

सत्यमेव जयते

FINANCE ACCOUNTS

(Volume-I)

2017-18



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest



GOVERNMENT OF MANIPUR

Finance Accounts

(Volume – I)

2017-18

GOVERNMENT OF MANIPUR

FINANCE ACCOUNTS

2017-18

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Certificate of the Comptroller and Auditor General of India

This compilation containing the Finance Accounts of the Government of Manipur for the year ending 31 March 2018 presents the financial position along with accounts of the receipts and disbursements of the Government for the year. These accounts are presented in two volumes, Volume I contains the consolidated position of the state of finances and Volume-II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations are presented in a separate compilation.

The Finance Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices, and departments responsible for the keeping of such accounts functioning under the control of the Government of Manipur and the statements received from the Reserve Bank of India. Statement No. 9, 20, explanatory notes (information regarding number of pensioners in Statement No.15) and appendices (IV, VIII, IX, X, XI and XII) in this compilation have been prepared directly from the information received from the Government of Manipur who is responsible to ensure the correctness of such information.

The treasuries, offices, and/or departments functioning under the control of the Government of Manipur are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions. I am responsible for preparation and submission of Annual Accounts to the State Legislature. My responsibility for the preparation of accounts is discharged through the office of the Principal Accountant General (A&E), Manipur. The audit of these accounts is independently conducted through the office of the Principal Accountant General (Audit), Manipur in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, for expressing an opinion on these Accounts based on the results of such audit. These offices are independent organizations with distinct cadres, separate reporting lines and management structure.

The audit was conducted in accordance with the Auditing Standards generally accepted in India. These Standards require that we plan and perform the audit to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory 'Notes to Accounts' give a true and fair view of the financial position, and the receipts and disbursements of the Government of Manipur for the year 2017-18.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Reports on the Government of Manipur being presented separately for the year ended 31 March 2018.

Date: 21 December 2018
Place: New Delhi



(Rajiv Mehrishi)
Comptroller and Auditor General of India

Guide to the Finance Accounts

A. Broad overview of the structure of Government accounts

1. The Finance Accounts of the State of Manipur present the accounts of receipts and outgoings of the Government for the year, together with the financial results disclosed by the Revenue and Capital accounts, the accounts of the Public Debt and the liabilities and assets of the State Government as worked out from the balances recorded in the accounts.

2. The Accounts of the Government are kept in three parts:

Part I: The Consolidated Fund: This Fund comprises all revenues received by the State Government, all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, etc.), Ways and Means advances extended by the Reserve Bank of India and all moneys received by the State Government in repayment of loans. No moneys can be appropriated from this Fund except in accordance with law and for the purposes and in the manner provided by the Constitution of India. Certain categories of expenditure (e.g., salaries of Constitutional authorities, loan repayments etc.), constitute a charge on the Consolidated Fund of the State (Charged expenditure) and are not subject to vote by the Legislature. All other expenditure (Voted expenditure) is voted by the Legislature.

The Consolidated Fund comprises two sections: Revenue and Capital (including Public Debt, Loans and Advances). These are further categorised under 'Receipts' and 'Expenditure'. The Revenue Receipts section is divided into three sectors, viz., 'Tax Revenue', 'Non Tax Revenue' and 'Grants in Aid and Contributions'. These three sectors are further divided into sub-sectors like 'Taxes on Income and Expenditure', 'Fiscal Services', etc. The Capital Receipts section does not contain any sectors or sub-sectors. The Revenue Expenditure section is divided into four sectors, viz., 'General Services', 'Social Services', 'Economic Services' and 'Grants in Aid and Contributions'. These sectors in the Revenue Expenditure section are further divided into sub-sectors like, 'Organs of State', 'Education, Sports, Art and Culture' etc. The Capital Expenditure section is sub-divided into seven sectors, viz., 'General Services', 'Social Services', 'Economic Services', 'Public Debt', 'Loans and Advances', 'Inter-State Settlement' and 'Transfer to Contingency Fund'.

Part II: The Contingency Fund: This Fund 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. The fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Manipur for 2017-18 is ₹ Nil crore.

Part III: The Public Account: 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 (bearing interest and not bearing interest), Advances, Reserve Funds (bearing interest and not bearing interest), Remittances and Suspense heads (both of which are transitory heads, pending final booking). The net cash balance available with the Government is also included under the Public Account. The Public Account comprises six sectors, viz., 'Small Savings, Provident Funds etc.', 'Reserve Funds', 'Deposit and Advances', 'Suspense and Miscellaneous',

‘Remittances’, and ‘Cash Balance’. These sectors are further sub-divided into sub-sectors. The Public Account is not subject to the vote of the Legislature.

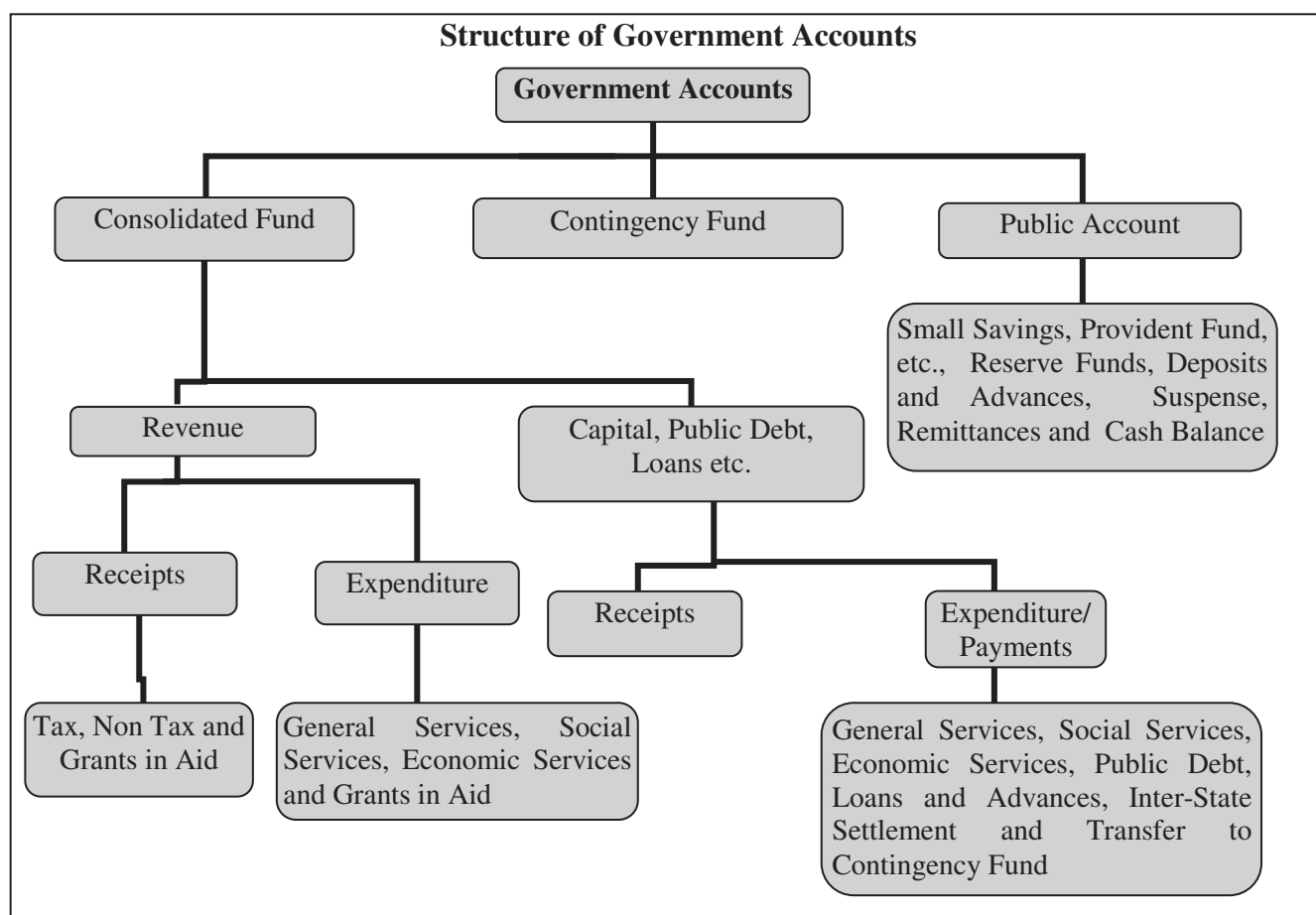
3. Government accounts are presented under a six tier classification, viz., Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (two characters), Detailed Heads (two to three digits), and Object Heads (two or three digits). Major Heads represent functions of Government, Sub-Major Heads represent sub-functions, Minor Heads represent programmes/ activities, Sub-Heads represent schemes, Detailed Heads represent sub-schemes, and Object Heads represent purpose/ object of expenditure.

4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected upto March 2018)

0020 to 1606	Revenue Receipts
2011 to 3606	Revenue Expenditure
4000	Capital Receipts
4046 to 7810	Capital Expenditure (including Public Debt, Loans and Advances)
7999	Appropriation to the Contingency Fund
8000	Contingency Fund
8001 to 8999	Public Account

5. The Finance Accounts, generally (with some exceptions), depict transactions upto the Minor Head. The figures in the Finance Accounts are depicted at net level, i.e., after accounting for recoveries as reduction of expenditure. This treatment is different from the depiction in the Demands for Grants presented to the Legislature and in the Appropriation Accounts, where, expenditure is depicted at the gross level.

6. A pictorial representation of the structure of accounts is given below:



B. What the Finance Accounts contain

The Finance Accounts are presented in two volumes.

Volume I contains the Certificate of the Comptroller and Auditor General of India, the Guide to the Finance Accounts, thirteen statements which give summarised information on the financial position and transactions of the State Government for the current financial year, Notes to Accounts and annexure to the Notes to Accounts. Details of the **thirteen** statements in **Volume I** are given below:

1. **Statement of Financial Position:** This statement depicts the cumulative figures of assets and liabilities of the State Government, as they stand at the end of the year, and as compared to the position at the end of the previous year.
2. **Statement of Receipts and Disbursements:** This statement depicts all receipts and disbursements of the State Government during the year in all the three parts in which Government accounts are kept, viz., the Consolidated Fund, Contingency Fund and Public Account. In addition, it contains an annexure, showing alternative depiction of Cash Balances (including investments) of the Government. The Annexure also depicts the Ways and Means position of the Government in detail.
3. **Statement of Receipts (Consolidated Fund):** This statement comprises revenue and capital receipts and borrowings and repayments of the loans given by the State Government. This statement corresponds to detailed statements 14, 17 and 18 in Volume II of the Finance Accounts.
4. **Statement of Expenditure (Consolidated Fund):** In departure from the general depiction of the Finance Accounts up to the Minor Head level, this statement gives details of expenditure by nature of activity (objects of expenditure) also. This statement corresponds to detailed statement 15, 16, 17 and 18 in Volume II.
5. **Statement of Progressive Capital Expenditure.** This statement corresponds to the detailed statement 16 in Volume II.
6. **Statement of Borrowings and Other Liabilities:** Borrowings of the Government comprise market loans raised by it (Internal Debt) and Loans and Advances received from the Government of India. 'Other Liabilities' comprise 'Small Savings, Provident Funds etc.', 'Reserve Funds' and 'Deposits'. The statement also contains a note on service of debt, and corresponds to the detailed Statement 17 in Volume II.
7. **Statement of Loans and Advances given by the Government:** This statement depicts all loans and advances given by the State Government to various categories of loanees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and recipient individuals (including Government servants). This statement corresponds to the detailed statement 18 in Volume II.
8. **Statements of Investments of the Government:** This statement depicts investments of the State Government in the equity capital of Statutory Corporations, Government Companies, other Joint Stock Companies, Cooperative Institutions and Local Bodies. This statement corresponds to the detailed statement 19 in Volume II.
9. **Statement of Guarantees given by the Government:** This statement summarises the guarantees given by the State Government on repayment of principal and interest on loans raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions. This statement corresponds to the detailed statement 20 in Volume II.

- 10. Statement of Grants in Aid given by the Government:** This statement depicts all Grants in Aid given by the State Government to various categories of grantees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and individuals. Appendix III provides details of the recipient institutions.
- 11. Statement of Voted and Charged Expenditure:** This statement assists in the agreement of the net figures appearing in the Finance Accounts with the gross figures appearing in the Appropriation Accounts.
- 12. Statement on Sources and Application of funds for Expenditure other than on Revenue Account:** This statement is based on the principle that revenue expenditure is expected to be defrayed from revenue receipts, while capital expenditure of the year is met from revenue surplus, net credit balances in the public account, cash balance at the beginning of the year, and borrowings.
- 13. Summary of Balances under Consolidated Fund, Contingency Fund and Public Account:**

This statement assists in proving the accuracy of the accounts. The statement corresponds to the detailed statement 14, 15, 16, 17, 18 and 21 in Volume II.

Volume II of the Finance Accounts contains two parts - nine detailed Statements in Part I and twelve Appendices in Part II.

Part I of Volume II

- 14. Detailed Statement of Revenue and Capital Receipts by Minor Heads:** This statement corresponds to the summary Statement 3 in Volume I of the Finance Accounts.
- 15. Detailed Statement of Revenue Expenditure by Minor Heads:** This statement, which corresponds to the summary Statement 4 in Volume I, depicts the revenue expenditure of the State Government under Plan (State Plan, Central Assistance to State Plan, Centrally Sponsored Schemes and Central Plan Schemes) and Non Plan. Charged and Voted expenditure are exhibited distinctly.
- 16. Detailed Statement of Capital Expenditure by Minor Heads and Sub heads:** This statement, which corresponds to the summary Statement 5 in Volume I, depicts the capital expenditure (during the year and cumulatively) of the State Government under Plan (State Plan, Central Assistance to State Plan, Centrally Sponsored Schemes and Central Plan Schemes) and Non Plan. Charged and Voted expenditure are exhibited distinctly. In addition to representing details of capital expenditure at Minor Head level, in respect of significant schemes, this statement depicts details at Sub head levels also.
- 17. Detailed Statement of Borrowings and Other Liabilities:** This statement, which corresponds to the summary Statement 6 in Volume I, contains details of all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, etc.), and Ways and Means advances extended by the Reserve Bank of India. This statement presents the information on loans under three categories: (a) details of individual loans; (b) maturity profile, i.e., amounts payable in respect of each category of loans in different year; and (c) interest rate profile of outstanding loans and annexure depicting Market Loans.
- 18. Detailed Statement of Loans and Advances given by the Government:** This statement corresponds to the summary Statement 7 in Volume I.

19. Detailed Statement of Investments of the Government: This statement depicts details of investments entity wise and Major and Minor Head wise details of discrepancies, if any, between Statements 16 and 19. This statement corresponds to Statement 8 in Volume I.

20. Detailed statement of Guarantees given by the Government: This statement depicts entity wise details of government guarantees. This statement corresponds to Statement 9 in Volume I.

21. Detailed Statement on Contingency Fund and Other Public Account Transactions: This statement depicts at Minor Head level the details of un-recouped amounts under Contingency Fund, consolidated position of Public Account transactions during the year, and outstanding balances at the end of the year.

22. Detailed Statement on Investment of Earmarked Balances: This statement depicts details of investments from the Reserve Funds and Deposits (Public Account).

Part II of Volume II

Part II contains twelve appendices on various items including salaries, subsidies, grants-in-aid, externally aided projects, scheme wise expenditure in respect of major Central schemes and State Plan schemes, etc. These details are present in the accounts at Sub head level or below (i.e. below Minor Head levels) and so are not generally depicted in the Finance accounts. A detailed list of appendices appears at the 'Table of contents' in Volume I or II. The statements read with the appendices give a complete picture of the state of finances of the State Government.

C. Ready Reckoner

The section below links the summary statements appearing in Volume I with the detailed statements and appendices in Volume II. (Appendices which do not have a direct link with the Summary Statements are not shown below).

Parameter	Summary Statements (Volume I)	Detailed Statements (Volume II)	Appendices
Revenue Receipts (including Grants received), Capital Receipts	2, 3	14	...
Revenue Expenditure	2, 4	15	I (Salary), II (Subsidy)
Grants-in-Aid given by the Government	2,10	...	III (Grants-in-Aid)
Capital expenditure	1, 2, 4, 5, 12	16	I (Salary)
Loans and Advances given by the Government	1, 2, 7	18	...
Debt Position/Borrowings	1, 2, 6	17	...
Investments of the Government in Companies, Corporations etc	8	19	...
Cash	1, 2, 12, 13	...	...
Balances in Public Account and Investments thereof	1, 2, 12, 13	21, 22	...
Guarantees	9	20	...
Schemes	...	...	IV (Externally Aided Projects), V (Plan Scheme Expenditure)

D. Periodical and Book adjustments:

Certain transactions that appear in the accounts do not involve actual movement of cash at the time of booking. Some of these transactions take place at the level of the account rendering units (e.g. treasuries, divisions etc.) themselves. For instance, transactions involving adjustment of all deductions (GPF, recoveries of advances given etc.) from salaries are recorded by debiting functional major heads (pertaining to the concerned department) by book adjustment to revenue receipt/loans/public account. Similarly 'nil' bills where moneys transferred between the Consolidated Fund and Public Account represent non-cash transactions occurring at the level of the accounts rendering units.

In addition of the above the Principal Accountant General/Accountant General (A&E) carries out periodical adjustments and book adjustments of the following nature in the accounts of the State Government, details of which appear in Annexure to Notes to Accounts (Volume I) and footnotes to the relevant statements.

Examples of periodical adjustments and book adjustments are given below:

(1) Creation of funds/ adjustment of contribution to Funds in Public Account by debit to Consolidated Fund e.g., State Disaster Response Fund, Central Road Fund, Reserve Funds, Sinking Fund, etc.

(2) Crediting of deposit heads of accounts in Public Account by debit to Consolidated Fund.

(3) Annual adjustment of interest on General Provident Fund (GPF) and State Government Group Insurance Scheme where interest is adjusted by debiting Major Head 2049-Interest and crediting Major Head 8009-State Provident Fund and Major Head 8011-Insurance and Pension Fund.

(4) Adjustment of Debt waiver under the scheme of Government of India based on the recommendations of the Central Finance Commissions. These adjustments (where Central loans are written off by crediting Major Head 0075-Misc. General Services by contra entry in the Major Head 6004-Loans and Advances from the Central Government) impact both Revenue Receipts and Public Debt heads.

E. Rounding:

Difference of ₹ 0.01 lakh/crore, wherever occurring, is due to rounding.

1. STATEMENT OF FINANCIAL POSITION

(₹ in crore)			
Assets ¹	Reference (Sr. no.)	As on 31 March 2018	As on 31 March 2017
	Notes to Statement Accounts		
Cash			
(i) Cash in Treasuries and Local Remittances	21	4.63	4.63
(ii) Departmental Balances	21	38.94	63.88
(iii) Permanent Cash Imprest	21	0.02	0.02
(iv) Cash Balance Investments Accounts	21	...	...
(v) Deposits with Reserve Bank of India	Para 2(vi) 21	29.69	(-) 1,55.02
(vi) Investments from Earmarked Funds	22	6,58.29	4,82.06
Capital Expenditure			
(i) Investments in shares of Companies, Corporations, etc. ²	16	1,77.57	1,76.32
(ii) Other Capital Expenditure	16	2,13,21.09	1,98,94.04
Contingency Fund (un-recouped)	Para 3(x) 21	...	...
Loans and Advances	Para 3(iii) 18	1,99.57	2,04.19
Advances with departmental officers	21	2.35	2.29
Suspense and Miscellaneous Balances ³	Para 3(ix) 21	1,92.99	1,71.33
Remittance Balances	Para 3(ix) 21	5,92.78	5,32.24
Cumulative excess of expenditure over receipts ⁴		...	...
Total :		2,32,17.92	2,13,75.98

1. The figures of assets and liabilities are cumulative figures. Please also see Para 1(ii) in the section Notes to Accounts.

2. Investments out of earmarked funds in shares of companies, etc. are excluded under capital expenditure and included under Investments from Earmarked Funds.

3. In this statement the line item Suspense and Miscellaneous Balances does not include Cash Balance Investment Accounts, Departmental Balances and Permanent Cash Imprest which are included separately above, though the latter forms part of this sector elsewhere in these Accounts.

4. The Cumulative excess of receipts over expenditure or expenditure over receipts is different from, and not the fiscal/revenue deficit for the current year.

1. STATEMENT OF FINANCIAL POSITION - Concl'd.

		(₹ in crore)	
Liabilities	Reference (Sr. no.)	As on 31 March 2018	As on 31 March 2017
Notes to Statement Accounts			
Borrowings (Public debt)			
(i) Internal debt	6, 17	55,54.43	48,98.92
(ii) Loans and Advances from Central Government			
Non-Plan Loans	6, 17	2,62.25	3,00.15
Loans for State Plan Schemes	6, 17	58.40	64.35
Loans for Central Plan Schemes	6, 17	...	...
Loans for Centrally Sponsored Plan Schemes	6, 17	...	...
Other Loans	6, 17	11.18	2.46
Contingency Fund (corpus)	Para 3(x) 21	...	...
Liabilities on Public Account			
(i) Small Savings, Provident Fund, etc.	21	15,09.71	15,13.19
(ii) Deposits	21	14,91.08	15,15.40
(iii) Reserve Funds	Para 3(vi) 21	6,78.89	5,13.36
(iv) Remittances Balances	Para 3(ix) 21	...	...
(v) Suspense and Miscellaneous Balances	Para 3(ix) 21	...	...
Cumulative excess of receipts over expenditure		1,36,51.98	1,25,68.15
Total :		2,32,17.92	2,13,75.98

STATEMENT 2 : STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

Receipts			Disbursements		
	2017-18	2016-17		2017-18	2016-17
Part - I Consolidated Fund					
Section - A: Revenue					
Revenue Receipts (Ref. Statement 3 & 14)	1,03,57.83	91,29.12	Revenue Expenditure (Ref. Statement 4-A, 4-B & 15)	92,74.00	81,84.76
Tax revenue (raised by the State) (Ref. Statement 3 & 14)	7,90.94	5,86.67	Salaries ¹ (Ref. Statement 4-B & Appendix-I)	35,21.42	30,88.15
Non-tax revenue (Ref. Statement 3 & 14)	174.07	1,64.80	Subsidies (Ref. Appendix-II)	123.47	1,56.62
			Grants-in-aid ² (Ref. Statement 4-B, 10 & Appendix-III)	19,49.19	18,80.21
Interest receipts (Ref. Statement 3 & 14)	19.27	19.73	General Services (Ref. Statement 4 & 15)		
Others (Ref. Statement 3)	1,54.80	1,45.07	Interest Payment and Servicing of Debt (Ref. Statement 4-A, 4-B & 15)	6,34.39	6,54.09
Total (Ref. Statement 3 & 14)	1,74.07	1,64.80	Pension (Ref. Statement 4-A, 4-B & 15)	11,74.84	10,60.99
Share of Union Taxes/Duties (Ref. Statement 3 & 14)	41,54.33	37,57.13	Others (Ref. Statement 4-B)	3,89.85	3,79.85
			Total (Ref. Statement 4-A & 15)	21,99.08	20,94.93
			Social Services (Ref. Statement 4-A & 15)	4,91.45	3,12.82
			Economic Services (Ref. Statement 4-A & 15)	4,55.30	288.18
Grants from Central Government (Ref. Statement 3 & 14)	52,38.49	46,20.52	Compensation and Assignment to Local Bodies and PRIs (Ref. Statement 4-A & 15)	5,34.09	3,63.85
Revenue Deficit	...	...	Revenue Surplus	10,83.83	9,44.36

¹ Salary, Subsidy and Grants in Aid figures have been summed up across all sectors to present a consolidated figure. The expenditure in this statement under the sectors 'Social', 'General' and 'Economic' services does not include expenditure on salaries, subsidies and grants in aid (explained in footnote 2) under Revenue expenditure and salaries under capital expenditure. Salaries, sometimes, also figure under capital expenditure.

² Grants in Aid are given to statutory corporations, companies, autonomous bodies, local bodies etc. by the Government which is included as a line item above. These grants are distinct from compensation and assignment of taxes, duties to the Local Bodies which is depicted as a separate line item 'Compensation and assignment to Local Bodies and PRIs'.

STATEMENT 2 : STATEMENT OF RECEIPTS AND DISBURSEMENTS - Contd.

(₹ in crore)

Receipts			Disbursements		
	2017-18	2016-17		2017-18	2016-17
Part - I Consolidated Fund					
Section - B : Capital					
Capital Receipts (Ref. Statement 3 & 14)	...	...	Capital Expenditure (Ref. Statement 4A, 4-B & 16)	14,28.30	14,93.57
			General Services (Ref. Statement 4-A & 16)	1,06.49	96.00
			Social Services (Ref. Statement 4 -A & 16)	* 6,63.70	4,13.00
			Economic Services (Ref. Statement 4 -A & 16)	* 6,58.11	9,84.57
Recoveries of Loans and Advances (Ref. Statement 3,7 & 18)	8.02	1.15	Loans and Advances disbursed (Ref. Statement 4-A, 7 & 18)	3.40	0.25
			General Services (Ref. Statement 4 -A, 7 & 18)	...	...
			Social Services (Ref. Statement 4 -A, 7 & 18)	...	...
			Economic Services (Ref. Statement 4 -A, 7 & 18)	...	...
			Others (Ref. Statement 7)	3.40	0.25
Public debt receipts (Ref. Statement 3,6 & 17)	12,95.91	15,51.29	Repayment of Public debt (Ref. Statement 4 -A, 6 & 17)	6,75.53	11,44.97
Internal Debt (Market loans, NSSF etc.) (Ref. Statement 3,6 & 17)	12,86.95	15,35.25	Internal Debt (Market loans, NSSF etc.) (Ref. Statement 4 -A, 6 & 17)	6,31.44	11,00.85
Loans from GOI (Ref. Statement 3,6 & 17)	8.96	16.04	Loans from GOI (Ref. Statement 4 -A, 6 & 17)	44.10	44.12
Inter-State Settlement Account (Net)			Inter-State Settlement Account (Net)		
Total Receipts Consolidated Fund (Ref. Statement 3)	1,16,61.76	1,06,81.56	Total Expenditure Consolidated Fund (Ref. Statement 4)	1,13,81.24	1,08,23.55
Deficit in Consolidated Fund	...	1,41.99	Surplus in Consolidated Fund	2,80.52	...

* Includes Grants-in-aid of ₹ 8.33 crore and ₹ 1.45 crore under Social Services and Economic Services respectively.

STATEMENT 2 : STATEMENT OF RECEIPTS AND DISBURSEMENTS - Concl'd.

(₹ in crore)

Receipts			Disbursements		
	2017-18	2016-17		2017-18	2016-17
Part II Contingency Fund					
Contingency Fund (Ref. Statement 21)	...	...	Contingency Fund (Ref. Statement 21)	...	...
Part III Public Account³					
Small Savings (Ref. Statement 21)	3,02.02	3,00.93	Small Savings (Ref. Statement 21)	3,05.50	2,51.39
Reserves & Sinking Funds (Ref. Statement 21)	1,76.23	1,41.09	Reserves & Sinking Funds (Ref. Statement 21)	1,86.93	1,44.41
Deposits (Ref. Statement 21)	4,79.79	6,88.44	Deposits (Ref. Statement 21)	5,04.11	5,89.62
Advances (Ref. Statement 21)	31.26	22.75	Advances (Ref. Statement 21)	31.32	22.75
Suspense and Misc (Ref. Statement 21)	1,22,49.67	58,77.13	Suspense and Misc⁴ (Ref. Statement 21)	1,22,46.39	59,27.94
Remittances (Ref. Statement 21)	14,75.39	20,07.02	Remittances (Ref. Statement 21)	15,35.92	21,09.15
Total Receipts Public Account (Ref. Statement 21)	1,47,14.36	90,37.36	Total Disbursements Public Account (Ref. Statement 21)	1,48,10.17	90,45.26
Deficit in Public Account	95.81	7.90	Surplus in Public Account	...	...
Opening Cash Balance	(-)1,50.39	(-) 0.50	Closing Cash Balance	34.32	(-) 1,50.39
Increase in cash balance	1,84.71	...	Decrease in cash balance	...	149.89

³ For details please refer to Statement No. 21⁴ 'Suspense and Miscellaneous' includes 'other accounts' such as Cash Balance Investment account (Major head 8673) etc. The figures may appear huge on account of these other accounts. Details may please be seen in Statement No. 21

Annexure to Statement - 2
CASH BALANCES AND INVESTMENTS OF CASH BALANCES

		(₹ in crore)	
		As on 31 March, 2018	As on 31 March, 2017
(A) General Cash Balance			
1	Cash in Treasuries	4.63	4.63
2	Deposits with Reserve Bank	29.69	(-)1,55.02
3	Remittance in Transit	...	...
Total :		34.32	(-)1,50.39
Investments held in the 'Cash Balance Investment Accounts.'		...	...
Total (A)		34.32	(-)1,50.39
(B) Other Cash Balances and Investments			
1	Cash with Departmental Officers Viz, Forest and Public Works Department	38.94	63.88
2	Permanent Advances for Contingent Expenditure with Departmental Officers	0.02	0.02
3	Investment of Earmarked Funds	6,58.30	4,82.07
Total (B)		6,97.26	5,45.97
Total (A+B)		7,31.58	3,95.58

EXPLANATORY NOTE

(a) Cash and Cash Equivalents:

Cash and cash equivalents consist of cash in treasuries and deposit with Reserve Bank of India and other Banks and Remittances in Transit, as stated below. The balance under the head 'Deposits with Reserve Bank' ('2' above) depicts the combined balance of the Consolidated Fund, Contingency Fund and the Public Account at the end of the year. To arrive at the overall cash position, the cash balances with treasuries, departments and investments out of the cash balances/reserve funds etc. are added to the balance in 'Deposits with RBI'.

(b) Daily Cash Balance:

Under an agreement with Reserve Bank of India, the State Government has to maintain a minimum cash balance of ₹ 0.24 crore with the Bank. If the balance falls below the agreed minimum balance on any day, the deficiency is made good by taking ordinary and special ways and means advances/overdrafts from time to time.

For arriving at the daily cash balance¹ for the purpose of grant of Ways and Means advances/Overdraft, the RBI evaluates the holdings for the 14 day Treasury Bills along with the transactions reported (at RBI counters, Inter-Government transactions and Treasury transactions reported by the agency banks) for the day. To the cash balance so arrived, the maturity of 14 day Treasury Bills if any, is added and excess balance, if any, after maintaining the minimum cash balance is reinvested in Treasury Bills. If the net cash balance arrived at results in less than the minimum cash balance or a credit balance and if there are no 14 day Treasury Bills maturing on that day, RBI rediscounts the holdings of the 14 day Treasury Bills and makes good the shortfall. If there is no holding of 14 day Treasury Bills on that day the State Government applies for Ways and Means Advances/Special Ways and Means Advances/Over Draft.

¹ The cash balance ('Deposits with RBI') above is the closing balance of the year as on 31 March, 2018 but worked out by 10 April, 2018 and not simply the daily balance on 31 March, 2018.

Annexure to Statement - 2 - Conclld.

CASH BALANCES AND INVESTMENTS OF CASH BALANCES - Conclld.**(c) Ways and Means Advances:**

The Limit for Ordinary Ways and Means Advances (WMA) to the State Government was ₹ 195 crore for 2017-18 . The Bank has also agreed to give Special Ways and Means Advances/ Special Drawing Facility against the pledge of Government Securities. The limit of Special Ways and Means Advances /Special Drawing Facility is revised by the Bank from time to time.

Interest is payable on advances and overdrafts as follows:

Category	Period	Rate of Interest	
Normal Ways & Means Advances	First 90 days	Repo Rate	per cent
	Beyond 90 days	Repo Rate + 1	per cent
Special Ways & Means Advances/ Special Drawing Facility		Repo Rate - 1	per cent
Overdraft	Upto 100 per cent of WMA limit	Repo Rate + 2	per cent
	Exceeding 100 per cent of WMA limit	Repo Rate + 5	per cent

The extent to which Government was able to maintain the minimum cash balance with the Reserve Bank during the year 2017-18 is given below

(i) Number of days on which the minimum balance was maintained without obtaining any advance	357
(ii) Number of days on which the minimum balance was maintained by taking ordinary WMA*	5
(iii) Number of days on which minimum balance was maintained by taking Special WMA over ordinary WMA*	6
(iv) Number of days on which there was shortfall in minimum balance even after taking the above advances, but no overdraft was availed	...
(v) Number of days on which overdraft was availed	1

- (d) The investment made during 2017-18 from out of the General Cash Balance were in Government of India Treasury Bills and Securities.

The following is an analysis of investments held in Cash Balance Investment Account :

	(₹ in crore)				
	Opening Balance on 1 April, 2017	Purchase During the year	Sales During the year	Closing Balance on 31 March, 2018	Interest realized during the year
Short Term Investments					
Government of India Treasury Bills	...	1,20,45.41	1,20,45.41	...	17.80
Long Term Investments					
Securities of the Government of India
TOTAL	...	1,20,45.41	1,20,45.41	...	17.80

* In 3 days both Ordinary WMA & Special WMA was availed.

3. STATEMENT OF RECEIPTS

I. CONSOLIDATED FUND

Description	₹ in crore)	
	2017-18	2016-17
A. Tax Revenue		
A.1 Own Tax Revenue		
State Goods & Services Tax (SGST)	3,01.53	...
Land Revenue	1.44	1.91
Stamps and Registration Fees	13.98	10.03
State Excise	9.37	9.32
Taxes on Sales, Trades etc.	3,85.58	4,99.65
Taxes on Vehicles	36.14	25.04
Taxes on Goods and Passengers	1.13	1.00
Others	41.77	39.72
A.2 Share of net proceeds of Taxes		
Central Goods & Services Tax (CGST)	59.32	...
Integrated Goods and Service Tax (IGST)	4,19.56	...
Corporation Tax	12,72.66	12,05.86
Taxes on Income other than Corporation Tax	10,74.66	8,38.08
Other Taxes on Income and Expenditure	...	...
Taxes on Wealth	-0.04	2.76
Customs	4,19.40	5,18.71
Union Excise Duties	4,38.40	5,92.33
Service Tax	4,70.37	5,99.38
Other Taxes and Duties on commodities and Services	...	0.01
Total A. Tax Revenue	49,45.27	43,43.80
B. Non Tax Revenue		
Miscellaneous General Services	1,14.39	1,18.61
Interest Receipts	19.27	19.73
Forestry and Wild Life	23.62	6.46
Other Administrative Services	2.34	6.43
Water Supply and Sanitation	2.68	2.42
Medium Irrigation	0.26	1.58

3. STATEMENT OF RECEIPTS - Contd.

I. CONSOLIDATED FUND		
Description	(` in crore)	
	2017-18	2016-17
B. Non Tax Revenue - Concl.		
Housing	2.25	1.54
Police	0.91	1.39
Education, Sports, Art and Culture	2.27	1.29
Tourism	0.56	0.98
Public Works	1.87	0.90
Other Rural Development Programmes	0.22	0.61
Medical and Public Health	1.16	0.50
Contributions and Recoveries towards Pension and Other Retirement Benefits	0.36	0.43
Public Service Commission	0.05	0.24
Minor Irrigation	0.01	0.17
Crop Husbandry	0.19	0.15
Animal Husbandry	0.13	0.15
Stationery and Printing	0.06	0.15
Co-operation	0.34	0.14
Other General Economic Services	0.29	0.14
Non Ferrous Mining and Metallurgical Industries	0.29	0.14
Power	...	0.13
Village and Small Industries	0.14	0.12
Fisheries	0.09	0.09
Information and Publicity	0.08	0.07
Other Scientific Research	0.05	0.07
Other Social Services	0.03	0.06
Dairy Development	0.10	0.04
Labour and Employment	0.04	0.04
Other Agricultural Programmes	0.01	0.02
Roads and Bridges	...	0.01
Food Storage and Warehousing	0.01	...
Total B. Non Tax Revenue	1,74.07	1,64.80

3. STATEMENT OF RECEIPTS - Contd.

I. CONSOLIDATED FUND		
Description	(₹ in crore)	
	2017-18	2016-17
C. Grants		
Grants-in-aid from Central Government		
Non-plan Grants		
Grants under the proviso to Article 275(1) of the Constitution	...	21,59.48
Grants towards contribution to State Disaster Response Fund	...	18.00
Grants from National Disaster Response Fund	...	14.65
Other Grants	...	42.59
Grants for State/Union Territory Plan Schemes		
Grants under Proviso to Article 275 (1) of the Constitution	...	39.54
Grants for Central Road Fund	...	15.60
Other Grants	...	18,03.29
Grants for Central Plan Schemes	...	1,60.52
Grants for Centrally Sponsored Plan Schemes	...	1,84.07
Grants for Special Plan Schemes	...	1,82.78
Centrally Sponsored Schemes		
Externally Aided Projects	80.63	...
Other Grants	22,42.08	...
Finance Commission Grants		
Grants in aid from State Disaster Response Fund (SDRF)	18.90	...
Other Grants	22,69.92	...
Other Transfer/Grants to State/Union Territories with Legislature		
Grants under Proviso to Article 275 (1) of the Constitution	23.09	...
Grants towards contribution to National Disaster Response Fund (NDRF)	1,10.82	...
Grants from Central Road Fund (CRF)	6.82	...
Grants to cover Gap in Resources	24.31	...
Special Assistance	1,26.00	...
Other Grants	335.92	...
Total C. Grants	52,38.49	46,20.52
Total - Revenue Receipts (A+B+C)	1,03,57.83	91,29.12

3. STATEMENT OF RECEIPTS - Concl'd.

I. CONSOLIDATED FUND		
Description	(₹ in crore)	
	2017-18	2016-17
III. CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS		
D. Capital Receipts		
Disinvestment proceeds	...	...
Others	...	...
Total D. Capital Receipts	...	...
E. Public Debt Receipts		
Internal Debt of the State Government		
Market Loans	5,25.00	6,30.00
WMA ^(a) from the RBI	6,63.40	8,05.26
Loans from Financial Institutions	75.00	99.99
Special Securities Issued to National Small Savings Fund of the Central Government	...	...
Other Loans	23.55	...
Loans and Advances from the Central Government		
Non-Plan Loans	...	...
Loans for State/Union Territory Plan Schemes	...	16.04
Loans for Centrally Sponsored Plan Schemes	...	...
Other Loans	8.96	...
Total E. Public Debt Receipts	12,95.91	15,51.29
F. Loans and Advances by State Government (Recoveries)^(b)	8.02	1.15
G. Inter State Settlement	...	...
Total - Receipts in Consolidated Fund (A+B+C+D+E+F+G)^(c)	1,16,61.76	1,06,81.56

(a) WMA: Ways and Means Advances

(b) Details are in Statements Nos. 7 and 18 in Volume I & II.

(c) Details are in Statements Nos. 14, 17 and 18 in Volume II.

4. STATEMENT OF EXPENDITURE

(CONSOLIDATED FUND)

A- EXPENDITURE BY FUNCTION

Description	(₹ in crore)			
	Revenue	Capital	L&A	Total
A General Services				
A.1 Organs of State				
Parliament/State/Union Territory Legislatures	86.86	...	...	86.86
President,Vice-President/Governor/Administrator of Union Territories	5.01	...	...	5.01
Council of Ministers	5.96	...	...	5.96
Administration of Justice	56.06	...	...	56.06
Elections	15.88	...	...	15.88
A.2 Fiscal Services				
Land Revenue	40.54	...	...	40.54
Stamps and Registration	4.09	...	...	4.09
State Excise Duties	1.99	...	...	1.99
Taxes on Sales,Trades etc.	7.69	...	...	7.69
Taxes on Vehicles	10.47	...	...	10.47
Other Taxes and Duties on Commodities and Services	0.11	...	...	0.11
Other Fiscal Services	0.33	...	...	0.33
Appropriation for reduction or avoidance of Debt	71.43	...	...	71.43
Interest Payment	5,62.96	...	...	5,62.96
A.3 Administrative Services				
Public Service Commission	5.23	...	...	5.23
Secretariat-General Services	65.65	...	...	65.65
District Administration	45.23	...	...	45.23
Treasury and Accounts Administration	17.63	...	...	17.63
Police	12,21.45	...	...	12,21.45
Jails	19.21	73.63	...	92.84
Stationery and Printing	5.45	...	...	5.45
Public Works	56.52	32.81	...	89.33
Other Administrative Services	36.82	0.05	...	36.87
A.4 Pensions and Miscellaneous General Services				
Pensions and Other Retirement benefits	13,24.31	...	...	13,24.31

4. STATEMENT OF EXPENDITURE-Contd.
(CONSOLIDATED FUND)
A- EXPENDITURE BY FUNCTION-Contd.

(₹ in crore)				
Description	Revenue	Capital	L&A	Total
Total - General Services	36,66.88	1,06.49	...	37,73.37
B Social Services				
B.1 Education, Sports, Art and Culture				
General Education	12,27.69	57.41	...	12,85.10
Technical Education	14.57	...	...	14.57
Sports and Youth Services	41.78	...	...	41.78
Art and Culture	20.31	...	...	20.31
B.2 Health and Family Welfare				
Medical and Public Health	5,37.52	19.30	...	5,56.81
Family Welfare	23.43	...	...	23.43
B.3 Water Supply, Sanitation, Housing and Urban Development				
Water Supply and Sanitation	62.57	2,40.84	...	3,03.41
Housing	10.69	7.38	...	18.07
Urban Development	89.60	2,08.79	...	2,98.39
B.4 Information and Broadcasting				
Information and Publicity	19.59	1.05	...	20.64
B.5 Welfare of Schedule Castes, Schedule Tribes and Other Backward Classes				
Welfare of Sceduled Castes,Sceduled Tribes and Other Backward Classes	1,66.87	98.81	...	2,65.69
B.6 Labour and Labour Welfare				
Labour and Employment	20.59	...	...	20.59
B.7 Social Welfare and Nutrition				
Social Security and Welfare	2,56.23	19.79	...	2,76.02
Nutrition	33.61	...	...	33.61
Relief on Account of Natural Calamities	44.34	...	...	44.34
B.8 Others				
Other Social Services	0.03	10.33	...	10.36
Total - Social Services	25,69.42	6,63.70	...	32,33.12
C Economic Services				
C.1 Agriculture and Allied Activities				
Crop Husbandry	1,32.39	...	...	1,32.39

4. STATEMENT OF EXPENDITURE-Contd.

(CONSOLIDATED FUND)

A- EXPENDITURE BY FUNCTION-Contd.

Description	(₹ in crore)			
	Revenue	Capital	L&A	Total
C Economic Services - (Contd.)				
Soil and Water Conservation	37.22	1.00	...	38.22
Animal Husbandry	79.72	1.31	...	81.03
Diary Development	1.80	...	...	1.80
Fisheries	36.25	0.52	...	36.77
Forestry and Wild Life	82.78	...	...	82.78
Plantations	0.08	...	...	0.08
Food Storage and Warehousing	77.38	0.33	...	77.71
Agricultural Research and Education	3.15	...	...	3.15
Co-operation	20.43	1.13	...	21.56
Other Agricultural Programmes	0.08	...	...	0.08
C.2 Rural Development				
Special Programmes for Rural Development	5,79.36	...	...	5,79.36
Rural Employment	3,08.81	...	...	3,08.81
Other Rural Development Programmes	99.38	...	...	99.38
C.3 Special Areas Programmes				
North Eastern Areas	16.39	87.51	...	1,03.90
Other Special Areas Programmes	50.88	48.40	...	99.28
C.4 Irrigation and Flood Control				
Major Irrigation	28.31	79.37	...	1,07.68
Major and Medium Irrigation	13.87	...	...	13.87
Minor Irrigation	9.09	32.72	...	41.81
Command Area Development	23.59	19.34	...	42.93
Flood Control and Drainage	14.90	38.29	...	53.19
C.5 Energy				
Power	5,57.59	...	...	5,57.59
Non-Conventional Sources of Energy	8.04	...	...	8.04
C.6 Industry and Minerals				
Village and Small Industries	74.68	8.73	...	83.41
Industries	2.65	...	...	2.65
Non-ferrous Mining and Metallurgical Industries	2.98	...	...	2.98

4. STATEMENT OF EXPENDITURE-Contd.**(CONSOLIDATED FUND)****A- EXPENDITURE BY FUNCTION-Concl.**

Description	(₹ in crore)			
	Revenue	Capital	L&A	Total
C Economic Services - (Concl.)				
Loans for Consumer Industries	...	1.26	...	1.26
C.7 Transport				
Roads and Bridges	98.79	3,14.92	...	4,13.71
C.8 Special Areas Programmes				
C.9 Science Technology and Environment				
Other Scientific Research	13.82	10.00	...	23.82
Ecology and Environment	30.18	...	...	30.18
C.1 General Economic Services				
Secretariate-Economic Services	63.18	...	...	63.18
Tourism	16.64	12.03	...	28.67
Census Surveys and Statistics	13.85	...	...	13.85
Other General Economic Services	5.35	1.25	...	6.60
Total - Economic Services	25,03.61	6,58.11	...	31,61.72
D Loans,Grants-in-aid and Contributions				
Compensation to Local Bodies Raj Inst.	5,34.09	...	...	5,34.09
E Loans To Government Servants,Etc				
Loans to Government Servants,etc	...	...	3.40	3.40
F Public Debt				
Internal Debt of the State Government	...	...	6,31.44	6,31.44
Loans and Advances from the Central Government	...	...	44.10	44.10
Total Loans, Grants in Aid & Contributions	5,34.09	...	6,78.94	12,13.03
Total Consolidated Fund Expenditure	92,74.00	14,28.30	6,78.94	1,13,81.24

4. STATEMENT OF EXPENDITURE - Concl'd.**(CONSOLIDATED FUND)****B. EXPENDITURE BY NATURE****(₹ in crore)**

Object of Expenditure	2017-18			2016-17			2015-16		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Salaries	35,21.42	...	35,21.42	30,88.15	...	30,88.15	28,53.39	...	28,53.39
Pensionary Charges	12,02.41	...	12,02.41	(a)10,88.68	...	10,88.68	9,31.24	...	9,31.24
Domestic Travel Expenses	17.32	...	17.32	11.72	...	11.72	13.52	...	13.52
Office Expenses	1,87.75	...	1,87.75	74.50	...	74.50	72.60	...	72.60
P.O.L.	30.94	...	30.94	29.18	...	29.18	29.08	...	29.08
Minor Works	1,10.82	...	1,10.82	1,24.50	...	1,24.50	89.23	14.99	1,04.22
Subsidies	1,23.47	...	1,23.47	1,56.62	...	1,56.62	1,85.23	...	1,85.23
Scholarships/ Stipends	78.46	...	78.46	45.16	...	45.16	54.14	...	54.14
Grants-in-Aid General	9,51.78	...	9,51.78	7,30.90	...	7,30.90	7,91.27	...	7,91.27
Grants for Creation of Capital Assets	4,69.49	...	4,69.49	7,71.25	...	7,71.25	4,74.84	53.38	5,28.22
Grants-in-Aid General (Non- Salary)	10,62.00	...	10,62.00	7,41.91	...	7,41.91	7,30.49	...	7,30.49
Interest	5,62.97	...	5,62.97	5,43.73	...	5,43.73	5,16.23	...	5,16.23
Other Charges	7,78.36	3,04.21	10,82.57	6,05.16	1,45.33	7,50.49	5,42.99	1,15.32	6,58.31
Motor Vehicle	18.91	...	18.91	21.61	...	21.61	...	...	...
Machinery and Equipments	14.33	...	14.33	...	...	...	...	...	...
Major Works	...	11,01.77	11,01.77	...	13,40.95	13,40.95	...	10,43.04	10,43.04
Investments	47.88	...	47.88	38.56	...	38.56	38.17	...	38.17
Re-Payments of Borrowings	23.64	6,75.53	6,99.17	71.94	11,44.97	12,16.91	...	4,46.08	4,46.08
Disaster Response	40.46	...	40.46	22.90	...	22.90	21.43	...	21.43
Others (b)	31.59	*25.73	57.32	33.47	7.54	41.01	38.72	12.74	51.46
Deduct entries	...	...	...	15.18	...	15.18	...	...	...
GROSS AMOUNT	92,74.00	21,07.24	1,13,81.24	81,84.76	26,38.79	1,08,23.55	73,82.57	16,85.55	90,68.12

(a) Includes Pensionary Charges of ₹ 27.57 crore to Old Aged Pension and welfare of Aged infirm & Destitutes.

(b) Object of expenditure below ₹ 10.00 crore (*include GIA non salary of ₹ 9.79 under Capital portion).

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2016-17	Progressive expenditure upto 2016-17	Expenditure during 2017-18	Progressive expenditure upto 2017-18	Increase(+)/ Decrease(-) Percentage
		1	2	3	4	5
(₹ in crore)						
A.	GENERAL SERVICES					
4055	Police	11.38	87.60	73.63	1,61.23	(+) 547.01
4059	Public Works	84.46	20,97.41	32.81	21,30.22	(-) 61.15
4070	Other Administrative Services	0.16	4.58	0.05	4.63	(-) 68.75
	Total - A. GENERAL SERVICES	96.00	21,89.59	1,06.49	22,96.08	(+) 10.93
B.	SOCIAL SERVICES					
(a)	Education, Sports, Art and Culture					
4202	Education, Sports, Art and Culture	52.31	11,36.77	57.41	11,94.18	(+) 9.75
	Total - (a) Education, Sports, Art and Culture	52.31	11,36.77	57.41	11,94.18	(+) 9.75
(b)	Health and Family Welfare					
4210	Medical and Public Health	53.97	9,46.03	19.30	9,65.33	(-) 64.24
4211	Family Welfare	...	5.84	...	5.84	...
	Total - (b) Health and Family Welfare	53.97	9,51.87	19.30	9,71.17	(-) 64.24

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

Major Head	Description	Expenditure during 2016-17	Progressive expenditure upto 2016-17	Expenditure during 2017-18	Progressive expenditure upto 2017-18	Increase(+)/ Decrease(-) Percentage
		1	2	3	4	5
(₹ in crore)						
B. SOCIAL SERVICES - Contd.						
(c) Water Supply, Sanitation, Housing and Urban Development						
4215	Water Supply and Sanitation	2,16.58	25,36.59	2,40.84	27,77.43	(+) 11.20
4216	Housing	2.13	2,12.71	7.38	2,20.09	(+) 246.48
4217	Urban Development	56.64	8,67.78	2,08.79	10,76.57	(+) 268.63
	Total - (c) Water Supply, Sanitation, Housing and Urban Development	2,75.35	36,17.08	4,57.01	40,74.09	(+) 65.97
(d) Information and Broadcasting						
4220	Information and Publicity	1.04	7.32	1.05	8.37	(+) 0.96
	Total - (d) Information and Broadcasting	1.04	7.32	1.05	8.37	(+) 0.96
(e) Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities						
4225	Welfare of SC, ST, OBC and Minorities	27.86	3,32.24	98.81	4,31.05	(+) 254.67
	Total - (e) Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	27.86	3,32.24	98.81	4,31.05	(+) 254.67

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

Major Head	Description	Expenditure during 2016-17	Progressive expenditure upto 2016-17	Expenditure during 2017-18	Progressive expenditure upto 2017-18	Increase(+)/ Decrease(-) Percentage
		1	2	3	4	5
(₹ in crore)						
B.	SOCIAL SERVICES - Concl'd.					
(g)	Social Welfare and Nutrition					
4235	Social Security and Welfare	2.47	1,01.86	19.79	1,21.65	(+)701.21
	Total - (g) Social Welfare and Nutrition	2.47	1,01.86	19.79	1,21.65	(+)701.21
(h)	Other Social Services					
4250	Other Social Services	...	23.71	10.33	34.04	...
	Total - (h) Other Social Services	...	23.71	10.33	34.04	...
	Total - B. SOCIAL SERVICES	4,13.00	61,70.85	6,63.70	68,34.55	(+)60.70
C.	ECONOMIC SERVICES					
(a)	Agriculture and Allied Activities					
4401	Crop Husbandry	...	27.92	...	27.92	...
4402	Soil and Water Conservation	...	40.91	1.00	41.91	...
4403	Animal Husbandry	1.17	41.02	1.31	42.33	(+) 11.97
4404	Dairy Development	...	1.21	...	1.21	...

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

Major Head	Description	Expenditure during 2016-17	Progressive expenditure upto 2016-17	Expenditure during 2017-18	Progressive expenditure upto 2017-18	Increase(+)/ Decrease(-) Percentage
		1	2	3	4	5
(₹ in crore)						
C. ECONOMIC SERVICES - Contd.						
(a) Agriculture and Allied Activities - Concl'd.						
4405	Fisheries	...	12.68	0.52	13.20	...
4406	Forestry and Wild Life	...	0.07	...	0.07	...
4408	Food Storage and Warehousing	...	31.14	0.33	31.47	...
4415	Agricultural Research and Education	...	15.25	...	15.25	...
4416	Investments in Agricultural Financial Institution	...	5.52	...	5.52	...
4425	Co-operation	0.58	57.88	1.13	59.01	(+) 94.83
Total - (a) Agriculture and Allied Activities		1.75	2,33.60	4.29	2,37.89	(+) 145.14
(b) Rural Development						
4515	Other Rural Development Programmes	...	42.15	...	42.15	...
Total - (b) Rural Development		...	42.15	...	42.15	...
(c) Special Areas Programme						
4552	North Eastern Areas	58.17	6,06.67	87.51	6,94.18	(+) 50.44
4575	Other Special Areas Programmes	...	...	48.40	48.40	...
Total - (c) Special Areas Programme		58.17	6,06.67	1,35.91	7,42.58	(+)133.64

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

Major Head	Description	Expenditure during 2016-17	Progressive expenditure upto 2016-17	Expenditure during 2017-18	Progressive expenditure upto 2017-18	Increase(+)/ Decrease(-) Percentage
		1	2	3	4	5
(₹ in crore)						
C. ECONOMIC SERVICES - Contd.						
(d) Irrigation and Flood Control						
4700	Major Irrigation	2,20.36	22,72.95	79.37	23,52.32	(-) 63.98
4701	Medium Irrigation	...	1,29.93	...	1,29.93	...
4702	Minor Irrigation	72.09	7,50.45	32.73	7,83.18	(-) 54.60
4705	Command Area Development	10.34	80.01	19.34	99.35	(+) 87.04
4711	Flood Control Projects	1,02.32	7,25.25	38.29	7,63.54	(-) 62.58
Total - (d) Irrigation and Flood Control		4,05.11	39,58.59	1,69.73	41,28.32	(-)58.10
(e) Energy						
4801	Power Projects	...	23,65.46	...	23,65.46	...
Total - (e) Energy		...	23,65.46	...	23,65.46	...
(f) Industry and Minerals						
4851	Village and Small Industries	12.00	3,53.15	8.73	3,61.88	(-) 27.25
4852	Iron and Steel Industries	...	4.37	...	4.37	...

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

Major Head	Description	Expenditure during 2016-17	Progressive expenditure upto 2016-17	Expenditure during 2017-18	Progressive expenditure upto 2017-18	Increase(+)/ Decrease(-) Percentage
		1	2	3	4	5
(₹ in crore)						
C. ECONOMIC SERVICES - Contd.						
(f) Industry and Minerals - Concl'd.						
4853	Non-Ferrous Mining and Metallurgical Industries	...	0.38	...	0.38	...
4854	Cement and Non-Metalic Mineral	...	2.77	...	2.77	...
4857	Chemicals and Pharmaceutical Industries	...	4.06	...	4.06	...
4859	Telecommunication and Electronic Industries	...	3.00	...	3.00	...
4860	Consumer Industries	0.85	56.22	1.25	57.47	(+) 47.06
4885	Other Capital Outlay on Industries and Minerals	...	3.22	...	3.22	...
Total - (f) Industry and Minerals		12.85	4,27.17	9.98	4,37.15	(-) 22.33
(g) Transport						
5054	Roads and Bridges	4,63.61	35,53.96	3,14.92	38,68.88	(-) 32.07
5055	Road Transport	...	71.08	...	71.08	...
5056	Inland and Water Transport	1.20	2.98	...	2.98	(-)100.00
5075	Other Transport Services	...	1,09.56	...	1,09.56	...
Total - (g) Transport		4,64.81	37,37.58	3,14.92	40,52.50	(-)32.25

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Concl'd.

Major Head	Description	Expenditure during 2016-17	Progressive expenditure upto 2016-17	Expenditure during 2017-18	Progressive expenditure upto 2017-18	Increase(+)/ Decrease(-) Percentage
		1	2	3	4	5
(₹ in crore)						
C.	ECONOMIC SERVICES - Concl'd.					
(i)	Science Technology and Environment					
5425	Other Scientific and Enviromental Research	10.00	71.04	10.00	81.04	...
	Total - (i) Science Technology and Environment	10.00	71.04	10.00	81.04	...
(j)	General Economic Services					
5452	Tourism	31.88	2,67.06	12.03	2,79.09	(-) 62.26
5475	Other General Economic Services	...	0.60	1.25	1.85	...
	Total - (j) General Economic Services	31.88	2,67.66	13.28	2,80.94	(-)58.34
	Total - C. ECONOMIC SERVICES	9,84.57	1,17,09.92	6,58.11	1,23,68.03	(-) 33.16
	GRAND TOTAL - CAPITAL ACCOUNT	14,93.57	2,00,70.36	14,28.30	2,14,98.66	(-) 4.37

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(i) Statement of Public Debt and Other Liabilities¹

(i) Statement of Public Debt and Other Liabilities ¹							
Nature of Borrowings	Balance as on 1 April 2017	Receipt during the year	Repayments during the year	Balance as on 31 March 2018	Net Increase (+)/ Decrease (-)		As per cent of total liabilities
(₹ in crore)							
					Amount	per cent	
A PUBLIC DEBT							
6003 Internal Debt of the State Government							
Market Loans	37,79.49	5,25.00	2,47.23	40,57.26	(+)2,77.77	(+)7.35	42.41
WMA ² from the RBI	1,02.42	6,63.39	2,79.88	4,85.93	(+)3,83.51	(+)374.45	5.08
Bonds	...	...	...	...	...	...	...
Special Security Issued to NSSF	7,38.07	...	53.11	6,84.96	(-)53.11	(-)7.20	7.16
Loans from Financial Institutions	2,70.93	75.00	34.25	3,11.68	(+)40.75	(+)15.04	3.26
Other Loans	8.01	23.55	16.97	14.59	(+)6.58	(+)82.15	0.15
6003 - Total	48,98.92	12,86.94	6,31.44	55,54.42	(+)6,55.50	(+)13.38	58.06

¹Detailed Account is at pages 232 to 247 in Statement No.17.

²WMA : Ways and Means Advances.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES - Contd.**(i) Statement of Public Debt and Other Liabilities¹ - Contd.**

(i) Statement of Public Debt and Other Liabilities ¹ - Contd.								
Nature of Borrowings		Balance as on 1 April 2017	Receipt during the year	Repayments during the year	Balance as on 31 March 2018	Net Increase (+)/ Decrease (-)		As per cent of total liabilities
(₹ in crore)								
						Amount	per cent	
6004 Loans and Advances from the Central Government								
01	Non-Plan Loans	3,00.15	...	37.90	2,62.25	(-)37.90	(-)12.63	2.74
02	Loans for State/Union Territory Plan Schemes	64.35	...	5.95	58.40	(-)5.95	(-)9.24	0.61
03	Loans for Central Plan Schemes	...	...	...	...	...	...	...
04	Loans for Centrally Sponsored Plan Schemes	...	...	...	...	...	...	...
05	Loans for Special Schemes	2.40	...	0.24	2.16	(-)0.24	(-)10.00	0.02
07	Pre-1984-85 Loans	0.06	...	...	0.06	...	...	...
09	Other Loans for States/Union Territory with Legislature Schemes	...	8.96	...	8.96	(+)8.96	...	0.10
6004 - Total		3,66.96	8.96	44.09	3,31.83	(-)35.13	(-)9.57	3.47
Total - A PUBLIC DEBT		52,65.88	12,95.90	6,75.53	58,86.25	(+)6,20.37	(+)11.78	61.53

¹ Detailed Account is at pages 232 to 247 in Statement No.17.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES - Contd.**(i) Statement of Public Debt and Other Liabilities - Concl'd.**

(i) Statement of Public Debt and Other Liabilities - Concl'd.							
Nature of Borrowings	Balance as on 1 April 2017	Receipt during the year	Repayments during the year	Balance as on 31 March 2018	Net Increase (+)/ Decrease (-)		As per cent of total liabilities
₹ in crore)							
					Amount	per cent	
B Other Liabilities Public Accounts							
Small Savings, Provident Funds, Etc.	15,13.19	3,02.02	3,05.50	15,09.71	(-)3.48	(-)0.23	15.78
Reserve Funds bearing Interest	41.24	...	10.70	30.54	(-)10.70	(-)25.95	0.32
Reserve Funds not bearing Interest	4,72.12	1,76.23	...	6,48.35	(+)1,76.23	(+)37.33	6.78
Deposits bearing Interest	1,26.99	1,57.33	1,52.14	1,32.18	(+)5.19	(+)4.09	1.38
Deposits not bearing Interest	13,88.41	3,22.46	3,51.97	13,58.90	(-)29.51	(-)2.13	14.21
Total - B Other Liabilities	35,41.95	9,58.04	8,20.31	36,79.68	(-)137.73	(+)3.89	38.47
Total - Public Debt and Other Liabilities	88,07.83	22,53.94	14,95.84	95,65.93	(+)7,58.10	(+)8.61	100.00

For details on amortisation arrangements, service of debt etc. explanatory notes to this statement at succeeding pages may be seen.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES - Contd.

Explanatory Notes to Statement 6

1. Amortisation arrangements :-

In accordance with the guidelines issued by the Reserve Bank of India, the State Government has constituted a fund called "Consolidated Sinking Fund Scheme" of the Government of Manipur. The fund is to be utilised as an Amortisation Fund for redemption of the public debt and public account liabilities of the Government. The total balance of the fund as on 31-03-2018 stood ₹5,13.70 crore. No withdrawal has been made from the fund during the year.

2. Loans from Small Saving Fund:-

Loans out of the collection in the 'Small Savings Schemes ' and 'Public Provident Fund ' in the Post Offices are being shared between the State Government and the Central Government in the ratio of 3:1. A separate fund viz, 'National Small Savings Fund' was created in 1999-2000 for the purpose of release of loans out of Small Savings collections. However, the name of Manipur State is excluded from operation of National Small Saving Fund (NSSF) with effect from 01.04.2016 vide Ministry of Finance Department of Economic Affairs (Budget Division) order No. F.No. 5/4/2015-NS.11 dated 16.02.2017 and ₹53.11 crore was repaid during the year for the outstanding balance. The balance outstanding at the end of the year was ₹ 684.96 crore which was 11.64 per cent of the total Public Debt of the State Government as on 31 March 2018.

3. (i) Loans and Advances from GOI :

The outstanding Central Loans received from Government of India as on 01-04-2017 was ₹ 3,66.96 crore. The loans received during 2017-18 is Rs.8.96 crore and ₹ 44.09 crore was repaid during the year. The balance outstanding at the end of the year was ₹ 3,31.83 crore which was 5.64 per cent of the total Public Debt of the State Government as on 31 March, 2018.

(ii) Market Loans:-

In 2017-18 loan of ₹ 300.00 crore and ₹ 225.00 crore, bearing 7.15 per cent and 8.02 per cent interests per annum respectively were raised. The first loan is redeemable in 2027 and the last loan is redeemable in 2028. The particulars of the outstanding Market loans were given in Statement 17 and Annexure to Statement 17.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES - Concl'd.

Explanatory Notes to Statement 6 - Concl'd.

4. Service of Debt:-

Interest on debt and other obligations - The outstanding gross debt and other obligations and the total net amount of interest charges met from revenue during 2016-17 and 2017-18 were as shown below:-

	2016-17	2017-18	Net increase(+)/ decrease(-) during the year (₹ in crore)
(i) Gross Debt and other obligations outstanding at the end of the year			
(a) Public Debt and Small Savings, Provident Funds, etc.	67,79.07	73,95.96	(+)6,16.89
(b) Other Obligations	15,46.70	15,11.68	(-)35.02
Total (i)	83,25.77	89,07.64	(+)5,81.81
(ii) Interest paid by Government			
(a) On Public Debt and Small Savings, Provident Funds, etc.	5,43.75	5,58.64	(+)14.89
(b) Other Obligations	...	...	...
Total (ii)	5,43.75	5,58.64	(+)14.89
(iii) Deduct			
(a) Interest received on loans and advances given by Government	4.32	1.41	(-)2.91
(b) Interest realised on investment of cash balances	15.41	17.80	(+)2.39
Total (iii)	19.73	19.21	(-)0.52
(iv) Net interest charges	5,24.02	5,39.43	(+)15.41
(v) Percentage of gross interest [item (ii)] to total revenue receipts	5.96	5.63	(-)0.33
(vi) Percentage of net interest [item (iv)] to total revenue receipts	5.74	5.44	(-)0.30

The Government also received ₹ 0.03 lakh during the year as dividend on investments in various undertakings.

5. Appropriation for reduction or avoidance of debt -

The Government of Manipur has appropriated ₹ 71,43.00 crore for reduction or avoidance of debt during the year.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section: 1 Summary of Loans and Advances : Loanee group wise

(₹ in crore)

Loanee Group	Balance on April 1, 2017	Disbursements during the year	Repayments during the year	Write-off of irrecoverable loans and advances	Balance on March 31, 2018 (2+3)-(4+5)	Net increase/ decrease during the year (2-6)	Interest payment in arrears
1	2	3	4	5	6	7	8
Universities/ Academic Institutions	0.11	...	...	...	0.11	...	(a)
Urban Development Authorities	0.89	...	...	...	0.89	...	(a)
Housing Boards		...	...	...	...	...	...
State Housing Corporations	...	...	...	...	...	...	...
Others	1,78.94	...	7.37	...	1,71.57	(-) 7.37	(a)
Panchayati Raj Institutions	...	...	...	...	...	...	(a)
Municipalities/ Municipal Councils/Municipal Corporations	...	...	...	...	...	...	...
Statutory Corporations	...	...	...	...	...	...	...

(a) No information received from State Government (August 2018).

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - Contd.

Section: 1 Summary of Loans and Advances : Loanee group wise - Concl'd.

(₹ in crore)

Loanee Group	Balance on April 1, 2017	Disbursements during the year	Repayments during the year	Write-off of irrecoverable loans and advances	Balance on March 31, 2018 (2+3)-(4+5)	Net increase/decrease during the year (2-6)	Interest payment in arrears
1	2	3	4	5	6	7	8
Government Companies	...	...	...	...	...	...	...
Co-operative Societies/ Co-operative Corporations/Banks	13.13	...	0.05	...	13.08	(-)0.05	(a)
Government Servant	11.04	3.40	0.60	...	13.84	(+)2.80	(a)
Loans for Miscellaneous Purposes	0.08	...	...	...	0.08	...	(a)
Total	204.19	3.40	8.02	...	199.57	(-)4.62	(a)

Following are the cases of a loan having been sanctioned as 'loan in perpetuity' :

(₹ in crore)

Sl. No.	Loanee entity	Year of Sanction	Sanction Order No.	Amount	Rate of interest
1	2	3	4	5	6
(a)	(a)	(a)	(a)	(a)	(a)

(a) No information received from State Government (August, 2018).

Note: For details, refer Section 1 of Statement 18 -Detailed Statement of Loans and Advances given by the Government.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - Contd.
Section: 2 Summary of Loans and Advances: Sector- wise

(₹ in crore)

Sector	Balance on April 1, 2017	Disbursements during the year	Repayments during the year	Write-off of irrecoverable loans and advances	Balance on March 31, 2018 (2+3)-(4+5)	Net increase/ decrease during the year (2-6)	Interest payment in arrears
1	2	3	4	5	6	7	8
Social Services	1,54.79	...	7.37	...	1,47.42	(-) 7.37	(a)
Economic Services	38.28	...	0.05	...	38.23	(-)0.05	(a)
Government Servant	11.04	3.40	0.60	...	13.84	(+)2.80	(a)
Loans for Miscellaneous Purposes	0.08	...	...	...	0.08	...	(a)
Total	204.19	3.40	8.02	...	199.57	(-)4.62	(a)

(a) No information received from State Government (August, 2018).

Note: For details, refer Section 1 of Statement 18 -Detailed Statement of Loans and Advances given by the Government.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - Contd.

Section: 3 Summary of repayments in arrears from Loanee entities

(₹ in crore)

Loanee Group	Amount of arrears as on 31 March 2018			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2018
	Principal	Interest	Total		
1	2	3	4	5	6
Education, Sports, Art and Culture	0.11	(a)	0.11	1969-1970	0.11
Family Welfare	0.24	(a)	0.24	2008-2009	0.24
Water supply and Sanitation	7.07	(a)	7.07	1992-1993	7.07
Housing	18.11	(a)	18.11	1992-1993	18.11
Urban Development	0.89	(a)	0.89	1969-1970	0.89
Welfare of SC, ST, OBC and Minorities	0.02	(a)	0.02	1969-1970	0.02
Social Security and Welfare	120.98	(a)	120.98	1969-1970	120.98
Crop Husbandry	1.26	(a)	1.26	1969-1970	1.26
Animal Husbandry	0.01	(a)	0.01	1976-1977	0.01
Fisheries	1.62	(a)	1.62	1992-1993	1.62
Co-operation	13.08	(a)	13.08	1992-1993	13.08

(a) No information received from State Government (August, 2018).

Note: For details, refer Section 1 of Statement 18 - Detailed Statement of Loans and Advances given by the Government.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - Concl'd.

Section: 3 Summary of repayments in arrears from Loanee entities - Concl'd.

(₹ in crore)

Loanee Group	Amount of arrears as on 31 March 2018			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2018
	Principal	Interest	Total		
1	2	3	4	5	6
Other Rural Development Programmes	0.01	(a)	0.01	1969-1970	0.01
Village and Small Industries	22.25	(a)	22.25	1992-1993	22.25
Loan to Government Servants	13.84	(a)	13.84	1969-1970	13.84
Miscellaneous Loans	0.08	(a)	0.08	1969-1970	0.08
Total:	199.57	(a)	199.57	...	199.57

(a) No information is received from State Government (August, 2018).

Note: For details, refer Section 1 of Statement 18 - Detailed Statement of Loans and Advances given by the Government.

8. STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Comparative summary of Government Investment in the share capital and debentures of different concerns for 2017-18 and 2016-17

Name of the concern	2017-18			2016-17		
	Number of concerns	Investment at the end of the year	Dividend/ interest received during the year	Number of concerns	Investment at the end of the year	Dividend/ interest received during the year
(₹ in crore)						
1. Statutory Corporations	2	41.72	...	2	41.72	...
2. Rural Banks	...	...	...	...	...	...
3. Government Companies	18	1,05.35	...	17	1,04.10	...
4. Other Joint Stock Companies and Partnerships	...	...	...	...	...	...
5. Co-operative Institutions and Local Bodies	3135	51.26	0.0004	3135	51.26	0.0004
Total :	3155	1,98.33	0.0004	3154	1,97.08	0.0004

9. STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT

(₹ in crore)										
Sector (No. of Guarantees within brackets)	Maximum Amount Guaranteed (Principal Only)	Outstanding at the beginning of 2017-18		Net of Additions (+)/ (-) deletions (Other than invoked) during the year	Invoked during the year		Outstanding at the end of 2017-18		Guarantee Commission or Fee	
		Principal	Interest		Discharged	Not Discharged	Principal	Interest	Received	Receivable
1	2	3	4	5	6	7	8	9	10	11
Cooperative (2)	7.40	1.18	19.24	...	...	...	1.18	19.24	...	...
State Financial Corporation (1)	5.00	0.00	0.00	...	...	...	0.00	0.00	0.00	0.00
Urban Development and Housing (5)	152.33	5.65	12.98	0.00	0.07	0.00	5.58	12.98	0.00	0.00
Other Institutions (5)	32.72	19.55	25.84	(+)4.63*	0.00	0.00	19.55	30.47	0.00	0.00
Loan taken by MSPDCL from Power Finance Corpn. (PFC) (1)	390.55	318.94	0.00	(+)10.92	0.00	0.00	329.86	0.00	0.00	0.00
Loan taken by MSPCL from REC (1)	150.00	144.87	...	0.00	50.00	...	94.87	0.00	0.00	0.00
Total :	738.00	490.19	58.06	(+)15.55	50.07	0.00	451.04	62.69	0.00	0.00

MSPDCL : Manipur State Power Distribution Company Limited.

MSPCL : Manipur State Power Company Limited.

* Intrest on outstanding principal of ₹ 19.55 crore

10. STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT

(i) Statement Containing Details of Total Funds Released During the Year 2017-18 as Grants-in-aid and Funds Allocated for Creation of Assets

				(₹ in crore)		
Name/ Category of the Grantee	Total Funds Released as Grants-in-aid			Funds Allocated for creation of Capital Assets out of Total Funds Released Under Column No. (2)		
(1)	(2)			(3)		
	State Fund Expenditure	Central Assistance (including CSS/CS)	Total	State Fund Expenditure	Central Assistance (including CSS/CS)	Total
Panchayati Raj Institutions						
Zilla Parishads	30.29	33.34	63.43	...	...	...
Panchayat Samities	...	...	...	...	...	...
Gram Panchayats	...	...	...	...	...	...
Sub-Total :	30.09	33.34	63.43	...	...	...
Urban Local Bodies						
Municipal Corporations	...	...	...	...	...	...
Municipalities/Municipal Councils	35.04	25.00	60.04	0.50	...	0.50
Others	...	17.59	17.59	...	...	...
Sub-Total :	35.04	42.59	77.63	0.50	...	0.50
Public Sector Undertakings						
Government Companies	3,26.39	81.21	4,07.60	1,94.72	70.24	2,64.96

10. STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT

(i) Statement Containing Details of Total Funds Released During the Year 2017-18 as Grants-in-aid and Funds Allocated for Creation of Assets

				(₹ in crore)		
Name/ Category of the Grantee	Total Funds Released as Grants-in-aid			Funds Allocated for creation of Capital Assets out of Total Funds Released Under Column No. (2)		
(1)	(2)			(3)		
	State Fund Expenditure	Central Assistance (including CSS/CS)	Total	State Fund Expenditure	Central Assistance (including CSS/CS)	Total
Public Sector Undertakings - Concl.						
Statutory Corporations	...	...	...	...	...	...
Sub-Total :	3,26.39	81.21	4,07.60	1,94.72	70.24	2,64.96
Autonomous Bodies						
Universities and Higher Educations	5.31	31.90	37.21	1.16	21.45	22.61
Development Authorities	2,23.57	6,61.34	8,84.91	71.17	...	71.17
Cooperative Institutions	1.85	...	1.85	...	...	...
Others	5,66.23	4,14.26	9,80.49	30.97	80.81	1,11.78
Sub-Total :	7,96.96	11,07.50	19,04.46	1,03.30	1,02.26	2,05.56
Non-Government Organisations	34.42	5.52	39.94	...	...	...
Sub-Total :	34.42	5.52	39.94	...	...	...
Grand Total :	12,22.90	12,70.16	24,93.06	2,98.52	1,72.50	4,71.02

10. STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT - Concl'd.

(ii) Statement Containing Details of Total Value of Grants-in-aid in kind and Value of Grants-in-aid given in kind being Capital Asset in Nature

(₹ in crore)

Name/Category of the Grantee	Total Value of Grants-in-aid in kind	Value of Grants-in-aid in kind being Capital Asset in Nature
(1)	(2)	(3)
Panchayati Raj Institutions		
Zilla Parishads
Panchayat Samities
Gram Panchayats
Urban Local Bodies		
Municipal Corporations
Municipalities/Municipal Councils
Others
Public Sector Undertakings		
Government Companies
Statutory Corporations
Autonomous Bodies		
Universities
Development Authorities
Cooperative Institutions
Others
Non-Government Organisations
TOTAL

No information has been received from the Government for the Grants-in-aid in kind given by the Government.

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

Particulars	Actuals					
	2017-18			2016-17		
	Charged	Voted	Total	Charged	Voted	Total
	(₹ in crore)					
Expenditure Heads (Revenue Account)	5,89.12	86,84.88	92,74.00	5,66.82	76,17.94	81,84.76
Expenditure Heads (Capital Account)	...	14,28.31	14,28.31	...	14,93.57	14,93.57
Disbursements under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency fund (a)	6,75.53	3.40	6,78.93	11,44.97	0.25	11,45.22
Total :	12,64.65	1,01,16.59	1,13,81.24	17,11.79	91,11.76	1,08,23.55

(a) The figures have been arrived as follows -

E. Public Debt

Internal Debt of the State Government	6,31.44	...	6,31.44	11,00.85	...	11,00.85
Loans and Advances from the Central Government	44.09	...	44.09	44.12	...	44.12

F. Loans and Advances

Loans for General Services	...	...	...	...	...	...
Loans for Miscellaneous Purpose	...	...	...	...	...	...
Loans for Social Services	...	...	...	...	...	...

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE - Concl'd.

Particulars	Actuals					
	2017-18			2016-17		
	Charged	Voted	Total	Charged	Voted	Total
	(₹in crore)					
F. Loans and Advances - Concl'd.						
Loans for Economic Services	...	...	...	...	...	...
Loans to Government Servants, etc.	...	3.40	3.40	...	0.25	0.25
G. Inter-State Settlement	...	...	...	...	...	...
Inter-State Settlement	...	...	...	...	...	...
H. Transfer to Contingency Fund	...	...	...	...	...	...
Transfer to Contingency Fund	...	...	...	...	...	...
Total (a) :	6,75.53	3.40	6,78.93	11,44.97	0.25	11,45.22

(i) The percentage of charged expenditure and voted expenditure to total expenditures during 2016-17 and 2017-18 was as under:-

Year	Percentage of total expenditure	
	Charged	Voted
2016-17	15.82	84.18
2017-18	11.11	88.89

(a) A more detailed account is given in Statements No. 17 and 18 at pages 232 to 247 and 248 to 257.

12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE
OTHER THAN ON REVENUE ACCOUNT

	On 1 April 2017	During the year 2017-18	On 31 March 2018
	(₹ in crore)		
Capital and Other Expenditure			
Capital Expenditure (Sub-Sector wise)			
General Services			
General Services	21,89.59	1,06.49	22,96.08
Social Services			
Education, Sports, Art and Culture	11,36.77	57.41	11,94.18
Health and Family Welfare	9,51.87	19.30	9,71.17
Water Supply, Sanitation, Housing and Urban Development	36,17.08	4,57.01	40,74.09
Information and Broadcasting	7.32	1.05	8.37
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes & Minorities	3,32.24	98.81	4,31.05
Social Welfare and Nutrition	1,01.86	19.79	1,21.65
Other Social Services	23.71	10.33	34.04
Economic Services			
Agriculture and Allied Activities	2,33.60	4.29	2,37.89
Rural Development	42.15	...	42.15
Special Areas Programme	6,06.67	1,35.91	7,42.58

12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE

OTHER THAN ON REVENUE ACCOUNT - Contd.

	On 1 April 2017	During the year 2017-18	On 31 March 2018
	(₹ in crore)		
Capital and Other Expenditure - Contd.			
Capital Expenditure (Sub-Sector wise) - Concl'd.			
Economic Services - Concl'd.			
Irrigation and Flood Control	39,58.59	1,69.72	41,28.31
Energy	23,65.46	...	23,65.46
Industry and Minerals	4,27.17	9.99	4,37.16
Transport	37,37.58	3,14.92	40,52.50
Science Technology and Environment	71.04	10.00	81.04
General Economic Services	2,67.66	13.28	2,80.94
Total: (i) Capital Expenditure	2,00,70.36	14,28.30	2,14,98.66
Loans And Advances			
Education, Sports, Art and Culture	0.11	...	0.11
Family Welfare	0.24	...	0.24
Water Supply and Sanitation	7.07	...	7.07
Housing	18.11	...	18.11
Urban Development	0.89	...	0.89
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	0.02	...	0.02

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE
OTHER THAN ON REVENUE ACCOUNT - Contd.**

	On 1 April 2017	During the year 2017-18	On 31 March 2018
	(₹ in crore)		
Capital and Other Expenditure - Concl'd.			
Loans And Advances - Concl'd.			
Social Security and Welfare	1,28.35	-7.37	1,20.98
Crop Husbandry	1.26	...	1.26
Animal Husbandry	0.01	...	0.01
Fisheries	1.62	...	1.62
Co-operation	13.13	- 0.05	13.08
Other Rural Development Programmes	0.01	...	0.01
Village and Small Industries	22.25	...	22.25
Loans to Government Servants,etc	11.04	2.80	13.84
Miscellaneous Loans	0.08	...	0.08
Total : Loans And Advances	2,04.19	- 4.62	1,99.57
Total : Capital and Other Expenditure	2,02,74.55	14,23.68	2,16,98.23
Deduct			
Contribution from Contingency Fund	...	...	...
Contribution from Miscellaneous	...	...	...
Contributions from development funds, etc.	...	...	...
Net - Capital and Other Expenditure	2,02,74.55	14,23.68	2,16,98.23 (a)

12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE

OTHER THAN ON REVENUE ACCOUNT - Contd.

	On 1 April 2017	During the year 2017-18	On 31 March 2018
	(₹ in crore)		
PRINCIPAL SOURCES OF FUNDS			
Revenue Surplus (+)/ Deficit (-) for 2017-18		10,83.83	
Add- Adjustment on Account of retirement/Disinvestment	...	...	...
Debt -			
Internal Debt of the State Government	48,98.92	6,55.51	55,54.43
Loans and Advances from the Central Government	3,66.96	- 35.13	3,31.83
Small Savings, Provident Funds, etc.	15,13.19	-3.48	15,09.71
TOTAL - Debt	67,79.07	6,16.90	73,95.97
Other Obligations			
Reserve Fund	5,13.36	1,65.53	6,78.89
Deposits and Advances	15,13.11	-24.38	14,88.73
Suspense and Miscellaneous (Other than amount closed to Government Account and Cash Balance Investment Account)	(-) 2,35.23	3.28	-2,31.95
Remittances	(-) 5,32.24	- 60.54	-5,92.78
TOTAL - Other Obligations	12,59.00	83.89	13,42.89
TOTAL - Debt & Other Obligations	80,38.07	7,00.79	87,38.86

12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE

OTHER THAN ON REVENUE ACCOUNT - Concl'd.

	On 1 April 2017	During the year 2017-18	On 31 March 2018
	(₹ in crore)		
Deduct- Cash Balance	(-) 1,50.39	1,84.71	34.32
Deduct-Investments	4,82.06	1,76.23	6,58.29
Add- Amount closed to Government Accounts	...	...	...
Net-Provision of Funds	77,06.40	3,39.85	80,46.25 (b)

Note :- There was a difference of ₹ 1,36,51.98 crore between the Net Capital and Other Expenditure (a) as on 31 March 2018 and net provision of funds (b) thereof, which represents cumulative revenue surplus and amount closed to Government Account. The reasons are explained below :-

	(₹ in crore)
1. Net capital expenditure allocated to end of 1964-85 to the Territory Section of Accounts	5.69
2. Net effect of balances under Debt heads allocated to end of 1964-65 to the Territory Section of Accounts from the books of the Government of India.	0.85
3. Net effect of Balances under Debt, Deposits and Remittances heads allocated during 1971-72 on dropping from Central Accounts.	3.05
4. Net effect of balances under Public Debt, adopted during 1972-73 on dropping from Central Books.	(-) 2.62
5. Adjustment of Balances under Suspense.	2.78
6. Net effect of Balances under Debt, Deposits and Remittance heads adopted during 1983-84 on dropping from Central Books.	2.48
7. Net Revenue Surplus to the end of March 2018	1,36,39.75
Total :	1,36,51.98

**13. SUMMARY OF BALANCES UNDER CONSOLIDATED FUND,
CONTINGENCY FUND AND PUBLIC ACCOUNT**

A. The following is a summary of balances as on 31 March 2018

Debit Balances	Sector of the General Account	Name of Account	Credit Balances
(₹ in crore)			(₹ in crore)
		Consolidated Fund	
78,46.68	A to D and Part of L (MH 8680 only)	Government Account	
	E	Public Debt	58,86.26
1,99.57	F	Loans and Advances	
		Contingency Fund	
		Contingency Fund	...
		Public Account	
	I	Small Savings, Provident Funds, etc.	15,09.71
	J	Reserve Funds	
		(i) Reserve Funds Bearing Interest	30.54
		(ii) Reserve Funds not bearing interest	6,48.35
6,58.29		(iii) Investments	

**13. SUMMARY OF BALANCES UNDER CONSOLIDATED FUND,
CONTINGENCY FUND AND PUBLIC ACCOUNT - Contd.**

Debit Balances	Sector of the General Account	Name of Account	Credit Balances
(₹ in crore)		Consolidated Fund	(₹ in crore)
	K	Deposits and Advances	
		(i) Deposits bearing interest	1,32.18
		(ii) Deposits not bearing interest	13,58.90
2.35		(iii) Advances	
	L	Suspense and Miscellaneous	
...		Investments	...
2,31.95		Other Items (Net)	...
5,92.78	M	Remittances	...
34.32(b)	N	Cash Balance	...
95,65.94		TOTAL	95,65.94

(b) There was a difference between the figures reflected in the accounts and that intimated by the Reserve Bank of India regarding "Deposits with Reserve Bank" included in the Cash balance. The discrepancy is under reconciliation. See also Foot Note (A) of Statement No. 21 on page 289-300.

B. Government Account :

Under the system of book-keeping followed in Government Accounts, the amount booked under revenue, capital and other transactions of Government, the balances which are not carried forward from year to year in the accounts are closed to a single head called "Government Account". The balance under this head represents the cumulative result of all such transactions.

13. SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT - Concl'd.

To this, the balances under Public Debt, Loans and Advances, Small Savings, Provident Fund, Reserve Funds, Deposits and Advances, Suspense and Miscellaneous (Other than Miscellaneous Government Account), Remittances and Contingency Fund, etc. are added and the closing cash balance at the end of the year is to be worked out and proved.

The other headings in this Summary take into account the balances under all accounts heads in Government books in regard to which Government has a liability to repay the money received or has as claim to recover the amounts paid and also heads of account opened in the books for adjustment of remittance transactions.

It must be understood that these balances cannot be regarded as a complete record of the financial position of the Government as it does not take into account all the physical assets of the State, such as lands, buildings, communications, etc. nor any accrued dues or outstanding liabilities which are not brought to account under the cash basis of accounting followed by Government.

The net amount at the debit of Government Account at the end of the year has been arrived at as under :

Debit	Details	Credit
(₹ in crore)		(₹ in crore)
75,02.21	A. Amount at the Debit of the Government Account as on 1 April 2017	
	B. Receipt Heads (Revenue Account)	1,03,57.83
	C. Receipt Heads (Capital Account)	...
92,74.00	D. Expenditure Heads (Revenue Account)	
14,28.30	E. Expenditure Heads (Capital Account)	
...	F. Suspense and Miscellaneous (Miscellaneous Government Accounts)	...
	G. Amount at the debit of Government Account on 31 March 2018	78,46.68
1,82,04.51	TOTAL	1,82,04.51

NOTES TO ACCOUNTS

1. Summary of significant accounting policies

(i) Entity and Accounting Period

These accounts present the transactions of the Government of Manipur for the period from 1 April 2017 to 31 March 2018. The accounts of receipts and expenditure of the Government of Manipur have been compiled based on the initial accounts rendered by 11 District Treasuries, compiled accounts of 57 Public Works Divisions, 34 Forest Divisions, 25 Irrigation Divisions and Advices of the Reserve Bank of India. In addition, one Sub-Treasury and Manipur Bhawan, Guwahati are rendering accounts directly to Accountant General (A&E). Delays in rendition of monthly accounts were negligible and no accounts were excluded at the end of the year.

(ii) Basis of Accounting

With the exception of some book adjustments i.e., Contributions towards Sinking Fund/Guarantee Redemption Fund, Annual adjustment of interest on G.P.F etc. (**Annexure-A**), the accounts represent the actual cash receipts and disbursements during the accounting period. Physical Assets and Financial Assets such as investments etc. are shown at historical cost i.e., the value at the year of acquisition/purchase. Physical assets are not depreciated or amortised. Losses of physical assets at the end of their lives have not been expensed or recognised.

Liabilities and retirement benefits disbursed during the current accounting period had been reflected in the accounts. For the pensionary liability of the Government i.e. the liability towards payment of retirement benefits for the past service of its employees is not included in the accounts.

(iii) Currency in which Accounts are kept

The accounts of the Government of Manipur are maintained in Indian Rupees.

(iv) Form of Accounts

Under Article 150 of the Constitution, the accounts of the Union and State are to be kept in such form as prescribed by the President, on the advice of the Comptroller and Auditor General of India. The word “form” used in Article 150 has a comprehensive meaning so as to include the prescription not only of the broad form in which the accounts are to be kept but also the basis for selecting appropriate heads under which the transactions are to be classified.

(v) Classification between Revenue and Capital

Revenue expenditure is recurring in nature and is intended to be met from revenue receipts. Capital expenditure is incurred with the object of increasing concrete assets of a material and permanent character or of reducing permanent liabilities.

Grants-in-aid are booked as revenue expenditure in the books of the grantor and as revenue receipt in the books of the recipient. However, during 2017-18, Government of Manipur incorrectly budgeted and booked ₹9.79 crore towards Grants-in-aid under the Capital section

instead of the Revenue section, resulting in understatement of Revenue expenditure and overstatement of Revenue Surplus by ₹9.79 crore.

2. Quality of Accounts

(i) Goods and Service Tax

(a) Advance Apportionment and Devolution of Un-apportioned Integrated Goods and Service Tax (IGST): As per sanction orders issued by the Ministry of Finance, Government of India, an amount of ₹15.00 crore was received on account of advance apportionment of IGST, and an amount of ₹419.56 crore was stated to have been devolved to the Manipur Government, on the basis of the recommendation of the Fourteenth Finance Commission.

(ii) Booking under Minor Head 800- ‘Other Receipts’ and ‘Other Expenditure’

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, out of the total revenue receipt of ₹10,357.83 crore, receipts of ₹120.50 crore under 29 Major Heads of accounts on the receipts side, constituting 1.16 *per cent* of the total receipts, was recorded under the Minor Head 800-‘Other Receipts’ below the concerned Major Heads. Similarly, out of the total expenditure of ₹10,702.30 crore, the State Government booked expenditure of ₹2,401.83 crore under 63 Revenue and Capital Major Heads of accounts, constituting 22.44 *per cent* of the total expenditure (Revenue and Capital), under the Minor Head 800-‘Other Expenditure’ below the concerned Major Heads. Instances where a substantial proportion (50 *per cent* or more/significant) of the receipts and expenditure were classified under the Minor Head 800-Other Receipts/Other Expenditure are listed in **Annexure- B & C** respectively.

(iii) Unadjusted Abstract Contingent (AC) bills

Drawing and Disbursing Officers are authorised to draw sums of money by preparing Abstract Contingent (AC) bills by debiting Service Heads. They are required to present Detailed Countersigned Contingent (DCC) bills with supporting documents in settlement of the AC bills drawn. However, there is no provision of time limit fixed for submission of DCC bills to enforce financial discipline. Total 966 DCC bills amounting to ₹1,648.00 crore pertaining to the period 2003-18 were outstanding as on 31 March 2018. Prolonged non-submission of supporting DCC bills renders the expenditure under AC bills opaque. Also the expenditure shown in the Finance Accounts cannot be vouched as correct or complete to the extent of non-receipt of DCC bills. Details are given below:

Year	No. of pending DCC Bills	Amount (₹ in crore)
Upto 2015-16	640	1,155.55
2016-17	106	161.62
2017-18	220	330.83
Total	966	1,648.00

Out of ₹369.78 crore drawn against AC bills in 2017-18, AC bills amounting to ₹259.15 crore were drawn in March 2018 alone, out of which ₹87.87 crore were drawn on the last day of the financial year. Significant expenditure against AC bills in March, especially on the last working day of March, indicates that the drawal was primarily to exhaust the budget provisions and reveals inadequate budgetary control/planning.

Major defaulting departments which have not submitted DCC bills are Medical and Health Services Department (₹296.78 crore) (355 Nos), Education (S) Department (₹193.36 crore) (158 Nos), Planning Department (₹143.80 crore) (52 Nos), Tribal Affairs and Hills (₹136.77 crore) (158 Nos) and Education (U) (₹105.34 crore) (96 Nos).

(iv) Outstanding Utilisation Certificates against Grants-in-Aid

In terms of Rule 406 of the Central Treasury Rules as adopted by the Government of Manipur, Grants-in-Aid are disbursed on the basis of the sanctions of the State Government. The total amount of Grants-in-Aid released by the Government of Manipur during 2017-18 was ₹2,493.06 crore. Utilisation Certificates (UCs) in respect of grants provided for specific purposes are to be submitted to the Accountant General (A&E) within one year of disbursement. UCs outstanding beyond the specified periods indicates absence of assurance on utilisation of the grants for intended purposes. As on 31 March 2018, an amount of ₹6,291.81 crore was outstanding in the books of Accountant General (A&E) for want of 4,769 UCs which were due.

Major defaulting departments who have not submitted UCs are Rural Development and Panchayati Raj (₹2,668.10 crore) (453 Nos), Tribal Affairs and Hills (₹1,272.26 crore) (1,711 Nos), Education (S) (₹513.40 crore) (543 Nos), Power (₹445.52 crore) (75 Nos) and Planning Department (₹278.87 crore) (107 Nos).

The Details of year wise outstanding UCs are given below:

Year(*)	Number of Utilisation Certificate awaited	Amount (₹ in crore)
Upto2015-16	2,877	2,486.16
2016-17	666	1,382.41
2017-18	1,226	2,423.24
Total:	4,769	6,291.81

(* The year mentioned above relates to “Due year” i.e., after 12 months of actual drawal.)

The purpose for which Grants-in-Aid were utilised can be confirmed only on receipt of UCs which would safeguard against diversion of funds for other purposes. The number of UCs awaited for the grants released during 2017-18 were 1,167 for ₹2,214.82 crore as on 31 March, 2018 which are due in 2018-19. Thus, expenditure shown in the accounts cannot be treated as final to the extent of non-receipt of UCs, nor can it be confirmed that the amount has been expended for the purpose sanctioned.

(v) Transfer of funds to Personal Deposit (PD) accounts

Under Rule 88 of the General Financial Rules of Government of India as adopted by the Government of Manipur, Personal Deposit (PD) accounts are operated by transferring amounts from the Consolidated Fund, and utilized for specific purposes. Unspent balances lying in PD accounts are required to be transferred back to the Consolidated Fund on the last working day of the financial year. The State Government opened one PD account in 2017-18; thereby taking the total number of PD accounts to three. The State Government deposited ₹0.32 crore in these three PD accounts in 2017-18. There was, however, unspent balances of ₹2.71 crore up to 2017-18 which includes earlier years balance of ₹2.41 crore lying in two PD accounts. The PD accounts have not been closed and the outstanding balances have not yet been transferred back to the Consolidated Fund.

Details of PD accounts are given below:

(₹ in crore)							
Opening Balance		Addition during the year		Closed during the year		Closing Balance	
Number	Amount	Number	Amount	Number	Amount	Number	Amount
2	2.41	1	0.32*	1	0.02	2	2.71

*It Includes ₹0.29 crore and ₹0.01 crore deposited into two PD accounts opened during previous years by Planning and Development Authority and Apex Housing Co-Operative Society respectively and ₹ 0.02 crore deposited into newly opened PD account by Government Oil Depot.

(vi) Reconciliation of Receipts and Expenditure

Rule 52 (5) of the General Financial Rules requires all Controlling Officers to reconcile the receipts and expenditure of the Government with the figures accounted for by the Accountant General. During the year, out of 81 Controlling Officers of the State Government, 48 Controlling Officers reconciled fully and 23 Controlling Officers reconciled partially. The Controlling Officers reconciled expenditure of ₹9,372.33 crore (82.35 *per cent* of total expenditure of ₹11,381.24 crore) and receipts of ₹10,850.00 crore (93.04 *per cent* of total receipts of ₹11,661.76 crore). Non reconciliation affects the correctness and completeness of accounts. Details of Controlling Officers who have not reconciled their accounts are given at **Annexure-D**.

(vii) Cash Balance

As on 31 March 2018, there was a net difference of ₹30.34 crore (Debit) between the Cash Balance of ₹29.69 crore (Credit) as worked out by the Accountant General and as reported by the Reserve Bank of India ₹0.65 crore (Debit). The difference is mainly due to erroneous reporting by the accredited banks to the Reserve Bank of India, and misclassification by banks and treasuries. These are under reconciliation. Details are given in the note below Statement-21.

3. Other items

(i) Liabilities towards Pensionary Benefits

During the year, ₹1,324.31 crore (including ₹149.47 crore on account of leave encashment benefits) i.e. 14.28 *per cent* of total revenue expenditure was incurred on “Pension and Other Retirement Benefits” to the State Government employees. State Government employees recruited on or after 1 January 2005 are covered under the New Pension Scheme, which is a defined contributory pension scheme. In terms of the Scheme, such employees contribute 10 *per cent* of their basic pay and dearness allowances on monthly basis and equal share is matched by the State Government. The entire amount is to be transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/ Trustee Bank.

The actual amount paid by employees and the share matched by the Government during the period from January 2005 to the end of 2017-18 were ₹445.94 crore and ₹308.01 crore respectively, resulting in a shortfall of ₹137.93 crore not matched by the government. During 2017-18, the State Government has deposited ₹157.33 crore (employees’ contribution: ₹99.11 crore plus employer’s share: ₹58.22 crore) in the Fund with the shortfall of ₹40.89 crore by the Government. Out of the previous year’s balance of ₹124.63 crore and current year’s deposit of ₹157.33 crore, the State Government has transferred only ₹152.14 crore to NSDL. Short contributions over the years and un-transferred balances may attract interest, which may also have to be included at the time of transferring the employer’s contribution to NSDL.

As on 31 March 2018, a cumulative balance of ₹129.82 crore contributed under the Scheme remained to be transferred to NSDL/Trustee Bank. Therefore, unmatched employers’ share of ₹137.93 crore, un-transferred amount of ₹129.82 crore less by ₹4.23 crore (which was deposited by the Government of Manipur during 2012-13 directly with NSDL without deposit to concerned Major Head 8342-117), i.e. a total of ₹263.52 crore plus uncollected amounts, represents outstanding liabilities under the Scheme.

(ii) Guarantees

Guarantees reported in Statements 9 and 20 are based on the information furnished by the Government of Manipur which is the authority for issuing such guarantees, and prepared in terms of the guidelines prescribed in the Indian Government Accounting Standards (IGAS)-1. In terms of the Manipur Ceiling on Government Guarantees Act, 2004, the total outstanding Government guarantees as on the first day of April of any year shall not exceed thrice the State's Own Tax Revenue receipts of the second preceding year of such year as they stood in the books of the Accountant General of Manipur and the Government shall charge a minimum of one *per cent* as guarantee commission which shall not be waived under any circumstances.

In terms of the information furnished by the Finance Department to the Accountant General, the State Government has only stood guarantee for the principal amount of the loan received by various entities, and not the interest thereon. During the year 2017-18, the State Government has issued fresh guarantees of ₹10.92 crore and there was an outstanding

guarantee of ₹451.04 crore as on 31 March 2018. Consequently, for 2017-18, the State Government was required to collect ₹0.11 crore as guarantee commission, which however, was not collected.

(iii) Loans and Advances

Details of loans and advances made by the State Government have been included in **Annexure-A** to Appendix-VII of the Finance Accounts in the format prescribed by the Indian Government Accounting Standards (IGAS)-3. The information is incomplete, since detailed information of overdue principal and interest in respect of loans and advances where the accounts are maintained by the State Government, is awaited. The State Government has also not confirmed the balances as on 31 March 2018, including those where individual loanee accounts are maintained by the Accountant General (A&E). During the year 2017-18, no loan was released by the State Government except advances to Government servants (₹3.40 crore). During 2017-18, the State Government received ₹0.60 crore toward repayment of advances by Government servants and ₹7.42 crore as repayment of other outstanding loans and the outstanding balance on 31 March 2018 was ₹199.57 crore.

(iv) Investments

The State Government invests in the equity shares, redeemable shares and capital contribution of Statutory Corporations, Government Companies and Co-operative Institutions and local bodies. In terms of the accounts, the investment of Government in 3155 entities was ₹198.33 crore as on 31 March, 2018 on which a negligible amount of ₹0.0004 crore was received as dividend/interest. During the year 2017-18, the State Government had invested ₹1.25 crore in three entities.

(v) Adjustment of excess repayment of Central Loans

In terms of Government of India's decision on the recommendation of the Thirteenth Finance Commission, the Ministry of Finance had written-off (29 February 2012) the central loans under Central Plan Schemes (CPS) and Centrally Sponsored Schemes (CSS) given to State Governments by the Ministries other than Ministry of Finance as on 31 March 2010. Due to late communication of Ministry of Finance orders, there was excess payment of ₹7.08 crore by the State Government on the repayment of the central loan and payment of interest to the various Ministries. Of the total excess payment of ₹7.08 crore, the Ministry of Finance adjusted ₹2.44 crore during 2012-13 and ₹0.55 crore during 2013-14. The balance amount of ₹4.09 crore was pending for adjustment by the Ministry of Finance.

(vi) Reserve Funds

Details of book adjustments carried out by the Accountant General (A&E) towards contribution to various Reserve/ Deposit Funds and utilisation of Fund balances to meet the expenditure incurred under the relevant service major heads are given in **Annexure-A**. Detailed information on Reserve Funds and Investments from earmarked Funds are available in Statements 21 and 22 respectively. There are five Reserve Funds earmarked for specific purposes, out of which one Reserve Fund is in-operative. The total accumulated balance as on 31 March 2018 in these funds was ₹678.89 crore (₹678.65 crore in active funds and ₹0.24 crore in the in-operative fund). Out of the ₹678.89 crore accumulated balance as on

31 March 2018, a sum of ₹658.30 crore has been invested, of which ₹176.23 crore was for the year 2017-18. Some of the major Reserve Funds are as under:

a. Consolidated Sinking Fund (CSF)

The State Government created a Consolidated Sinking Fund in 2008-09 with an initial corpus of ₹12.66 crore for amortization of liabilities, as recommended by the Twelve Finance Commission. In terms of the guidelines of the Reserve Bank of India which is responsible for management of the Fund, the State Government was required to contribute a minimum of 0.5 *per cent* of its outstanding liabilities (i.e. public debt plus other liabilities) as at the end of the previous year. Accordingly, the contribution due from the State Government in 2017-18 was ₹44.04 crore (0.5 *per cent* of outstanding liabilities of ₹8,807.83 crore as on 31 March 2017). Against this, the State Government contributed ₹30.90 crore to the Fund in 2017-18 resulting in short contribution of ₹13.14 crore during 2017-18.

Shortfalls in contributions of earlier years and interest thereon have not been estimated. The corpus of the Fund (including accumulated interest) amounting to ₹513.70 crore as on 31 March 2018, was invested by the Reserve Bank of India in Government of India Securities.

b. Guarantee Redemption Fund (GRF)

Consequent to the enactment of the Manipur Ceiling on Government Guarantees Act, 2004, the State Government created a Guarantees Redemption Fund in 2008-09 with an initial corpus of ₹1.00 crore. The State Government contributed ₹16.98 crore to the Fund in 2017-18 by incorrectly debiting Major Head '2048-Appropriation for reduction or avoidance of debt' instead of Major Head '2075- Miscellaneous General Services', Minor Head '797-Transfers to Reserve Funds and Deposit Account'.

The Fund had a corpus of ₹134.41 crore (including interest) as on 31 March 2018 which was invested by the Reserve Bank of India in Government of India Securities.

c. State Disaster Response Fund (SDRF)

As per guidelines issued by the Government of India, Ministry of Home Affairs OM No. 32-3/2010-NDM-1 dated 28.09.2010; State Governments are required to constitute State Disaster Response Funds (SDRF) in the Public Account under the category Reserve Fund bearing interest below Major Head '8121-General and Other Reserve Funds'. In terms of the guidelines applicable to Special Category States like Manipur, Central and State Governments are required to contribute to the Fund in the proportion of 90:10 to the SDRF. The State Government is required to pay interest on the balances in the fund. Government of India provides additional assistance from the National Disaster Response Fund (NDRF), with no State Government share, to meet expenditure on account of natural calamities when the balances available under SDRF are insufficient to meet expenditure.

The State of Manipur has commenced operation of the "State Disaster Response Fund" in 2010-11 under Major Head '8121-General and Other Reserve Funds, 122-State Disaster Response Fund'.

During 2017-18 Government of India's released ₹18.90 crore in two instalments of ₹9.45 crore each towards SDRF and ₹110.82 crore from NDRF in 2017-18, however, no amount was transferred to the fund by the State Government in 2017-18. Out of the corpus of ₹41.24 crore as on 31 March 2017, ₹10.70 crore was disbursed during 2017-18. The balances in the Fund as on 31 March 2018 was ₹30.54 crore. In terms of guidelines applicable to interest bearing Reserve Funds like the SDRF, the Government is required to pay interest at 7.5 *per cent* per annum on the Fund balances of the previous year. However, no interest was provided on the balance fund as on 31 March 2018.

d. Central Road Fund

Government of India provides grants from the Central Road Fund (CRF) to States for specific road projects. Under the accounting procedure, the grants received are booked under the Revenue Receipt Major Head '1601-Grants-in-Aid from Central Government' and simultaneously transferred to the Public Account Major Head '8449-Other Deposits, 103-Subvention from Central Road Fund' through the Revenue Expenditure Major Head '3054-Roads and Bridges'. The paired operation of Major Heads 1601 and 3054 is in keeping with the principle that Grants-in-aid will be recorded in the Revenue Section irrespective of end utilisation (Capital or Revenue), and also ensures that the Revenue account is not unduly inflated by the Grants-in-aid. Any actual expenditure on prescribed road works will first be accounted for under the relevant Capital or Revenue Expenditure section (Major Heads 5054 or 3054) and reimbursed out of the Public Account under Major Head 8449 as a deduct expenditure to the concerned Major Head (5054 or 3054 as the case may be).

The State Government, however, does not follow this procedure, and did not transfer any amount to the Fund. The State Government has received ₹90.03 crore towards Central Road Fund from 2003-04 to 2017-18 (₹6.82 crore in 2017-18). However, an expenditure of ₹90.53 crore (₹9.31 crore in 2017-18) was incurred by the State Government, which is ₹0.50 crore excess against the fund receipt.

(vii) In-operative Reserve Funds

The total amount lying under in-operative Reserve Funds was ₹0.24 crore at the end of the year. The fund was lying under the Major Head- '8226- Depreciation/Renewal Reserve Fund', Minor Head '101-Depreciation Reserve Fund of Government Commercial Department'. This fund was in-operative from 1975-76.

(viii) Interest Adjustments

Government is liable to pay/adjust Interest in respect of balances under categories- 'I-Small Savings Provident Funds etc.', 'J-Reserve Funds (a. Reserve Funds bearing Interest)' and 'K-Deposits (a. Deposits bearing Interest)', and specific sub-major heads. An amount of ₹106.16 crore on account of interest on State Provident Fund has been charged to Major Head '2049-Interest Payment' during the year. No amount has been charged to '05 - Interest on Reserve Funds'. The State Government is required to pay interest on previous year's balance of ₹31.06 crore lying in interest bearing reserve funds and on ₹126.99 crore in deposits that have not been invested. This interest has been estimated @ 7.5 *per cent* per annum on State Disaster Response fund/Civil deposits i.e. the rate of interest payable on Ways and Means

Advances in 2017-18 and @ 8.1 and 8 *per cent* per annum on Defined Contribution Pension Scheme for Government Employees, which is the rate of interest payable on General Provident Funds and this works out to ₹12.55 crore. The interest liabilities payable on balances retained in interest bearing Reserve Funds and Deposits in previous years has not been estimated.

(ix) Direct transfer of central Scheme funds to implementing Agencies in the State (fund routed outside State Budget).

In spite of the Government of India's decision to release all assistance under CSS/ACA to the State Government and not to implementing agencies w.e.f. 01 April 2015, ₹54.68 crore was released directly to implementing agencies in Manipur during 2017-18 as per PFMS portal of the Controller General of Accounts (CGA) as against ₹330.54 crore in 2016-17 which was decrease of 83.46 *per cent*.

(x) Suspense and Remittance balance

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balances under Suspense and Remittance Heads were ₹231.95 crore (Debit) and ₹592.78 crore (Debit) respectively as worked out by aggregating the outstanding debit and credit balances separately under various heads. The position of gross figures under some of the major suspense heads (under Major Head 8658 and 8782) to the end of last three years is indicated under **Annexure- E**.

(xi) Contingency Fund

There is no Contingency Fund of the Government of Manipur.

(xii) Rush of Expenditure

In terms of Rule 56 (3) of the General Financial Rules applicable to the State of Manipur, rush of expenditure, particularly in the closing months of the financial year, shall be regarded as a breach of financial propriety and shall be avoided. Out of the total expenditure of ₹10,702.30 crore incurred under Revenue and Capital Heads during the year 2017-18, the expenditure during March 2018 alone, was ₹2,381.41 crores (22.25 *per cent* of the whole year). It indicates that the effort was primarily to exhaust the budget provisions and not on prudent budgetary management. Details of some grants with corresponding Major Heads under which maximum expenditure was incurred during March 2018 are shown under **Annexure-F**.

(xiii) Ujwal DISCOM Assurance Yojana (UDAY)

The Ujwal DISCOM Assurance Yojana (UDAY) Scheme for Manipur was taken up under a Tripartite Memorandum of Understanding (MOU) among the Ministry of Power (GOI), Government of Manipur and Manipur State Power Distribution Company Limited (MSPDCL) duly signed on the 26 July 2016. However, as the MSPDCL had no outstanding dues, no amount/assistance was released /given under UDAY Scheme.

(xiv) Non-transfer of the proceeds of Labour Cess to the Manipur Building and Other Construction Workers' Welfare Board

The Manipur Building and Other Construction Workers' Welfare Board was constituted vide Notification dated 03 April 2010 and the Manipur Building and Other Construction Workers' Welfare Scheme came into effect on 06 April 2011. During the period from year 2011-12 to 2016-17, a sum of ₹79.31 crore was collected under Major Head 0045-112, Receipts from Cess under Other Acts. Further, an amount of ₹17.00 crore was collected under the same head during 2017-18. However, out of the cumulative balance of ₹96.31 crore only ₹27.17 crore was transferred to the Manipur Building and Other Construction Workers' Welfare Board. Therefore, the un-transferred amount of ₹69.14 crore represents liabilities of the State Government under the scheme.

(xv) Compliance to the Fiscal Responsibility and Budget Management (FRBM) Act 2005

In terms of Rules 5 of the Manipur Fiscal Responsibility and Budget Management Act 2005, Medium Term Fiscal Policy Statement and Fiscal Policy Strategy Statement are to be laid before the Legislature. However, Medium Term Fiscal Policy Statement, Medium Term Fiscal Policy Statement, Micro Economic Framework Statement and Disclosures were not laid before the Legislature alongwith the Annual Budget 2017-18. As per Section 2 of Rule 8 of Fiscal Responsibility and Budget Management Act 2005, the target in term of the policy, and achievement as per the accounts are given below:-

Sl. No.	Targets	Achievements
a.	Maintain Revenue Surplus	The Revenue Surplus for 2017-18 was ₹1,083.83 crore, which is 10.46 <i>per cent</i> of Total Revenue Receipt.
b.	Maintain Fiscal Deficit below three <i>per cent</i> in financial year 2017-18 of the Gross State Domestic Product (GSDP).	There was Fiscal Deficit of ₹339.85 crore (1.40 <i>per cent</i> of Gross State Domestic Product*) for 2017-18.
c.	The total outstanding Government guarantees as on the first day of April of any year shall not exceed thrice the State's Own Tax Revenue receipts of the second preceding year.	The total outstanding guarantees as on 1 April 2017 is ₹490.19 crore, which is less than thrice the State's Own Tax Revenue receipts for the year 2015-16 (₹550.44 x 3 = ₹1,651.32 crore).
d.	Follow 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 <i>per cent</i> .	Percentage of the total salary bill for 2017-18 (₹3,521.42 crore) to the revenue expenditure excluding interest payments and pensions for 2017-18 (₹7,386.72 crore) was 47.67 <i>per cent</i> .

*GSDP for 2017-18 (provisional estimates at current prices) as per the Department of Economics and Statistics, Government of Manipur was ₹24,206.50 crore. Figures are not available on the web site of the Ministry of Statistics and Programme Implementation, Government of India.

(xvi) Committed Liabilities

The provision made by the Government of Manipur under Committed Liabilities for the year 2017-18, was ₹2,120.74 crore. The sources from which such liabilities were met from States own Resources ₹1,037.55 crore and Central Transfers of ₹1,083.19 crore. During the current year liabilities of ₹222.71 crore was discharged. Details are given under **Appendix XII**.

(xvii) Impact on Revenue Surplus and Fiscal Deficit.

The impact on revenue surplus and fiscal deficit of the State Government as per details given in preceding paragraphs is given below:

Para No.	Item	Impact on Revenue Surplus (₹ in crore)		Impact on Fiscal Deficit (₹ in crore)	
		Overstatement	Understatement	Overstatement	Understatement
1(v)	Misclassification between Revenue and Capital	9.79			9.79
3 (i)	Shortfall Government contribution in Defined Contribution Pension Scheme	40.89			40.89
3(vi)(a)	Less appropriation in Sinking Fund	13.14			13.14
3(viii)	(i) Interest on un-transferred amount of Defined Pension Contribution Scheme	10.04			10.04
	(ii) Non-payment of interest on SDRF balance and civil deposits	2.51			2.51
3(xiv)	Non transfer of the proceed of Labour Cess	10.17			10.17
Total Impact (Net)		86.54 (Overstatement)		86.54 (Understatement)	

Annexure-A
Statement of periodical/ other adjustments

Sl.No.	Book Adjustment	Head of Account		
		From	To	(₹ in crore)
1.	Contribution on New Pension Scheme (Major Head 8342-117 Defined Contribution Pension Scheme for Government Employees).	2071	8342	58.22
2.	Contribution towards Sinking Fund (Major Head 8222-101-Sinking Fund)	2048	8222	30.90
3.	Contribution towards Guarantee Redemption Fund (Major Head 8235-117-Guarantee Redemption Fund).	2048	8235	16.98
4.	Annual adjustment of interest on G.P.F. (Including Group 'D').	2049	8009	106.16

During the year, no amount was contributed towards State Disaster Response Fund by the State Government.

Annexure-B
Statement of Major Head- wise significant receipts booked under
Minor Head 800-Other Receipts for the year 2017-18

(₹ in crore)

Major Head	Name of Major Head	Total Receipts	Receipts under Minor Head 800	Percentage	Nature of Receipt
0059	Public Works	1.87	1.87	100	Furniture rent from Council of Higher Secondary Education Manipur etc.
0075	Miscellaneous General Services	114.39	113.35	99.09	Agency charge for cost of LED street light, construction of office complex of Judicial Magistrate First Class at Jiribam & Judge's Quarter etc.
0220	Information & Publicity	0.08	0.08	100	Sale proceeds of Calendar and Diary
0230	Labour & Employment	0.04	0.04	100	Revenue collection of Industrial Training Institute, Senapati, Kakching, Tamenglong for the session 2017-18 etc.
0515	Other Rural Development Programmes	0.22	0.17	77.27	Bank Interest
0701	Major & Medium Irrigation	0.27	0.27	100	Rent for building
0702	Minor Irrigation	0.01	0.01	100	Sale proceeds of Treasury Rule -5
1425	Other Scientific Research	0.05	0.05	100	Entry ticket fee of Manipur Science Centre, Takyelpat
1452	Tourism	0.56	0.56	100	Fee received from Hotel Imphal and Sendra Tourist Lodge
	Total	117.49	116.40	99.07	

Annexure-C
Statement of Major Head- wise significant expenditure booked under
Minor Head 800- Other Expenditure for the year 2017-18.

(₹ in crore)

Major Head	Name of Major Head	Total Expenditure	Expenditure under MH 800	Percentage	Nature of Expenditure
2013	Council of Ministers	5.96	3.28	55.00	Contingency paid to Babina Healthcare & Hospitality Industries, Telephone Bill, Repairing & replacement of Air Conditioner, Purchase of furniture/computer set etc.
2217	Urban Development	89.60	69.85	77.96	Arrear pay & allowances of staff and officers of Manipur Housing and Urban Development.
2220	Information & Publicity	19.59	10.02	51.15	Corpus Fund for Manipur State Journalist Welfare Scheme (MSJWS) etc.
2401	Crop Husbandry	132.39	66.20	50.00	Mission for Integrated Development of Horticulture
2501	Special Programme for Rural Development	579.36	576.86	99.57	Pay & allowances of Rural Engineering Department
2705	Command Area Development	23.59	19.58	83.00	TA Bill (CADA)
2801	Power	557.59	538.53	96.10	Maintenance & OE of Manipur State Power Company Limited/Manipur State Power Distribution Company Limited, Staff salary of Manipur State Power Distribution Company Limited, Implementation of Restructural Accelerated Power Development and Reforms Programme (RAPDRP) etc.
2810	Non-Conventional Sources of Energy	8.04	8.04	100	Payment of Programme components, Payment of OE to MANIREDA, Electrification of 94 remote villages, Purchase of 2 vehicles of MANIREDA etc.
3435	Ecology and Environment	30.18	19.39	64.25	Pay and allowances of Directorate of Environment
3451	Secretariat-Economic Services	63.18	32.00	50.65	Construction of Chamdil Town Hall (Chandel), Start Up Scheme in Manipur
3452	Tourism	16.64	13.31	79.99	Manipur Sangai Festival, Promotional advertisement in National Geography, Publication in Sustainable Travel Guide etc.
	Total	1,526.12	1,357.06	88.92	

Annexure-C –Concl.d.
Statement of Major Head- wise significant expenditure booked under Minor Head
800-Other Expenditure for the Year 2017-18

(₹ in crore)

Major Head	Name of Major Head	Total Expendi- ture	Expendi-ture under MH 800	Percentage	Nature of Expenditure
4055	Capital Outlay on Police	73.63	66.20	89.91	Acquisition of land at Phungrei, N. Khallong village etc.
4202	Capital Outlay on Education, Sports & Art & Culture	57.41	34.31	59.76	Repairing/Renovation of KhumanLampak main Stadium etc.
4217	Capital Outlay on Urban Development	208.79	187.55	89.83	Re-construction of drains/footpaths at Kanglapat, Project Management Agency (urban), Rehabilitation/ retrofitting of new market & Laxmi market etc.
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, OBCs & Minorities	98.82	83.41	84.41	Construction of Boy's Hostel, Tribal market etc.
4235	Capital Outlay on Social Security and Welfare	19.79	19.29	97.47	Construction and up-gradation of Anganwadi Centres
4403	Capital Outlay on Animal Husbandry	1.31	1.31	100	Construction/repairing/renova- tion of State Veterinary Hospitals,
4575	Capital Outlay on Secretariat, Planning	48.40	48.40	100	Construction of Transit accommodation for Doctors & Teachers at 19 locations.
4851	Capital Outlay on Village and Small Industries	8.73	8.73	100	Preparation of Draft Project Reports for implementation of new projects under Pradhan Mantri Kisan SAMPADA Yojana, Establishment of infrastructure for honey processing at Toupokpi etc.
5425	Capital Outlay on Other Scientific and Environmental Research	10.00	10.00	100	Construction of Indian Institute of Information Technology (IIIT) building, construction of Hostel and classrooms of IIIT etc.
	Total	526.88	459.20	87.15	

ANNEXURE-D**List of CCOs/COs who have reconciled the receipt and expenditure figures during 2017-18**

Sl. No.	Name of CCO/CO
1	Secretary, Governor Secretariat
2	Deputy Commissioner, Thoubal
3	Deputy Commissioner, Bishnupur
4	Deputy Commissioner, Ukhrul
5	Deputy Commissioner, Tamenglong
6	Director, Institutional Finance Cell
7	Director ,Treasuries & Accounts
8	Director, Fire Services
9	Director General, Home Guards
10	Director, State Academy of Training
11	Secretary, Manipur Public Service Commission(MPSC)
12	Deputy Resident Commissioner, Guwahati & Shillong
13	Joint Director, MAHUD
14	Director, Vigilance
15	Director, Local Fund Audit
16	Director, Settlement& Land Revenue
17	Commissioner, Taxes
18	Director, Rural Development & Panchayati Raj
19	Commissioner, Excise
20	Director General of Police
21	Chief Engineer, Power
22	Director Agriculture
23	Director, Horticulture & Soil Conservation
24	Addl. Chief Engineer, CADA
25	Principal Chief Conservator of Forest
26	Director, Information & Public. Relation
27	Director, Social Welfare & Child Development
28	Director, Relief & Disaster Management
29	Director, Rehabilitation
30	Director, Education(U)
31	Director, Education(S)
32	Director, SCERT
33	Director, DIET
34	Director, Youth Affairs & Sports
35	Director, Art & Culture
36	Director, Science & Technology
37	Director, Adult Education
38	Deputy Director, Information Technology (IT)
39	Controller, Technical Education
40	Director, Health Services
41	Director, Family Welfare
42	Secretary, Manipur Legislative Assembly
43	District Session Judge, Manipur East
44	Registrar, Manipur High Court
45	Chief Electoral Officer(CEO)
46	I.G.Prisons (Jails)
47	Director, Printing & Stationeries
48	Director, Economics & Statistics

ANNEXURE-D Contd.

List of CCOs/COs who have partially reconciled the receipt and expenditure figures during 2017-18

Sl. No.	Name of CCO/CO
1	Secretary, GAD
2	Deputy Commissioner, Imphal East
3	Director, Planning (Secretariat)
4	Resident Commissioner, Kolkata
5	Resident Commissioner, New Delhi
6	Commissioner/Secretary (Finance)
7	Director, CAF & PD
8	Director, Hill & Affairs (TD)
9	Director, MOBC
10	Additional Director, Employment
11	Joint Director, Craftsmanship
12	Director, Veterinary & Animal Husbandry Services
13	Director, Tourism
14	Deputy Labour Commissioner
15	Director, Commerce & Industries
16	Judge, Family Court
17	Director, Prosecution
18	Secretary, Law Department
19	Director, Environment
20	Chief Engineer, Public Works Department
21	Chief Engineer, Water Resources Department
22	Chief Engineer, Public Health Engineering Department
23	Chief Engineer, Minor Irrigation Department

ANNEXURE-D Concl.

List of Controlling Officers who have not reconciled the receipt and expenditure figures during 2017-18

Sl. No.	Name of CCO/CO
1	Deputy Commissioner, Imphal West
2	Deputy Commissioner, Churachandpur
3	Deputy Commissioner, Chandel
4	Deputy Commissioner, Senapati
5	Director, Transport
6	Inspector General Registration
7	Director, Fishery
8	Registrar, Co-operation
9	Director, Sericulture
10	District Session Judge, Manipur West

Annexure-E
Details of balances under major Suspense and Remittances Heads
(₹ in crore)

Suspense		2015-16		2016-17		2017-18	
		Dr	Cr	Dr	Cr	Dr	Cr
8658	101-PAO Suspense	73.11	1.16	93.70	1.05	100.95	1.04
Net		71.95 (Dr)		92.65 (Dr)		99.91 (Dr)	
8658	102-Suspense Account (Civil)	87.06	...	99.00	...	114.94	...
Net		87.06 (Dr)		99.00 (Dr)		114.94 (Dr)	
8658	107-Cash Settlement Suspense Account	52.68	...	47.19	...	47.19	...
Net		52.68 (Dr)		47.19 (Dr)		47.19 (Dr)	
8658	110-Reserve Bank Suspense (CAO)	...	38.96	3.01	42.32	2.87	43.84
Net		38.96 (Cr)		39.31 (Cr)		40.97 (Cr)	
8658	111-Departmental Adjusting Account	3.90		3.90	...	3.90	...
Net		3.90 (Cr)		3.90 (Dr)		3.90 (Dr)	
8658	112- Tax Deducted at Source (TDS) Suspense	...	20.58	...	25.76	...	25.46
Net		20.58 (Cr)		25.76 (Cr)		25.46 (Cr)	
8658	129- Material Purchase Settlement Account	...	3.17	...	3.17	...	3.17
Net		3.17 (Cr)		3.17 (Cr)		3.17 (Cr)	
Remittances		2015-16		2016-17		2017-18	
		Dr	Cr	Dr	Cr	Dr	Cr
8782	102- Public Works Remittances	456.25	...	559.21	...	622.38	...
Net		456.25 (Dr)		5,59.21 (Dr)		622.38 (Dr)	
8782	103-Forest Remittances	...	8.48	...	9.31	...	11.94
Net		8.48 (Cr)		9.31 (Cr)		11.94 (Cr)	

Annexure- F

Statement of rush of expenditure towards the end of year 2017-18

(₹ in crore)

Sl. No.	Grant No.	Major Head of Accounts	Total provision	Total expenditure for 3/2018	Total expenditure during the year 2017-18	Percentage
		Revenue Expenditure				
1	5	2235-Social Security and Welfare	1.08	1.13	1.14	99.12
2	7	2216-Housing	1.10	0.46	0.47	97.87
3	11	2552-North Eastern Areas	2.88	2.88	2.88	100
4	12	3604-Compensation and Assignments o Local Bodies and Panchyati Raj Institutions	18.71	18.71	18.71	100
5	14	2225-Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes & Minorities	171.19	82.51	141.08	58.48
6	17	2705-Command Area Development	23.48	17.31	23.59	73.38
7	21	2852-Industries	2.88	1.90	2.65	71.70
8	23	2552-North Eastern Areas	9.42	3.94	7.87	50.06
9	23	2810-Non Conventional Sources of Energy	8.50	6.56	8.04	81.59
10	30	2575-Other Special Area Programmes	83.10	50.88	50.88	100
11	30	3451-Secretariat Economic Services	62.27	36.65	59.23	61.88
Total			384.61	222.93	316.54	70.43

Annexure –F- Concl'd.
Statement of rush of expenditure towards the end of year 2017-18
(₹ in crore)

Sl. No.	Grant No.	Major Head of Accounts	Total provision	Total expenditure for 3/2018	Total expenditure during the year 2017-18	Percentage
		Capital Expenditure				
1	10	4202-Capital Outlay on Education, Sports, Art & Culture	22.31	19.00	19.01	99.95
2	11	4210-Capital Outlay on Medical and Public Health Urban Development	32.73	12.98	19.30	67.25
3	14	4225-Capital Outlay on Welfare of Scheduled Castes	36.60	33.00	35.29	93.51
4	14	4552-Capital Outlay on North Eastern Areas	5.33	1.00	1.00	100
5	16	4425-Capital Outlay on Cooperation	5.13	1.13	1.13	100
6	17	4705-Capital Outlay on Command Area Development	51.80	17.35	19.34	89.71
7	25	4202-Capital Outlay on Education, Sports, Art and Culture	43.01	30.90	36.46	84.75
8	45	5452-Capital Outlay on Tourism	17.00	12.03	12.03	100
9	47	4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	88.14	56.86	63.52	89.52
10	50	5425- Capital Outlay	10.00	10.00	10.00	100
Total			312.05	194.25	217.08	89.48

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