	524.99



## Appendix 3.11

(Reference: Paragraph 3.3.7.3)

## 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	Surrendered
<b>Revenue Voted</b>					
1	5. Finance Department	2,632.28	2,435.85	196.43	0.00
2	9. Information and Publicity	16.05	12.62	3.43	0.00
3	11. Medical Health and Family Welfare Services	1,297.94	1,000.72	297.23	0.00
4	13. Labour and Employment	368.23	36.93	331.30	0.00
5	17. Agriculture	331.67	138.01	193.66	0.00
6	18. Animal Husbandry and Veterinary including Dairy Farming	222.58	89.33	133.25	0.00
7	21. Textiles Commerce and Industries	171.83	45.11	126.72	0.00
8	27. Election	82.36	80.21	2.14	0.00
9	29. Sales Tax Other Taxes/Duties on Commodities and Services	6.96	6.50	0.47	0.00
10	31. Fire Protection and Control	30.69	26.08	4.62	0.00
11	32. Jails	33.98	30.50	3.48	0.00
12	34. Rehabilitation	4.77	2.80	1.97	0.00
13	38. Panchayat	152.94	112.75	40.18	0.00
14	41. Art and Culture	32.86	23.39	9.47	0.00
15	44. Social Welfare Department	677.95	441.84	236.11	0.00
16	47. Minorities and Other Backward Classes and Scheduled Castes Department	111.08	39.77	71.31	0.00
17	48. Relief and Disaster Management	158.06	34.67	123.38	0.00
18	50. Information Technology	58.76	57.09	1.67	0.00
	<b>Sub-Total</b>	<b>6,390.99</b>	<b>4,614.17</b>	<b>1,776.82</b>	<b>0.00</b>
<b>Revenue Charged</b>					
19	1. State Legislature	1.16	1.01	0.15	0.00
20	Appropriation No. 1 - Governor	11.54	9.24	2.30	0.00
21	Appropriation No. 2 - Interest Payment and Debt Services	894.82	690.80	204.02	0.00
22	3. Secretariat	2.01	1.36	0.65	0.00
23	5. Finance Department	1.18	1.14	0.04	0.00
24	8. Public Works Department	1.85	1.82	0.02	0.00
	<b>Sub-Total</b>	<b>912.56</b>	<b>705.37</b>	<b>207.18</b>	<b>0.00</b>
<b>Capital Voted</b>					
25	2. Council of Ministers	0.80	0.00	0.80	0.00
26	5. Finance Department	5.58	4.79	0.79	0.00
27	7. Police	70.59	28.07	42.52	0.00
28	8. Public Works Department	834.34	467.91	366.43	0.00
29	9. Information and Publicity	1.10	1.04	0.06	0.00
30	10. Education	55.64	35.93	19.70	0.00
31	11. Medical Health and Family Welfare Services	185.00	72.75	112.25	0.00

Sl. No.	Grants/Appropriation No.	Total Provision	Expenditure	Savings	Surrendered
32	12. Municipal Administration Housing and Urban Development	349.22	142.12	207.10	0.00
33	18. Animal Husbandry and Veterinary including Dairy Farming	21.47	6.42	15.05	0.00
34	19. Environment and Forest	72.26	42.10	30.16	0.00
35	20. Community and Rural Development	2,128.90	839.58	1,289.32	0.00
36	23. Power	0.73	0.00	0.73	0.00
37	25. Youth Affairs and Sports Department	90.03	27.32	62.71	0.00
38	30. Planning	622.88	231.85	391.03	0.00
39	43. Horticulture and Soil Conservation	14.75	3.44	11.31	0.00
40	48. Relief and Disaster Management	0.50	0.00	0.50	0.00
	<b>Sub-Total</b>	<b>4,453.79</b>	<b>1,903.32</b>	<b>2,550.46</b>	<b>0.00</b>
	<b>Grand Total</b>	<b>11,757.34</b>	<b>7,222.86</b>	<b>4,534.46</b>	<b>0.00</b>

### Appendix 3.12

(Reference: Paragraph 3.3.7.3)

#### Statement showing cases of surrender of funds on 31 March 2022

(₹ in crore)

Sl. No.	Grants/Appropriation No.	Total Provision	Expenditure	Savings	Surrendered	Percentage of surrender vis-à-vis Total Provision
<b>Revenue Voted</b>						
1	1. State Legislature	191.42	190.31	1.11	0.03	0.02
2	2. Council of Ministers	11.66	10.31	1.36	0.73	6.26
3	3. Secretariat	145.92	99.00	46.92	30.92	21.19
4	4. Land Revenue Stamps & Registration and District Administration	187.65	102.12	85.53	60.45	32.21
5	6. Transport	32.33	11.60	20.73	16.45	50.88
6	7. Police	2,288.63	2,050.35	238.28	92.76	4.05
7	8. Public Works Department	172.06	105.12	66.94	54.07	31.43
8	10. Education	2,512.22	1,689.29	822.93	322.54	12.84
9	12. Municipal Administration Housing and Urban Development	400.50	101.34	299.16	4.80	1.20
10	14. Department of Tribal Affairs and Hills Development	782.96	568.58	214.38	52.37	6.69
11	15. Consumer Affairs Food and Public Distribution	82.17	48.08	34.09	2.74	3.33
12	16. Co-operation	38.11	22.86	15.25	2.34	6.14
13	19. Environment and Forest	646.27	182.98	463.29	236.52	36.60
14	20. Community and Rural Development	5,088.74	1,290.25	3,798.49	2,963.84	58.24
15	22. Public Health Engineering	119.93	90.24	29.69	0.02	0.02
16	23. Power	546.63	426.54	120.09	72.64	13.29

Sl. No.	Grants/Appropriation No.	Total Provision	Expenditure	Savings	Surrendered	Percentage of surrender vis-à-vis Total Provision
17	24. Vigilance and Anti-Corruption Department	6.00	4.77	1.23	0.08	1.33
18	25. Youth Affairs and Sports Department	56.02	39.32	16.71	7.48	13.35
19	26. Administration of Justice	63.12	36.43	26.69	2.00	3.17
20	28. State Excise	17.52	9.12	8.40	6.66	38.01
21	30. Planning	780.27	28.90	751.38	664.76	85.20
22	33. Home Guards	47.97	47.08	0.89	0.14	0.29
23	35. Stationery and Printing	7.47	5.86	1.61	1.23	16.47
24	36. Minor Irrigation	14.73	9.31	5.42	1.51	10.25
25	37. Fisheries	77.93	39.78	38.15	9.52	12.22
26	39. Sericulture	45.99	23.06	22.92	18.37	39.94
27	40. Water Resources Department	66.54	45.65	20.88	14.34	21.55
28	42. State Academy of Training	8.35	4.40	3.94	1.05	12.57
29	43. Horticulture and Soil Conservation	95.44	48.72	46.72	14.31	14.99
30	44. Social Welfare Department	677.95	441.84	236.11	0.00	0.00
31	45. Tourism	23.16	6.64	16.51	14.20	61.31
32	46. Science and Technology	5.63	4.44	1.19	0.03	0.53
33	49. Economics and Statistics	30.49	14.09	16.41	2.31	7.58
	<b>Sub-Total</b>	<b>15,271.78</b>	<b>7,798.38</b>	<b>7,473.40</b>	<b>4,671.21</b>	<b>30.59</b>
<b>Revenue Charged</b>						
34	Appropriation No. 3 - Manipur Public Service Commission	6.84	4.40	2.44	0.01	0.15
35	26. Administration of Justice	61.38	18.75	42.63	19.60	31.93
	<b>Sub-Total</b>	<b>68.22</b>	<b>23.15</b>	<b>45.07</b>	<b>19.61</b>	<b>28.75</b>
<b>Capital Voted</b>						
36	1. State Legislature	3.00	1.50	1.50	2.10	70.00
37	3. Secretariat	40.80	2.19	38.61	34.77	85.22
38	14. Department of Tribal Affairs and Hills Development	19.18	5.31	13.87	13.00	67.78
39	16. Co-operation	0.30	0.18	0.13	0.12	40.00
40	17. Agriculture	60.97	4.51	56.47	11.19	18.35
41	21. Textiles Commerce and Industries	26.61	6.51	20.10	4.11	15.45
42	22. Public Health Engineering	1,727.45	788.18	939.27	74.01	4.28
43	26. Administration of Justice	72.07	5.29	66.78	40.90	56.75
44	28. State Excise	7.00	1.99	5.01	5.00	71.43
45	29. Sales Tax Other Taxes/Duties on Commodities and Services	5.00	0.00	5.00	5.00	100.00
46	36. Minor Irrigation	288.89	40.01	248.87	22.02	7.62
47	40. Water Resources Department	551.85	139.93	411.92	157.62	28.56
48	41. Art and Culture	48.92	44.04	4.88	7.02	14.35
49	42. State Academy of Training	0.12	0.05	0.07	0.07	58.33
50	44. Social Welfare Department	70.65	9.35	61.30	17.53	24.81
51	45. Tourism	358.59	73.73	284.85	171.44	47.81
52	47. Minorities and Other Backward Classes and Scheduled Castes Department	694.94	169.95	524.99	129.73	18.67

Sl. No.	Grants/Appropriation No.	Total Provision	Expenditure	Savings	Surrendered	Percentage of surrender vis-à-vis Total Provision
53	50. Information Technology	113.00	27.55	85.45	78.83	69.76
	<b>Sub-Total</b>	<b>4,089.34</b>	<b>1,320.27</b>	<b>2,769.07</b>	<b>774.46</b>	<b>18.94</b>
	<b>Grand Total</b>	<b>19,429.34</b>	<b>9,141.80</b>	<b>10,287.54</b>	<b>5,465.28</b>	<b>28.13</b>

### Appendix 3.13

(Reference: Paragraph 3.3.8.2)

#### 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
2018-19	Appropriation No. 2 (Revenue Charged)	Interest Payments and Debt Services	1,729.49	Not yet regularised
2019-20	Appropriation No. 2 (Revenue Charged)	Interest Payments and Debt Services	2,129.93	
2020-21	Appropriation No. 2 (Revenue Charged)	Interest Payments and Debt Services	208.80	
	Appropriation No. 2 (Capital Charged)	Interest Payments and Debt Services	3,876.27	
<b>Total</b>			<b>7,944.49</b>	

## Appendix 3.14

(Reference: Paragraph 3.4.3)

**Rush of Expenditure during March 2022 where expenditure was more than ₹ 10 crore and 25 per cent of the Total Expenditure for the year 2021-22**  
(₹ in crore)

Sl. No.	Grant No.	Description / Major Head	1 <sup>st</sup> Qtr	2 <sup>nd</sup> Qtr	3 <sup>rd</sup> Qtr	4 <sup>th</sup> Qtr	Total Expenditure (TE)	Expenditure during March	Expenditure in March as percentage of TE
1	7	Capital Outlay on Police/4055	0	3.41	5.53	17.96	28.07	15.42	54.93
2	11	Medical and Public Health/2210	149.7	198.08	225.44	380.34	966.71	243.46	25.18
3	11	Capital Outlay on Medical and Public Health/4210	19.94	19.19	5.6	24.43	72.75	20.86	28.67
4	12	Urban Development/2217	14.41	8.44	6.09	42.26	71.55	32.47	45.38
5	12	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions/3604	0	0	0	29.79	29.79	29.79	100.00
6	12	Capital Outlay on Urban Development/4217	0	1.86	0	139.92	142.12	73.53	51.74
7	17	Crop Husbandry/2401	7.04	56.66	14.37	51.56	129.84	35.35	27.23
8	19	Soil and Water Conservation/2402	2.26	2.24	4.21	19.86	29.99	12.69	42.31
9	19	Capital Outlay on Other Scientific and Environmental Research/5425	10.89	0	4.02	25.47	40.86	25.47	62.33
10	20	Other Rural Development Programme/2515	18.61	18.89	18.07	37.7	93.92	24.24	25.81
11	21	Village and Small Industries/2851	4.2	5.26	13.3	14.67	37.9	11.46	30.24
12	23	Power/2801	30.35	138.74	30.88	215.83	424.32	151.73	35.76
13	25	Capital Outlay on Education, Sports, Arts and Culture/4202	4.47	0	0	22.29	27.32	10.22	37.41
14	30	Capital Outlay on Other Special Areas Programmes/4575	0	63.14	36.64	131.73	231.85	61.05	26.33
15	37	Fisheries/2405	4.05	12.28	5.59	17.52	39.78	13.91	34.97
16	38	Other Rural Development Programmes/2515	21.12	2.74	2.59	24.76	51.33	22.64	44.11
17	38	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions/3604	11.35	0	3.34	46.73	61.42	28.04	45.65
18	41	Art and Culture/2205	2.03	3.3	4.15	13.59	23.39	10.77	46.05
19	43	Fisheries/2401	29.56	3.36	10.06	16.33	32.91	13.95	42.39
20	47	Capital Outlay of Welfare of Scheduled Castes, Schedule Tribes, Other Backward Classes and Minorities/4225	0	13.87	7.02	148.58	169.95	148.58	87.43
21	53	Other Scientific Research/3425	0.79	17.99	19.17	19.07	57.09	15.8	27.68
22	53	Capital Outlay on other Scientific and Environmental Research/5425	0	0	8.21	19.34	27.55	19.34	70.20

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

## Appendix 4.1

(Reference Paragraph 4.1 (i))

Statement showing outstanding Utilization Certificates as on 31 March 2022

(₹ 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 2010-11	47	32.05	32	1.01	15	31.04
		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
	2020-21	0	0.00	0	0.00	0	0.00	
		<b>Total</b>	<b>222</b>	<b>37.86</b>	<b>68</b>	<b>2.53</b>	<b>154</b>	<b>35.33</b>
2	Town Planning	Upto 2010-11	6	2.02	0	0.00	6	2.02
		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
	2020-21	0	0.00	0	0.00	0	0.00	
		<b>Total</b>	<b>9</b>	<b>2.65</b>	<b>0</b>	<b>0.00</b>	<b>9</b>	<b>2.65</b>
3	Excise Department	Upto 2010-11	1	0.02	1	0.02	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
	2020-21	0	0.00	0	0.00	0	0.00	
		<b>Total</b>	<b>1</b>	<b>0.02</b>	<b>1</b>	<b>0.02</b>	<b>0</b>	<b>0.00</b>
4	Police Department	Upto 2010-11	16	0.80	16	0.80	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

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
		2020-21	2	11.14	0	0.00	2	11.14
		<b>Total</b>	<b>38</b>	<b>15.09</b>	<b>27</b>	<b>1.70</b>	<b>11</b>	<b>13.39</b>
5	Youth Affairs & Sports	Upto 2010-11	24	4.05	0	0.00	24	4.05
		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
		2020-21	7	8.20	0	0.00	7	8.20
		<b>Total</b>	<b>60</b>	<b>34.51</b>	<b>0</b>	<b>0.00</b>	<b>60</b>	<b>34.51</b>
6	Department of Tribal Affairs and Hills Development	Upto 2010-11	486	155.24	289	95.71	197	59.53
		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	20	17.67	523	472.29
		2018-19	481	447.02	24	56.58	457	390.44
		2019-20	388	332.37	46	56.30	342	276.07
		2020-21	782	553.25	55	51.47	727	501.78
		<b>Total</b>	<b>5,997</b>	<b>3876.37</b>	<b>2965</b>	<b>1720.84</b>	<b>3032</b>	<b>2155.53</b>
7	Industries Department	Upto 2010-11	37	29.57	37	29.57	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
		2020-21	9	3.33	0	0.00	9	3.33
		<b>Total</b>	<b>152</b>	<b>93.24</b>	<b>71</b>	<b>61.30</b>	<b>81</b>	<b>31.94</b>
8	Department of Information & Public Relation	Upto 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
		2020-21	0	0.00	0	0.00	0	0.00
		<b>Total</b>	<b>5</b>	<b>0.15</b>	<b>0</b>	<b>0.00</b>	<b>5</b>	<b>0.15</b>
9	Art & Culture Department	Upto 2010-11	76	4.70	3	0.44	73	4.26
		2011-12	54	2.30	4	0.57	50	1.73

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
		2012-13	43	5.51	33	4.41	10	1.10
		2013-14	47	7.02	23	4.18	24	2.84
		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	4	0.06	58	7.76
		2019-20	50	7.32	9	0.21	41	7.11
		2020-21	54	14.82	10	0.14	44	14.68
		<b>Total</b>	<b>646</b>	<b>91.55</b>	<b>142</b>	<b>16.72</b>	<b>504</b>	<b>74.83</b>
10	Agriculture Department	Upto 2010-11	2	0.10	0	0.00	2	0.10
		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
		2020-21	9	8.07	0	0.00	9	8.07
		<b>Total</b>	<b>53</b>	<b>54.61</b>	<b>0</b>	<b>0.00</b>	<b>53</b>	<b>54.61</b>
11	Horticulture & Soil Conservation	Upto 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
		2020-21	12	28.36	0	0.00	12	28.36
		<b>Total</b>	<b>200</b>	<b>234.99</b>	<b>0</b>	<b>0.00</b>	<b>200</b>	<b>234.99</b>
12	Veterinary & Animal Husbandry	Upto 2010-11	46	5.29	0	0.00	46	5.29
		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	3	0.78
		2020-21	3	1.25	0	0.00	3	1.25
		<b>Total</b>	<b>88</b>	<b>20.52</b>	<b>0</b>	<b>0.00</b>	<b>88</b>	<b>20.52</b>
13	Medical & Health Services	Upto 2010-11	17	50.51	11	21.43	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



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
		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
		2020-21	38	327.09	0	0.00	38	327.09
		<b>Total</b>	<b>218</b>	<b>1766.56</b>	<b>90</b>	<b>663.88</b>	<b>128</b>	<b>1102.68</b>
14	Fisheries Department	Upto 2010-11	23	4.62	23	4.62	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
		<b>Total</b>	<b>85</b>	<b>21.02</b>	<b>50</b>	<b>9.11</b>	<b>35</b>	<b>11.91</b>
15	Social Welfare Department	Upto 2010-11	52	6.56	52	6.56	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
		<b>Total</b>	<b>193</b>	<b>56.84</b>	<b>52</b>	<b>6.56</b>	<b>141</b>	<b>50.28</b>
16	Sericulture Department	Upto 2010-11	5	12.02	5	12.02	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
		<b>Total</b>	<b>26</b>	<b>45.63</b>	<b>21</b>	<b>45.27</b>	<b>5</b>	<b>0.36</b>
17	Planning Department	Upto 2010-11	28	76.06	28	76.06	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
		<b>Total</b>	<b>231</b>	<b>607.45</b>	<b>64</b>	<b>230.41</b>	<b>167</b>	<b>377.04</b>

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
18	Science & Technology	Upto 2010-11	22	19.74	22	19.74	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
		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
		2020-21	9	1.65	3	0.62	6	1.03
		<b>Total</b>	<b>128</b>	<b>44.04</b>	<b>122</b>	<b>43.01</b>	<b>6</b>	<b>1.03</b>
19	Education (U)	Upto 2010-11	47	16.88	47	16.88	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
		2020-21	24	36.08	0	0.00	24	36.08
		<b>Total</b>	<b>517</b>	<b>434.57</b>	<b>138</b>	<b>39.35</b>	<b>379</b>	<b>395.22</b>
20	Education (S)	Upto 2010-11	266	45.41	176	17.38	90	28.03
		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	171	60.63	29	114.03
		2015-16	171	151.04	97	58.27	74	92.77
		2016-17	193	171.33	39	6.14	154	165.19
		2017-18	150	110.65	21	5.70	129	104.95
		2018-19	61	82.48	16	3.61	45	78.87
		2019-20	244	321.20	82	17.57	162	303.63
		2020-21	387	218.00	158	23.51	229	194.49
		<b>Total</b>	<b>2,153</b>	<b>1378.70</b>	<b>1022</b>	<b>236.56</b>	<b>1131</b>	<b>1142.14</b>
21	Government Polytechnic	Upto 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
		2020-21	2	5.90	0	0.00	2	5.90
		<b>Total</b>	<b>2</b>	<b>5.90</b>	<b>0</b>	<b>0.00</b>	<b>2</b>	<b>5.90</b>
22	Rural Development & Panchayati Raj (RD&PR)	Upto 2010-11	155	75.79	155	75.79	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

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
		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
		2020-21	108	1922.29	0	0.00	108	1922.29
		<b>Total</b>	<b>1,109</b>	<b>7448.18</b>	<b>366</b>	<b>544.97</b>	<b>743</b>	<b>6903.21</b>
23	Municipal Administration, Housing & Urban Development (MAHUD)	Upto 2010-11	66	37.46	66	37.46	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	28	34.31	13	7.21
		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
		<b>Total</b>	<b>516</b>	<b>900.74</b>	<b>208</b>	<b>208.68</b>	<b>308</b>	<b>692.06</b>
24	Forest Department	Upto 2010-11	47	92.95	31	91.38	16	1.57
		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	23	30.16	2	1.20
		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	2	0.40	20	20.69
		2019-20	24	18.09	0	0.00	24	18.09
		<b>Total</b>	<b>289</b>	<b>384.58</b>	<b>170</b>	<b>276.46</b>	<b>119</b>	<b>108.12</b>
25	Co-operation Department	Upto 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	1	0.86	2	1.83
		2015-16	3	0.82	3	0.82	0	0.00
		2016-17	4	1.67	4	1.67	0	0.00
		2017-18	6	1.85	6	1.85	0	0.00
		2018-19	5	1.84	5	1.84	0	0.00
		2019-20	4	1.63	4	1.63	0	0.00
		<b>Total</b>	<b>39</b>	<b>13.27</b>	<b>37</b>	<b>11.44</b>	<b>2</b>	<b>1.83</b>
26	Law Department	Upto 2010-11	19	0.31	19	0.31	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
		<b>Total</b>	<b>24</b>	<b>1.23</b>	<b>6</b>	<b>0.95</b>	<b>18</b>	<b>0.28</b>

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
		2020-21	0	0.00	0	0.00	0	0.00
		<b>Total</b>	<b>79</b>	<b>3.28</b>	<b>61</b>	<b>3.00</b>	<b>18</b>	<b>0.28</b>
27	Public Works Department	Upto 2010-11	1	0.01	0	0.00	1	0.01
		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	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
		2020-21	0	0.00	0	0.00	0	0.00
		<b>Total</b>	<b>3</b>	<b>6.01</b>	<b>0</b>	<b>0.00</b>	<b>3</b>	<b>6.01</b>
28	District Administration	Upto 2010-11	77	4.82	77	4.82	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
		2020-21	0	0.00	0	0.00	0	0.00
		<b>Total</b>	<b>156</b>	<b>7.72</b>	<b>135</b>	<b>6.98</b>	<b>21</b>	<b>0.74</b>
29	Other Administrative Services	Upto 2010-11	6	0.17	6	0.17	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	2	0.05	20	0.31
		2020-21	0	0.00	0	0.00	0	0.00
		<b>Total</b>	<b>62</b>	<b>0.91</b>	<b>42</b>	<b>0.60</b>	<b>20</b>	<b>0.31</b>
30	Finance Department	Upto 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
		2020-21	0	0.00	0	0.00	0	0.00
		<b>Total</b>	<b>14</b>	<b>9.55</b>	<b>1</b>	<b>0.04</b>	<b>13</b>	<b>9.51</b>
31	Welfare of Minorities &	Upto 2010-11	28	7.08	18	6.30	10	0.78
		2011-12	9	3.90	9	3.90	0	0.00
		2012-13	19	32.46	9	21.58	10	10.88

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
	Other Backward Classes (MOBC)	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
		2020-21	10	12.64	0	0.00	10	12.64
		<b>Total</b>	<b>117</b>	<b>77.45</b>	<b>47</b>	<b>37.62</b>	<b>70</b>	<b>39.83</b>
32	Information Technology	Upto 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
		2020-21	1	2.00	0	0.00	1	2.00
		<b>Total</b>	<b>54</b>	<b>21.28</b>	<b>49</b>	<b>19.07</b>	<b>5</b>	<b>2.21</b>
33	Labour Department	Upto 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
		2020-21	5	44.32	0	0.00	5	44.32
		<b>Total</b>	<b>27</b>	<b>100.79</b>	<b>5</b>	<b>1.35</b>	<b>22</b>	<b>99.44</b>
34	Power	Upto 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	29	57.95	20	164.35
		2020-21	70	275.11	11	100.00	59	175.11
		<b>Total</b>	<b>506</b>	<b>2745.10</b>	<b>328</b>	<b>1709.23</b>	<b>178</b>	<b>1035.87</b>
35	Manipur Fire Service	Upto 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	0.01	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

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
		2018-19	0	0.00	0	0.00	0	0.00
		2019-20	1	0.02	0	0.00	1	0.02
		2020-21	0	0.00	0	0.00	0	0.00
		<b>Total</b>	<b>2</b>	<b>0.03</b>	<b>0</b>	<b>0.00</b>	<b>2</b>	<b>0.03</b>
36	Transport Department	Upto 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
		2020-21	0	0.00	0	0.00	0	0.00
		<b>Total</b>	<b>5</b>	<b>0.43</b>	<b>0</b>	<b>0.00</b>	<b>5</b>	<b>0.43</b>
37	Tourism Department	Upto 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
		2020-21	0	0.00	0	0.00	0	0.00
		<b>Total</b>	<b>3</b>	<b>7.00</b>	<b>0</b>	<b>0.00</b>	<b>3</b>	<b>7.00</b>
38	Relief and Disaster Management Department	Upto 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
		2020-21	0	0.00	0	0.00	0	0.00
		<b>Total</b>	<b>1</b>	<b>0.20</b>	<b>1</b>	<b>0.20</b>	<b>0</b>	<b>0.00</b>
		<b>Grand total</b>	<b>14,006</b>	<b>20548.79</b>	<b>6,283</b>	<b>5896.90</b>	<b>7,723</b>	<b>14651.89</b>

## Appendix 4.2

(Reference Paragraph 4.2)

## Department wise position of AC bills drawn and outstanding AC Bills as on 31 March 2022

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	4	2.89
4	State Academy of Training	3	0.16
5	Police Department	48	213.55
6	Sports & Youth Services Department	55	133.82
7	Department of Tribal Affairs and Hills Development	119	213.14
8	Industries Department	20	22.27
9	Department of Information Public Relations	17	3.21
10	Tourism Department	81	225.85
11	Art & Culture Department	6	27.45
12	Agriculture Department	7	22.89
13	Horticulture Department	37	48.23
14	Veterinary & Animal Husbandry	23	7.71
15	Medical & Health Services	268	580.10
16	Family & Children Welfare Bureau	8	3.52
17	Fisheries Department	10	21.91
18	Social Welfare Department	9	79.28
19	Sericulture Department	6	15.16
20	Planning Department	98	491.16
21	Treasuries & Accounts Department	5	2.84
22	Science & Technology	3	0.46
23	Education(S) Department	144	281.90
24	Education(U) Department	46	28.71
25	State Council of Educational Research & Training Department	93	32.92
26	Adult Education	2	0.62
27	Government Polytechnic	28	58.27
28	Transport Department	8	22.18
29	Rural Development & Panchayati Raj	15	273.19
30	Municipal Administration, Housing & Urban Development	3	6.29
31	Food & Civil Supply	6	6.70
32	Labour Department	19	24.71
33	Jail (Prison) Department	4	3.79
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	Election Department	5	67.81
39	Welfare of Minorities and other Backward Classes	42	86.14
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	11	17.34
44	Local Fund Department	1	0.03
	<b>Total</b>	<b>1282</b>	<b>3135.67</b>

### 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
<b>Centrally Sponsored Scheme</b>		
Incentivization of Panchayat	Bishnupur Zilla Panchayat	50.00
	Keinou-GP	29.00
	Luwangsabam-GP	5.00
	Waiton-GP	15.00
	Top Dusara- GP	12.00
	Mayeng Lamjao-GP	10.00
	Imphal West Zilla Panchayat	50.00
	State Institute of Rural Development, (SIRD), Imphal	5.00
Organic Value Chain Development for North East Region	Manipur Organic Mission Agency (MOMA)	4,911.50
Rashtriya Gokul Mission	Manipur Livestock Development Board Ltd.	294.98
Conservation of Aquatic Eco systems	Directorate of Environment, Department of Environment and Forests, Govt. of Manipur	1.55
Development of Skills	Jan Shikshan Sansthan, Imphal West (Manipur)	49.42
	Jan Shikshan Sansthan, Senapati	49.52
	Jan Shikshan Sansthan, Thoubal	50.00
	Jan Shikshan Sansthan (JSS)	25.00
	Wangjing Women and Girls Society WWAGS	20.00
Promotion of Apprenticeship	NHPC Loktak Power Station Manipur	0.18
National Action Plan for Drug Demand Reduction (SJE)	Born Again Rehabilitation Centre, Ukhrul, Manipur	53.11
	The Bishnupur District Rural Social Welfare Society	23.12
	Community Development Programme Centre	18.58
	Galaxy Club	35.42
	Institute for Social Disease	39.29
	Integrated Women & Child Development Centre	42.23
	Kha- Manipur Yoga and Nature Cure Association	53.66
	Manipur Rural Institute Society	14.88
	Nirvana Foundation	23.08
	Social Upliftment Association	17.84
	Agent for Social Change	22.11
	Social Development & Rehabilitation Council	13.04
	Social Awareness Service Organisation, IDU 250 plus OST60	9.47
	Rural Development Association	21.70
	Rural Development Society, Manipur	22.99
	Rural Health Organisation, Imphal	29.86
	Rural Voluntary Services	32.30
	Sneha Bhavan	11.46
	Social Care Ministry	10.46
	Social Reformation and Development Organisation	67.25
	The Centre of Mental Hygiene	79.42
	The Youth Development Organisation	44.35
	United Voluntary Youth Council	38.99
Atal Vayo Abhyuday Yojana (AVYAY)	Centre for Development Activities	20.01
	Centre of Rural Upliftment Service (CRUS)	15.84
	Ima Leimarel Women Welfare Association	19.36
	Integrated Rural Development Agency	20.90
	Integrated Rural Development And Educational Organisation IRDEO	40.91



Scheme	Implementing Agency	Amount
	Integrated Rural Upliftment Srvices	20.33
	Kumbi Khullakpam Leikai Womens Assocaiton	17.75
	Bashikong Chanura Sinlon Lup	9.98
	Rural Industries Development Association	21.85
	Health for All Organisation	19.39
	Social Development & Rehabilitation Council	20.31
	New Integrated Rural Management Agency	34.53
	Rural Development Society, Manipur	15.41
	Rural Peoples Development Organizztion	28.82
	Rural Service Agency (RUSA)	17.35
	South Eastern Rural Development Organisation	20.75
	Social Human Action for Rural Empowerment Society	9.41
	Society for Women's Education Action and Reflection	2.84
	United Rural Development Service	15.32
	Volunteers For Rural Health and Action (VORHA)	14.75
	Wangjing Women and Girls Society WWAGS	115.52
	Youth Progressive Organization	17.26
SAMBAL (Beti Bachao Beti Padhao One Stop Centre Mahila Police Volunteer Women helpline Nari Adalat etc.)	Deputy Commissioner, Bishnupur	15.00
	DC One Stop Centre, Churachandpur	34.57
	Deputy Commissioner, Chandel	34.57
	District Magistrate, One Stop Centre, Imphal East	34.57
	Deputy Commissioner Jiribam MDM	15.00
	Deputy Commissioner Kamjong	34.57
	Deputy Commissioner, Kakching & District Programme Officer, ICDS Thoubal	15.00
	Deputy commissioner Kangpokpi MDM	34.57
	DM One Stop Centre, Noney	15.00
	OSC PZL Manipur	34.57
	Deputy Commissioner, Senapati	34.57
	PIA TML 5	15.00
	One Stop Centre Scheme, Thoubal District, Manipur	15.00
	Deputy Commissioner, Tengnoupal	15.00
	Deputy Commissioner, Ukhrul	34.57
	Deputy Commissioner, Imphal West	15.00
	Department of Social Welfare, Government of Manipur	84.09
SAMARTHYA (Shakti Sadan (Swadhar Ujjawala Widow Home) Shakhi Niwas Palna PMMVY National Hub for Women Empowerment Gender Budgeting Research Skilling Training Media etc.)	Beti Bachao Beti Padhao (BBBP) Senapati	30.00
	Deputy Commissioner, Chandel	30.00
	District Collector Imphal East BBBP	30.00
	Department of Social Welfare, Government of Manipur	115.38
Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (PM-ABHIM)	Regional Institute of Medical Sciences(RIMS), Imphal	1,422.20
Agriculture Census and Statistics	Office of Agriculture Officer (Market Intelligence), Manipur	14.90
Rashtriya Krishi Vikas Yojna	Central Agricultural University	65.00
National Programme for Dairy Development	Manipur Milk Producers Co-operative Union Ltd.	901.89
Jal Jeevan Mission (JJM)/National Rural Drinking Water Mission	Public Health Engineering Department, Government of Manipur	48,089.21
Boys and Girls Hostel OBC	Regional Institute of Medical Sciences(RIMS), Imphal	255.08
National Career Service	NIELIT Imphal	8.19
<b>Total</b>		<b>58,263.90</b>

Scheme	Implementing Agency	Amount
<b>Central Sector Scheme</b>		
Biotechnology Research and Development	Central Agricultural University	552.27
	Institute of Bio resources and Sustainable Development	601.19
	Manipur University	336.34
	JNIMS Porompat Imphal East	31.31
	Regional TASAR Research Station, Imphal	18.10
Industrial and Entrepreneurship Development	Central Agricultural University	97.46
Schemes of North East Council - Special Development Projects	Central Agricultural University	10.00
	Eastern Border Areas Development Authority Manipur	309.00
	Indira Gandhi National Tribal University - Regional Campus Manipur	2.80
	Manipur Industrial Development Corporation Ltd	200.00
	Manipur University	5.00
	District Rural Development Agency, Churachandpur	165.10
	District Rural Development Agency Chandel	86.32
	Deputy Commissioner, Tengnoupal	181.23
	N.G. College, Imphal	2.59
	State Forest Development Agency, Manipur	107.20
	EE, Technical and Promotional Cell (Hill-II), RCS Office, Imphal, Manipur	259.36
	Planning Department, Govt. of Manipur	24.79
	Director of University and Higher Education, Manipur	129.42
	Directorate of Information Technology and Communication Manipur	1,140.00
	NT Theatre Manipur	7.50
	Tourism Corporation of Manipur Limited	284.95
Research, Education and Training Outreach (REACHOUT)	Manipur University	25.28
Free Coaching and Allied Schemes for Minorities	Human Development Agency	0.27
	Yaiphabi Handloom Weavers Co-operative Society Ltd.	52.50
	Youths Step Forward Centre	32.50
Media and Publicity-Panchayati Raj	Directorate of RD Government of Manipur	2.25
Management Support to Rural Development Programs and Strengthening of District Planning Process	State Institute of Rural Development, (SIRD), Imphal	46.64
Top Class Education for SCs	National Institute of Technology, Manipur	1.73
Schemes for differently Abled persons	Relief Centre for the Welfare of Differently Abled Persons Manipur	0.50
Deendayal Disabled Rehabilitation Scheme	Council for Development of Poor & Labourers	28.70
	Centre for Development Activities	20.32
	Educational and Rural Development Organisation	127.48
	Achievement of Rising Maiden for Institute for Children with Disabilities Manipur	64.30
	Kangchup Area Tribal Women Society	35.77
	Manipur Guidance Centre (MAGC)	43.41
	Imphal Guardian Society	52.45
	The Pioneer Development Association	24.96
	Re-Creation a voluntary Agency	37.22
	Rural Development Society, Manipur	3.89
	Society for Empowerment of the Disabled	9.69
	Social Human Action for Rural Empowerment Society	40.33
	Social and Health Development Organisation	46.56
	The Centre of Mental Hygiene	23.12
	Type Writing Institution & Rural Development Services (TWIRDS)	183.34

Scheme	Implementing Agency	Amount
Capacity Development CSO and NSSO	Department of Economic and Statistics Manipur	248.23
Assistance to IHMS/FCIs/IITTM/NIWS	Institute of Hotel Management, Catering Technology & Applied Nutrition, Imphal, Manipur	400.00
National Fellowship and Scholarship for higher education of ST Students	Indian Institute of Information Technology, Manipur	1.46
National Hydrology Project	Irrigation and Flood Control Department, Govt. of Manipur	359.00
Member of Parliament Local Area Development Scheme (MPLAD)	Deputy Commissioner, Imphal East	450.00
	Deputy Commissioner, Senapati	250.00
Handloom Weaver Comprehensive Welfare Scheme (HWCWS)	Department of Textiles, Commerce & Industry	1.92
Design and Technical Upgradation Scheme	Luwangpokpa Women Welfare Association	2.14
	Khagemba Handloom & Handicrafts Co-operative Society Ltd.	4.64
	Network of Rural Upliftment	4.64
	Peoples Education for Awareness and Communication	4.80
Ambedkar Hasthshilp Vikas Yojana	The Yaipha Thourang Handloom & Handicrafts Co-operative Society Limited	4.70
	Female Handloom Handicraft Cooperative Society Ltd	41.91
	Sanathoi Silk Embroidery Handloom and Handicraft Cooperative Society Ltd.	57.66
	Luwangpokpa Women Welfare Association	30.81
	Khagemba Handloom & Handicrafts Co-operative Society Ltd.	30.81
	Chingsanglakpam Handicraft Cooperative Society Ltd	57.66
	Network of Rural Upliftment	41.91
	Development Advocacy of Rights for Indegenous	57.66
	Alliance for Integrated Management	41.91
	Rural Backward Development Organisation	4.70
	Female Handloom Handicraft Cooperative Society Ltd	12.00
Handicrafts Artisans comprehensive welfare scheme	Alliance for Integrated Management	15.75
	Manipur Khadi & Village Industries Board	49.78
Marketing Support and Services	Crafts And Social Development Organisation	26.46
	Luwangpokpa Women Welfare Association	3.94
	Development Advocacy of Rights for Indegenous	6.84
	Peoples Education for Awareness and Communication	50.59
Research and Development - Handicrafts	Kangla Handloom and Handicraft Artisans Co-operative Society Ltd	2.43
Development of Infrastructure for Promotion of Health Research	RIMS, Regional Medical Institute of Medical Sciences, Imphal, Manipur	27.14
Science and Technology Institutional and Human Capacity Building	Central Agricultural University	27.37
	Manipur University	93.96
	Manipur Science & Technology Council	137.52
	Oriental College,(Autonomous)	8.00
	National Institute of Technology, Manipur	13.28
Innovation, Technology Development and Deployment	Unique Trust	2.36
	Central Agricultural University	0.40
	Kangla Foundation	9.50
	Manipur University	13.50
	Centre for Human Resource and Economic Development	10.00
	Rural Economic Development Foundation	11.00
	Centre for Rural Empowerment and Development Organisation	2.75
	Peoples Development Foundation	15.43
	Hill Area Development Society	7.00

Scheme	Implementing Agency	Amount
	The Green Foundation	10.20
	Science Teachers Forum, Manipur	4.13
Infrastructure and Technology Development Scheme	Luwangpokpa Handicrafts Producer Company Limited	150.00
Kala Sanskriti Vikas Yojana	Guru Abunghal Dance & Music Centre	11.04
	Actor Repertory Theatre	4.87
	The Apunba Cultural Training Association (ACTA)	2.64
	Heibok Ningthou Thang-Ta Association	1.13
	All Manipur Gouranggalila & Sansenba Artist Association	10.62
	Allied Sciences and Social Development Organisation	1.50
	Banian Repertory Theatre	4.08
	Cultural Development Society (CDS)	3.86
	Centre for Social & Cultural Development Manipur	6.15
	Chorus Repertory Theatre	19.20
	The Centre for Youth & Cultural Activities	8.40
	Kanglei Enat Thang-Ta shindam Sanglen (KETSS), Manipur	6.96
	Forward Artistes Centre En-Camped (FACE)	7.74
	Friends Re-Union For Development	0.75
	Goodwill Foundation for Culture	5.32
	The Guru Natek Meitei Pung Research Institute	8.85
	Harimati Dance & Music Centre	8.40
	Huyen Lallong Manipur Thang Ta Cultural Association Irilbung	38.40
	Huyel Langlon Thang Ta Association Manipur	11.04
	Hula Sindamsang	5.64
	Academy of Indegenous Music (AIM)	8.16
	Institute of Performing Arts	8.80
	Manipuri Jagoi Marup	14.16
	Kanglei Mime Theatre Repertory	22.62
	Media Theatre Institute	5.04
	Kanglei Living Arts	13.19
	Kha Manipur Hindustani Sangeet Mahavidyalaya	16.80
	Khoriphaba Artistes Association	12.72
	Khenjonglang (A Centre for Theatre Research Production and Community Welfare)	17.04
	Khurai Kala Bidya Bhavan	2.63
	Kalashetra Manipur	38.40
	Kanglei Shaktam Langba Kanglup	7.52
	The Linthoingambi Art and Cultural Development Organisation	2.63
	Lairenkabi Youth Dramatic Union	6.96
	Lamhil Kuki Cultural Research Centre	5.52
	Lianda Folk and Classical Academy	15.73
	Liberty Theatre	1.50
	Loijing Loya Leimarol Yaiphakol	0.75
	Manipur Dramatic Union	7.82
	Manipuri Ensemble	16.32
	The Meitei Traditional Dance Teaching School and Performing Centre, Imphnal	8.40
	Meihourol Inat Thang-Ta Apunba Lup	4.08
	The Manipuri Manaharsai Ashram	1.88
	Care Mission	8.03
	Manipur Integrated Cultural Centre	4.92
	Leimayon Arts Centre	4.08
	Peoples Socio Cultural Organisation	3.60
	Eastern Thang-Ta Organisation	8.66

Scheme	Implementing Agency	Amount
	The Kha Manipur Thang-Ta Sindam Sang	4.08
	Tribal Cultures Research Centre	4.56
	Moppet Decoration and Cultural Centre	0.50
	Shri Hari Nata Sankirtan Academy	3.02
	Guru Kulla Cultural Academy	4.20
	Preservation of Manipuri Martial Art & Cultural Research Centre	5.97
	Social and Cultural Development Organisation (SACDO)	0.13
	North Eastern Theatre Association	6.27
	Lichat Inat Kanba Lupki Apunba Maheisang (LIKLAM)	1.50
	The Thoibi Thang-Ta Cultural Association	2.17
	Bishnupur District Huyel Langlon Thang Ta Association	3.00
	Tribal Cultural Guild	1.88
	Centre for Tribal Culture	2.63
	Meetei Thang Satjal Cultural Association (MEETHASCA)	0.50
	Institute of Manipuri Performing Arts	4.32
	Kunja Dance Academy	0.38
	Nongeen Arts & Culture Association Manipur	3.14
	Raag Tarang Mandal	1.50
	Kanglei Sheishaklon Shindamshang	7.74
	Meetei Indigenous Thang Ta and Cultural Institute	0.75
	Kangleipak Thang Ta Cultural Academy	2.73
	Inunganbi Manipuri Dance Academy Jiribam	1.13
	Kanglei Jagoi Anoy Leikol (KAJAL)	2.25
	The Friends of People	0.75
	Shree Shree Govindaji Nat Sankritan	3.13
	The Integrated Cultural Society	7.20
	Yoiyai Traditional Cultural Centre	1.97
	All Manipur Waree Leeba Association & Research Centre	1.50
	Eastern Artist Association	3.00
	Malem Apunba Thang Ta Maheikol	1.13
	The North Eastern Dance & Drama Academy	1.13
	The Manipuri Nat Sangeet Ashram	12.98
	Heart of Life	1.13
	Thoubal District Thang Ta Association	1.50
	K. Ibotombi Cultural Academy	1.50
	The Rural Development Foundation	0.25
	The L. Mani Goura Sangeet Akademy (LMGSA)	0.68
	TIM Arts and Culture	2.25
	Pakhangba Huyel Lallong Shindamsang	9.84
	Lilong Chajing Youth Community Centre Cum Cultural Institute	3.14
	The Living Arts Academy Manipuri Thang Ta	1.13
	Laipubam Magha Sharma	0.50
	Palem Thang Ta Shindam Shang	0.25
	The Youth Cultural Artists and Crafts Association	0.75
	Sangeet Natya Vidyalay Manipur	1.88
	Srila Sripad Educational Foundation and Cultural Research Centre	10.13
	Wangoi Dramatic Union	2.64
	Auxiliary Service for Human Affairs	1.50
	Dhoni Academy of Dance	2.25
	The Mangan Thang Ta Lup	1.69
	Manipuri Theatre Academy	3.60
	Nimita Devi Nritya Ashram	11.28
	NT Theatre Manipur	20.01
	Paradise Theatre	5.64

Scheme	Implementing Agency	Amount
	Panthoibi Natya Mandir	15.60
	Performing Organisation of Arts And Culture	8.40
	People Arts and Dramatic Association	13.94
	Prospective Repertory Theatre Society	5.64
	Public Theatre Artistes Association	22.56
	Panthoibi Thang-Ta & Jagoi Sindam Shanglen	22.56
	Regional Centre for Cultural Heritage (RCCH)	4.73
	Yamjao Lairembi Dramatic and Cultural Union	4.08
	Rhythms of Manipur	11.04
	Repertory for Performing Arts of Manipur	0.75
	Rupmahal Theatre	8.40
	Kulbi Shong Shong Trial Cultural Centre	3.00
	Sangeet Kala Sangam	9.12
	Shri Shri Govindajiu Bhakti Grantha Kendra Vidyalaya	4.80
	Tapasya A Centre for Performing Arts	8.16
	Tekcham Gopal Foundation for Arts and Culture	0.25
	The Gulapi Nata Sankirtana Academy	12.36
	The Juvenile Theatre	9.60
	The Loyalam Art and Culture Institute	2.76
	Theatre Mirror	2.88
	The Manipur Thang Ta Cultural Association	5.52
	The Public Museum	0.15
	The Umbilical Theatre	3.84
	Usharani Nata Shankritana Academy	1.50
Atal Innovation Mission (AIM) including Self Employment and Talent Utilization (SETU)	Ningthoukhong Higher Secondary School School Bishnupur	12.00
	Thanga Island Modern English School, Bishnupur	12.00
	St Xaviers School Moirang	12.00
	Ngaikhong High School Bishnupur	12.00
	Diligent Public School Moirang	12.00
	Kendriya Vidyalaya Churachandpur	12.00
	Rayburn High School Churachandpur	12.00
	Angam Memorial School Chandel	12.00
	MG Evergreen Higher Secondary School Chandel	12.00
	Oriental Academy High School Chandel	12.00
	Eastern Ideal High School	2.00
	Kiyamgei Ideal High School Imphal East	12.00
	Tam High School Imphal East	12.00
	Moirangpurel High School Imphal East	12.00
	Camps English Academy Imphal East	12.00
	Merit Scholar English School Imphal East	12.00
	Kids High School Imphal East	12.00
	Pari Imom Khwai Shindam Shang Imphal East	12.00
	Goddwill Christian High School Imphal East	12.00
	Sacred Heart Hr. Secondary School Porompat	12.00
	Jiribam Higher Secondary School	2.00
	Mt. Everest Higher Secondary School, Senapati	12.00
	MBC Higher Secondary School Senapati	12.00
	Rangtaiba Memorial Institute Senapati	12.00
	PP Christian English High School Lairouching	12.00
	Holy Cross School NITTADE	12.00
	Trinity Public School Tamenglong	12.00
	Children Training School, Tamenglong	12.00
	Apou Kading High School Tamenglong	12.00
	Merciful English School Thoubal	12.00
	The Brilliant English School Thoubal	12.00
	Excellent Model Academy Ukhongshang	12.00



Scheme	Implementing Agency	Amount
	Grace Academy Heirok	12.00
	Progressive English School Thoubal	12.00
	Dorendro Memorial English School Thoubal	12.00
	Asui Memorial School Ukhrul	12.00
	Nilapadma Higher Secondary School Imphal East	12.00
	Popular Academy English School Imphal West	12.00
	Paree Imom Sindam Sang Imphal West	12.00
	Iboton Modern School Imphal West	12.00
	Khurkhul Standard English School Imphal West	12.00
	Khurkhul Model Standard High School Imphal West	12.00
	Dynamic Education Foundation	12.00
	Kalachand Public School Imphal West	12.00
	Brighter Star Public School Imphal West	12.00
	Radiant Star Education Centre Sekmai	12.00
	Khuman Maheikol Manipur	12.00
	Alberts English School Imphal West	12.00
Environmental Information Systems	Directorate of Environment, Department of Environment and Forests, Govt. of Manipur	21.98
Hazardous Substances Management (HSM)	Manipur Pollution Control Board	134.00
Other Handloom Schemes	Weavers Service Centre Imphal	2.00
Khelo India	Manipur Sports Development Authority (MSDA)	1,288.00
Human Resource and Capacity Development	Regional Institute of Medical Sciences(RIMS), Imphal	100.00
e-Courts Phase II	Registrar General, High Court of Manipur	75.75
Research and Development (DST)	Central Agricultural University	15.00
	Directorate of Environment, Department of Environment and Forests, Govt. of Manipur	37.16
Development of Nursing Services	GNM Training School	6.86
	Manipur Nursing Council	16.00
	Principal, College of Nursing, Medical Directorate, Manipur	16.00
Health Sector Disaster Preparedness and Response and Human Resources Development for Emergency Medical Services	JNIMS Porompat Imphal East	150.00
Solar Power-Grid Interactive	Manipur Renewable Energy Development Agency (MANIREDA)	440.41
	Manipur State Power Distribution Company Limited	26.48
Solar Power-Offgrid	Manipur Renewable Energy Development Agency (MANIREDA)	1,022.46
Assistance to State Agencies for intra-state movement of food grains and FPS dealers margin under NFSA	Directorate of Consumer Affairs, Food & Public Distribution	8,118.50
Aid to Voluntary Organisations working for the Welfare of Scheduled Tribes	Unique Trust	18.56
	Chil Chil Asian Mission Society (CHAMS), Kanglatongbi, Manipur	69.79
	Christian Grammar School (Child Development Centre), Green Hills, Tamenglong Hq, Manipur	25.38
	Integrated Educational Social Development Organisation (IESDO)	21.64
	Integrated Rural Development and Educational Organisation IRDEO	48.83
	Adimjati Shiksha Ashram, Imphal	2.98
	Tribal Cultures Research Centre	24.31
	Manipur North Economic Development Association	13.46
	WYN Stevens Computer Training Institute	50.88

Scheme	Implementing Agency	Amount
	Rural Health Organisation, Imphal	21.21
	Social Human Action for Rural Empowerment Society	6.94
	Siamsinpawlpi (Paite Students Welfare Association), Siamsinpawlpi Complex, Bungmual, Churachandpur	111.38
	Society for Women's Education Action and Reflection	13.97
	Type Writing Institution & Rural Development Services (TWIRDS)	118.46
	United Rural Development Service	54.23
Power Tex. India	Department of Textiles, Commerce & Industry	12.00
Pradhan Mantri Kisan Sampada Yojana-Creation/Expansion of Food Processing & Preservation Capacities	Bakers Bakery	40.01
Pradhan Mantri Kisan Samman Nidhi (PM-Kisan)	Department of Agriculture, Manipur	11,226
Prime Minister Street Vendors Atamnirbhar Nidhi	Imphal Municipal Corporation	15.00
Designing Innovative Solutions for Holistic Access to Justice in India (DISHA)	Jawaharlal Nehru Institute of Medical Sciences	19.76
Official Development Assistance for Sustainable Development Goals (EAP Component)	Deputy Commissioner, Chandel	701.20
Scheme of Residential Education for Students in High School in Targeted Area (SRESHTA) for SCs	The Western Rural Socio Economic Development Organisation	14.31
Conservation Development and Sustainable Management of Medicinal Plants	Manipur State Medicinal Plants Board, Manipur	27.70
Higher Education Statistics and Public Information System (HESPIS)	AISHE State Unit Manipur	4.80
Establishment and Strengthening of NCDC branches and Health Initiatives Inter Sectoral Coordination for preparation and control of Zoonotic Diseases and Other Neglected Tropical Diseases Surveillance of Viral Hepatitis Anti-Microbial Resistance	Regional Institute of Medical Sciences(RIMS), Imphal	28.70
National Service Scheme	Manipur University, Canchipur	0.30
	Manipur State NSS Cell	87.32
Free Coaching for SC and OBC Students	Youths Step Forward Centre	13.37
National Handloom Development Programme	Manipur Apex Handloom Weavers & handicrafts Artisans Co-operative Society Ltd, Imphal	273.28
	Manipur Industrial Development Corporation Ltd	268.66
	Manipur Handloom & Handicrafts Development Corporation Ltd., Imphal	48.80



Scheme	Implementing Agency	Amount
	Ukhrul District Handloom and Handicraft Federation Ltd	21.00
	Department of Textiles, Commerce & Industry	183.07
National AIDS and STD Control Programme	Manipur State AIDS Control Society	4,341.46
North East Road Sector Development Scheme	Public Works Department, Government of Manipur	4,615.00
Livestock Health and Disease Control	Manipur Livestock Development Board Ltd.	641.80
	<b>Total</b>	<b>44,272.17</b>
	<b>Grand Total</b>	<b>1,02,536.07</b>

#### Appendix 4.4

(Reference Paragraph 4.11)

**Controlling Officers of the Government of Manipur who had not reconciled the figures for the year 2021-22 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
	<b>Not Reconciled at all</b>		
1	Deputy Commissioner (DC), Imphal West, Lamphelpat, Imphal West	1.48	3.20
2	Deputy Commissioner (DC), Churachandpur, Churachandpur District	0.08	8.37
3	Deputy Commissioner (DC), Thoubal	0.21	3.98
4	District Deputy Commissioner (DC), Senapati, Senapati District.	0.10	8.42
5	The Director, Youth Affairs & Sports (YAS), Khuman Lampak, Imphal	0.00	68.63
6	The Additional Director, Employment Exchange, Lamphel	0.22	4.20
7	The Joint Director, Craftsmanship, Lamphel, Imphal West	0.00	28.51
8	The Director, Veterinary & Animal Husbandry, Sanjenthong, Imphal	0.06	95.75
9	The Director, Printing & Stationeries, Imphal West, Imphal	0.00	5.86
10	The Director of Transport, Babupara, Imphal-795001	56.97	11.86
11	The Inspector General of Registration/Commissioner (Revenue), Old Secretariat, Imphal West	7.98	6.60
12	The Director, Consumer Affairs Food & Public Distribution (CAF&PD), Imphal West, Imphal	0.18	48.08
13	The Director Local Fund Audit, Secretariat Building, Imphal West, Imphal	0.00	1.99
	<b>Total</b>	<b>67.28</b>	<b>295.45</b>
	<b>Partially Not-Reconciled</b>		
14	Commissioner/Secretary (Finance), Secretariat, Babupara, Imphal	1190.35	878.57
15	Principal Chief Conservator of Forest, Sanjenthong, Imphal	0.00	76.62
16	Chief Engineer, PWD, Khuyathong, Imphal West, Imphal	1.40	59.00
17	Chief Engineer, Water Resources Deptt., Khuyathong, Imphal West, Imphal	0.00	56.42
18	Chief Engineer, PHED, Khoyathong, Imphal West, Imphal	0.00	115.53
19	Chief Engineer, MID, Lamphelpat, Imphal, Manipur	0.03	22.70
20	Deputy Commissioner (DC), Porompat, Imphal East	0.72	0.69
21	Director, Rural Development & Panchayati Raj, Imphal	0.13	2035.91
22	Deputy Labour Commissioner, Secretariat, Imphal West, Imphal	0.03	6.00
	<b>Total</b>	<b>1192.66</b>	<b>3251.44</b>
	<b>Grand Total</b>	<b>1259.94</b>	<b>3546.89</b>

## 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 note	Remarks
<b>SFAR 2017-18</b> (Date of placing – 27-08-2019)			
10.02.2021	<ol style="list-style-type: none"> <li>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.</li> <li>It is observed that in some of the cases, savings exceeded in each case by more than 25 per cent 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.</li> <li>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.</li> <li>The Committee observes that 25 per cent of the total expenditure for the year was incurred in March, 2018. In three cases, 100 per cent 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.</li> <li>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.</li> <li>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.</li> <li>The committee recommended for regularization of excess expenditure</li> </ol>	Action taken Note yet to be received.	Excess expenditure over budget provisions has been regularised.
<b>SFAR 2018-19</b> (Date of placing – 05-02-2021)			
	Yet to be discussed/examined by PAC		
<b>SFAR 2019-20</b> (Date of placing – 25-03-2022)			
	Yet to be discussed/examined by PAC		
<b>SFAR 2020-21</b>			
	Yet to be placed in the State Legislative Assembly		

(Source: Reports of Public Accounts Committee)





**Comptroller and Auditor General of India  
2023**

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