

**GOVERNMENT OF MANIPUR
DIRECTORATE OF EDUCATION (S)**

No.05/01/2018-CFO/DE(S)Pt-I:

Imphal, the 15 October, 2019

To,

All DDOs/ HOIs,
Department of Education (S), Manipur

Subject:- Information on Tax Revenue/Non Tax Revenue raised by the State
Government

Sir/Madam,

Please find enclosed herewith a copy of letter No. 27/1/2019-SE(S) dated 28th September, 2019 from the Deputy Secretary, Education (S) Department, Government of Manipur and furnish required information in the prescribed **Proforma – A** and **Proforma – B** under **B. Non- Tax Revenue** of **Sl.No. (iii)** along with challan copies before 20th October, 2019 for necessary compilation for onward submission to the Sr. Deputy Accountant General (Audit), Manipur. Those DDOs who do not have any information may submit '**NIL**' report in the relevant column of the said Proforma.

Encl: As stated above

Yours faithfully,



(Th. Kirankumar)
Director of Education (S),
Government of Manipur

15/10/2019

Copy to:

1) Guard file

(115)

RECEIVED
1. H. No. 2379
5/10/19.

GOVERNMENT OF MANIPUR
SECRETARIAT: EDUCATION (S) DEPARTMENT

No.27/1/2019-SE(S):

Imphal the 28th September, 2019.

To,


- ✓ 1. **Director of Education-S, Manipur.**
2. **Director, SCERT, Manipur**
3. **Director, language Planning & Implementation, Manipur**

Subject:- Information on Tax Revenue/Non Tax Revenue raised by the
State Government.

Sir,

I am directed forward herewith copy of letter No. AG(Au)Rep-1/Intro. Chapter(Rev)/2018-19/167 dated 16th September, 2019 received from Sr. Deputy Accountant General (Audit), Office of the Principal Accountant General (Audit) Manipur, Imphal on the above subject and request you to furnish the requisite information sought within 15 days to Sr. Deputy Accountant General, (Audit) under intimation to this Government from your end.

Yours faithfully,


(Daryal Juli Anal)
Deputy Secretary (Education/S),
Government of Manipur.

Copy to:-

1. PS to Commissioner (Education/S), Government of Manipur.
2. Guard file.



लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest

कार्यालय प्रधान महालेखाकार (लेखापरीक्षा), मणिपुर, इम्फाल-७९५००१

OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT),
MANIPUR, IMPHAL - 795001

दूरभाष / Phone: 0385-2458523 फेक्स / Fax: 0385-2458525

ई-मेल / E-mail: agaumanipur@cag.gov.in

Commissioner (Income Tax)

R.R. No. 8456

Dated 14/9/2019

No. AG(Au)/Rep -I/Intro.Chapter(Rev)/2018-19/167

Dated 16 September 2019

To

The Principal Secretary (Finance),
Government of Manipur,
Imphal.

Sub: **Information on Tax Revenue/ Non Tax revenue raised by the State Government.**

Sir,

I am to state that the information on Tax and Non-Tax Revenue raised by the State Government as per enclosed proformas is required for finalisation of the Report of the Comptroller and Auditor General of India for the year 2018-19.

I shall be grateful if you kindly instruct all the Departments of the State Government to furnish the requisite information to this office within 15 days from the date of issue of this letter.

Encl: - Two proformas A & B

Yours faithfully,

Sd/-

Sr. Deputy Accountant General (Audit)

DS (Edu/S)

we may forward
to Dept under Edu-S

DE/S, SCERT, LPI

R/S

19.9.19

lie

20/9/2019

DS/EDU-S

20/9/19

10/10/19

R.No. 838 (Edu/S) Ser
Dt. 21/9/19

PROFORMA – A

1.1 Variation between budget estimates and actuals for the year 2018-19

(₹ in lakh)

Sl. No.	Head of Account	Budget estimates	Actual	Variation Increase(+)/ Decrease (-)	% of variation	Reasons for variation
(1)	(2)	(3)	(4)	(5)	(6)	(7)
A. Tax Revenue						
(i)	Other taxes on income and expenditure					
(ii)	Land Revenue					
(iii)	Stamp and Registration fees					
(iv)	State Excise					
(v)	Sales Tax/VAT					
(vi)	GST					
(vii)	Taxes on vehicles					
(viii)	Taxes and Duties on Electricity					
(ix)	Taxes on Goods and Passengers					
(x)	Other taxes and Duties on Commodities and Services					
B. Non-Tax Revenue						
(i)	Interest receipts					
(ii)	Public Works					
(iii)	Education, Sports, Arts and Culture					
(iv)	Water Supply and Sanitation					
(v)	Forestry and Wild Life					
(vi)	Power					
(vii)	Miscellaneous General Services (including lotteries)					
(viii)	Other Administrative Services					
(ix)	Housing					
(x)	Major Irrigation					
(xi)	Medium Irrigation					
(xii)	Minor Irrigation					
(xiii)	Crop Husbandry					
(xiv)	Animal Husbandry					
(xv)	Dairy Development					
(xvi)	Medical and Public Health					
(xvii)	Contributions and Recoveries towards pension and other Retirement benefits					
(xviii)	Village and Small Scale Industries					
(xix)	Stationery and Printing					
(xx)	Fisheries					
(xxi)	Industries					
(xxii)	Police					
(xxiii)	Social Security and Welfare					
(xxiv)	Roads and Bridges					
(xxv)	Co-operation					

1.2 Analysis of arrears of revenue

(₹ in Lakh)

Sl. No.	Head of Revenue	Amount outstanding as on 31 March 2019	Amount outstanding for more than 5 years as on 31 March 2019	Year wise break up	Stage wise pendency of arrears
1	Sale tax/VAT				
2	GST				
3	State Excise				
4	Forestry and Wild Life				
5	Land Revenue				
6	Taxes on Vehicles				
7	Taxes on Goods and Passengers				
8	Stamp duty and Registration fee				
9	Taxes and Duties on Electricity				
10	Other Taxes on Income and expenditure				
Total					

1.3 Arrears in assessment

Name of tax	Opening balance as on 1 st April 2018	New cases due for assessment during 2018-19	Total assessments due	Cases disposed off during 2018-19	Balance at the end of the year 2018-19	Percentage of col (5) wrt col (4)
1	2	3	4	5	6	7
Sales Tax/VAT						
GST						
Profession Tax						
Tax on Works Contracts						
Total						

PROFORMA - B**Variation in tax revenue/non-tax revenue raised by Government
during 2017-18 and 2018-19***(₹ in lakh)*

Sl.No.	Head of Account	Revenue raised during 2017-18	Revenue raised during 2018-19	Increase (+)/ Decrease (-) during 2018-19 over 2017-18	Reasons for increase/ decrease
(1)	(2)	(3)	(4)	(5)	(6)
A. Tax Revenue					
(i)	Other taxes on income and expenditure				
(ii)	Land Revenue				
(iii)	Stamp and Registration fees				
(iv)	State Excise				
(v)	Sales Tax/VAT				
(vi)	GST				
(vii)	Taxes on vehicles				
(viii)	Taxes and Duties on Electricity				
(ix)	Taxes on Goods and Passengers				
(x)	Other taxes and Duties on Commodities and Services				
B. Non- Tax Revenue					
(i)	Interest receipts				
(ii)	Public Works				
⇒ (iii)	Education Sports, Arts and Culture				
(iv)	Water Supply and Sanitation				
(v)	Forestry and Wild Life				
(vi)	Power				
(vii)	Miscellaneous General Services (including lotteries)				
(viii)	Other Administrative Services				
(ix)	Housing				
(x)	Major Irrigation				
(xi)	Medium Irrigation				
(xii)	Minor Irrigation				
(xiii)	Crop Husbandry				
(xiv)	Animal Husbandry				
(xv)	Dairy Development				
(xvi)	Medical and Public Health				
(xvii)	Contributions and Recoveries towards pension and other Retirement benefits				
(xviii)	Village and Small Scale Industries				
(xix)	Stationery and Printing				
(xx)	Fisheries				
(xxi)	Industries				
(xxii)	Police				
(xxiii)	Social Security and Welfare				
(xxiv)	Roads and Bridges				
(xxv)	Co-operation				

(₹ in lakh)

Sl. No.	Name of tax/duty	Cases pending as on 31 March 2018	Cases detected during 2018-19	Total	No. Of cases in which assessments/investigations completed and additional demand including penalty etc., raised during the year 2018-19		No. Of cases pending finalisation as on 31 March 2019
					No. of cases	Amount of demand	
(i)	Other taxes on income and expenditure						
(ii)	Land Revenue						
(iii)	Stamp and Registration fees						
(iv)	State Excise						
(v)	Sales Tax/VAT						
(vi)	GST						
(vii)	Taxes on vehicles						
(viii)	Taxes and Duties on Electricity						
(ix)	Taxes on Goods and Passengers						
(x)	Other taxes and Duties on Commodities and Services						

(₹ in lakh)

[illegible]