

सत्यमेव जयते

FINANCE ACCOUNTS (Volume-I) 2019-20



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest



GOVERNMENT OF MANIPUR

Finance Accounts

(Volume – I)

2019-20

GOVERNMENT OF MANIPUR

FINANCE ACCOUNTS

2019-20

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Certificate of the Comptroller and Auditor General of India on Finance Accounts

This Compilation containing the Finance Accounts of the Government of Manipur for the year ending 31 March 2020 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 & 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. Statements (No. 9 and 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/ Corporations/ Companies/ Societies who are 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 (Accounts & Entitlements). The audit of these accounts is independently conducted through the office of the Principal Accountant General (Audit) in accordance with the requirements of Article 149 and 151 of the Constitution of India and the Comptroller & 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 organisations 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 ending 31 March 2020.

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 Financial, Compliance and Performance Audit Reports on the Government of Manipur being presented separately for the year ended 31 March 2020.

Emphasis of Matter:

I want to draw attention to the following significant issue which is important from the point of view of accuracy, transparency and completeness of these accounts and maintaining legislative financial control over public finances.

1. Thirty Government departments did not submit 1,167 Utilisation Certificates (UCs) involving ₹ 2,322.54 crore, which were due to be submitted during the year 2019-20. Further, 5,718 UCs worth ₹ 7,676.73 crore due for submission up to end of 2018-19 were also outstanding as on 31 March 2020. Thus, a total of 6,885 UCs worth ₹ 9,999.27 crore were due for submission as of end of March 2020. The pace of submission of UCs is not compliant with the conditions governing the Grants-in-Aid to these departments. High pendency of UCs is fraught with the risk of misappropriation and fraud of public funds, and I am unable to gain assurance that the funds have been spent for the purpose for which these have been sanctioned/ authorised by the Legislature.



(GIRISH CHANDRA MURMU)
Comptroller & Auditor General of India

Date: 9th June, 2021

Place: New Delhi

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 2019-20 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.

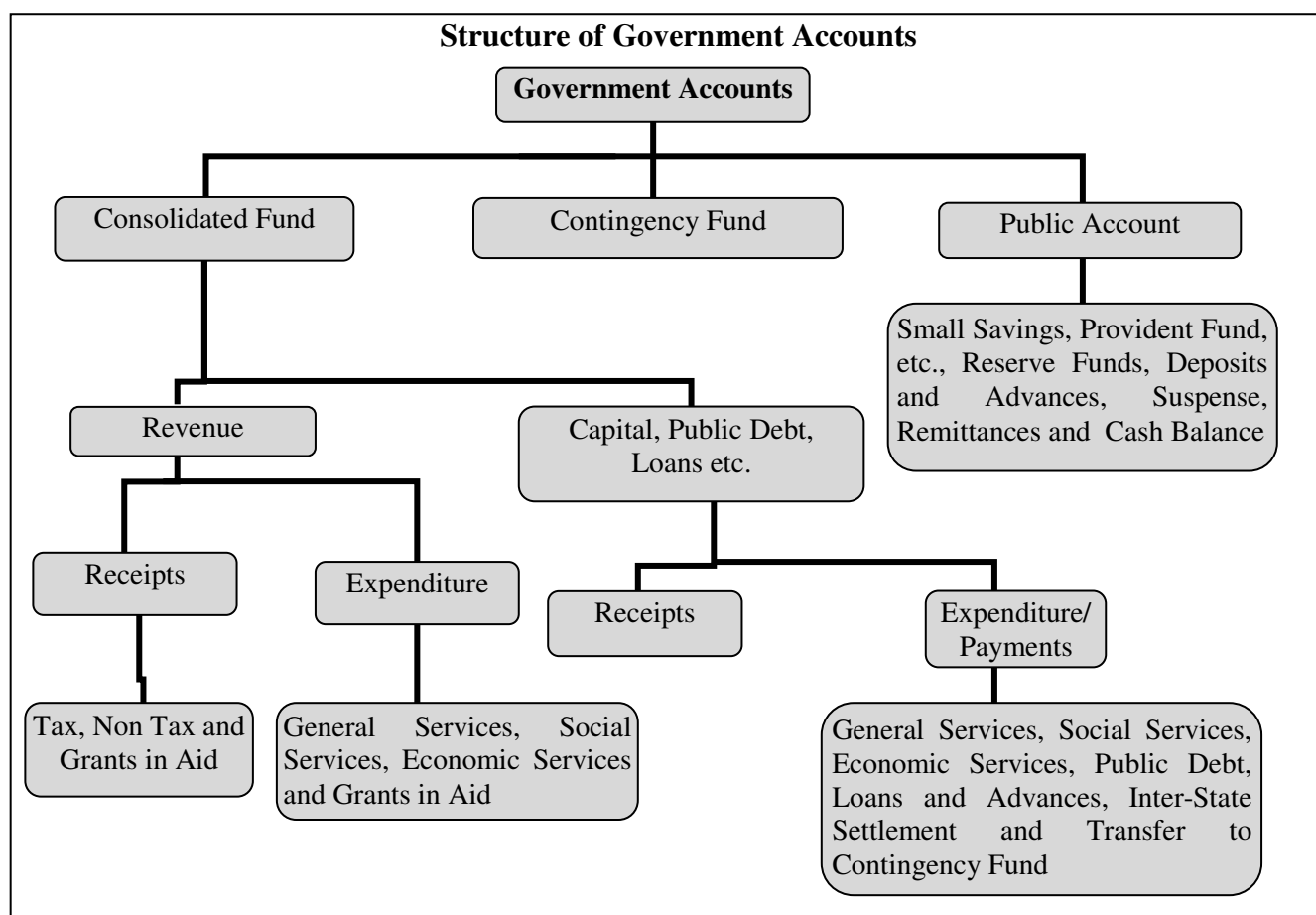
3. Government accounts are presented under a six tier classification, viz., Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (two characters), Detailed Heads (two to three digits), and Object Heads (two or three digits). Major Heads represent functions of 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 2020)

0005 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/acre, wherever occurring, is due to rounding.

1. STATEMENT OF FINANCIAL POSITION

(₹ in crore)				
Assets ¹	Reference	As on 31	As on 31	As on 31
	(Sr. no.)	March	March	March
	Notes to	2020	2019	2019
	Statement			
	Accounts			
Cash				
(i) Cash in Treasuries and Local Remittances	21	4.63	4.63	4.63
(ii) Departmental Balances	21	41.31	44.42	44.42
(iii) Permanent Cash Imprest	21	0.02	0.02	0.02
(iv) Cash Balance Investments Accounts	21	57.97	...	...
(v) Deposits with Reserve Bank of India	Para 2(vii) 21	-97.77	-2,06.10	-2,06.10
(vi) Investments from Earmarked Funds	22	8,75.54	8,02.06	8,02.06
Capital Expenditure				
(i) Investments in shares of Companies, Corporations, etc. ²	16	1,93.36	1,85.56	1,85.56
(ii) Other Capital Expenditure	16	2,41,91.18	2,30,43.74	2,30,43.74
Contingency Fund (un-recouped)	Para 3(x) 21	...	...	...
Loans and Advances	Para 3(iii) 18	1,98.31	1,99.11	1,99.11
Advances with departmental officers	21	2.60	2.60	2.60
Suspense and Miscellaneous Balances ³	Para 3(ix) 21	2,12.97	2,13.13	2,13.13
Remittance Balances	Para 3(ix) 21	6,37.84	6,39.72	6,39.72
Cumulative excess of expenditure over receipts ⁴		...	...	...
Total :		2,63,17.96	2,49,28.89	2,49,28.89

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 later 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.)	Notes to Statement Accounts	As on 31	As on 31
				March	March
				2020	2019
Borrowings (Public debt)					
(i) Internal debt		6, 17		70,04.00	64,25.84
(ii) Loans and Advances from Central Government					
Non-Plan Loans		6, 17		1,87.92	2,24.35
Loans for State Plan Schemes		6, 17		61.92	52.46
Loans for Central Plan Schemes		6, 17		...	...
Loans for Centrally Sponsored Plan Schemes		6, 17		...	...
Other Loans		6, 17		1.80	10.96
Contingency Fund (corpus)	Para 3(x)	21		...	...
Liabilities on Public Account					
(i) Small Savings, Provident Fund, etc.		21		14,79.29	14,94.42
(ii) Deposits		21		14,61.77	14,37.04
(iii) Reserve Funds	Para 3(vi)	21		12,10.76	8,18.85
(iv) Remittances Balances	Para 3(ix)	21		...	...
(v) Suspense and Miscellaneous Balances	Para 3(ix)	21		...	...
Cumulative excess of receipts over expenditure				1,49,10.50	1,44,64.97
Total :				2,63,17.96	2,49,28.89

STATEMENT 2 : STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

Receipts			Disbursements		
	2019-20	2018-19		2019-20	2018-19
Part - I Consolidated Fund					
Section - A: Revenue					
Revenue Receipts (Ref. Statement 3 & 14)	1,06,84.16	1,05,61.71	Revenue Expenditure (Ref. Statement 4-A, 4-B & 15)	1,02,38.63	97,48.72
Tax revenue (raised by the State) (Ref. Statement 3 & 14)	12,01.12	10,46.05	Salaries ¹ (Ref. Statement 4-B & Appendix-I)	39,66.92	3662.39
Non-tax revenue (Ref. Statement 3 & 14)	1,34.53	1,66.24	Subsidies (Ref. Appendix-II)	1,20.11	120.36
			Grants-in-Aid ² (Ref. Statement 4-B, 10 & Appendix-III)	20,97.05	19,32.40
Interest receipts (Ref. Statement 3 & 14)	6.39	18.68	General Services (Ref. Statement 4 & 15)		
Others (Ref. Statement 3 & 14)	1,28.14	1,47.56	Interest Payment and Servicing of Debt (Ref. Statement 4-A, 4-B & 15)	6,63.54	5,77.21
Total (Ref. Statement 3 & 14)	1,34.53	1,66.24	Pension (Ref. Statement 4-A, 4-B & 15)	15,86.82	13,98.87
Share of Union Taxes/Duties (Ref. Statement 3 & 14)	40,47.77	46,98.59	Others (Ref. Statement 4-B)	3,91.78	4,06.28
			Total (Ref. Statement 4-A & 15)	26,42.14	23,82.36
			Social Services (Ref. Statement 4-A & 15)	4,52.25	5,19.38
			Economic Services (Ref. Statement 4-A & 15)	4,05.04	5,58.40
Grants from Central Government (Ref. Statement 3 & 14)	53,00.74	46,50.83	Compensation and Assignment to Local Bodies and PRIs (Ref. Statement 4-A & 15)	5,55.12	5,73.43
Revenue Deficit	...	...	Revenue Surplus	4,45.53	8,12.99

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		
	2019-20	2018-19		2019-20	2018-19
Part - I Consolidated Fund					
Section - B : Capital					
Capital Receipts (Ref. Statement 3 & 14)			Capital Expenditure (Ref. Statement 4A, 4-B & 16)	11,55.24	17,30.64
			General Services (Ref. Statement 4-A & 16)	46.45	1,11.79
			Social Services (Ref. Statement 4 -A & 16)	5,70.14	7,53.09
			Economic Services (Ref. Statement 4 -A & 16)	5,38.65	8,65.76
Recoveries of Loans and Advances (Ref. Statement 3,7 & 18)	0.80	0.59	Loans and Advances disbursed (Ref. Statement 4-A, 7 & 18)	...	0.13
			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)	...	0.13
Public debt receipts (Ref. Statement 3,6 & 17)	63,13.67	39,26.54	Repayment of Public debt (Ref. Statement 4 -A, 6 & 17)	57,71.63	30,99.18
Internal Debt (Market loans, NSSF etc.) (Ref. Statement 3,6 & 17)	63,05.75	39,26.54	Internal Debt (Market loans, NSSF etc.) (Ref. Statement 4 -A, 6 & 17)	57,27.59	30,55.12
Loans from GOI (Ref. Statement 3,6 & 17)	7.92	...	Loans from GOI (Ref. Statement 4 -A, 6 & 17)	44.04	44.06
Inter-State Settlement Account (Net)	...	...	Inter-State Settlement Account (Net)	...	...
Total Receipts Consolidated Fund (Ref. Statement 3)	1,69,98.63	1,44,88.84	Total Expenditure Consolidated Fund (Ref. Statement 4)	1,71,65.50	1,45,78.67
Deficit in Consolidated Fund	1,66.87	89.83	Surplus in Consolidated Fund	...	...

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

(₹ in crore)

Receipts			Disbursements		
	2019-20	2018-19		2019-20	2018-19
Part II Contingency Fund					
Contingency Fund <i>(Ref. Statement 21)</i>	...	...	Contingency Fund <i>(Ref. Statement 21)</i>	...	...
Part III Public Account³					
Small Savings <i>(Ref. Statement 21)</i>	3,08.87	287.45	Small Savings <i>(Ref. Statement 21)</i>	3,24.00	3,02.74
Reserves & Sinking Funds <i>(Ref. Statement 21)</i>	4,32.94	1,43.76	Reserves & Sinking Funds <i>(Ref. Statement 21)</i>	1,14.51	1,47.56
Deposits <i>(Ref. Statement 21)</i>	3,71.76	4,40.94	Deposits <i>(Ref. Statement 21)</i>	3,47.04	4,94.98
Advances <i>(Ref. Statement 21)</i>	61.24	43.36	Advances <i>(Ref. Statement 21)</i>	61.24	43.60
Suspense and Misc <i>(Ref. Statement 21)</i>	55,57.96	1,12,53.29	Suspense and Misc⁴ <i>(Ref. Statement 21)</i>	56,12.66	1,12,78.92
Remittances <i>(Ref. Statement 21)</i>	10,20.90	17,93.20	Remittances <i>(Ref. Statement 21)</i>	10,19.02	18,40.14
Total Receipts Public Account <i>(Ref. Statement 21)</i>	77,53.67	1,39,62.00	Total Disbursements Public Account <i>(Ref. Statement 21)</i>	74,78.47	1,41,07.94
Deficit in Public Account	...	1,45.94	Surplus in Public Account	2,75.20	...
Opening Cash Balance	(-) 2,01.47	34.32	Closing Cash Balance	(-) 93.14	-2,01.47
Increase in cash balance	1,08.33	...	Decrease in cash balance	...	2,35.79

³ For details please refer to Statement No. 21.⁴ '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, 2020	As on 31 March, 2019
(A) General Cash Balance		
1 Cash in Treasuries	4.63	4.63
2 Deposits with Reserve Bank	-97.77	-2,06.10
3 Remittance in Transit	...	...
Total :	-93.14	-2,01.47
Investments held in the 'Cash Balance Investment Accounts'.	57.97	...
Total (A)	-35.17	-2,01.47
(B) Other Cash Balances and Investments		
1 Cash with Departmental Officers viz. Forest and Public Works Department	41.31	44.41
2 Permanent Advances for Contingent Expenditure with Departmental Officers	0.02	0.02
3 Investment of Earmarked Funds	8,75.54	8,02.06
Total (B)	9,16.87	8,46.49
Total (A+B)	8,81.70	6,45.02

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, 2020 but worked out by 10 April, 2020 and not simply the daily balance on 31 March, 2020.

Annexure to Statement - 2 - Concl'd.**CASH BALANCES AND INVESTMENTS OF CASH BALANCES - Concl'd.****(c) Ways and Means Advances:**

The Limit for Ordinary Ways and Means Advances (WMA) to the State Government was ₹ 195 crore for 2019-20 . 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 2019-20 is given below

(i) Number of days on which the minimum balance was maintained without obtaining any advance	102
(ii) Number of days on which the minimum balance was maintained by taking ordinary WMA*	32
(iii) Number of days on which minimum balance was maintained by taking Special Drawing Facility over ordinary WMA*	60
(iv) Number of days on which there was shortfall in minimum balance even after taking the above advances, but no overdraft was availed	115
(v) Number of days on which overdraft was availed	56

(d) The investment made during 2019-20 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, 2019	Purchase During the year	Sales During the year	Closing Balance on 31 March, 2020	Interest realized during the year
Short Term Investments					
Government of India Treasury Bills	...	54,14.50	53,56.53	57.97	6.19
Long Term Investments					
Securities of the Government of India
TOTAL	...	54,14.50	53,56.53	57.97	6.19

* In 7 days both Ordinary WMA & Special Drawing Facility was availed.

3. STATEMENT OF RECEIPTS

I. CONSOLIDATED FUND

Description	(₹ in crore)	
	2019-20	2018-19
A. Tax Revenue		
A.1 Own Tax Revenue		
State Goods & Services Tax (SGST)	8,52.58	6,94.70
Land Revenue	4.10	3.54
Stamps and Registration Fees	16.60	17.62
State Excise	11.60	8.18
Taxes on Sales, Trades etc.	2,35.53	2,53.02
Taxes on Vehicles	47.70	39.83
Taxes on Goods and Passengers	1.60	1.19
Others	31.41	27.97
A.2 Share of net proceeds of Taxes		
Central Goods & Services Tax (CGST)	11,48.62	11,59.70
Integrated Goods and Service Tax (IGST)	...	92.60
Corporation Tax	13,80.12	16,34.06
Taxes on Income other than Corporation Tax	10,81.42	12,03.42
Other Taxes on Income and Expenditure	...	8.51
Taxes on Wealth	0.07	0.60
Customs	2,56.57	3,33.08
Union Excise Duties	1,78.41	2,21.34
Service Tax	...	42.85
Other Taxes and Duties on commodities and Services	2.56	2.43
Total A. Tax Revenue	52,48.89	57,44.64
B. Non Tax Revenue		
Miscellaneous General Services	1,01.13	111.37
Interest Receipts	6.39	18.68
Forestry and Wild Life	9.70	15.26
Other Administrative Services	2.75	3.09
Water Supply and Sanitation	3.48	3.33
Medium Irrigation	0.76	2.68

3. STATEMENT OF RECEIPTS - Contd.

I. CONSOLIDATED FUND		
Description	(₹ in crore)	
	2019-20	2018-19
B. Non Tax Revenue - Concl'd.		
Housing	1.87	2.21
Police	0.81	1.42
Education, Sports, Art and Culture	2.06	2.01
Tourism	0.58	0.49
Public Works	1.23	1.62
Other Rural Development Programmes	...	0.07
Medical and Public Health	0.69	0.69
Contributions and Recoveries towards Pension and Other Retirement Benefits	0.57	0.61
Public Service Commission	0.93	0.57
Minor Irrigation	0.02	0.47
Crop Husbandry	0.04	0.13
Animal Husbandry	0.11	0.14
Stationery and Printing	0.01	0.18
Co-operation	0.45	0.41
Other General Economic Services	0.19	0.20
Non Ferrous Mining and Metallurgical Industries	0.09	0.10
Power	0.11	0.11
Village and Small Industries	0.27	0.15
Fisheries	0.04	0.04
Information and Publicity	0.07	0.06
Other Scientific Research	0.10	0.06
Other Social Services	...	...
Dairy Development	0.04	0.05
Labour and Employment	0.03	0.03
Other Agricultural Programmes	...	...
Roads and Bridges	0.01	0.01
Food Storage and Warehousing	...	...
Total B. Non Tax Revenue	1,34.53	1,66.24

3. STATEMENT OF RECEIPTS - Contd.

I. CONSOLIDATED FUND		
Description	(₹ in crore)	
	2019-20	2018-19
C. Grants		
Grants-in-Aid from Central Government		
Grants for Centrally Sponsored Plan Schemes		...
Centrally Sponsored Schemes		
Externally Aided Projects	71.25	...
Other Grants	26,97.95	21,43.19
Finance Commission Grants		
Grants-in-Aid from State Disaster Response Fund (SDRF)	30.60	9.90
Other Grants	20,86.53	20,93.17
Other Transfer/Grants to State/Union Territories with Legislature		
Grants under Proviso to Article 275 (1) of the Constitution	61.52	53.68
Grants towards contribution to National Disaster Response Fund (NDRF)	...	...
Grants from Central Road Fund (CRF)	12.64	12.95
Grants to cover Gap in Resources	...	...
Special Assistance	8.12	3.92
Other Grants	3,32.13	3,34.02
Total C. Grants	53,00.74	46,50.83
Total - Revenue Receipts (A+B+C)	1,06,84.16	1,05,61.71

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	17,58.22	9,70.00
WMA ^(a) from the RBI	44,86.88	27,76.55
Loans from Financial Institutions	60.66	1,79.99
Special Securities Issued to National Small Savings Fund of the Central Government	...	...
Other Loans	...	...

(a) WMA: Ways and Means Advances

3. STATEMENT OF RECEIPTS - Concl.

I. CONSOLIDATED FUND		
Description	(₹ in crore)	
	2019-20	2018-19
E. Public Debt Receipts-concl.		
Loans and Advances from the Central Government		
Non-Plan Loans	...	...
Loans for State/Union Territory Plan Schemes	...	...
Loans for Centrally Sponsored Plan Schemes	...	...
Other Loans	7.91	...
Total E. Public Debt Receipts	63,13.67	39,26.54
F. Loans and Advances by State Government (Recoveries)^(b)	0.80	0.59
G. Inter State Settlement	...	...
Total - Receipts in Consolidated Fund (A+B+C+D+E+F+G)^(c)	1,69,98.63	1,44,88.84

(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

(₹ in crore)

Description	Revenue	Capital	L&A	Total
A General Services				
A.1 Organs of State				
Parliament/State/Union Territory Legislatures	1,15.51	...	...	1,15.51
President, Vice-President/Governor/Administrator of Union Territories	5.56	...	...	5.56
Council of Ministers	4.90	...	...	4.90
Administration of Justice	43.61	...	...	43.61
Elections	24.82	...	...	24.82
A.2 Fiscal Services				
Land Revenue	38.25	...	...	38.25
Stamps and Registration	3.91	...	...	3.91
State Excise Duties	1.53	...	...	1.53
Taxes on Sales, Trades etc.	5.51	...	...	5.51
Taxes on Vehicles	9.19	...	...	9.19
Other Taxes and Duties on Commodities and Services	0.07	...	...	0.07
Other Fiscal Services	0.32	...	...	0.32
Appropriation for reduction or avoidance of Debt	...	...	...	...
Interest Payment	6,63.54	...	...	6,63.54
A.3 Administrative Services				
Public Service Commission	5.07	...	...	5.07
Secretariat-General Services	59.19	...	...	59.19
District Administration	44.94	...	...	44.94
Treasury and Accounts Administration	15.70	...	...	15.70
Police	15,60.54	15.27	...	15,75.81
Jails	24.29	...	...	24.29
Stationery and Printing	4.77	...	...	4.77
Public Works	23.45	31.03	...	54.48
Lok Ayukta	1.00	...	...	1.00
Other Administrative Services	50.67	0.14	...	50.81
A.4 Pensions and Miscellaneous General Services				
Pensions and Other Retirement benefits	17,38.47	...	...	17,38.47
Total - General Services	44,44.81	46.44	...	44,91.25

4. STATEMENT OF EXPENDITURE-Contd.
(CONSOLIDATED FUND)

A- EXPENDITURE BY FUNCTION-Contd.

(₹ in crore)

Description	Revenue	Capital	L&A	Total
B Social Services				
B.1 Education, Sports, Art and Culture				
General Education	14,05.64	55.13	...	14,60.77
Technical Education	16.54	...	...	16.54
Sports and Youth Services	42.90	...	...	42.90
Art and Culture	16.52	...	...	16.52
B.2 Health and Family Welfare				
Medical and Public Health	6,00.35	41.08	...	641.43
Family Welfare	21.25	...	...	21.25
B.3 Water Supply, Sanitation, Housing and Urban Development				
Water Supply and Sanitation	70.24	2,66.72	...	3,36.96
Housing	9.08	27.01	...	36.09
Urban Development	1,79.78	1,05.14	...	2,84.92
B.4 Information and Broadcasting				
Information and Publicity	9.40	0.75	...	10.15
B.5 Welfare of Schedule Castes, Schedule Tribes and Other Backward Classes				
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1,42.00	73.76	...	2,15.76
B.6 Labour and Labour Welfare				
Labour and Employment	34.11	...	...	34.11
B.7 Social Welfare and Nutrition				
Social Security and Welfare	2,23.03	0.55	...	2,23.58
Nutrition	58.31	...	...	58.31
Relief on Account of Natural Calamities	87.66	...	...	87.66
B.8 Others				
Other Social Services	0.03	...	...	0.03
Total - Social Services	29,16.84	5,70.14	...	34,86.98

4. STATEMENT OF EXPENDITURE-Contd.
(CONSOLIDATED FUND)

A- EXPENDITURE BY FUNCTION-Contd.

Description	(₹ in crore)			
	Revenue	Capital	L&A	Total
C Economic Services				
C.1 Agriculture and Allied Activities				
Crop Husbandry	1,89.23	5.79	...	1,95.02
C Economic Services - (Contd.)				
Soil and Water Conservation	31.05	0.25	...	31.30
Animal Husbandry	76.49	...	...	76.49
Diary Development	2.12	...	...	2.12
Fisheries	27.00	0.38	...	27.38
Forestry and Wild Life	83.01	...	...	83.01
Plantations	0.05	...	...	0.05
Food Storage and Warehousing	46.62	...	...	46.62
Agricultural Research and Education	2.86	...	...	2.86
Co-operation	20.18	0.27	...	20.45
Other Agricultural Programmes	0.07	...	...	0.07
Investments in Agricultural Financial Institution	...	0.70	...	0.70
C.2 Rural Development				
Special Programmes for Rural Development	3,82.70	...	...	3,82.70
Rural Employment	5,81.38	...	...	5,81.38
Other Rural Development Programmes	1,36.76	...	...	1,36.76
C.3 Special Areas Programmes				
North Eastern Areas	8.05	62.09	...	70.14
Other Special Areas Programmes	1.62	21.25	...	22.87
C.4 Irrigation and Flood Control				
Major Irrigation	25.74	69.77	...	95.51
Medium Irrigation	12.23	...	...	12.23
Minor Irrigation	7.74	28.20	...	35.94
Command Area Development	6.55	15.82	...	22.37
Flood Control and Drainage	12.61	30.30	...	42.91
C.5 Energy				
Power	4,02.86	...	...	4,02.86
Non-Conventional Sources of Energy	2.59	...	...	2.59
C.6 Industry and Minerals				
Village and Small Industries	67.59	3.17	...	70.76
Industries	0.93	...	...	0.93
Non-ferrous Mining and Metallurgical Industries	1.93	7.10	...	9.03

4. STATEMENT OF EXPENDITURE-Contd.
(CONSOLIDATED FUND)

A- EXPENDITURE BY FUNCTION-Concl.
(₹ in crore)

Description	Revenue	Capital	L&A	Total
C.7 Transport				
Other Transport Services	...	0.79	...	0.79
Roads and Bridges	72.20	2,51.52	...	3,23.72
Capital Outlay on Inland and Water Transport	...	...	...	...
C.8 Special Areas Programmes				
C.9 Science Technology and Environment				
Other Scientific Research	15.16	30.68	...	45.84
Ecology and Environment	24.16	...	...	24.16
C.1 General Economic Services				
Secretariate-Economic Services	42.05	...	...	42.05
Tourism	20.50	10.58	...	31.08
Census Surveys and Statistics	12.72	...	...	12.72
Other General Economic Services	5.11	...	...	5.11
Total - Economic Services	23,21.86	5,38.66	...	28,60.52
D Loans, Grants-in-Aid and Contributions				
Compensation to Local Bodies Raj Inst.	5,55.12	...	...	5,55.12
E Loans to Government Servants, etc.				
Loans to Government Servants, etc	...	...	...	...
F Public Debt				
Internal Debt of the State Government	...	...	57,27.59	57,27.59
Loans and Advances from the Central Government	...	...	44.04	44.04
Total Loans, Grants-in-Aid & Contributions	5,55.12	...	57,71.63	63,26.75
Total Consolidated Fund Expenditure	1,02,38.63	11,55.24	57,71.63	1,71,65.50

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

Object of Expenditure	2019-20			2018-19			2017-18		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Salaries	39,66.92	...	39,66.92	36,62.39	...	36,62.39	35,21.42	...	35,21.42
Wages	11.43	...	11.43	...	...	...	...	...	...
Pensionary Charges	16,20.80	...	16,20.80	(a)15,34.26	...	15,34.26	12,02.41	...	12,02.41
Domestic Travel Expenses	16.04	...	16.04	17.31	...	17.31	17.32	...	17.32
Office Expenses	1,95.28	...	1,95.28	1,98.01	...	1,98.01	1,87.75	...	1,87.75
P.O.L.	36.69	...	36.69	33.89	...	33.89	30.94	...	30.94
Minor Works	1,03.90	...	1,03.90	1,41.70	...	1,41.70	1,10.82	...	1,10.82
Subsidies	1,20.11	...	1,20.11	1,20.36	...	1,20.36	1,23.47	...	1,23.47
Scholarships/ Stipends	71.21	...	71.21	97.19	...	97.19	78.46	...	78.46
Grants-in-Aid General	11,54.91	...	11,54.91	11,20.36	...	11,56.28	9,51.78	...	9,51.78
Grants for Creation of Capital Assets	3,47.32	...	3,47.32	3,59.07	...	3,59.07	4,69.49	...	4,69.49
Grants-in-Aid General (Non- Salary)	11,49.94	...	11,49.94	10,03.56	...	10,03.56	10,62.00	...	10,62.00
Interest	6,63.54	...	6,63.54	5,77.21	...	5,77.21	5,62.97	...	5,62.97
Other Charges	6,97.14	2,26.11	9,23.25	8,47.59	3,16.84	11,64.43	7,78.36	3,04.21	10,82.57
Motor Vehicle	...	...	...	...	...	...	18.91	...	18.91
Machinery and Equipments	...	...	...	...	...	...	14.33	...	14.33
Major Works	...	9,21.06	9,21.06	...	14,07.76	14,07.76	...	11,01.77	11,01.77
Investments	...	...	...	...	...	...	47.88	...	47.88
Re-Payments of Borrowings	...	57,71.63	57,71.63	...	30,99.18	30,99.18	23.64	6,75.53	6,99.17
Disaster Response	85.29	...	85.29	55.41	...	55.41	40.46	...	40.46
Others (b)	28.47	8.07	36.54	16.41	6.17	22.58	31.59	25.73	57.32
Deduct entries	30.36	...	30.36	58.83	...	58.83	...	...	...
GROSS AMOUNT	1,02,38.63	69,26.87	1,71,65.50	97,48.72	48,29.95	1,45,78.67	92,74.00	21,07.24	1,13,81.24

(a) Includes Pensionary Charges of ₹ 33.94 crore to Old Aged Pension and welfare of Aged infirm & Destitutes & 0.05 Lakh pension to Journalist/family members.

(b) Object of expenditure below ₹ 10.00 crore (under Revenue & Capital portion).

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2018-19	Progressive expenditure upto 2018-19	Expenditure during 2019-20	Progressive expenditure upto 2019-20	Increase(+)/ Decrease(-) Percentage
		1	2	3	4	5
(₹ in crore)						
A. GENERAL SERVICES						
4055	Police	5.09	1,66.32	15.27	1,81.60	(+) 2,00.00
4059	Public Works	1,06.54	22,36.76	31.03	22,67.79	(-) 70.87
4070	Other Administrative Services	0.16	4.79	0.14	4.93	(-) 12.50
Total - A. GENERAL SERVICES		1,11.79	24,07.87	46.44	24,54.32	(-) 58.46
B. SOCIAL SERVICES						
(a) Education, Sports, Art and Culture						
4202	Education, Sports, Art and Culture	82.13	12,76.31	55.13	13,31.44	(-)32.87
Total - (a) Education, Sports, Art and Culture		82.13	12,76.31	55.13	13,31.44	(-)32.88
(b) Health and Family Welfare						
4210	Medical and Public Health	15.75	9,81.08	41.09	10,22.17	(+)160.83
4211	Family Welfare	...	5.84	...	5.84	...
Total - (b) Health and Family Welfare		15.75	986.92	41.09	10,28.01	(+)160.88

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

Major Head	Description	Expenditure during 2018-19	Progressive expenditure upto 2018-19	Expenditure during 2019-20	Progressive expenditure upto 2019-20	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	3,04.60	30,82.04	2,66.72	33,48.76	(-)12.44
4216	Housing	16.55	2,36.64	27.01	263.64	(+)63.20
4217	Urban Development	1,75.81	12,52.38	1,05.14	13,57.52	(-)40.20
Total - (c) Water Supply, Sanitation, Housing and Urban Development		4,96.97	45,71.06	3,98.87	49,69.92	(-)19.74
(d) Information and Broadcasting						
4220	Information and Publicity	1.25	9.62	0.75	10.36	(-)40.00
Total - (d) Information and Broadcasting		1.25	9.62	0.75	10.36	(-)40.00
(e) Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities						
4225	Welfare of SC, ST, OBC and Minorities	1,53.43	5,84.48	73.76	6,58.24	(-)51.93
Total - (e) Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities		1,53.43	5,84.48	73.76	6,58.24	(-)51.93

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

Major Head	Description	Expenditure during 2018-19	Progressive expenditure upto 2018-19	Expenditure during 2019-20	Progressive expenditure upto 2019-20	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	3.11	1,24.76	0.55	1,20.24	(-)82.32
	Total - (g) Social Welfare and Nutrition	3.11	1,24.76	0.55	1,20.24	(-)82.32
(h) Other Social Services						
4250	Other Social Services	0.45	34.49	...	34.49	(-)100.00
	Total - (h) Other Social Services	0.45	34.49	...	34.49	(-)100.00
	Total - B. SOCIAL SERVICES	7,53.09	75,87.64	5,70.14	81,57.77	(-)24.29
C. ECONOMIC SERVICES						
(a) Agriculture and Allied Activities						
4401	Crop Husbandry	0.65	28.57	5.79	34.34	(+)790.77
4402	Soil and Water Conservation	0.50	42.41	0.25	42.66	(-)50.00
4403	Animal Husbandry	1.31	43.64	...	43.64	(-)100.00
4404	Dairy Development	...	1.21	...	1.21	...

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

Major Head	Description	Expenditure during 2018-19	Progressive expenditure upto 2018-19	Expenditure during 2019-20	Progressive expenditure upto 2019-20	Increase(+)/ Decrease(-) Percentage
		1	2	3	4	5
(₹ in crore)						
C. ECONOMIC SERVICES - Contd.						
(a) Agriculture and Allied Activities - Concl'd.						
4405	Fisheries	1.60	14.80	0.38	15.18	(-)76.25
4406	Forestry and Wild Life	...	0.07	...	0.07	...
4408	Food Storage and Warehousing	...	31.47	...	31.48	...
4415	Agricultural Research and Education	...	15.25	...	15.25	...
4416	Investments in Agricultural Financial Institution	...	5.52	0.70	6.22	(+) 100.00
4425	Co-operation	1.13	60.14	0.27	60.41	(-)76.11
Total - (a) Agriculture and Allied Activities		5.19	2,43.08	7.39	2,50.46	(+) 42.39
(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	68.56	7,62.74	62.09	8,24.84	(-) 9.44
4575	Other Special Areas Programmes	60.00	1,08.40	21.25	1,29.64	(-)64.58
Total - (c) Special Areas Programme		1,28.56	8,71.14	83.34	9,54.48	(-)35.17

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

Major Head	Description	Expenditure during 2018-19	Progressive expenditure upto 2018-19	Expenditure during 2019-20	Progressive expenditure upto 2019-20	Increase(+)/ Decrease(-) Percentage
		1	2	3	4	5
(₹ in crore)						
C. ECONOMIC SERVICES - Contd.						
(d) Irrigation and Flood Control						
4700	Major Irrigation	1,75.71	25,28.03	69.77	25,97.80	(-) 60.29
4701	Medium Irrigation	...	1,29.93	...	1,29.93	...
4702	Minor Irrigation	51.58	8,34.76	28.20	862.96	(-)45.33
4705	Command Area Development	...	99.35	15.82	1,15.18	...
4711	Flood Control Projects	54.91	8,18.45	30.30	8,48.76	(-)44.82
Total - (d) Irrigation and Flood Control		2,82.20	44,10.52	1,44.09	45,54.63	(-)48.94
(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	4.97	3,66.85	3.17	3,70.02	(-)36.22
4852	Iron and Steel Industries	...	4.37	...	4.37	...

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

Major Head	Description	Expenditure during 2018-19	Progressive expenditure upto 2018-19	Expenditure during 2019-20	Progressive expenditure upto 2019-20	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	8.37	65.84	7.10	72.94	(-)15.17
4885	Other Capital Outlay on Industries and Minerals	...	3.22	...	3.22	...
Total - (f) Industry and Minerals		13.34	4,50.49	10.27	4,60.76	(-)23.01
(g) Transport						
5054	Roads and Bridges	3,98.18	42,67.06	2,51.52	45,18.58	(-)36.83
5055	Road Transport	...	71.08	...	71.08	...
5056	Inland and Water Transport	6.67	9.67	...	9.67	(-)100.00
5075	Other Transport Services	...	1,09.56	0.79	1,10.35	(+) 100
Total - (g) Transport		4,04.87	44,57.37	2,52.31	47,09.68	(-)37.68

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

Major Head	Description	Expenditure during 2018-19	Progressive expenditure upto 2018-19	Expenditure during 2019-20	Progressive expenditure upto 2019-20	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	3.00	84.04	30.68	1,14.72	(+)922.67
Total - (i) Science Technology and Environment		3.00	84.04	30.68	1,14.72	(+)922.67
(j) General Economic Services						
5452	Tourism	28.60	3,07.69	10.58	3,18.26	(-)63.01
5475	Other General Economic Services	...	1.85	...	1.85	....
Total - (j) General Economic Services		28.60	3,09.54	10.58	3,20.11	(-)63.01
Total - C. ECONOMIC SERVICES		8,65.75	1,32,33.79	5,38.66	1,37,72.46	(-)37.78
GRAND TOTAL - CAPITAL ACCOUNT		17,30.64	2,32,29.30	11,55.24	2,43,84.55	(-)33.25

EXPLANATORY NOTE

" Investments:- Government Invested ₹ 7.80 crore in 2019-20 in Government Companies (₹ 5.30 crore) and various Co-operative Institutions (₹ 2.50 crore). The total investments of Government in different concerns at the end of 2017-18, 2018-19 and 2019-20 were ₹ 1,98.33 crore, ₹ 2,06.32 crore and ₹ 2,14.16 crore respectively. Dividend received there from during 2017-18 and 2018-19 was ₹ 0.0004 crore and ₹ 0.0004 crore respectively. However, no dividend was received during 2019-20. Further details are given in Statement No. 19.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(i) Statement of Public Debt and Other Liabilities¹

Nature of Borrowings	Balance as on 1 April 2019	Receipt during the year	Repayments during the year	Balance as on 31 March 2020	Net Increase (+)/ Decrease (-)		As per cent of total liabilities
					Amount	per cent	
(₹ in crore)							
A PUBLIC DEBT							
6003 Internal Debt of the State Government							
Market Loans	47,23.96	17,58.21	5,02.78	59,79.39	(+12,55.43	(+26.58	52.42
WMA ² from the RBI	6,18.16	44,86.88	51,05.04	...	(-)6,18.16	...	...
Bonds	...	...	...	...	...	...	...
Special Security Issued to NSSF	6,31.45	...	54.15	5,77.30	(-)54.15	(-)8.57	5.06
Loans from Financial Institutions	4,39.41	60.66	59.34	4,40.73	(+1.32	(+0.30	3.86
Other Loans	12.86	...	6.28	6.58	(-)6.28	(-)48.83	0.06
6003 - Total	64,25.84	63,05.75	57,27.59	70,04.00	(+)5,78.16	(+)9.00	61.40

¹Detailed Account is at pages 247 to 263 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.**

Nature of Borrowings	Balance as on 1 April 2019	Receipt during the year	Repayments during the year	Balance as on 31 March 2020	Net Increase (+)/ Decrease (-)		As per cent of total liabilities
					Amount	per cent	
(₹ in crore)							
6004 Loans and Advances from the Central Government							
01 Non-Plan Loans	2,24.35	...	36.43	1,87.92	(-)36.43	(-)16.24	1.65
02 Loans for State/Union Territory Plan Schemes	52.46	...	5.95	46.51	(-)5.95	(-)11.34	0.41
03 Loans for Central Plan Schemes	...	...	...	...	...	...	...
04 Loans for Centrally Sponsored Plan Schemes	...	...	...	...	...	...	...
05 Loans for Special Schemes	1.94	...	0.20	1.74	(-)0.20	(-)10.31	0.02
07 Pre-1984-85 Loans	0.06	...	...	0.06	...	...	...
09 Other Loans for States/Union Territory with Legislature Schemes	8.96	7.91	1.46	15.41	(+)6.45	(+)71.99	0.14
6004 - Total	2,87.77	7.91	44.04	2,51.64	(-)36.13	(-)12.56	2.22
Total - A PUBLIC DEBT	67,13.61	63,13.66	57,71.63	72,55.64	(+)5,42.03	(+)8.07	63.62

¹ Detailed Account is at pages 247 to 263 in Statement No.17.

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

Nature of Borrowings	Balance as on 1 April 2019	Receipt during the year	Repayments during the year	Balance as on 31 March 2020	Net Increase (+)/ Decrease (-)		As per cent of total liabilities
					Amount	per cent	
(₹ in crore)							
B Other Liabilities Public Accounts							
Small Savings, Provident Funds, Etc.	14,94.42	3,08.87	3,24.00	14,79.29	(-)15.13	(-)1.01	12.96
Reserve Funds bearing Interest	26.74	3,59.46	41.03	3,45.17	(+)3,18.43	(+)11,90.84	3.02
Reserve Funds not bearing Interest	7,92.11	73.48	...	8,65.59	(+) 73.48	(+) 9.27	7.59
Deposits bearing Interest	1,38.40	3,21.58	2,51.00	2,08.98	(+)70.58	(+)60.00	1.83
Deposits not bearing Interest	12,98.64	50.18	96.03	12,52.79	(-)45.85	(-)3.53	10.98
Total - B Other Liabilities	37,50.31	11,13.57	7,12.06	41,51.82	(+)4,01.51	(+)10.71	36.38
Total - Public Debt and Other Liabilities	1,04,63.92	74,27.23	64,83.69	1,14,07.46	(+)9,43.54	(+)9.02	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 31-03-2020 stood ₹6,80.87 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 ₹54.15 crore was repaid during the year for the outstanding balance. The balance outstanding at the end of the year was ₹5,77.30 crore which was 7.96 per cent of the total Public Debt of the State Government as on 31 March 2020.

3. (i) Loans and Advances from GOI :

The outstanding Central Loans received from Government of India as on 01-04-2019 was ₹ 2,87.77 crore. The loans received during 2019-20 is ₹ 7.92 crore and ₹ 44.04 crore was repaid during the year. The balance outstanding at the end of the year was ₹ 2,51.65 crore which was 3.47 per cent of the total Public Debt of the State Government as on 31 March 2020.

(ii) Market Loans:-

In 2019-20 loan of ₹203.00 crore, ₹400.00 crore, ₹ 200.35 crore, ₹300.00 crore, ₹100.00 crore, ₹191.22 crore and ₹363.65 crore bearing 8.16 per cent, 7.22 per cent, 7.25 per cent, 6.9 per cent, 6.99 per cent, 7.05 per cent and 6.95 per cent respectively were raised. The first, second and third loan is redeemable in 2029 and the fourth, fifth, sixth and seventh loan is redeemable in 2030. 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 2018-19 and 2019-20 were as shown below:-

	2018-19	2019-20	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.	82,08.03	87,34.94	(+),5,26.91
(b) Other Obligations	22,55.88	26,83.20	(+),4,27.32
Total (i)	1,04,63.91	1,14,18.14	(+),9,54.23
(ii) Interest paid by Government			
(a) On Public Debt and Small Savings, Provident Funds, etc.	5,82.79	7,41.24	(+),1,58.45
(b) Other Obligations	...	...	...
Total (ii)	5,82.79	7,41.24	(+),1,58.45
(iii) Deduct			
(a) Interest received on loans and advances given by Government	1.42	1.10	(-),0.32
(b) Interest realised on investment of cash balances	17.26	6.19	(-),11.07
Total (iii)	18.68	7.29	(-),11.39
(iv) Net interest charges	5,64.11	7,33.95	(+),1,69.84
(v) Percentage of gross interest [item (ii)] to total revenue receipts	5.52	6.61	(+),1.09
(vi) Percentage of net interest [item (iv)] to total revenue receipts	5.34	6.54	(+),1.20

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

5. Appropriation for reduction or avoidance of debt -

No amount has appropriated 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, 2019	Disbursements during the year	Repayments during the year	Write-off of irrecoverable loans and advances	Balance on March 31, 2020 (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	1,71.56	...	...	...	1,71.56	...	(a)
Panchayati Raj Institutions	...	...	...	...	...	...	...
Municipalities/ Municipal Councils/Municipal Corporations	...	...	...	...	...	...	...
Statutory Corporations	...	...	...	...	...	...	...

(a) No information received from State Government (August 2020).

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, 2019	Disbursements during the year	Repayments during the year	Write-off of irrecoverable loans and advances	Balance on March 31, 2020 (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	13.05	...	0.19	...	12.86	(-)0.19	(a)
Government Servant	13.42	...	0.61	...	12.81	(-)0.61	(a)
Loans for Miscellaneous Purposes	0.08	...	...	...	0.08	...	(a)
Total	199.11	...	0.80	...	198.31	(-)0.80	(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 2020).

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, 2019	Disbursements during the year	Repayments during the year	Write-off of irrecoverable loans and advances	Balance on March 31, 2020 (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	1,47.41	...	...	...	1,47.41	...	(a)
Economic Services	38.20	...	0.19	...	38.01	(-)0.19	(a)
Government Servant	13.42	...	0.61	...	12.81	(-)0.61	(a)
Loans for Miscellaneous Purposes	0.08	...	...	...	0.08	...	(a)
Total	199.11	...	0.80	...	198.31	(-)0.80	(a)

(a) No information received from State Government (August, 2020).

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 2020			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2020
	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	12.86	(a)	12.86	1992-1993	12.86

(a) No information received from State Government (August, 2020).

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 2020			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2020
	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	12.8	(a)	12.8	1969-1970	12.8
Miscellaneous Loans	0.08	(a)	0.08	1969-1970	0.08
Total:	198.31	(a)	198.31	...	198.31

(a) No information is received from State Government (August, 2020).

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 2019-20 and 2018-19.

Name of the concern	2019-20			2018-19		
	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	17	116.39	...	17	1,11.09	...
4. Other Joint Stock Companies and Partnerships	...	...	...	...	...	...
5. Co-operative Institutions and Local Bodies	3136	56.01	...	3136	53.51	...
Total :	3155	214.12	...	3155	2,06.32	...

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 2019-20		Net of Additions (+)/ (-) deletions (Other than invoked) during the year	Invoked during the year		Outstanding at the end of 2019-20		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	...	...	...	...	...	...	...	...	...
Urban Development and Housing (5)	152.33	5.58	12.98	0.06*	...	...	6.41	12.21**	...	...
Other Institutions (5)	32.72	19.55	32.78	2.32**	...	...	19.55	35.10	...	...
Loan taken by MSPDCL from Power Finance Corpn. (PFC) (1)	390.55	334.64	...	...	...	...	334.64	...	...	...
Loan taken by MSPCL from REC (1)	150.00	49.13	...	0.72	...	...	49.85	...	...	...
Total :	738.00	410.08	65.00	3.10	...	...	411.63 #	66.55 #	...	...

MSPDCL : Manipur State Power Distribution Company Limited.

MSPCL : Manipur State Power Company Limited.

*PDA has submitted that during the year 2019-20, interest amount of ₹0.77 crore was repaid to LIC. However, LIC has adjusted the amount repaid against outstanding interest with Principal amount not affected. Therefore, as repayment done by PDA has not been used to reduce the outstanding Principal amount, it has increased. Interest outstanding has reduced by ₹0.77 crore. Net addition of ₹0.06 crore is the difference between [(6.41+12.21)-(5.58+12.98)].

** Interest on outstanding principal loan amount.

Rectified by the Finance Department vide letter No. 1/33/2018-FC(Pt-I) dated 15-09-2020.

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

(i) Statement Containing Details of Total Funds Released During the Year 2019-20 as Grants-in-Aid and Funds Allocated for Creation of Assets

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	37.76	...	37.76	...	...	...
Panchayat Samities	...	...	...	...	...	...
Gram Panchayats	...	...	...	...	...	...
Sub-Total :	37.76	...	37.76	...	...	...
Urban Local Bodies						
Municipal Corporations	...	...	...	...	...	...
Municipalities/Municipal Councils	45.29	...	45.29	...	...	...
Others	2,19.98	...	2,19.98	...	...	...
Sub-Total :	2,65.27	...	2,65.27	...	...	...
Public Sector Undertakings						
Government Companies	2,17.09	4.91	2,22.00	73.34	4.91	78.25

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

(i) Statement Containing Details of Total Funds Released During the Year 2019-20 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 :	2,17.09	4.91	2,22.00	73.34	4.91	78.25
Autonomous Bodies						
Universities and Higher Educations	43.80	27.25	71.05	2.79	27.22	30.01
Development Authorities	6,67.99	8.17	6,76.16	66.44	0.15	66.59
Cooperative Institutions	1.63	...	1.63	...	...	...
Others	5,37.53	8,29.92	13,67.45	1,25.18	41.33	1,66.51
Sub-Total :	12,50.95	8,65.34	21,16.29	1,94.41	68.70	2,63.11
Non-Government Organisations	7.74	3.10	10.84	5.95	...	5.95
Sub-Total :	7.74	3.10	10.84	5.95	...	5.95
Grand Total :	17,78.81	8,73.35	26,52.16	2,73.70	73.61	3,47.31

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

Particulars	Actuals					
	2019-20			2018-19		
	Charged	Voted	Total	Charged	Voted	Total
(₹ in crore)						
F. Loans and Advances - Concl'd.						
Loans for Economic Services
Loans to Government Servants, etc.	0.13	0.13
G. Inter-State Settlement						
Inter-State Settlement
H. Transfer to Contingency Fund						
Transfer to Contingency Fund
Total (a) :	57,71.63		57,71.63	30,99.19	0.13	30,99.32

(i) The percentage of charged expenditure and voted expenditure to total expenditures during 2018-19 and 2019-20 was as under:-

Year	Percentage of total expenditure	
	Charged	Voted
2018-19	25.39	74.61
2019-20	37.67	62.33

(a) A more detailed account is given in Statements No. 17 and 18 at pages 247 - 263 and 264 - 273.

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

	On 1 April 2019	During the year 2019-20	On 31 March 2020
	(₹ in crore)		
Capital and Other Expenditure			
Capital Expenditure (Sub-Sector wise)			
General Services			
General Services	24,07.87	46.44	24,54.31
Social Services			
Education, Sports, Art and Culture	12,76.31	55.13	13,31.44
Health and Family Welfare	9,86.92	41.08	10,28.00
Water Supply, Sanitation, Housing and Urban Development	45,71.06	3,98.87	49,69.93
Information and Broadcasting	9.62	0.75	10.37
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes & Minorities	5,84.48	73.76	6,58.24
Social Welfare and Nutrition	1,24.76	0.55	1,25.31
Other Social Services	34.49	0.00	34.49
Economic Services			
Agriculture and Allied Activities	2,43.07	7.39	2,50.46
Rural Development	42.15	0.00	42.15
Special Areas Programme	8,71.14	83.34	9,54.48

12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE

OTHER THAN ON REVENUE ACCOUNT - Contd.

	On 1 April 2019	During the year 2019-20	On 31 March 2020
(₹ in crore)			
Capital and Other Expenditure - Contd.			
Capital Expenditure (Sub-Sector wise) - Concl.			
Economic Services - Concl.			
Irrigation and Flood Control	44,10.52	1,44.09	45,54.61
Energy	23,65.46	0.00	23,65.46
Industry and Minerals	4,50.50	10.27	4,60.77
Transport	44,57.37	2,52.31	47,09.68
Science Technology and Environment	84.04	30.68	1,14.72
General Economic Services	3,09.54	10.58	3,20.12
Total: (i) Capital Expenditure	2,32,29.30	11,55.24	2,43,84.54
Loans And Advances			
Education, Sports, Art and Culture	0.11	0.00	0.11
Family Welfare	0.24	0.00	0.24
Water Supply and Sanitation	7.07	0.00	7.07
Housing	18.11	0.00	18.11
Urban Development	0.89	0.00	0.89
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	0.02	0.00	0.02

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

	On 1 April 2019	During the year 2019-20	On 31 March 2020
	(₹ in crore)		
Capital and Other Expenditure - Concl'd.			
Loans And Advances - Concl'd.			
Social Security and Welfare	1,20.98	...	1,20.98
Crop Husbandry	1.26	...	1.26
Animal Husbandry	0.01	...	0.01
Fisheries	1.62	...	1.62
Co-operation	13.05	-0.19	12.86
Other Rural Development Programmes	0.01	...	0.01
Village and Small Industries	22.25	...	22.25
Loans to Government Servants etc.	13.41	-0.61	12.80
Miscellaneous Loans	0.08	...	0.08
Total : Loans And Advances	1,99.11	-0.80	1,98.31
Total : Capital and Other Expenditure	2,34,28.41	11,54.44	2,45,82.85
Deduct			
Contribution from Contingency Fund	...	...	...
Contribution from Miscellaneous	...	...	...
Contributions from development funds etc.	...	...	...
Net - Capital and Other Expenditure	2,34,28.41	11,54.44	2,45,82.85 (a)

12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE

OTHER THAN ON REVENUE ACCOUNT - Contd.

	On 1 April 2019	During the year 2019-20	On 31 March 2020
	(₹ in crore)		
PRINCIPAL SOURCES OF FUNDS			
Revenue Surplus (+)/ Deficit (-) for 2019-20		4,45.53	
Add- Adjustment on Account of retirement/Disinvestment	...	...	...
Debt -			
Internal Debt of the State Government	64,25.84	5,78.16	70,04.00
Loans and Advances from the Central Government	2,87.77	-36.12	2,51.65
Small Savings, Provident Funds, etc.	14,94.42	-15.13	14,79.29
TOTAL - Debt	82,08.03	5,26.91	87,34.94
Other Obligations			
Reserve Fund	8,18.85	3,91.91	12,10.76
Deposits and Advances	14,34.45	24.72	14,59.17
Suspense and Miscellaneous (Other than amount closed to Government Account and Cash Balance Investment Account)	-2,57.58	3.27	-2,54.31
Remittances	-6,39.72	1.88	-6,37.84
TOTAL - Other Obligations	13,56.00	4,21.78	17,77.78
TOTAL - Debt & Other Obligations	95,64.03	9,48.69	1,05,12.72

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

	On 1 April 2019	During the year 2019-20	On 31 March 2020
	(₹ in crore)		
Deduct- Cash Balance	-2,01.47	1,08.33	-93.14
Deduct-Investments	8,02.05	1,31.46	9,33.51
Add- Amount closed to Government Accounts	...	...	...
Net-Provision of Funds	89,63.45	7,08.90	96,72.35 (b)

Note :- There was a difference of ₹ 1,49,10.50 crore between the Net Capital and Other Expenditure (a) as on 31 March 2020 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 2020	1,48,98.27
Total :	1,49,10.50

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

A. The following is a summary of balances as on 31 March 2020

Debit Balances (₹ in crore)	Sector of the General Account	Name of Account	Credit Balances (₹ in crore)
		Consolidated Fund	
94,74.04	A to D and Part of L (MH 8680 only)	Government Account	
	E	Public Debt	72,55.65
1,98.31	F	Loans and Advances	
		Contingency Fund	
...		Contingency Fund	...
		Public Account	
	I	Small Savings, Provident Funds, etc.	14,79.29
	J	Reserve Funds	
		(i) Reserve Funds Bearing Interest	3,55.17
		(ii) Reserve Funds not bearing interest	8,65.59
8,75.54		(iii) Investments	

(a) Please see 'B' below to understand how this figure is arrived at.

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

Debit Balances (₹ in crore)	Sector of the General Account	Name of Account	Credit Balances (₹ in crore)
		Consolidated Fund	
	K	Deposits and Advances	
		(i) Deposits bearing interest	2,08.98
		(ii) Deposits not bearing interest	12,52.79
2.60		(iii) Advances	
	L	Suspense and Miscellaneous	
57.97		Investments	
2,54.31		Other Items (Net)	
6,37.84	M	Remittances	
	N	Cash Balance	93.14
1,15,00.61		TOTAL	1,15,00.61

(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 313.

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)
87,64.33	A. Amount at the Debit of the Government Account as on 1 April 2019	
	B. Receipt Heads (Revenue Account)	1,06,84.16
	C. Receipt Heads (Capital Account)	
1,02,38.63	D. Expenditure Heads (Revenue Account)	
11,55.24	E. Expenditure Heads (Capital Account)	
	F. Suspense and Miscellaneous (Miscellaneous Government Accounts)	
	G. Amount at the debit of Government Account on 31 March 2020	94,74.04
2,01,58.20	TOTAL	2,01,58.20

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 01 April 2019 to 31 March 2020. 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 58 Public Works Divisions, 33 Forest Divisions, 25 Irrigation Divisions and Advices of the Reserve Bank of India. In addition, seven Sub-Treasuries and Manipur Bhawan, Guwahati are rendering accounts directly to Principal Accountant General (A&E). Delays in rendition of monthly accounts were negligible and no accounts were excluded.

(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 recipient. During 2019-20, all Grants-in-Aid of the Government of Manipur were classified as Revenue Expenditure.

2. Quality of Accounts

(i) Goods and Services Tax

During the year 2019-20, GST collection of the State was ₹852.58 crore as compared to ₹694.70 crore in 2018-19, registering an increase of ₹157.88 crore (22.73 *per cent*). This included Advance Apportionment from IGST amounting to (-) ₹29.52 crore. In addition, ₹1,148.62 crore was devolved as Share of net proceeds assigned to States under Central Goods and Services Tax as per the recommendations of the Fourteenth Finance Commission. The total receipts under GST were ₹2,001.20 crore. The State Government did not receive any compensation on account of loss of revenue arising out of implementation of GST during 2019-20.

(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 ₹10,684.16 crore, receipts of ₹107.78 crore under 28 Major Heads of accounts on the receipts side, constituting 1.01 *per cent* of the total receipts, was recorded under the Minor Head 800-'Other Receipts' below the concerned Major Heads. Similarly, out of the Capital and Revenue expenditure of ₹11,393.87 crore, the State Government booked expenditure of ₹1,970.36 crore under 60 Revenue and Capital Major Heads of accounts, constituting 17.29 *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 1018 DCC bills amounting to ₹1,677.47 crore pertaining to

the period 2003-20 were outstanding as on 31 March 2020. 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 2017-18	884	1,513.02
2018-19	63	82.74
2019-20	71	81.71
Total	1018	1,677.47

Out of ₹105.21 crore drawn against 76 AC bills in 2019-20, AC bills amounting to ₹73.10 crore were drawn in March 2020 alone, out of which ₹19.39 crore were drawn on the last day of the financial year. 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 given below:-

Major Defaulting Department	Number of Bills	Amount (₹ in crore)
Medical and Health Services Department	336	299.42
Education (U) Department	153	195.23
Education (S)	112	113.18
Department of Tribal and Other Backward Classes	101	165.59
Planning Department	59	220.07

(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 Grants-in-Aid released by the Government of Manipur during 2019-20 was ₹2,652.16 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 March 2020, 6885 UCs worth ₹9,999.27 crore were outstanding in the books of Accountant General (A&E). The Details of year wise outstanding UCs are given below:

Year	Number of Utilisation Certificate awaited	Amount (₹ in crore)
2016-17	4569	5,512.85
2017-18	1149	2,163.88
2018-19	1167	2,322.54
Total	6885	9,999.27

Note: UCs for 2019-20 are due for submission in 2020-21.

The purpose for which Grants-in-Aid were utilized can be confirmed only on receipt of UCs which would safeguard against diversion of funds for other purposes. There were 1285 UCs awaited for the grants released during 2019-20 for ₹2,652.16 crore as on 31 March 2020, which are due in 2020-21. 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 Funds were expended for the purpose sanctioned.

Major defaulting departments who had not submitted UCs were:

Major Defaulting Department	Number of Bills	Amount (₹ in crore)
Rural Development and Panchayati Raj	569	3,936.30
Department of Tribal and Other Backward Classes	3235	2,686.22
Power	99	696.41
Education (S)	839	689.63
Medical and Health Services	69	528.85

(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. During 2019-20 the State Government did not open any PD account. However, they deposited ₹0.19 crore in one unclosed PD account. There was unspent balance of ₹3.13 crore up to 2019-20 which included earlier years' balance of ₹2.94 crore lying in two PD accounts. These PD accounts should have been closed and the outstanding balances 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	2.94	Nil	0.19*	Nil	Nil	2	3.13

* Deposit of ₹0.19 crore was made by Planning and Development Authority during the year 2019-20.

(vi) Reconciliation of Receipts and Expenditure between Chief Controlling Officers (CCOs) and Accountant General (A&E)

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, 56 Controlling Officers reconciled fully, five Controlling Officers reconciled partially and 20 Controlling Officers did not reconcile. The Controlling Officers reconciled receipts of ₹16,062.76 crore (94.49 *per cent* of total receipts of ₹16,998.63 crore) and expenditure of ₹13,751.38 crore (80.11 *per cent* of total disbursement out of Consolidated Fund of ₹17,165.50 crore). Non reconciliation affects the correctness and completeness of accounts. Details of Controlling Officers who have partially reconciled and not reconciled their accounts are given at **Annexure-D**.

(vii) Cash Balance

The Cash balance as on 31 March 2020 as per Accountant General's records was ₹97.77 crore (Debit) and that reported by the Reserve Bank of India (RBI) was ₹59.41 crore (Credit). There was a net difference of ₹38.36 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 were not reconciled before closure of Accounts. Details are given in the note below Statement-21. The differential Cash Balance for the last five years between RBI and Accounts is as below:

(₹ in crore)

Year	Cash Balance
Upto 2014-15	5,88.68 (Dr)
2015-16	3.17 (Dr)
2016-17	3,02.08 (Dr)
2017-18	29.04 (Cr)
2018-19	4,34.82 (Dr)
2019-20	38.36 (Dr)

3. Other items

(i) Liabilities towards Pensionary Benefits

During the year, the State Government incurred ₹1,738.47 crore (including ₹151.65 crore on account of leave encashment benefits) i.e. 16.98 *per cent* of total Revenue Expenditure, on "Pension and Other Retirement Benefits" to the State Government employees. Those State Government employees recruited on or after 01 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 employees' contribution and matching share of the Government as employer, during the period from January 2005 to 31 March, 2020 were ₹705.24 crore and ₹592.23 crore respectively, resulting in short contribution by the Government of ₹113.01 crore. During 2019-20, the State Government has deposited ₹321.58 crore (employees' contribution: ₹141.03 crore plus employer's share: ₹180.55 crore) to the Fund. The State Government also transferred ₹250.70 crore to the NSDL during the year 2019-20. As regards transfer of Pension Contribution to NSDL, out of total collection of ₹1297.47 crore upto 31 March 2020 the State Government had transferred only ₹1089.69 crore to NSDL, and thus there was short transfer to NSDL of ₹206.62 crore (excluding payment of ₹1.16 crore to retired/deceased employees) as on 31 March, 2020.

(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 stood guarantee for the principal amount of the loan received by various entities, and not the interest thereon. During the year 2019-20, the State Government has issued fresh guarantees of ₹0.72 crore and there was an outstanding guarantee of ₹411.63 crore as on 31 March 2020. Consequently, for 2019-20, the State Government was yet to collect ₹72,000 of the required guarantee commission.

(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 2020, including those where individual loanee accounts are maintained by the Accountant General (A&E). During the year 2019-20, no loan

was released by the State Government. During 2019-20, the State Government received ₹0.61 crore towards repayment of advances by Government servants and ₹0.19 crore as repayment of other outstanding loans and the outstanding balance on 31 March 2020 was ₹198.31 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 the Government in 3155 entities was ₹214.12 crore as on 31 March, 2020 against which no amount was received as dividend/interest. During the year 2019-20, the State Government had invested ₹7.80 crore in four 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, leaving a balance of ₹4.09 crore pending adjustment.

(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 six Reserve Funds (two Reserve Funds under interest bearing, three Reserve Funds under non-interest bearing and one Deposit Fund) earmarked for specific purposes, out of which one Reserve Fund is inoperative. The total accumulated balance as on 31 March 2020 in Reserve funds was ₹1,210.77 crore (₹1,210.53 crore in active funds and ₹0.24 crore in the in-operative fund), out of which, a sum of ₹875.54 crore was reinvested, and interest accrued on the reinvestment for the year 2019-20 was ₹73.48 crore. Some of the major Reserve Funds bearing interest and not bearing interest are as under:

(a) Reserve Funds Bearing Interest**(i). 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. The 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'. The flow of Fund is given below:

(₹ in crore)

Opening balance (01 April 2019)	Release by the State Government		Amount set off (MH 2245-05)	Balance in the fund	Amount invested by RBI
	Central Share	State Share			
26.74	47.70*	2.00 [#]	10.67	65.77	10.19

*The details of the figure are: ₹ 9.00 crore, ₹18.90 crore and ₹19.80 crore for the year 2016-17, 2017-18 and 2018-19 respectively.

[#] State matching share for the year 2017-18.

During 2019-20, State Government received Central share of ₹30.60 crore (₹9.90 crore as second instalment of 2018-19 and ₹20.70 crore for the year 2019-20). Out of this, State Government released only ₹9.90 crore to the Fund pertaining to 2018-19, but no amount for the year 2019-20 was released. State Government had also delayed the release of Central share during previous years, thereby deferring the current year's liabilities to future years as depicted in the table above.

Based on the Central share of ₹47.70 crore, the State Government was to contribute ₹5.30 crore (10 per cent) as State matching share. Against this, the State Government released only ₹2.00 crore leaving a balance amount of ₹3.30 crore as short contribution.

Short-contribution of current year's liability of State share amounting to ₹3.30 crore and non-transfer of current year's liability of central share amounting to ₹20.70 crore has resulted in overstatement of Revenue Surplus and understatement of the Fiscal Deficit to that extent.

(ii) State Compensatory Afforestation Fund

In compliance to the instructions issued by the Ministry of Environment and Forests, Government of India vide their letter No. 5-1/2009-FC dated 28 April, 2009 and guidelines of 02 July 2009, the State Governments are required to establish the State Compensatory Afforestation Fund Management and Planning Authority which will administer the amount received and utilize the monies collected for undertaking compensatory afforestation, assisted natural regeneration, conservation and protection of forests, infrastructure development, wildlife conservation and protection and other related activities and for matters connected therewith or incidental thereto. The Authority will set up the State Compensatory Afforestation Fund for this purpose.

Under this, the monies received by the State Governments from the User Agencies need to be credited in 'State Compensatory Afforestation Deposits' under interest bearing section in Public Accounts under the Major Head (M.H.) 8336- Civil Deposits. As per Section 3 (4) of the Compensatory Afforestation Fund Act 2016, ninety *per cent* of the fund needs to be transferred to the Major Head 8121 - General and Other Reserve Funds in Public Account of State and balance ten *per cent* shall be credited into the National Fund on yearly basis.

The applicable rate of interest on balances available under 'State Compensatory Afforestation Deposits' under M.H. 8336-Civil Deposits and 'State Compensatory Afforestation Fund' under M.H. 8121- General and other Reserve Funds will be as per the rate declared by the Central Government on year to year basis. As it is an interest-bearing reserve fund, the State Government is liable to provide for interest if the fund balance are not invested.

Status of the State Compensatory Afforestation Fund: During the year 2019-20, the State Government received ₹309.76 crore, being State share of the Compensatory Afforestation (CAMPA) Fund, from National Compensatory Afforestation Deposits to the Fund. Expenditure for an amount of ₹30.36 crore was incurred out of the Compensatory Afforestation Fund as on 31 March 2020 whereas the total balance in the State Compensatory Afforestation Fund as on 31 March 2020 was ₹279.40 crore.

(b) Reserve Funds Not-Bearing Interest

(i) 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 Twelfth 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 with the condition that the Government shall not fund its contribution to the

Fund out of the borrowings from the Reserve Bank. The required contribution for the year 2019-20 was worked out to ₹52.32 crore, but the State Government did not make any contribution to the Fund. As on 31 March 2020, the position of the Fund was as under:

(₹ in crore)

Opening balance (01 April 2019)	Additions to the Fund (contribution and interest)		Payments out of the Fund	Closing balance (31 March 2020)	Amount invested by RBI during the year
	Required contribution (0.5 % of the outstanding liabilities as on 31 March 2019)	Actual contribution made			
622.47	52.32	Nil (contribution) 58.41 (interest)	Nil	680.87	58.41

(ii) Guarantee Redemption Fund (GRF)

Consequent to the enactment of the Manipur Ceiling on Government Guarantees Act, 2004, the State Government created a Guarantee Redemption Fund in 2008-09 with an initial corpus of ₹1.00 crore. The position of the Fund as on 31 March, 2020 is given below:

(₹ in crore)

Opening balance (01 April 2019)	Additions to the Fund (contribution and interest)		Payments out of the Fund	Closing balance (31 March 2020)	Amount invested by RBI during the year
	Required contribution (1/5 th of the outstanding invoked guarantees as on March 2019)	Actual contribution made			
169.41	Nil	Nil (contribution) 15.07 (interest)	Nil	184.48	15.07

(iii) Central Road and Infrastructure Fund

Government of India provides grants from the Central Road and Infrastructure Fund (CRIF) 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, did not follow this procedure, and did not make any transfers to the Fund. The State Government had received ₹115.62 crore towards Central Road and Infrastructure Fund from 2003-04 to 2019-20 (₹12.64 crore in 2019-20) and incurred an expenditure of ₹126.39 crore upto 2019-20 (₹17.86 crore in 2019-20) which was ₹10.77 crore more than the fund received from Government of India.

(vii) 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 ₹107.18 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 Reserve Funds and Deposits as detailed below:

Sector	Sub-sector	Minimum rate of interest estimated	Balance at the beginning of 2019-20 (₹ in crore)	Interest due (₹ in crore)
K - Deposits and Advances	(a) Deposits bearing interest- MH - 8336/800- Other Deposits	Interest rate on Ways and Means Advance	2.36	0.18
	(b) Deposits bearing interest- MH - 8342/117- Defined Contribution Pension Scheme	Interest rate payable on GPF	136.04	10.78
J-Reserve Funds	(c) Reserve Funds bearing interest MH - 8121/122- State Disaster Response Fund	Interest rate on Ways and Means Advance	16.56	1.24
TOTAL				12.20

The interest liabilities payable on balances retained in interest bearing Reserve Funds and Deposits in previous years has not been estimated. Budget provision for the interest payable has not been made by the State Government on balances in such Reserve Funds and Deposits.

Thus, there was an understatement of Revenue Expenditure, overstatement of Revenue Surplus and understatement of Fiscal Deficit to the tune of ₹12.20 crore.

(viii) 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, they released ₹451.49 crore during 2019-20 directly to implementing agencies in Manipur as per data from the PFMS portal of the Controller General of Accounts (CGA). As against ₹61.37 crore released in 2018-19 there was substantial increase in such releases by more than seven times over the previous year.

(ix) 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 ₹312.27 crore (Debit) and ₹637.84 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**.

(x) Contingency Fund

There is no Contingency Fund of the Government of Manipur.

(xi) Non-transfer of the proceeds of the Building and Other Construction Workers' Welfares 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. The Welfare cess has been collected @ 1 per cent of the construction cost. During the period from 2011-12 to 2019-20, a sum of ₹101.25 crore was collected as Welfare Cess including ₹2.51 crore collected during 2019-20. Out of the total collection of ₹101.25 crore, an amount of ₹83.50 crore was transferred to the Manipur Building and Other Construction Workers' Welfares Board upto March 2020, thereby leaving a balance of ₹17.75 crore in the Government Accounts. Therefore, the un-transferred fund of ₹17.75 crore represents liabilities of the State Government under the scheme and resulted in overstatement of Revenue Surplus and understatement of Fiscal Deficit.

(xii) Compliance to the Fiscal Responsibility and Budget Management (FRBM/MTFP) Act 2005

In terms of Rule 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. Medium Term Fiscal Policy Statement, Macro Economic Framework Statement and Disclosures were laid before the Legislature along with the Annual Budget 2019-20 during March 2019. 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 as 2.57 per cent of Total Revenue Receipt.	The Revenue Surplus for 2019-20 was ₹445.53 crore, which is 4.17 per cent of Total Revenue Receipt.
b.	Maintain Fiscal Deficit below 6.59 percent of the Gross State Domestic Product (GSDP) in financial year 2019-20.	There was Fiscal Deficit of ₹708.91 crore (2.35 per cent of GSDP) for 2019-20.
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 01 April 2019 is ₹410.08 crore, which is less than thrice the State's Own Tax Revenue Receipts for the year 2017-18 (₹790.94 x 3 = ₹2,372.82 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 per cent.	The percentage of the total salary bill for 2019-20 (₹3,966.92 crore) to the Revenue Expenditure excluding interest payments and pensions for 2019-20 (₹8,282.15 crore) was 47.90 per cent.

**GSDP for 2019-20 (provisional estimates at current prices) as per the Department of Economics and Statistics, Government of Manipur was ₹30,131.95 crore. Figures are not available on the website of the Ministry of Statistics and Programme Implementation, Government of India.*

(xiii) Grants given to PSUs during 2019-20 and status of accounts outstanding

During the year 2019-20 the State government released grant of ₹222.00 crore to four PSUs. However, none of the PSUs have finalised the accounts. In the absence of finalisation of accounts whether the grants and expenditure incurred have been properly accounted for and utilised for the purpose specified in the sanction could not be ensured. The status of outstanding accounts from the PSUs is as shown in **Annexure F**.

(xiv) Incomplete projects/Works- five years and more

During the year 2019-20, 14 projects/works (Medical (eight projects) and Public Works Department (six project/works)) remained incomplete for five years to nine years, as furnished by the State Government. The cost escalation due to delay in completion of these projects/works is awaited from the State Government. Details are given under **Annexure –G**.

(xv) Committed Liabilities

During the year 2019-20, the Government of Manipur provided under Committed Liabilities for ₹662.26 crore, which were met from States own Resources to the extent of ₹448.55 crore and from Central Transfers of ₹213.71 crore. During the current year they discharged liabilities of ₹138.47 crore. Details are given under **Appendix XII**.

(xvi) Expenditure on Ecology and Environment under MH-3435:

The National Environment Policy, 2006 is intended to mainstream environmental concerns in all developmental activities. The Budget and Expenditure data relating to nomenclature viz., “Environment”, “Waste Management”, “Prevention and Control of Pollution”, “Environment Research and Education” and “Environmental Protection” etc. are available in VLC system and Budget documents of State Government.

As a step towards depicting Natural Resource Accounts (NRA)/Environment Protection Expenditure in the Finance Accounts of State Government, the budget allocation vis-a-vis expenditure under **Major Head 3435- Ecology and Environment** of Manipur State for three years upto the object Head level have been compiled based on vouchers/information received from the State Government and shown in the **Annexure ‘H’**. The annexure depicts Revenue Expenditure under MH 3435 - Ecology and Environment upto the Object Head level along with Budget allocations. The expenditure incurred under Major Head 3435-Ecology and Environment during 2019-20 was ₹24.16 crore as against the budget allocation of ₹32.28 crore. The expenditure was 0.33, 0.32 and 0.24 *percent* of the total Revenue Expenditure incurred during 2017-18, 2018-19 and 2019-20 respectively.

(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
3(vi)(a)(i)	Short contribution of State matching share in State Disaster Response Fund (SDRF)	3.30	3.30
	Non-transfer of Central share of SDRF to MH 8121	20.70	20.70
3(vii)	Non transfer of Interest liability on interest bearing Reserve Funds and Deposits	12.20	12.20
3(xi)	Non-Transfer of the 'Manipur Building and Other Construction Workers' Welfare Scheme'	17.75	17.75
Total Impact (Net)		53.95 (Overstatement)	53.95 (Understatement)

Annexure-A**Statement of periodical/other adjustments.**

(Refer Para 1(ii) of Notes to Accounts)

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	250.70
2.	Annual adjustment of interest on G.P.F. (Including Group 'D').	2049	8009	107.18

During the year, no amount was contributed towards Sinking Fund and Guarantee Redemption Fund by the State Government.

Annexure-B
Statement of Major Head- wise significant receipts booked under
Minor Head 800- Other Receipts for the year 2019-20

(₹in crore)

Major Head	Name of Major Head	Total Receipts	Receipts under Minor Head 800	Percentage	Nature of Receipt
0059	Public Works	1.23	1.23	100	Sale proceeds of tender forms.
0075	Miscellaneous General Services	101.13	100.08	98.96	Agency charge for electric and construction works, etc.
0220	Information and Publicity	0.07	0.07	100	Deposit for sale proceeds of Calender, Diary & others, etc.
0230	Labour and Employment	0.03	0.03	100	Revenue collection of ITI, Phaknung, Ukhrul, Saikot, Kakching, Chandel, Senapati, etc.
0701	Major and Medium Irrigation	0.76	0.76	100	Sale proceeds of tender forms.
1425	Other Scientific Research	0.10	0.10	100	Fees for entry ticket of Manipur Science Centre, Takyelpat, Public auction for condemnation of department's vehicles, etc.
1452	Tourism	0.59	0.59	100	Receipt of monthly management fees to Hotel Imphal and Sendra Tourist Lodge, etc.
	Total	103.91	102.86	98.99	

Annexure-C

**Statement of Major Head- wise significant expenditure booked under
Minor Head 800- Other Expenditure for the year 2019-20.**

(₹ in crore)

Major Head	Name of Major Head	Total Expenditure	Expenditure under MH 800	Percentage	Nature of Expenditure
2013	Council of Ministers	4.90	2.85	58.16	Payment for arrangement of cultural programme of renowned local instrumental held on 24/11/19, supply of office materials, etc.
2217	Urban Development	179.78	142.84	79.45	Upgradation of Mayang Imphal Water Supply Scheme under 10% Lump Sum Scheme for the benefit of NE region, payment of salaries, office expenses, etc.
2230	Labour and Employment	34.11	17.59	51.57	Implementation of Skills Strengthening for Industrial Value Enhancement (STRIVE), etc.
2401	Crop Husbandry	189.23	126.78	67.00	Implementation of <i>Pradhan Mantri Krishi Sinchayee Yojana (PMKSY)</i> – Per Drop More Crop during 2019-20, etc.
2501	Special Programmes for Rural Development	382.70	375.63	98.15	Implementation of the Special Project of Indira Awaas Yojana (IAY), etc.
2575	Other special Area Programmes	1.62	1.62	100	1 st Instalment of Central Share and State Share for Implementation of Integrated Watershed Management Programme (IWMP) Projects under water shed components of <i>Pradhan Mantri Krishi Sinchayee Yojana (PMKSY)</i> in Manipur.
2801	Power	402.86	399.22	99.10	Repayment of principal of Rural Electrification Corporation (REC) term loan, payment of pending bills/liabilities for supply of electrical items and civil works, etc.
3435	Ecology and Environment	24.16	14.36	59.44	Purchase of Stationery items/water container/miscellaneous items for petty works, ordinary repairs, sanitary fittings, water/electrical installation, etc. and post environmental impact studies at sand mining areas, etc.
3452	Tourism	20.50	18.03	87.95	Advertisement plan for travel trade and general interest magazines for the year 2019-20, etc.
	Total	1239.86	1098.92	88.63	

Annexure-C –Concl'd.

Statement of Major Head- wise significant expenditure booked under
Minor Head 800- Other Expenditure for the year 2019-20.

(₹ in crore)

Major Head	Name of Major Head	Total Expenditure	Expenditure under MH 800	Percentage	Nature of Expenditure
4202	Capital Outlay on Education, Sports and Art & Culture	55.13	52.01	94.34	Construction of lecture cum seminar/training hall at State Council of Educational Research and Training (SCERT) complex, Imphal West. Repairing of District Institute of Educational Training (DIET), Moirang, etc.
4217	Capital Outlay on Urban Development	105.14	87.47	83.19	Central Assistance towards Social Audit under Capacity building Activities under Pradhan Mantri Awas Yojna (Urban)-PMAY(U), etc.
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes & OBCs.	73.76	71.26	96.61	Construction of Sadbhav Mandop in respect of Chandel, Churachandpur, Tamenglong and Ukhrul Districts, Construction of Boys and Girls hostel at Chandel, etc.
4401	Capital Outlay on Crop Husbandry	5.79	5.79	100	Construction of Agro Market Complex, Mayang Imphal, etc.
4552	Capital Outlay on North Eastern Areas	62.10	24.86	40.03	Procurement of poultry farm machineries and equipments for establishment of poultry breeding farm, Ningthoukhong, etc.
4575	Capital Outlay on other Special Areas Programmes	21.25	21.25	100	Construction of transit accommodation of teachers at 19 location in six hill districts and Jiribam, Central Assistance under Hill Area Development Programme (HADP) at Noney District, etc.
4705	Capital Outlay on Command Area Development	15.82	15.82	100	Demonstration of farmers training under Thoubal Multipurpose project phase-III, purchase of seeds and chemicals, Farmer's training in 5 centers, etc.
4851	Capital Outlay on Village and Small Industries	3.17	3.17	100	Construction of Main Exhibition Building for Trade-cum-Permanent Exhibition Centre at Lamboikhongnangkhong –Phase-II.
5425	Capital Outlay on Other Scientific and Environmental Research	30.68	30.68	100	Rejuvenation and conservation of Nambul River at Imphal, 2 nd phase, etc.
	Total :	372.84	312.31	83.77	

Annexure-D**List of CCOs/COs who have reconciled the receipt and expenditure figures during 2019-20.**

Sl No.	Name of CCOs/COs
1	The Secretary, Governor Secretariat, Imphal West, Imphal-795001.
2	The Commissioner, GAD, Secretariat, Imphal-795001.
3	Deputy Commissioner (DC), Senapati, Senapati District.
4	Deputy Commissioner (DC), Bishnupur, Bishnupur District.
5	Deputy Commissioner(DC), Thoubal-795138
6	Deputy Commissioner(DC), Tamenglong, Tamenglong District
7	The Director of Treasuries & Accounts, Lamphelpat, Imphal West-795004
8	Director, Planning Secretariat Imphal-795001.
9	The Director of Fire Services, Imphal West, Imphal-795001.
10	The Director General, State Academy of Training, Takyelpat, Imphal West, Imphal-795004.
11	Dy. Resident Commissioner, Guwahati, Assam
12	Resident Commissioner, Manipur Bhawan, Kolkata.
13	Resident Commissioner, Manipur Bhawan, New Delhi.
14	The Director General of Police (DGP), Imphal West, Imphal-795001.
15	The Director, Horticulture & Soil Conservation, Imphal-795001
16	The Addl. Chief Engineer, CADA, North AOC, Imphal West, Imphal-795001.
17	The Director, Information & Public Relations(DIPR), MSRTC Complex, Imphal-795001
18	The Director, Hill & Affairs (TD), Imphal West, Imphal-795001.
19	The Director, Relief & Disaster Management, Babupara, Imphal West, Imphal-795001.
20	The Director, Relief & Rehabilitation, New Secretariat, Imphal West, Imphal-795001
21	The Director, Higher Education & University, Keishampat, Nityaipat Chuthek, Imphal-795001
22	The Director, Youth Affairs & Sports (YAS), Khuman Lampak, Imphal-795001.
23	The Controller, Technical Education, Takyelpat, Imphal West, Imphal-795001.
24	The Director, Environment, Imphal West, Imphal-795001.
25	The Director, SCERT, Lamphel, Imphal West-795004.
26	The Director, DIET, Lamphel-795004.
27	The Director, Arts & Culture, Palace Compound, Imphal-795001.
28	The Director, Science & Technology, Old Lambulane, Jail Road, Imphal West, Imphal-795001
29	The Director, Adult Education, Babupara, Imphal-795001
30	The Director, Information Technology (IT), New Secretariat, Imphal-795001.
31	The Director, Health Services, Lamphel-795004
32	The Additional Director, Employment Exchange, Lamphel-795004
33	The Director, Commerce & Industries, Lamphel-795004, Imphal West
34	The Director, Veterinary & Animal Husbandry, Sanjenthong, Imphal-795001.
35	The District & Sessions Court, Imphal East , Uripok Cheirap Court Complex, Imphal- 795001
36	The Hon'ble Judge, Family Court, Lamphel-795004, Imphal West
37	The Registrar, Manipur High Court, Chingmeirong, Imphal West, Imphal-795001.
38	The Director, Prosecution, Imphal West, Imphal-795001.
39	The Secretary, Law Department, Imphal West, Imphal-795001.
40	The Chief Electoral Officer, Imphal West, Imphal-795001.
41	The Inspector General of Prisons (Jails), Imphal West, Imphal-795001.
42	The Director, Economics & Statistics, Lamphel-795004.

Annexure-D-Concl.**List of CCOs/COs who have reconciled the receipt and expenditure figures during 2019-20.**

43	The Director of Transport, Babupara, Imphal-795001
44	The Commissioner of Taxes, Directorate Complex, Near 2nd MR Gate, Imphal – 795001.
45	The Commissioner, Excise, Lamphel-795004.
46	The Director, Agriculture, Sanjenthong, Imphal-795001
47	The Registrar, Co-operation, Lamphel-795004, Imphal West
48	The Director, Social Welfare Department, Govt. of Manipur, A.T. Line (2nd MR Gate), Imphal – 795001.
49	The Director, Minority & OBC, Near 2nd MR Gate, Imphal-795001.
50	The Deputy Labour Commissioner, Secretariat, Imphal West, Imphal-795001
51	The Administrative Officer, Power, Keishampat, Imphal West, Imphal-795001
52	The Director, Vigilance, Imphal West, Imphal-795001.
53	The Director, Family Welfare, Imphal West, Imphal-795001.
54	The Director, Fisheries, Lamphel-795004, Imphal West
55	The Director, Education(S), Lamphelpat, Imphal-795004.
56	The Director, Sericulture, Lamphel-795004.

List of CCOs/COs who have partially reconciled the receipt and expenditure figures during 2019-20.

1	The Chief Engineer, PWD, Khuyathong, Imphal West, Imphal-795001.
2	The Chief Engineer, Water Resources Deptt., Khuyathong, Imphal West, Imphal-795001.
3	The Chief Engineer, PHED, Khoyathong, Imphal West, Imphal-795001
4	The Chief Engineer, MID, Lamphelpat, Imphal, Manipur 795004
5	The Principal Chief Conservator of Forest, Sanjenthong, Imphal-795001.

List of CCOs/COs who have not reconciled the receipt and expenditure figures during 2019-20.

Sl. No.	Name of CCOs/COs
1.	Deputy Commissioner(DC), Porompat, Imphal East
2.	Deputy Commissioner(DC), Imphal West, Lamphelpat, Imphal West-795004
3.	Deputy Commissioner(DC), Churachandpur, Churachandpur District
4.	Deputy Commissioner(DC), Chandel District, Chandel-795127
5.	Deputy Commissioner(DC), Ukhrul District, Ukhrul-795145
6.	The Director General of Home Guard, Imphal-795001
7.	Secretary, Manipur Public Service Commission (MPSC), North AOC, DM Road, Imphal-795001.
8.	The Director, Settlement & Land Records, Lamphel-795004.
9.	The Director, MAHUD, Imphal West, Imphal-795001.
10.	The Joint Director, Craftsmanship, Lamphel-795004, Imphal West
11.	The District & Sessions Court, Imphal West, Uripok Cheirap Court Complex, Imphal- 795001
12.	The Director, Printing & Stationeries, Imphal West, Imphal-795001.
13.	The Director, Institutional Finance Cell, Secretariat, Imphal-795001.
14.	The Inspector General of Registration. Near DC Office, Imphal West, Lamphelpat-795004.
15.	The Director, Rural Development & Panchayati Raj, Imphal-795001
16.	The Director, Consumer Affairs Food & Public Distribution (CAF&PD), Imphal West, Imphal-795001.
17.	The Secretary, Manipur Legislative Assembly, Chingmeirong, Imphal West, Imphal-795004
18.	The Director, Tourism, North AOC, Imphal West, Imphal-795001
19.	The Director Local Fund Audit, Secretariat Building, Imphal West, Imphal-795001.
20.	The Commissioner/Secretary (Finance), Secretariat, Babupara, Imphal West, Imphal-795001.

Annexure-E
Details of balances under major Suspense and Remittances Heads.

(₹ in crore)

Suspense		2017-18		2018-19		2019-20	
		Dr	Cr	Dr	Cr	Dr	Cr
8658	101-PAO Suspense	100.95	1.04	121.39	24.00	138.96	34.88
Net		99.91 (Dr)		97.39 (Dr)		104.08 (Dr)	
8658	102-Suspense Account (Civil)	114.94	...	135.66.	...	129.78	...
Net		114.94 (Dr)		135.66 (Dr)		129.78 (Dr)	
8658	107-Cash Settlement Suspense Account	47.19	...	47.19	...	47.19	...
Net		47.19 (Dr)		47.19(Dr)		47.19(Dr)	
8658	110-Reserve Bank Suspense (CAO)	2.87	43.84	3.97	42.84	3.97	41.17
Net		40.97 (Cr)		38.87 (Cr)		37.20(Cr)	
8658	111-Departmental Adjusting Account	3.90	...	3.90	...	3.90	...
Net		3.90(Dr)		3.90(Dr)		3.90(Dr)	
8658	112- Tax Deducted at Source (TDS) Suspense	...	25.46	...	25.93	...	28.62
Net		25.46 (Cr)		25.93(Cr)		28.62(Cr)	
8658	129- Material Purchase Settlement Account	...	3.17	...	3.17	...	3.17
Net		3.17 (Cr)		3.17(Cr)		3.17(Cr)	
Remittances		2017-18		2018-19		2019-20	
		Dr	Cr	Dr	Cr	Dr	Cr
8782	102- Public Works Remittances	622.38	...	669.06	...	668.85	...
Net		622.38 (Dr)		669.06(Dr)		668.85 (Dr)	
8782	103-Forest Remittances	...	11.94	...	11.68	...	13.34
Net		11.94 (Cr)		11.68(Cr)		13.34 (Cr)	

Annexure F

Statement of Grants given to PSUs during 2019-20 and status of accounts outstanding
(₹ in crore)

Sl. No.	Name of PSU	Grants released in 2019-20	Year of accounts pending	No. of accounts outstanding
1.	Manipur Industrial Development Corporation Ltd.	-	2010-11 to -2017-18	10
2.	Manipur Handloom & Handicrafts Development Corporation Ltd.	-	2010-11 to -2019-20	10
3.	Manipur Tribal Development Corporation Ltd.	-	1988-89 to 2019-20	32
4.	Manipur Electronics Development Corporation Ltd.	-	2018-19 to 2019-20	2
5.	Manipur Food Industries Corporation Ltd.	-	2011-12 to -2019-20	9
6.	Manipur Police Housing Corporation	-	1998-99 to 2019-20	22
7.	Manipur State Power Company Ltd.	58.05	2016-17 to 2019-20	4
8.	Manipur State Power Distribution Company Ltd.	161.77	2016-17 to 2019-20	4
9.	Manipur IT SEZ Project Development Company Ltd.	0.18	2014-15 to 2019-20	6
10.	Tourism Corporation of Manipur Ltd.	2.00	2016-17 to 2019-20	4
Sub-total		222.00		103
B. Non-Working Companies				
11.	Manipur Plantation Crops Corporation Ltd.	-	1984-85 to 2019-20	36
12.	Manipur Agro Industries Ltd.	-	1989-90 to 2019-20	31
13.	Manipur Pulp & Allied Products Ltd.	-	2003-04 to 2019-20	17
Sub-total		-	-	84
Grand total		222.00		187

ANNEXURE - G

Incomplete Projects aged five years and more as on 31March 2020

(Refer para No. 3(xvii) of Notes to Accounts)

MEDICAL DEPARTMENT

(₹ in crore)

Sl. No.	Name of Projects/Works	Estimated cost of work	Year of commencement	Target year of completion	Physical progress of work (in per cent)	Expenditure during the year (2019-20)	Progressive expenditure to the end of the year	Pending payment	Revised cost if any/date of revision
1	2	3	4	5	6	7	8	9	10
1.	Construction of Napet Palli (MDS)	8.73	May, 2011	Dec. 2020	90	@	6.86	1.87	@
2.	50-Bed to 100 Bed district Hospital Chandel (PDA)	30.98 & No. 14/7/2015-M dated 28-03-2008	Aug. 2009	Mar. 21	30	@	20.75	10.23	@
3	50-bed to 100-bed District Hospital Senapati (MDS)	31.43	Jan.2009	Mar.21	@	@	25.77	5.66	@
4.	GNM School at Thoubal	12.54	2011	Completed & inaugurated*	95	@	8.61	3.93	@
5.	GNM School at Bishnupur	10.57	2011	2021-22	75	@	5.00	5.57	@
6.	GNM School at Chandel	12.54	2011	2021-22	55	@	8.28	4.26	@
7.	Construction of T.B. & Leprosy Hospital at Keirao Wangkhem (MHPC)	8.74	2010	Inaugurated in March, 2019 *	100	@	5.00	3.74	@
8	Construction of Staff Quarter of T.B. & Leprosy Hospital at Keirao Wangkhem	2.58	2012	2021	30	@	0.50	2.08	@

* Target year of completion was not furnished by the State Government (August 2020).

@ Information not furnished by the State Government (August 2020).

ANNEXURE – G –Concl'd.
Incomplete Projects aged five years and more as on 31 March 2020
(Refer para No. 3(xvii) of Notes to Accounts

PUBLIC WORKS DEPARTMENT

(₹ in crore)

Sl. No.	Name of Projects/Works	Estimated cost of work	Year of commencement	Target year of completion	Physical progress of work (in per cent)	Expenditure during the year (2019-20)	Progressive expenditure to the end of the year	Pending payment	Revised cost if any/date of revision
1.	Improvement of Mayang Imphal Bishnupur Road.	9.40 No. 42/14/2012-W(SPA) Dt. 31-03-13	2013	Oct-20	97%	@	8.80	0.60	@
2.	Construction of Senapati Phaibung road – 128.90 Km	5.00 A/A No. F.No. DNER/NLP/MAN/12/2002 dt. 18-02-2003 & Revised 167.73 No.NLP/12/MAN/2002/(VolIII) dt. 06-07-17	2003	2019	100%	@	1,55.47	11.26	@
3.	Impvt. of link road from Ishok to Mutum Yangbi via Turel Ahanbi taba Lambi.	5.00 & No.52/17/2013-W(CRF) Dt. 04-02-14	2014	Aug -20	95%	@	3.54	1.46	@
4.	Improvement of Guest House at Chakpikarong	1.46 & No.26/108/2011 – W, Date 24/12/11	2012	2020	40%	@	0.40	1.06	@
5.	Construction of Tombisana Market for Rehabilitation of Women vendors at Khwairamband Bazaar, Imphal (Balance Work)	49.34 & No. 2/8/2010-MAHUD dt. 04-07-2014	2014	--- *	30%	@	13.41	35.93	@
6.	Construction of Type-VII/Qtr. And land development at the site of T-VI/Qtr. No. 2 at Sanjenthong officer's Colony (SH: Constrution of Apartment) (G+3)	1,62 & No. 26/81/2011-W dt. 24/12/2011	2012	2013	100%	@	0.50	1.12	@

* Target year of completion was not furnished by the State Government (August 2020).

@ Information not furnished by the State Government (August 2020).

ANNEXURE - H

Annexure to disclosure on expenditure under major head: 3435 under Para 3(xix) of NTA.

Expenditure under Major Head: 3435 Ecology and Environment complied based on vouchers/information received from the state Government (₹ in crore).

Major Head	Major Descr	Sub-Major Head	Sub- major Descr	Minor Head	Minor Head Descr	Sub Head	Sub Head descr	Detail Head	Detail Head Descr	Object Head	Object Head descr	2017-18		2018-19		2019-20	
												Budget (Original + Supplementa-ry)	Expendi- ture	Budget (Original + Supplemen- tary)	Expendi- ture	Budget (Original + Supplemen- tary)	Expendi- ture
3435	Ecology and environment	03	Environmental Research and Ecological Regeneration.	003	Environmental Education/ Training/ Extension	12	Eco-Development Programme	0	Null	50	Other Charges	0.15	0.15	...	...	...	...
								1	Biodiversity Conservation	50	Other Charges	0.10	0.60	0.60	0.60	0.80	0.72
								2	Improvement of Ecological & environment Parks	50	Other Charges	0.12	0.75	0.75	0.75	0.90	0.81
								3	Botanical Garden	50	Other Charges	2.00	2.00	2.00	2.00	1.00	0.40
								4	Conservation of Urban Biodiversity/Water Bodies	50	Other Charges	0.15	0.60	0.60	0.60	0.60	0.47
								5	Road Median Plantation	50	Other Charges	0.10	0.25	0.25	0.25	0.40	0.40
								6	Eco-Development demonstration Park	50	Other Charges	0.12	0.12	0.93	0.93	0.50	0.45
								7	Eco-development & Landscaping of Kangla	50	Other Charges	0.25	0.25	0.25	0.25	0.00	...
								8	Jiri Biodiversity Park	50	Other Charges	0.15	0.89	0.50	0.50	0.50	0.45

ANNEXURE – H–Contd.

Annexure to disclosure on expenditure under major head: 3435 under Para 3(xix) of NTA.

Expenditure under Major Head: 3435 Ecology and Environment complied based on vouchers/information received from the state Government (₹ in crore).

Major Head	Major Descr	Sub-Major Head	Sub- major Descr	Minor Head	Minor Head Descr	Sub Head	Sub Head descr	Detail Head	Detail Head Descr	Object Head	Object Head descr	2017-18		2018-19		2019-20	
												Budget (Original + Supplementary)	Expenditure	Budget (Original + Supplementary)	Expenditure	Budget (Original + Supplementary)	Expenditure
								9	Conservation & Beautification of Irong Water Body Luwangshangbam Biodiversity Park	50	Other Charges	0.12	0.12	0.12	0.12	0.30	0.30
								10	Biodiversity Park at Moreh	50	Other Charges	0.15	0.15	...	...	...	...
								11	Biodiversity park at Ukhrul	50	Other Charges	0.12	0.12	...	...	...	...
						14	Environmental Education Programme	0	Null	50	Other Charges	0.35	0.35	...	...	...	...
								1	Environment Congress	50	Other Charges	0.15	0.15	0.15	0.15	0.20	0.18
								2	International Event	50	Other Charges	0.15	0.15	0.25	0.25	0.30	0.15
								3	Seminar/Workshop/Conference	50	Other Charges	0.15	0.15	0.40	0.40	0.30	0.27
								4	Repository of Environmental Knowledge	50	Other Charges	...	...	...	...	0.10	0.09
								5	Green Skill Development Programme (GSDP)	50	Other Charges	...	...	...	...	0.90	0.81
								6	Extension & Outreach Programmes	50	Other Charges	...	...	...	...	0.20	0.18
						15	Environmental Monitoring Cell	0	Null	50	Other Charges	0.20	0.20	...	...	...	...
								1	Wetland Monitoring & Conservation	50	Other Charges	0.10	0.10	0.20	0.20	0.10	...

ANNEXURE – H –Contd.

Annexure to disclosure on expenditure under major head: 3435 under Para 3(xix) of NTA.

Expenditure under Major Head: 3435 Ecology and Environment complied based on vouchers/information received from the state Government (₹ in crore).

Major Head	Major Descr	Sub-Major Head	Sub- major Descr	Minor Head	Minor Head Descr	Sub Head	Sub Head descr	Detail Head	Detail Head Descr	Object Head	Object Head descr	2017-18		2018-19		2019-20	
												Budget (Original + Supplementary)	Expenditure	Budget (Original + Supplementary)	Expenditure	Budget (Original + Supplementary)	Expenditure
								2	River Monitoring & Pollution abatement (Nambul)& Naga river	50	Other Charges	0.10	0.10	0.20	0.20	0.10	...
								3	Improvement of Environment Research & Development lab	50	Other Charges	0.10	0.10	0.20	0.20	0.20	...
								4	Wastes/Weeds Compositing	50	Other Charges	0.10	0.10	...	...	...	...
								5	Automated Weather Monitoring Stations	50	Other Charges	...	...	...	...	0.40	...
						16	Solid Waste Management	0	Null	50	Other Charges	0.20	0.50	...	...	...	...
								1	Scientific Survey/Collection /Disposal/ Financial Assistance	50	Other Charges	0.10	...	0.80	0.80	0.80	0.72
								2	Transportation/Purchase	50	Other Charges	0.10	...	0.10	0.10	0.10	0.09
								3	Construction	50	Other Charges	0.10	...	0.10	0.10	0.10	0.09
						43	Environmental Information Dissemination	0	Null	50	Other Charges	0.70	0.70	0.10	0.10	0.10	...

ANNEXURE – H –Contd.

Annexure to disclosure on expenditure under major head: 3435 under Para 3(xix) of NTA.

Expenditure under Major Head: 3435 Ecology and Environment complied based on vouchers/information received from the state Government (₹ in crore).

Major Head	Major Descr	Sub-Major Head	Sub- major Descr	Minor Head	Minor Head Descr	Sub Head	Sub Head descr	Detail Head	Detail Head Descr	Object Head	Object Head descr	2017-18		2018-19		2019-20	
												Budget (Original + Supplementary)	Expenditure	Budget (Original + Supplementary)	Expenditure	Budget (Original + Supplementary)	Expenditure
								1	State ENVIS Hub	50		...	...	0.30	0.30	0.80	0.80
								2	State of Environment (SoER) Report	50	Other Charges	...	...	...	...	0.20	...
								3	State of Environment Atlas	50	Other Charges	...	...	...	...	0.10	0.09
						44	External Aid Project (EAP)	0	Null	50	Other Charges	5.00	...	...	...	...	...
3435	Ecology & Environment	04	Prevention & Control of Pollution	104	Impact Assessment	26	Pollution Control	1	Manipur Pollution Control Board	31	Grants-in-Aid (General)	1.34	2.20	2.50	2.40	2.50	2.34
								1	Manipur Pollution Control Board	36	Grants-in-Aid (General) (Non-Salary)	0.86	...	...	0.80	...	...
3435	Ecology & Environment	60	Others	800	Other Expenditure	1	Direction	0	Null	1	Salaries	2.22	2.26	2.27	2.27	2.42	2.60
										11	Domestic Travel Expenses	0.02	0.02	0.02	0.02	0.02	...
										13	Office Expenses	0.10	0.10	0.10	0.10	0.22	0.18
										27	Minor Works	0.80	0.80	2.00	1.99	0.57	0.40
										50	Other Charges	1.50	1.45	1.80	1.80	1.80	0.13
						1	Direction	1	Electric & Water Charges	13	Office Expenses	0.15	0.20	0.15	0.15	0.05	0.05

ANNEXURE – H –Contd.

Annexure to disclosure on expenditure under major head: 3435 under Para 3(xix) of NTA.

Expenditure under Major Head: 3435 Ecology and Environment complied based on vouchers/information received from the state Government (₹ in crore).

Major Head	Major Descr	Sub-Major Head	Sub- major Descr	Minor Head	Minor Head Descr	Sub Head	Sub Head descr	Detail Head	Detail Head Descr	Object Head	Object Head descr	2017-18		2018-19		2019-20	
												Budget (Original + Supplementary)	Expenditure	Budget (Original + Supplementary)	Expenditure	Budget (Original + Supplementary)	Expenditure
						2	Information Technology (IT)	0	Null	50	Other Charges	0.80	0.80	0.10	0.10	0.10	...
						24	Multi Disciplinary Scientific Study of Catchment Area of Major River Basins	0	Null	50	Other Charges	0.55	0.55	0.60	0.60	0.90	0.50
						25	Natural Resources	0	Null	50	Other Charges	0.20	0.20	0.20	...	0.10	...
								1	Conservation of Indigenous Flora Species	50	Other Charges	0.30	0.30	0.30	0.50	0.20	0.27
								2	Conservation of Indigenous Fauna Species	50	Other Charges	0.35	0.35	0.35	0.35	0.15	0.14
								3	Conservation of Natural Resources at Kakching and others	50	Other Charges	0.15	0.15	0.15	0.15	0.15	0.14
								4	Grid Based Decision Support System (GRIDS)	50	Other Charges	...	...	...	...	0.80	0.72
						26	Environment Impact Studies	0	Null	50	Other Charges	0.30	0.30	...	...	...	...

ANNEXURE – H –Contd.

Annexure to disclosure on expenditure under major head: 3435 under Para 3(xix) of NTA.

Expenditure under Major Head: 3435 Ecology and Environment complied based on vouchers/information received from the state Government (₹ in crore).

Major Head	Major Descr	Sub-Major Head	Sub- major Descr	Minor Head	Minor Head Descr	Sub Head	Sub Head descr	Detail Head	Detail Head Descr	Object Head	Object Head descr	2017-18		2018-19		2019-20	
												Budget (Original + Supplementary)	Expenditure	Budget (Original + Supplementary)	Expenditure	Budget (Original + Supplementary)	Expenditure
								1	Vulnerability Assessment & Planning on Environment Impact	50	Other Charges	0.40	0.40	0.40	0.40	0.10	0.09
								2	State SIA Unit	50	Other Charges	...	...	0.10	0.10	0.30	0.27
								3	SEIAA & SEAC Secretariat	50	Other Charges	...	...	0.20	0.20	0.30	0.27
								4	Identification of Vulnerability & Potential Risk	50	Other Charges	...	...	...	...	0.50	0.45
						27	GIS Applications/Techniques/Tools/Training/Purchase	0	Null	50	Other Charges	0.90	0.90	0.10	0.10	0.10	0.10
						71	Ecology and Environment	0	Null	50	Other Charges	0.40	0.40	...	...	...	...
								1	Conservation of Lakes and Water Bodies	50	Other Charges	3.50	3.50	...	...	...	...
								2	Conservation of Wetlands /Lakes	50	Other Charges	...	...	3.50	3.50	1.90	1.71
								3	Manipur State Wetlands Authority	50	Other Charges	...	...	...	...	0.60	...

ANNEXURE – H –Contd.

Annexure to disclosure on expenditure under major head: 3435 under Para 3(xix)

Expenditure under Major Head: 3435 Ecology and Environment complied based on vouchers/information received from the state Government (₹ in crore).

Major Head	Major Descr	Sub-Major Head	Sub- major Descr	Minor Head	Minor Head Descr	Sub Head	Sub Head descr	Detail Head	Detail Head Descr	Object Head	Object Head descr	2017-18		2018-19		2019-20	
												Budget (Original + Supplementary)	Expenditure	Budget (Original + Supplementary)	Expenditure	Budget (Original + Supplementary)	Expenditure
						72	Climate Change	0	Null	50	Other Charge	0.40	1.40	...	...	...	...
								1	Programme & Strategies for carbon Emission Reduction	50	Other Charges	0.30	0.30	0.60	0.60	0.30	0.27
								2	Sensitisation Programme for climate change Adaptation & Mitigation	50	Other Charges	0.30	0.30	0.50	0.50	0.40	0.36
								3	Scientific study on Climate change impacts	50	Other Charges	0.20	0.50	0.40	0.40	0.30	0.27
						73	Environmental Research and Developmental Programme	0	Null	50	Other Charges	0.50	0.50	0.50	0.50	0.60	...
						74	Environmental Planning and Management	0	Null	50	Other Charges	1.70	1.70	3.00	3.00	0.30	0.30
								1	Community driven environmentally Sustainable Villages Programme (CESVP)	50	Other Charges	...	...	...	...	3.00	2.40

ANNEXURE – H – Concl.

Annexure to disclosure on expenditure under major head: 3435 under Para 3(xix) of NTA.

Expenditure under Major Head: 3435 Ecology and Environment complied based on vouchers/information received from the state Government (₹ in crore).

Major Head	Major Descr	Sub-Major Head	Sub- major Descr	Minor Head	Minor Head Descr	Sub Head	Sub Head descr	Detail Head	Detail Head Descr	Object Head	Object Head descr	2017-18		2018-19		2019-20	
												Budget (Original + Supplementary)	Expenditure	Budget (Original + Supplementary)	Expenditure	Budget (Original + Supplementary)	Expenditure
						75	Management and Conservation of Waterbodies	0	Null	50	Other Charges	1.00	1.00	1.00	1.00	1.00	0.90
								1	Development & Improvement of Major Drinking Water Sources/ Community Ponds/Moats	50	Other Charges	...	...	...	...	1.00	0.90
						76	Cultural and Traditional Ecology	0	Null	50	Other Charges	...	...	...	...	0.20	0.11
								1	Ecological Improvement of Cultural and Traditional Shrine Complex/ Religious places	50	Other Charges	1.40	0.85
											Total :	30.37	30.18	30.64	31.32	32.28	24.16

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