

Appendix 1.1

Part A: Structure and Form of Government Accounts

Structure of Government Accounts: The accounts of the State Government are kept in three parts (i) Consolidated Fund (ii) Contingency Fund and (iii) Public Account.

Part I: Consolidated Fund

All revenues received by the State Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund entitled 'The Consolidated Fund of State' established under Article 266 (1) of the Constitution of India.

Part II: Contingency Fund

Contingency Fund of State established under Article 267 (2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.

Part III: Public Account

Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittance *etc.* which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266 (2) of the Constitution and are not subject to vote by the State Legislature.

**Appendix 1.1 –contd.
PART B: Layout of Finance Accounts**

The new format of Finance Accounts introduced from the year 2009-10, has been divided into two Volumes – Volume I and 2. Volume 1 represents the financial statements of the Government in summarized form while Volume 2 represents detailed financial statement. The layout of the Finance Accounts is chalked out in the following manner:

Statement	Layout
Volume 1	
Statement No.1	Statement of Financial Position.
Statement No.2	Statement of Receipts and Disbursements.
Statement No.3	Statement of Receipts (Consolidated Fund)
Statement No.4	Statement of Expenditure (Consolidated Fund) by Function and Nature, Notes to Accounts, and Appendix I: Cash Balances and Investment of Cash Balances
Volume 2	
PART - I	
Statement No.5	Statement of Progressive Capital expenditure
Statement No.6	Statement of Borrowings and other Liabilities
Statement No.7	Statement of Loans and Advances given by the Government
Statement No.8	Statement of Grants-in-aid given by the Government
Statement No.9	Statement of Guarantees given by the Government
Statement No.10	Statement of Voted and Charged Expenditure
PART - II	
Statement No.11	Detailed Statement of Revenue and Capital Receipts by minor heads
Statement No.12	Detailed Statement of Revenue Expenditure by minor heads
Statement No.13	Detailed Statement of Capital Expenditure
Statement No.14	Detailed Statement of Investments of the Government
Statement No.15	Detailed Statement of Borrowings and other Liabilities
Statement No.16	Detailed Statement on Loans and Advances given by the Government
Statement No.17	Detailed Statement on Sources and Application of funds for expenditure other than Revenue account
Statement No.18	Detailed Statement on Contingency Fund and other Public Account Transactions
Statement No.19	Detailed Statement on Investments of Earmarked Funds
PART - III	
Appendices	
II	Comparative Expenditure on Salary
III	Comparative Expenditure on Subsidy
IV	Grants-in-aid (Scheme wise and Institution wise)
V	Externally Aided Projects
VI	Plan Scheme expenditure (Central and State Plan Schemes)
VII	Direct transfer of central scheme funds to implementing agencies in the State
VIII	Summary of Balances
IX	Financial results of Irrigation Schemes
X	Incomplete Works
XI	Maintenance expenditure with segregation of salary and non-salary portion

Appendix – 1.1-contd.

Part C: Methodology Adopted for the Assessment of Fiscal Position

The norms/ceilings prescribed by the TFC for selected fiscal variable along with its projections for a set of fiscal aggregates and the commitments/projections made by the State Governments in their Fiscal Responsibility Acts and in other Statements required to be laid in the Legislature under the Act are used to make qualitative assessment of the trends and pattern of major fiscal aggregates. Assuming that GSDP is the good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the Gross State Domestic Product (GSDP) at current market prices. The buoyancy coefficients for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilization of resources, pattern of expenditure *etc.*, are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP.

The definitions of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are given below:

List of terms used in the Chapter I and basis for their calculation

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X) With respect to another parameter (Y)	Rate of Growth of the parameter (X)/ Rate of Growth of the parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount}/\text{Previous years Amount}) - 1] * 100$
Average	Trend of growth over a period of 5 years
Share shift/Shift rate of a parameter	Trend of percentage shares, over a period of 5 years, of the parameter in Revenue or Expenditure as the case may be
Development Expenditure	Social Services + Economic Services
Weighted Interest Rate (Average interest paid by the State)	$\text{Interest payment}/[(\text{Amount of previous year's Fiscal Liabilities} + \text{current year's Fiscal Liabilities})/2] * 100$
Interest spread	GSDP growth – Weighted Interest rate
Quantum spread	$\text{Debt stock} * \text{Interest spread}/100$
Interest received as <i>per cent</i> to Loans Outstanding	$\text{Interest Received} [(\text{Opening balance} + \text{Closing balance of Loans and Advances})/2] * 100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts <i>minus</i> all Plan grants and Non-plan Revenue Expenditure excluding debits under 2048 – Appropriation for reduction or Avoidance of debt

**Appendix 1.1-contd.
Part D: State Profile**

Sl. No.	Particulars		Figures
1.	Area		22,327 sq km
2	Population		
	a.	As per 2001 census	21.67 lakh
	b.	As per 2011 census	27.22 lakh
3	Density of Population (2001)(All India Average = 325 persons per sq km)		103 persons per sq km.
	Density of Population (2011)(All India Average = 382 persons per sq km)		122 persons per sq km.
4	Population below poverty line [^] (All India Average = 27.5%)		17.30 per cent
5	Literacy (2001) (All India Average = 64.8%)		70.53 per cent
6	Infant Mortality (per 1000 live births),2011 (All India Average = 50 per 1000 live births)		16
7	Gross State Domestic Product (GSDP) in 2011-12 at current prices		₹ 10619 crore (A)
8	GSDP CAGR* (2002-03 to 2011-12)	Manipur	12.29 per cent
9	Per capita GSDP CAGR (2001-02 to 2010-11)	Manipur	9.45 per cent
Financial Data			
Particulars		Figures (in per cent)	
		2002-03 to 2010-11	2002-03 to 2011-12
CAGR of		NE States	Manipur
a	Revenue Receipts	15.53	19.25
b	Own Tax Revenue	15.99	19.32
c	Non Tax Revenue	21.28	20.88
d	Total Expenditure	14.52	18.18
e	Capital Expenditure	18.88	36.30
f	Revenue Expenditure on Education	11.27	9.06
g	Revenue Expenditure on Health	16.48	16.98
h	Pension	13.11	11.51

[^] The level of poverty is being determined on different measures and the data furnished by Planning Commission & NSSO is one such indicator.

*Compounded Annual Growth Rate

Source: BPL – Planning Commission & NSSO data, 61st Round, Life Expectancy at Birth – Office of the Registrar General of India, Ministry of Home Affairs and Economic Survey 2009-10, Infant Mortality Rate – SRS Bulletin (January 2011).

Appendix – 1.1—contd.**Part E Fiscal Responsibility and Budget Management (FRBM) Act, 2005****The Fiscal Responsibility and Budget Management (FRBM) Act, 2005**

The State Government enacted the Manipur Fiscal Responsibility and Budget Management (FRBM) Act in August 2005 to ensure prudence in fiscal management and fiscal stability by achieving sufficient revenue surplus, reduction in fiscal deficit, prudent debt management consistent with fiscal sustainability, greater transparency in fiscal operations of the Government. The Act prescribed the following fiscal targets for the State Government:

- (i) strive to remain revenue surplus by making a balance in revenue receipts and expenditure and build up further surplus;
- (ii) strive to bring down fiscal deficit to 3 *per cent* of Gross State Domestic Product;
- (iii) limit the amount of outstanding Government guarantees as per the provisions of the Manipur Ceiling on State Government Guarantee Act, 2004;
- (iv) follow a recruitment and wage policy, in a manner such that the total salary bill relative to revenue expenditure excluding interest payments and pensions does not exceed 35 *per cent*:

As per Manipur FRBM Rules 2005 (enacted in December 2005 and subsequently amended in January 2006, July 2006, July 2010 and October 2011) framed under the Act, the following fiscal targets in respect of revenue surplus and fiscal deficit was set:

- remain revenue surplus and build up further surplus having regard to the norms of Central Assistance for the State Plan and the tax and non-tax revenue potential of the State,
- reduce the fiscal deficit to a maximum of 3.5% of the Gross State Domestic Product by 2010-2011 and maintain it below 3.5% in succeeding financial years upto 2012-13 and thereafter reduce it to maximum of 3% of the Gross State Domestic Product from 2013-14 and beyond,
- maintain outstanding debt to a maximum of 65.80% of Gross State Domestic Product in 2010-11, 62.9% of Gross State Domestic Product in 2011-12, 60.1% of Gross State Domestic Product in 2012-13, 57.00% of Gross State Domestic Product in 2013-14 and 54.30% of Gross State Domestic Product in 2014-15.

Appendix 1.2
(Reference: Paragraph 1.1)
Abstract of Receipts and disbursements for the year 2011-12

(₹ in crore)

2010-11	Receipts	2011-12	2010-11	Disbursements	Non-Plan	Plan	2011-12 Total
Section-A: Revenue							
5,429.94	I - Revenue receipts	5653.55	4078.01	I - Revenue expenditure-	3925.83	1081.09	5006.92
267.05	-Tax revenue	368.07	1,642.75	General Services-	2124.69	8.91	2133.60
259.88	-Non-tax revenue	311.53	1,238.47	Social Services of which	856.18	583.11	1439.29
990.57	-State's share of Union Taxes	1154.03	569.02	-Education, Sports, Art and Culture	570.35	85.52	655.87
1,302.84	-Non-plan Grants	1293.10	209.33	-Health and Family Welfare	135.76	115.94	251.70
2,137.55	-Grants for State Plan Schemes	2119.73	102.30	-Water Supply, Sanitation, Housing and Urban Development	77.71	43.06	120.77
425.91	-Grants for Central and Centrally sponsored Plan Schemes	362.28	4.66	-Information and Broadcasting	4.09	1.10	5.19
46.14	-Grants for Special Schemes for NEC and for other purposes	44.81	181.27	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	13.74	206.44	220.18
			10.60	-Labour and labour Welfare	10.88	3.86	14.74
			155.99	-Social Welfare and Nutrition	38.25	127.19	165.44
			5.30	-Others	5.40	-	5.40
			1,083.68	Economic Services of which	768.30	489.07	1257.37
			383.68	-Agriculture and Allied Activities	199.02	198.01	397.03
			85.86	-Rural Development	32.05	56.14	88.19
			41.58	-Special Areas Programmes	-	47.17	47.17
			66.67	-Irrigation and Flood Control	49.77	28.26	78.03
			211.56	-Energy	268.91	4.50	273.41
			74.27	-Industry and Minerals	55.54	41.44	96.98
			100.40	-Transport	136.74	-	136.74
			14.67	-Science, Technology and Environment	1.23	18.76	19.99
			104.99	-General Economic Services	25.04	94.79	119.83
			113.11	Grants-in-aid and Contributions	176.66	-	176.66
-	II - Revenue deficit carried over to Section B	-	1351.93	II - Revenue Surplus carried over to Section B			646.63
5,429.94	Total: Section A	5653.55	5429.94	Total: Section A			5653.55
Section -B: Others							
367.40	III - Opening Cash balance including Permanent Advances and Cash Balance Investment	356.48	-	III - Opening Overdraft from Reserve Bank of India			
-	IV - Miscellaneous Capital receipts	-	1918.06	IV - Capital Outlay-	(-)3.22	1698.63	1695.41
			264.76	General Services-	-	293.41	293.41
			600.73	Social Services of which	-	477.32	477.32
			82.40	-Education, Sports, Art and Culture	-	71.32	71.32
			94.96	-Health and Family Welfare	-	142.26	142.26
			374.07	-Water Supply, Sanitation, Housing and Urban Development	-	252.58	252.58
			0.15	-Information and Broadcasting	-	0.15	0.15
			47.24	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	-	10.54	10.54
			-	-Social Welfare and Nutrition	-	-	-
			1.91	-Others	-	0.47	0.47
			1,052.57	Economic Services of which	(-)3.22	927.90	924.68
			16.48	-Agriculture and Allied Activities	(-)3.22	20.37	17.15
			-	-Rural Development	-	-	-
			11.38	-Special Areas Programmes	-	43.36	43.36
			395.31	-Irrigation and Flood Control	-	325.82	325.82

2010-11	Receipts	2011-12		2010-11	Disbursements	Non-Plan	Plan	2011-12
								Total
				308.75	-Energy	-	195.28	195.28
				7.09	-Industry and Minerals	-	27.31	27.31
				18.37	-Science Technology and Environment	-	7.35	7.35
				290.25	-Transport	-	286.57	286.57
				4.94	-General Economic Services	-	21.84	21.84
1.19	V - Recoveries of Loans and Advances-		1.89	3.80	V - Loans and Advances disbursed-			0.08
	-From Power Projects	-		-	-For Power Projects	-	-	
0.62	-From Government Servants	0.60		0.25	To Government Servants	0.08	-	
0.57	-From Others	1.29		3.55	-To Others	-	-	
1351.93	VI - Revenue Surplus brought down		646.63	-	VI - Revenue Deficit brought down	64.93		-
298.40	VII - Public debt receipts-		293.33	115.02	VII - Repayment of Public debt			160.24
-	-External debt	-			External debt			
298.40	-Internal debt other than Ways and Means Advances and overdrafts	203.38			-Internal debt other than Ways and Means Advances and Overdrafts	95.31		
-	-Net transactions under Ways and Means Advances	89.95			-Net transactions under Ways and Means Advances			
-	-Loans and Advances from Central Government	-			-Repayment of Loans and Advances to Central Government	64.93		
-	-Net transactions under over- draft	-						
-	VIII - Appropriation to Contingency Fund			-	VIII - Appropriation to Contingency Fund			-
-	IX - Amount transferred to Contingency Fund			-	IX - Expenditure from Contingency Fund			
4008.55	X - Public Account receipts-		5582.21	3634.11	X - Public Account disbursement-			5396.61
179.56	Small Savings and Provident Funds	348.34		138.25	Small Savings and Provident Funds		114.66	
27.87	Reserve Funds	38.36		-	Reserve Funds		0.01	
53.11	Suspense and Miscellaneous	2079.13		53.41	Suspense and Miscellaneous		2072.89	
2694.26	Remittances	2491.52		2,775.48	Remittances		2469.95	
1053.75	Deposits and Advances	624.86		666.97	Deposits and Advances		739.10	
	XI - Closing Overdraft from Reserve Bank of India			356.48	XI - Cash Balance at end-			(-)371.80
				4.62	-Cash in Treasuries and Local Remittances	5.43		
				95.96	-Deposits with Reserve Bank	(-)515.44		
				32.17	-Departmental Cash Balance including permanent Advances	36.40		
				223.73	-Cash Balance Investment and Investment of earmarked fund	101.81		
11457.41	Total:		12534.09	11457.41	Total:			12534.09

Appendix – 1.3

(Reference: Paragraph 1.5.2)

Statement showing funds transferred to the State implementing Agencies under Programmes/Schemes outside the State budget during 2011-12

(₹ in lakh)

Implementing Agency	GOI Programme/Scheme	Amount
1	2	3
Manipur State Literacy Mission Authority, Imphal	Adult Education and Skill Development Scheme	474.83
7 NGOs	Advocacy and Publicity	18.75
Oriental Women Society, Manipur .	Access and Equity	5.00
3 NGOs	Archives and Archival Libraries	0.68
Institute of Bioresources And Sustainable Development	Autonomous R&D Institution	787.95
Bioinformatics Centre, S. Kula Women's College	Bio-informatics	6.20
4 NGOs	Biotechnology for Societal Development	56.77
25 NGOs	Baba Saheb Ambedkar Hastashilpa Vikas Yojana	355.34
State Water and Sanitation Mission Manipur	Central Rural Sanitation Scheme	1087.87
Centre for Development Institute for community Action & Resource	Comprehensive Scheme for Combating Trafficking	18.30
19 NGOs	Credit Support Programme	18.00
Manipur Police Housing Corporation Ltd.	Crime and Criminal Tracking Network and System	219.07
7 NGOs	Deen Dayal Rehabilitation Scheme (Social Justice & Empowerment)	143.47
29 NGOs	Design and Technical Development	79.38
Manipur Police Housing Corporation	Directorate of Forensic Science (Centre for Forensic Science Laboratory & Government Examiners of Questioned Documents)	49.00
Sayang Kuraao Makhong Mamang Leikai Women's Development Association	Diversified Handloom Development Scheme	1.20
9 DRDAs	DRDA Administration	601.69
4 NGOs	Environment Information Education and Awareness	82.09
State Health Society, Manipur	Forward Linkages to National Rural Health Mission, New Initiatives in North East	870.00
Human Resource Development Association (HRDA); and Nupi Khunai	Free Coaching and Allied Scheme for Minorities (Minority Affairs)	18.91
Institute of Bioresources and Sustainable Development	Grand Challenge Programmes	28.82
Universal Caring Mission	Grant in Aid for Research Publication and Monitoring	1.91
3 NGOs	Grant in Aid to NGO's including Coaching & Allied Scheme	31.11
14 NGOs	Grant in Aid to Research Training Information and Miscellaneous (Social Justice & Empowerment)	36.10
11 NGOs	Grant in Aid to NGOs for SCs,OBCs & Research & Training	33.13
United Rural Development service	Grant in Aid to NGOs and for Coaching ST Students for Competitive Examination	18.81
24 NGOs	Grants in Aid to Research Academic Institutions and Non Governmental Voluntary Organisations for undertaking research in Labour Related Subjects	5.56
The Manipur State Rashtriya Swasthya Bima Yojana Society	Health Insurance for Unorganised Workers	106.10

1	2	3
3 NGOs	Human Resource Development	15.02
State Health Society, Manipur, Imphal	Hospitals and Dispensaries (Under NRHM)	765.00
Imphal College	Human Resource Development, Biotechnology	24.00
Manipur Renewable Energy Development Agency (MANIREDA)	Information Publicity and Extension	6.00
Institute of Bioresources and Sustainable Development	Inspire	2.50
5 DRDAs	Integrated Watershed Management Programme	2557.02
Department of Electronics and Computer Classes Centre Imphal	IT for Masses (Department of Information Technology)	32.00
9 DRDAs	Mahatma Gandhi National Rural Employment Guarantee	58485.23
3 NGOs	Marketing and Export Promotion Scheme	169.27
15 NGOs	Marketing Support and Services & Export Promotion	199.68
Forest Development Agency, Institute of Bioresources and Sustainable Development	Medicinal Plants	15.15
Deputy Commissioners	MPs Local Area Development Scheme (MPLADS)	1000.00
The Public Museum	Museums	2.50
Highland Welfare	National Afforestation and Eco-Development Board	44.25
Forest Development Agencies Thoubal; and State Forest Development Agency Manipur	National Afforestation Programme	1273.87
Manipur State AIDS Control Society	National AIDS Control Programme including sexually transmitted disease Control	1339.76
State Bamboo Steering Committee (SBSC)	National Bamboo Mission	1721.97
7. NGOs	National Child Labour Project including GIA to Voluntary Agencies	36.57
State Health Society, Manipur, Imphal	National Mental Health Programme	43.37
Manipur Horticulture Development Society	National Mission on Medicinal Plants	8746.00
State Micro Irrigation Committee, Manipur	National Mission on Micro Irrigation	5000.00
30 NGOs; Rural Upliftment and Development Organisation (RUDO); and Islamic Social Education and Cultural Development Organisation	National Programme for Youth and Adolescent Development General Component	1.17
State Water and Sanitation Mission Manipur Imphal	National Rural Drinking Water Programme	4759.65
State Health Society, Manipur, Imphal; and Manipur State TB Society, Manipur.	National Rural Health Mission (NRHM)	579.10 116.00
5 Local Institutions	North Eastern Areas	390.08
Youth Affairs and Sports Department	North East Region Livelihood Project	2.00
Manipur Renewable Energy Development Agency (MANIREDA)	Off Grid Decentralized Renewable Power System	379.35
10 NGOs	Panchayati Raj Institutions Voluntary Organizations	121.67
Manipur Pollution & Project Implementation Committee, Environment & Ecology	Pollution Abatement	105.23

1	2	3
Manipur Rural Roads Development Agency(MSRRDA)	Pradhan Mantri Gram Sadak Yojana (PMGSY)	17753.00
47 NGOs(Dance and Cultural Organisations)	Promotion and Dissemination of Art and Culture	379.17
5 NGOs	Promotion of Sports among Disabled	6.52
Manipur Milk Producer's Co-operative Union Ltd.	Project for Dairy Development	373.06
2 NGOs	Research & Development of Bioresources	204.08
Institute of Bioresources and Sustainable Development	Research & Development Biotechnology	71.51
DM College	Research & Development for Conservation	8.76
State Implementation Society	Rashtriya Madhyamik Shiksha Abhiyan (RMSA)	3813.18
5 NGOs	Research and Development Support (Science and Engineering Research Council)	982.23
Development Network Agency	Research and Development Water Resources	0.47
2 NGOs	Research Information and Mass Education- Tribal	7.57
9 DRDA	Rural Housing – Indira Awas Yojana	2362.85
State Implementation Society	Sarva Shiksha Abhiyan (SSA)	3940.55
Manipur Food Industries Corporation Limited	Scheme for Infrastructure Development (Food Processing Industries)	100.00
Manipur Skill Development Society	Skill Development Initiative	56.65
2 NGOs	Scheme for Quality Assurance, CODEX (<i>Codex Alimentarius</i>) Standard	185.72
7 NGOs	Scheme for Technology	199.88
14 NGOs	Scheme for the Welfare of Working Children in Need of Care and Protection	130.63
Lions Club of Thoubal, Manipur	Scheme Arising out of the Implementation of the Person with Disabilities SJE	11.50
5 NGOs	Science and Technology Programme for Socio Economic	107.90
Manipur Science and Technology Council	State Science and Technology Programme	81.39
3 NGOs	Step Support to Training and Employment Programme for Women	21.38
Nursing Superintendent, Medical Directorate	Strengthening of Institutions for Medical Education Training and Research	16.53
State Agricultural Management & Extension Training Institute (SAMETI), Manipur	Support to State Extension Programme	468.13
Jana Shikshan Sansthan, Senapati; Jana Shikshan Sansthan, Imphal West and Jana Shikshan Sansthan, Thoubal	Support to NGO's Social Responsibility Cells for Adult (SRCs) Education and Skill Development Merged Schemes of NGOs, Jan Shikshan Sansthan and SRCs	45.00
9 NGOs and Department of Social Welfare.	Swadhar Scheme	165.23
8 DRDAs ; and State Rural Livelihood Mission-Manipur	Swaran Jayanti Gram Swarozgar Yojana (SGSY)	736.42
Manipur Urban Development Agency (MUDA)	Swarna Jayanti Shahari Rojgar Yojana (SJSRY)	399.65
Imphal College	Technology Development Programme	2.50
27 NGOs	Voluntary Organization for providing social defence service	181.88
Manipur Science & Technology Council	Water Technology Initiative	18.57
South Eastern Rural Development Organization	Working Women Hostel (WWH)	9.52
Others	Youth Hostel	1.29
Total:		12,59,32.17

(Source: Finance Accounts)

Appendix 1.4
(Reference: Paragraph 1.6)
Time series data on the State Government finances

(₹ in crore)

	2007-2008	2008-2009	2009-10	2010-11	2011-12
Part A Receipts					
1. Revenue Receipts (i+ii+iii+iv)	3508	3873	3873	5430	5654
(i) Tax Revenue of which	147	170	196	267	368
<i>Taxes on Agricultural Income</i>	-	-	-	-	-
<i>Taxes on Sales, Trade, etc.</i>	121	141	163	227	297
<i>State Excise</i>	4	4	5	7	10
<i>Taxes on Vehicles</i>	3	4	4	4	13
<i>Stamps and Registration fees</i>	3	3	4	4	5
<i>Land Revenue</i>	1	1	1	1	1
<i>Taxes on Goods and Passengers</i>	1	1	1	1	1
<i>Other taxes</i>	14	16	18	23	41
<i>Taxes and duties on electricity</i>	-	-	-	-	*
(ii) Non-Tax Revenue	165	254	240	260	312
(iii) State's share of Union taxes and duties	550	581	597	991	1154
(iv) Grants-in-aid from Government of India	2646	2868	2840	3912	3820
2. Miscellaneous Capital Receipts	-	-	-	-	-
3. Recoveries of Loans and Advances	2	1	3	1	2
4. Total Revenue and Non-debt capital receipts (1+2+3)	3,510	3,874	3876	5431	5656
5. Public Debt Receipts of which	261	314	520	298	293
<i>Internal Debt (excluding Ways and Means Advances and Overdrafts)</i>	253	309	520	298	293
<i>Net transactions under Ways and Means Advances and Overdrafts</i>	-	-	-	-	-
<i>Loans and Advances from Government of India</i>	8	5	-	-	-
6. Total Receipts in the Consolidated Fund (4+5)	3771	4188	4396	5729	5949
7. Contingency Fund Receipts	-	-	-	-	-
8. Public Account Receipts	2481	2848	3218	4009	5582
9. Total Receipts of the State (6+7+8)	6252	7036	7614	9738	11531
Part B Expenditure/Disbursement					
10. Revenue Expenditure	2292	2622	3014	4078	5007
<i>Plan</i>	480	490	710	1099	1081
<i>Non-Plan</i>	1812	2132	2304	2979	3926
<i>General Services (including interest payments)</i>	932	1094	1181	1643	2134
<i>Social Services</i>	718	803	891	1238	1439
<i>Economic Services</i>	642	725	816	1084	1257
<i>Grants-in-aid and contributions</i>	-	-	126	113	177
11. Capital Expenditure	1,108	1,467	1588	1918	1695
<i>Plan</i>	1,110	1,464	1589	1917	1698
<i>Non-Plan</i>	(-2)	3	(-1)	1	(-3)
<i>General Services</i>	104	55	103	265	293
<i>Social Services</i>	378	547	559	601	477
<i>Economic Services</i>	626	865	926	1052	925
12. Disbursement of Loans and Advances	8	1	7	4	**
13. Total/Aggregate Expenditure (10+11+12)	3408	4090	4609	6000	6702

* ₹ 33.66 lakh only

**₹ 0.08 crore only

	2007-2008	2008-2009	2009-10	2010-11	2011-12
14. Repayments of Public Debt of which	308	310	117	115	160
<i>Internal Debt (excluding Ways and Means Advances and Overdrafts)</i>	63	65	75	70	95
<i>Net transactions under Ways and Means Advances and Overdrafts</i>	-	-	-	-	-
<i>Loans and Advances from Government of India</i>	245	245	42	45	65
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	3716	4400	4726	6115	6862
17. Contingency Fund disbursements	-	-	-	-	-
18. Public Account disbursements	1953	2560	3137	3634	5397
19. Total disbursement by the State (16+17+18)	5669	6960	7863	9749	12259
Part C Deficits					
20. Revenue Deficit (-)/Surplus (+) (1-10)	(+)1216	(+)1251	(+) 859	(+)1352	(+)647
21. Fiscal Deficit (-)/Surplus (+) (4-13)	(+)102	(-)216	(-) 733	(-)569	(-)1047
22. Primary Deficit(-)/ Surplus(+) (21+23)	(+)400	(+)98	(-) 410	(-)204	(-)650
Part D Other data					
23. Interest Payments (included in revenue expenditure)	298	314	323	365	397
24. Financial Assistance to local bodies etc.	43	51	37	41	51
25. Ways and Means Advances/Overdraft availed (days)	7	-	-	-	1
Ways and Means Advances availed (days)	7	-	-	-	1
Overdraft availed (days)	-	-	-	-	-
26. Interest on Ways and Means Advances/Overdraft	0.03	-	-	-	-
27. Gross State Domestic Product (GSDP)@	6799	7399	8254	9291	10619
28. Outstanding Fiscal liabilities (year end)	4529	4861	5519	6124	6384
29. Outstanding guarantees (year end) (including interest)	211	274	195	233	175
30. Maximum amount guaranteed (year end)	207	197	197	196	196
31. Number of incomplete projects*	228	49	44	21	96
32. Capital blocked in incomplete projects	176	144	225	132	392
Part E Fiscal Health Indicators					
I Resource Mobilization					
Own Tax revenue/GSDP	2.16	2.30	2.37	2.87	3.47
Own Non-Tax Revenue/GSDP	2.43	3.43	2.91	2.80	2.94
Central Transfers/GSDP	8.09	7.85	7.23	10.67	10.87
II Expenditure Management					
Total Expenditure/GSDP	50.12	55.28	55.84	64.58	63.11
Total Expenditure/Revenue Receipts	97.15	105.60	119.00	110.50	118.54
Revenue Expenditure/Total Expenditure	67.25	64.11	65.39	67.97	74.71
Expenditure on Social Services/Total Expenditure	32.15	33.01	31.46	30.65	28.59
Expenditure on Economic Services/Total Expenditure	37.21	38.88	37.80	35.60	32.56
Capital Expenditure/Total Expenditure	32.51	35.87	34.45	31.97	25.29
Capital Expenditure on Social and Economic Services/Total Expenditure	29.46	34.52	32.22	27.55	20.92
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	17.88	16.89	10.41	14.55	6.09
Fiscal deficit (surplus)/GSDP	1.50	(-)2.93	(-) 8.88	(-)6.12	(-)9.86
Primary Deficit (surplus)/GSDP	5.88	1.32	(-) 4.97	(-)2.20	(-)6.12
Revenue Deficit/Fiscal Deficit	1192.16	(-)576.04	(-) 117.19	(-)237.61	(-)61.80
Primary Revenue Balance/GSDP	22.30	21.17	14.34	18.49	9.85

	2007-2008	2008-2009	2009-10	2010-11	2011-12
Fiscal Liabilities/GSDP	66.61	65.70	66.86	65.91	60.12
Fiscal Liabilities/RR	129.10	125.50	142.50	112.78	112.91
Primary deficit vis-à-vis quantum spread	1199.76	(-) 302.77	(-) 57.69	36.67	(-)163.91
Debt Redemption (Principal+Interest)/Total Debt Receipts	95.88	97.25	78.28	84.31	110.78
V Other Fiscal Health Indicators					
Return on Investment	0.05	-	-	-	-
Balance from Current Revenue (₹ in crore)	32	(-)97.15	(-) 188.43	(-)137.01	(-)773.38
Financial Assets/Liabilities	1.59	1.79	8.91	(-)69.42	(-)14.57

@ GSDP figures as communicated by the State Government

* Projects for which initial cost is more than ₹ one crore

Appendix 1.5
(Reference: Paragraph 1.10.1)
Assets and Liabilities of the Government of Manipur as on 31 March 2012

(₹ in crore)

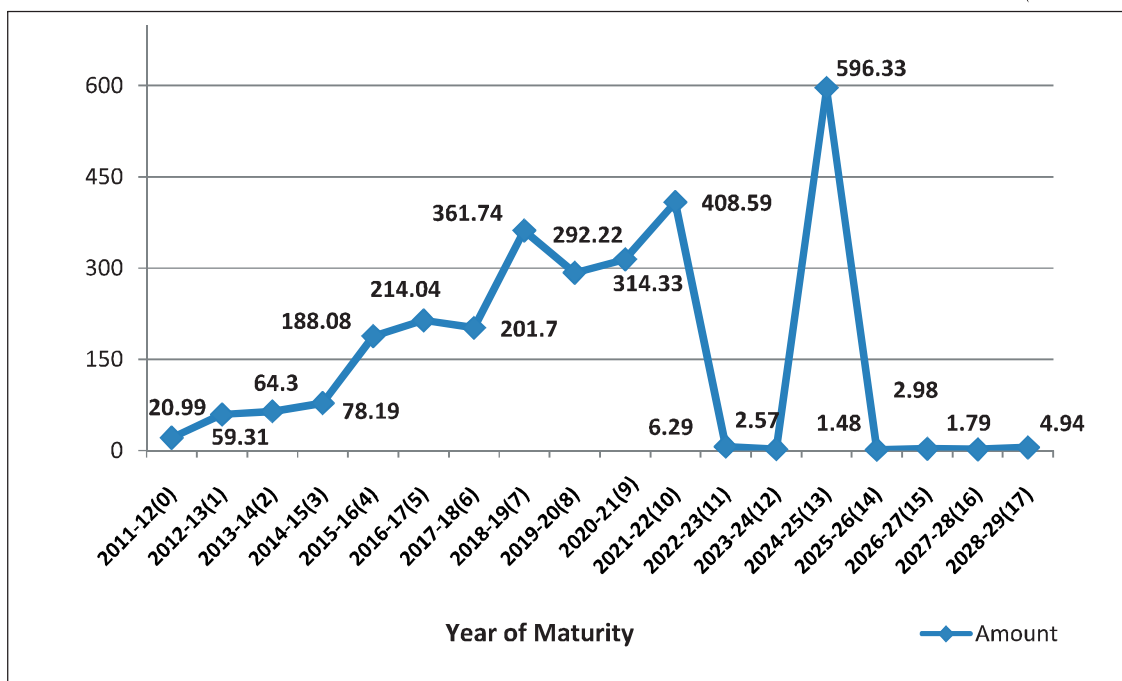
As on 31.03.2011		Liabilities	As on 31.03.2012	
3100.20		Internal Debt -		3298.22
	2103.61	<i>Market Loans bearing interest</i>	2180.58	
	0.04	<i>Market Loans not bearing interest</i>	0.04	
	5.93	<i>Loans from Life Insurance Corporation of India</i>	5.93	
	47.92	<i>Loans from NABARD</i>	94.93	
	0.11	<i>Loans from SBI</i>	0.11	
	6.14	<i>Loans from National Co-operative Development Corporation</i>	6.14	
	849.26	<i>Special Securities issued to National Small Savings Fund of the Central Government</i>	836.41	
	87.19	<i>Other Loans</i>	84.13	
		<i>Ways and Means Advance</i>	89.95	
639.35		Loans and Advances from Central Government -		574.42
	0.06	<i>Pre 1984-85 Loans</i>	0.06	
	530.67	<i>Non-Plan Loans</i>	492.72	
	83.31	<i>Loans for State Plan Schemes</i>	77.65	
	1.69	<i>Loans for Central Plan Schemes</i>	-	
	19.28	<i>Loans for Centrally Sponsored Plan Schemes</i>	0.01	
	4.34	<i>Loans for Special Plan Schemes</i>	3.98	
	-	<i>Other Ways & Means Advances</i>	-	
	-	<i>Contingency Fund</i>	-	
841.80		Small Savings, Provident Funds, etc.		1075.48
1535.46		Deposits		1421.23
75.45		Reserve Funds		113.80
6192.26		Total:		6483.15
Assets				
11517.62		Gross Capital Outlay on Fixed Assets -		13213.03
	176.31	<i>Investments in shares of Companies, Corporations, etc.</i>	180.93	
	11341.31	<i>Other Capital Outlay</i>	13032.10	
205.42		Loans and Advances -		203.61
	-	<i>Loans for Power Projects</i>	-	
	10.80	<i>Loans to Government servants and Miscellaneous loans</i>	10.28	
	194.62	<i>Other Development Loans</i>	193.33	
1.73		Advances		1.74
95.96		Deposit with Reserve Bank and other banks		(-)515.44
267.52		Remittance Balance		245.95
124.95		Suspense and Miscellaneous Balance		118.71
260.52		Cash -		143.64
	4.62	<i>Cash in Treasuries and Local Remittances</i>	5.43	
	32.15	<i>Departmental Cash Balance</i>	36.38	
	0.02	<i>Permanent Advances</i>	0.02	
	155.31	<i>Cash Balance Investments</i>	2.43	
	68.42	<i>Investment of earmarked funds</i>	99.38	
(-)6281.46		Deficit on Government Account		(-)6928.09
	(-)1351.93	<i>Less Revenue Surplus of the current year</i>	(-)646.63	
		<i>Miscellaneous Deficit</i>		
	(-)4929.53	<i>Accumulated Deficit at the beginning of the year</i>	(-)6281.46	
6192.26				6483.15

Appendix 1.6
(Reference: Paragraph 1.11)
Maturity Profile of debt

(₹ in lakh)

Year of Maturity	Internal Debt	Loans and advances from the Central Government					Amount
	Manipur State Development Loan/Manipur Government Stock	Non-Plan Loans	Loans for State/Union Territory Schemes	Loans for Central Plan Schemes	Loans for centrally Sponsored Schemes	Sub-Total	
(1)	(2)	(3)	(4)	(5)	(6)	(7) (3+4+5+6)	(8) (2+7)
2011-12(0)		1.89		168.84	1928.10	2098.83	2098.83
2012-13(1)	5928.26	2.70		-	-	2.70	5930.96
2013-14(2)	6411.89	2.50	15.62	-	-	18.12	6430.01
2014-15(3)	7806.00	0.81	12.32	-	-	13.13	7819.13
2015-16(4)	18800.41	0.80	6.33	-	-	7.13	18807.54
2016-17(5)	21390.00	2.77	11.35	-	-	14.12	21404.12
2017-18(6)	20143.76	2.42	23.67	-	-	26.09	20169.85
2018-19(7)	36155.90	5.54	12.76	-	-	18.30	36174.20
2019-20(8)	29208.00	12.47	1.40	-	-	13.87	29221.87
2020-21(9)	31400.00	6.93	26.51	-	-	33.44	31433.44
2021-22(10)	40814.00	38.85	6.14	-	-	44.99	40858.99
2022-23(11)	-	59.91	568.69	-	-	628.60	628.60
2023-24(12)	-	61.00	196.49	-	-	257.49	257.49
2024-25(13)	-	52559.77	7072.93	-	-	59632.70	59632.70
2025-26(14)	-	122.96	25.52	-	-	148.48	148.48
2026-27(15)	-	158.48	139.74	-	-	298.22	298.22
2027-28(16)	-	20.05	158.52	-	-	178.57	178.57
2028-29(17)	-	4.93	488.70	-	-	493.63	493.63
Sub-Total	218058.20	53064.78	8766.69	168.84	1928.10	63928.41	281986.60
Amount for which year of Maturity is not known							111770.19
Total							393756.79

(₹ in crore)



Appendix 2.1
(Reference: Paragraph 2.3.1)

Statement of various Grants/Appropriations where savings was more than ₹ one crore in each case or more than 25 per cent of the total provision

(₹ in lakh)

Sl. No.	Grant/ Appropriation	Total provision	Saving	Percentage
1	2	3	4	5
Revenue Voted				
1	2- Council of Ministers	367.17	101.11	28
2	3- Secretariat	5042.78	224.87	4
3	4- Land Revenue, Stamps and Registration and District Administration	5964.05	314.90	5
4	5- Finance Department	67888.16	975.29	1
5	7- Police	85818.68	5751.12	7
6	8- Public Works Department	20415.80	1007.69	5
7	10- Education	66399.58	5875.29	9
8	11- Medical, Health and Family Welfare Services	26902.42	1732.86	6
9	12- Municipal Administration, Housing and Urban Development	8244.99	3116.64	38
10	14- Development of Scheduled Tribes & Scheduled Castes department and Hills	39663.51	3681.12	9
11	17- Agriculture	12110.76	558.87	5
12	18- Animal Husbandry and Veterinary including Dairy Farming	6969.12	735.58	11
13	19- Environment and Forest	13678.89	180.24	1
14	20- Community Development and ANP, IRDP and NREP	11685.85	323.72	3
15	21- Commerce & Industries	7268.86	345.68	5
16	26- Administration of Justice	2256.24	458.97	20
17	30- Planning	59075.26	48859.30	83
18	31- Fire Protection and Control	854.97	177.79	21
19	38- Panchayat	4397.44	1291.23	29
20	41- Art and Culture	2305.92	169.62	7
21	42- State Academy of Training	633.21	171.15	27
22	44- Social Welfare Department	13849.29	321.34	2
23	46- science and Technology	968.92	228.03	24
24	47- Welfare of Minorities and Other Backward Classes	2836.22	982.97	35
25	48- Relief and Disaster Management	1305.63	383.96	29
26	50- Information and Technology	746.71	167.17	22
Revenue Charged				
27	1- State Legislature	51.43	15.96	31
28	8- Public Works Department	100.10	54.09	54
29	26- Administration of Justice	1046.70	1046.70	100

Capital Voted				
30	1-State Legislature	30.00	30.00	100
31	2-Council of Ministers	80.00	80.00	100
32	5- Finance Department	40.01	32.51	81
33	8- Public Works Department	48072.06	4128.02	9
34	10- Education	10106.36	6543.37	65
35	11- Medical, Health and Family Welfare Services	16922.65	2912.87	17
36	12-Municipal Administration, Housing and Urban Development	11008.98	318.78	3
37	13- Labour and Employment	151.51	104.17	69
38	14- Development of Scheduled Tribes & Scheduled Castes department and Hills	1600.00	612.06	38
39	15-Consumer Affairs, Food and Public Distribution	850.00	300.00	35
40	18- Animal Husbandry and Veterinary including Dairy Farming	1077.95	250.68	23
41	21- Commerce & Industries	950.00	625.45	66
42	22-Public Health Engineering	21768.01	7129.43	33
43	23- Power	22039.99	1421.19	6
44	25- Youth Affairs and Sports Department	4616.50	1520.74	33
45	30- Planning	82470.00	68918.33	84
46	32- Jails	0.01	0.01	100
47	37-Fisheries	262.22	159.20	61
48	40- Irrigation and Flood Control Department	30024.79	12543.07	42
49	41- Art and Culture	636.00	240.64	38
50	42- State Academy of Training	30.00	25.73	86
51	44- Social Welfare Department	0.01	0.01	100
52	45- Tourism	3430.35	1187.03	35
53	47- Welfare of Minorities and Other Backward Classes	3146.56	3080.47	98
Total:		728162.62	191417.02	

Appendix 2.2
(Reference: Paragraph 2.3.4)

Statement showing expenditure incurred without provision during 2011-12

(₹ in lakh)

Sl. No.	No. and Name of Grants (Heads of Accounts)	Amount of Expenditure without provision	Reasons/Remarks
Grant No. 11 – Medical, Health and Family Welfare Services			
1	2211(CSS).105.04(V)	12.04	Reasons for incurring expenditure without provisions had not been intimated (December 2012) nor mentioned in the detailed appropriation account
Grant No. 17 – Agriculture			
2	2401(SP).104.35(H)	4.22	-do-
3	2401(SP).104.37(H)	4.00	-do-
Grant No. 18 –Animal Husbandry and Veterinary including Dairy Farming			
4	2403(SP).102.05(H)	0.08	-do-
5	2403(SP).102.30(V)	3.24	-do-
6	2403(SP).106.22(V)	1.91	-do-
7	2403(SP).107.11(H)	0.96	-do-
Grant No. 19 – Environment and Forest			
8	2406(SP).01.101.21(H)	1.19	-do-
Grant No. 37 - Fisheries			
9	2405(SP).101.06(H)	0.60	-do-
Grant No. 39 – Sericulture			
10	2851(SP).107.14(H)	1.55	-do-
Grant No. 43 –Horticulture and Soil Conservation			
11	4401(SP).800.17(V)	1.72	-do-
12	2552(NEC).800.08(H)	94.83	-do-
	Total	126.26	

*V stand for valley, H stands for Hills and SP stands for State Plan.

Appendix 2.3
(Reference: Paragraph 2.3.5)
Statement showing amount debited head-wise and credited to
'8449 – Other Deposits' during March 2012

(₹ in lakh)

Sl. No.	Department/Name of DDO	Debit Head	Credit Head	Amount credited	Remarks
1	Autonomous District Council	--	8449	4233.66	*
2	Education (S)	2202	8449	625.42	
3	Sericulture	2851	8449	306.60	
4	University and Higher Education	2202	8449	457.21	
5	Health	2210,2211	8449	9000.00	--
6	Consumer Affairs, Food and Public Distribution	2408,3456,4406	8449	330.00	--
7	Economics and Statistics	3454	8449	180.00	--
8	General Administrative Department	2052	8449	250.00	-
9	Youth Affair and Sports	2204	8449	2112.38	--
10	Minority and Other Backward Classes	2225	8449	360.60	-
11	Police	2055,4059	8449	2749.65	--
	Total			20605.52	

*Debit head awaited from the departments (November 2012)

Appendix 2.4
(Reference: Paragraph 2.3.6)
Excess over provision of previous years requiring regularisation

(₹ in crore)

Year	No. of Grants/Appropriations	Grant/Appropriation No.	Amount of excess	Stage of consideration by Public Accounts Committee (PAC)
2007-08	13	1, Appn.2 (Capital charged), 26, 16, 18, 22, 25, 41, 8, 23, 25, 41 and Appn.2 (Charged)	81.59	PAC recommended for regularization (37 th Report); but status of regularization not intimated yet. (December 2012)
2008-09	14	5, 11, 12, 13, 22, 23, 25, 27, 29, 33, 39, 45, 46, 47	102.87	-do-
2009-10	11	5, 13, 19, 22, 25, 39 and 48 (Revenue voted), 11, 12, 22 and Appropriation no. 2 (Capital voted)	29.14	-do-
2010-11	7	5, 46 (Revenue voted), 17, 22, 36, 41 and Appropriation no, 2(Capital charged)	62.42	Excess expenditure yet to be discussed by PAC.
	45	Total	276.02	

Appendix 2.5

(Reference: Paragraph 2.3.9)
Excess /Unnecessary/Insufficient re-appropriation of funds
 (Savings(-)/Excess(+))one crore and above)

(₹ in lakh)

Sl. No.	Grants/Appropriation No.	Head of Account	Reappropriation	Final excess(+)/ Saving(-)
1	2	3	4	5
	Savings cases			
1	Grant 8 – Public Works Department	4059.01.051.11(H)	-422.60	-106.30
2	-do-	4059.01.051.11(V)	-1433.80	-117.08
3	-do-	4059.01.101.01(H)	2571.40	-1437.81
4	-do-	4059.80.800.47(H)	100.00	-100.00
5	-do-	4216.01.106.08(H)	-10.00	-160.19
6	-do-	4216.01.106.08(V)	-5.00	-144.64
7	-do-	5054.05.337.51(H)	-1181.39	-779.37
8	-do-	5054.05.337.52(V)	371.80	-371.80
9	-do-	5054.05.337.53(H)	1490.00	-1490.00
10	-do-	5054.05.337.53(V)	408.00	-408.00
11	-do-	4059.60.051.04(V)	150.00	-209.71
12	Grant 10 – Education	2202.01.001.01	199.68	-149.89
13	-do-	2202.01.101.19	570.81	-3475.66
14	-do-	2202.04.001.07	195.24	-395.08
15	-do-	2202.01.800.07(V)	-400.00	-406.48
16	-do-	2202.02.001.24(V)	100.00	-100.00
17	-do-	2202.02.052.12(V)	34.60	-113.99
18	-do-	2202.02.800.30(V)	125.00	-111.48
19	-do-	2202.02.800.62(H)	280.68	-330.92
20	-do-	2202.02.800.90(V)	-1000.00	-326.63
21	-do-	4202.02.105.93(V)	150.00	-116.10
22	-do-	2202.02.800.14(V)	389.00	-389.00
23	-do-	2202.01.800.19(V)	-467.89	-979.79
24	-do-	2202.80.800.17(V)	293.06	-182.06
25	Grant 11 – Medical, Health and Family Welfare Services	2210.01.110.15(H)	107.00	-509.63
26	-do-	4210.01.110.15(H)	65.84	-452.22
27	-do-	4210.01.800.10(V)	-19.97	-118.87
28	-do-	4210.02.103.24(H)	33.47	-120.00
29	-do-	4210.02.103.01(H)	151.24	-151.24
30	Grant 12 – Municipal Administration, Housing and Urban Development	4217.01.800.06(V)	210.00	-220.00
31	-do-	2217.01.800.08(V)	799.30	-799.30

1	2	3	4	5
32	Grant 12 – Municipal Administration, Housing and Urban Development	4217.60.051.09(V)	265.67	-318.76
33	Grant 14 – Development of Scheduled Tribes & Scheduled Castes Department	4225.02.800.32(H)	-15.00	-400.00
34	Grant 17 – Agriculture	2401.800.27(V)	-20.00	-106.02
35	Grant 19 – Environment and Forest	2406.01.001.01(V)	-3.00	-1444.70
36	Grant 22 – Public Health Engineering	4215.01.102.15(H)	-46.00	-705.22
37	-do-	4215.01.102.13(V)	263.06	-110.81
38	-do-	4215.01.102.15(V)	87.50	-187.50
39	-do-	4215.01.102.19(H)	188.90	-188.90
40	-do-	4215.01.102.20(H)	192.00	-192.00
41	-do-	4215.01.102.21(H)	116.25	-116.25
42	Grant 23 – Power	4801.05.799.01(H)	1090.30	-802.38
43	-do-	4801.05.799.04(V))	460.00	-405.95
44	-do-	4801.05.799.11(H)	52.65	-415.48
45	-do-	4801.05.799.91(V)	98.00	-240.87
46	-do-	4801.05.799.94(H)	-391.00	-425.19
47	-do-	4801.05.799.95(V)	1175.62	-1713.62
48	-do-	4801.05.799.02(H)	123.62	-724.17
49	Grant 26 – Administration of Justice	2014.102.08	-474.82	-571.88
50	Grant 30 – Planning	4055.800.01(V)	850.00	-165.01
51	-do-	4059.80.800.03(V)	-398.00	-126.75
52	-do-	4702.800.02(H)	1338.00	-1338.00
53	-do-	4702.800.02(V)	1072.00	-1072.00
54	Grant 36 – Minor Irrigation	4552.800.01(V)	125.00	-125.00
55	Grant 40 – Irrigation and Flood Control Department	2700.05.001.01(H)	-11.10	-363.40
56	-do-	4700.03.051.11(V)	-916.00	-7738.21
57	-do-	4700.04.051.12(H)	-2705.00	-4034.41
58	-do-	4711.01.103.03(V)	118.41	-516.95
59	-do-	4552.03.800.05(V)	112.38	-150.40
60	Grant 44 – Social Welfare Department	2235.02.104.31(V)	-42.01	-232.33
61	Grant 45 – Tourism	5452.01.101.03(V)	1.14	-1173.47
62	Grant 47 – Welfare of Minorities and Other Backward Classes	2225.03.277.03(V)	553.65	-700.07
63	Grant 48 – Relief and Disaster Management	2245.05.101.01	27.30	-379.00
	Sub Total		7144.99	-41957.94
	Excess Cases			
64	Grant 5 – Finance Department	2071.01.102.06	-151.61	548.57
65	-do-	2071.01.111.28	151.61	312.60

1	2	3	4	5
66	Grant 8 – Public Works Department	4059.80.800.43(H)	-500.00	500.00
67	-do-	5054.05.337.51(V)	-1502.18	1826.28
68	Grant 8 – Public Works Department	5054.05.337.70(H)	413.77	225.90
69	Grant 10 – Education	2202.02.101.24	8.01	165.07
70	-do-	2202.02.109.24	-246.77	2055.57
71	-do-	2202.02.110.64(V)	167.00	151.55
72	-do-	2202.02.800.62(V)	218.32	128.69
73	Grant 11 – Medical, Health and Family Welfare Services	2210.01.110.15(V)	515.00	373.39
74	-do-	4210.01.110.15(V)	-5.80	171.97
75	Grant 12 – Municipal Administration, Housing and Urban Development	4217.01.800.10(V)	2748.48	220.00
76	Grant 14 – Development of Scheduled Tribes & Scheduled Castes Department	2225.02.001.01(V)	-8.00	144.79
77	-do-	2225.02.800.04(H)	298.00	374.90
78	-do-	4225.02.800.32(V)	-130.00	400.00
79	Grant 20 – Community Development and ANP, IRDP and NREP	2515.102.02	612.20	212.45
80	-do-	2505.60.800.11(V)	-750.00	250.00
81	Grant 22 – Public Health Engineering	4215.01.102.15(V)	3.00	556.68
82	Grant 23 – Power	2801.01.101.40	5.00	1421.33
83	-do-	4801.05.799.04(V)	48.00	523.97
84	-do-	4801.05.799.89(H)	-519.00	845.17
85	-do-	4801.05.799.89(V)	-266.00	617.24
86	-do-	4801.05.799.91(H)	-85.00	393.02
87	Grant 30 – Planning	3451.092.04(V)	12.14	1000.00
88	-do-	4210.01.110.02(V)	-14520.00	765.00
89	-do-	4702.800.01(V)	-1590.00	2650.00
90	-do-	4711.01.103.01(V)	-4582.00	136.39
91	Grant 36 – Minor Irrigation	4702.800.07(V)	40.00	459.39
92	-do-	4702.800.03(V)	-179.35	181.64
93	-do-	4702.800.05(V)	-110.25	104.08
94	Grant 39 – Sericulture	2851.107.01	186.48	146.87
95	Grant 40 – Irrigation and Flood Control Department	2700.05.001.01(V)	11.10	367.57
96	Grant 44 – Social Welfare Department	2235.02.104.32(V)	-251.00	227.14
	Sub total:		-19958.85	18457.22
	Total:		-12813.86	-23500.72

Appendix 2.6

(Reference: Paragraph 2.3.10)

Statement showing cases of substantial surrenders (exceeding ₹ 10 crore) made during the year 2011-12

(₹ in crore)

Sl. No.	Name of Grant	Head of Account	Total provision	Amount of surrender	Percentage of surrender
1	2	3	4	5	6
1	22 - Public Health Engineering	4215 – Capital Outlay on Water Supply and Sanitation			
		02 – Sewerage and Sanitation			
		101 – Urban Sanitation Services			
		16 – 16 EAP Component	100.00	60.50	61
2	30 - Planning	2402 – Soil and Water Conservation			
		800 – Other expenditure			
		02 – Development of Loktak lake (SPA)	80.30	68.29	85
3	-do-	3451 – Secretariat-Economic Services			
		092 – Other Offices			
		13 – Special Development Fund	115.09	115.09	100
4	-do-	4059 – Capital Outlay on Public Works			
		01 – Office Buildings			
		101 – Construction-General Pool Accommodation			
		01 – Special Plan Assistance	152.54	91.64	60
5	-do-	4202 – Capital Outlay on Education, Sports, Art and Culture			
		01 – General Education			
		203 – University and Higher Education			
		03 – Upgradation of Infrastructures of Govt. Colleges under SPA	12.10	12.10	100
6	-do-	4202 – Capital Outlay on Education, Sports, Art and Culture			
		02 – Technical Education			
		800 – Other expenditure			
		03 – Acquisition of Land for National Institute of Technology under SPA	10.12	10.12	100
7	-do-	4210 – Capital Outlay on Medical and Public Health			
		01 – Urban Health Services			
		110 – Hospital and Dispensaries			
		02 – Development/Upgradation of JNIMS & other Hospital & Health Institutions under SPA	145.20	145.20	100
8	-do-	4210 – Capital Outlay on Medical and Public Health			
		01 – Urban Health Services			
		110 – Hospital and Dispensaries			
		03 – Construction/Infrastructure Development of Hospitals/Dispensaries under SPA	28.11	28.11	100

1	2	3	4	5	6
9	22 - Public Health Engineering	4225 – Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
		02 – Welfare of Scheduled Tribes			
		800 – Other expenditure			
		01 – Construction of Tribal Markets/Hostels and Other buildings under SPA	30.36	30.07	99
10	-do-	4702 – Capital Outlay on Minor Irrigation			
		800 – Other expenditure			
		01 – Integrated Tank Irrigation Project	26.50	26.50	100
11	-do-	4711 – Capital Outlay on Flood Control Projects			
		01 – Flood Control			
		103 – Civil Works			
		01 – Construction of Barrage & Retaining Wall Across & Over Rivers under SPA	45.82	45.82	100
12	-do-	4801 – Capital Outlay on Power Projects			
		05 – Transmission and Distribution			
		799 – Transmission & Distribution System			
		01 – Renovation/Modernisation/Installation under SPA	17.16	17.16	100
13	-do-	4801 – Capital Outlay on Power Projects			
		05 – Transmission and Distribution			
		799 – Transmission & Distribution System			
		02 – APDRP works in Greater Imphal Area	28.38	28.38	100
14	-do-	4851 – Capital Outlay on Village and Small Industries			
		800 – Other expenditure			
		01 – Construction of Urban Haat at Imphal	10.12	10.12	100
15	-do-	4851 – Capital Outlay on Village and Small Industries			
		107 – Sericulture Industries			
		01 – Sericulture Project under SPA	10.12	10.12	100
16	-do-	5054 – Capital Outlay on Roads and Bridges			
		05 – Roads			
		337 – Road Works			
		02 – Construction of Roads under SPA	200.88	200.88	100
Total:			1012.80	900.10	

Appendix 2.7
(Reference: Paragraph 2.3.13)
Statement of various Grants/Appropriations in which savings occurred but no part of which had been surrendered

(₹ in lakh)

Sl. No.	Grant No.	Total provision	Expenditure	Saving
Revenue voted				
1	1- State Legislature	3509.11	3419.10	90.01
2	2- Council of Ministers	367.17	266.06	101.11
3	3- Secretariat	5042.78	4817.91	224.87
4	4- Land Revenue, Stamps & Registration and District Administration	5964.05	5649.15	314.90
5	5- Finance Department	67888.16	66912.87	975.29
6	6- Transport	564.91	541.74	23.17
7	7- Police	85818.68	80067.56	5751.12
8	8- Public Works Department	20415.80	19408.11	1007.69
9	9- Information and Publicity	480.98	473.81	7.17
10	10- Education	66399.58	60524.29	5875.29
11	11- Medical, health and Family Welfare Services	26902.42	25169.56	1732.86
12	14- Development of Scheduled Tribes & Scheduled Caste Department & Hills	39663.51	35982.39	3681.12
13	15- Consumer Affairs, Food and Public Distribution	1526.36	1506.35	20.01
14	18- Animal Husbandry and Veterinary including Dairy Farming	6969.12	6233.54	735.58
15	19- Environment and Forest	13678.89	13498.65	180.24
16	21- Commerce & Industries	7268.86	6923.18	345.68
17	24- Vigilance Department	238.02	237.10	0.92
18	25- Youth Affairs and Sport Department	3129.50	3098.99	30.51
19	26- Administration of Justice	2256.24	1797.27	458.97
20	27- Election	2021.00	1993.59	27.41
21	29- Sales Tax, Other Taxes/Duties on commodities and Services	503.36	448.43	54.93
22	31- Fire Protection and Control	854.97	677.18	177.79
23	32- Jails	1201.21	1188.24	12.97
24	33- Home Guards	1051.51	1048.43	3.08
25	34- Rehabilitation	298.24	287.01	11.23
26	35- Stationery and Printing	534.11	532.60	1.51
27	38- Panchayat	4397.44	3106.21	1291.23
28	40- Irrigation Flood Control Department	5509.49	5447.51	61.98
29	43- Horticulture and Soil Conservation	5568.48	5506.57	61.91
30	47- Welfare of Minorities and Other Backward Classes	2836.22	1853.25	982.97
31	48- Relief and Disaster Management	1305.63	921.67	383.96
Revenue Charged				
32	1- State Legislature	51.43	35.47	15.96
33	Appn 1- Governor	312.00	288.87	23.13
34	Appn 3- Manipur Public Service Commission	276.28	275.93	0.35
35	5- Finance Department	10.90	10.50	0.40
36	8- Public Works Department	100.10	46.01	54.09
Capital voted				
37	1- State Legislature	30.00	0.00	30.00
38	2- Council of Ministers	80.00	0.00	80.00
39	5- Finance Department	40.01	7.50	32.51
40	7- Police	7612	7611.95	0.05

Sl. No.	Grant No.	Total provision	Expenditure	Saving
41	8- Public Works Department	48072.06	43944.04	4128.02
42	9- Information and Publicity	15	14.99	0.01
43	10- Education	10106.36	3562.99	6543.37
44	11- Medical, health and Family Welfare Services	16922.65	14009.78	2912.87
45	12- Municipal Administration, Housing and Urban Development	11008.98	10690.2	318.78
46	15- Consumer Affairs, Food and Public Distribution	850	550	300
47	17- Agriculture	1956.02	1954.94	1.08
48	18- Animal Husbandry and Veterinary including Dairy Farming	1077.95	827.27	250.68
49	23- Power	22039.99	20618.8	1421.19
50	25- Youth Affairs and Sport Department	4616.5	3095.76	1520.74
51	32- Jails	0.01	0	0.01
52	39- Sericulture	1072	1026.4	45.6
53	40- Irrigation Flood Control Department	30024.79	17481.72	12543.07
54	44- Social Welfare Department	0.01	0	0.01
55	45- Tourism	3430.35	2243.32	1187.03
56	47- Welfare of Minorities and Other Backward Classes	3146.56	66.09	3080.47
	Total:	547017.75	487900.85	59116.90

Appendix 2.8
(Reference: Paragraph 2.3.13)
Statement showing details of saving of ₹ one crore and above not surrendered.

(₹ in lakh)

Sl. No.	Grant No.	Total provision	Expenditure	Saving	Surrender	Saving not surrendered
	Revenue Voted					
1	2-Council of Ministers	367.17	266.06	101.11	0.00	101.11
2	3- Secretariat	5042.78	4817.91	224.87	0.00	224.87
3	4- Land Revenue, Stamps & Registration and District Administration	5964.05	5649.15	314.90	0.00	314.90
4	5- Finance Department	67888.16	66912.87	975.29	0.00	975.29
5	7- Police	85818.68	80067.56	5751.12	0.00	5751.12
6	8- public Works Department	20415.80	19408.11	1007.69	0.00	1007.69
7	10- Education	66399.58	60524.29	5875.29	0.00	5875.29
8	11- Medical, Health and Family Welfare Services	26902.42	25169.56	1732.86	0.00	1732.86
9	12- Municipal Administration, Housing and Urban Development	8244.99	5128.35	3116.64	351.02	2765.62
10	14- Development of Scheduled Tribes & Scheduled Caste Department and Hills	39663.51	35982.39	3681.12	0.00	3681.12
11	17- Agriculture	12110.76	11551.89	558.87	494.92	63.95
12	18- Animal Husbandry and Veterinary including Dairy Farming	6969.12	6233.54	735.58	0.00	735.58
13	19- Environment and Forest	13678.89	13498.65	180.24	0.00	180.24
14	21- Commerce and Industries	7268.86	692.18	345.68	0.00	345.68
15	26- Administration of Justice	2256.24	1797.27	458.97	0.00	458.97
16	30- Planning	59075.26	10215.96	48859.30	18740.15	30119.15
17	31- Fire Protection and Control	854.97	677.18	177.79	0.00	177.79
18	38- Panchayat	4397.44	3106.21	1291.23	0.00	1291.23
19	41- Art and Culture	2305.92	2136.30	169.62	163.59	6.03
20	42- State Academy of Training	633.21	462.06	171.15	144.29	26.86
21	44- Social Welfare Department	13849.29	13527.95	321.34	140.37	180.97
22	47- Welfare of Minorities and Other Backward Classes	2836.22	1853.25	982.97	0.00	982.97
23	48- Relief and Disaster Management	1305.63	921.67	383.96	0.00	383.96
24	50- Information Technology	746.71	579.54	167.17	66.20	100.97
	Revenue Charged					
25	26- Administration of Justice	1046.70	0.00	1046.70	474.82	571.88
	Capital Voted					
26	8- Public Works Department	48072.06	43944.04	4128.02	0.00	4128.02
27	10- Education	10106.36	3562.99	6543.37	0.00	6543.37
28	11- Medical, Health and Family Welfare Services	16922.65	14009.78	2912.87	0.00	2912.87
29	12- Municipal Administration, Housing and Urban Development	11008.98	10690.20	318.78	0.00	318.78

Sl. No.	Grant No.	Total provision	Expenditure	Saving	Surrender	Saving not surrendered
30	13- Labour and Employment	151.51	47.34	104.17	42.63	61.54
31	14- Development of Scheduled Tribes & Scheduled Caste Department and Hills	1600.00	987.94	612.06	206.97	405.09
32	15- Consumer Affairs, Food and Public Distribution	850.00	550.00	300.00	0.00	300.00
33	18- Animal Husbandry and Veterinary including Dairy Farming	1077.95	827.27	250.68	0.00	250.68
34	21- Commerce and Industries	950.00	324.55	625.45	255.00	370.45
35	22- Public Health Engineering	21768.01	14638.58	7129.43	6050.22	1079.21
36	23- Power	22039.99	20618.80	1421.19	0.00	1421.19
37	25- Youth Affairs and Sports Department	4616.50	3095.76	1520.74	0.00	1520.74
38	30- Planning	82470.00	13551.67	68918.33	68874.55	43.78
39	37- Fisheries	262.22	103.02	159.20	129.40	29.80
40	40- Irrigation and Flood Control Department	30024.79	17481.72	12543.07	0.00	12543.07
41	41- Art and Culture	636.00	395.36	240.64	39.95	200.69
42	45- Tourism	3430.35	2243.32	1187.03	0.00	1187.03
43	47- Welfare of Minorities and Other Backward Classes	3146.56	66.09	3080.47	0.00	3080.47
	Total:	715176.29	524549.33	190626.96	96174.08	94452.88

Appendix 2.9
(Reference: Paragraph 2.3.13)

Statement showing cases of surrender of funds made as on 31 March 2012

(₹ in lakh)

Sl. No.	Grant No.	Total Provision	Expenditure	Excess (+) / Saving (-)	Surrender	%age of surrender vis-à-vis Total Provision
Revenue Voted						
1	12- Municipal Administration, Housing and Urban Development	8244.99	5128.35	-3116.64	351.02	4.26
2	17-Agriculture	12110.76	11551.89	-558.87	494.92	4.09
3	20- Community Development and ANP, IRDP and NREP	11685.85	11362.13	-323.72	503.57	4.31
4	30- Planning	59075.26	10215.96	-48859.3	18740.15	31.72
5	41- Art and Culture	2305.92	2136.3	-169.62	163.59	7.09
6	42- State Academy of Training	633.21	462.06	-171.15	144.29	22.79
7	44- Social Welfare Department	13849.29	13527.95	-321.34	140.37	1.01
8	46- Science and Technology	968.92	740.89	-228.03	229.31	23.67
9	50- Information technology	746.71	579.54	-167.17	66.2	8.87
Revenue Charged						
10	26- Administration of Justice	1046.70	0.00	-1046.70	474.82	45.36
Capital Voted						
11	13- Labour and Employment	151.51	47.34	-104.17	42.63	28.14
12	14- Development of Scheduled Tribes & Scheduled Caste Department & Hills	1600.00	987.94	-612.06	206.97	12.94
13	16- Co-operation	528.20	516.42	-11.78	11.20	2.12
14	21- Commerce and Industries	950.00	324.55	-625.45	255.00	26.84
15	22- Public Health Engineering	21768.01	14638.58	-7129.43	6050.22	27.79
16	30- Planning	82470.00	13551.67	-68918.33	68874.55	83.51
17	36- Minor Irrigation	6810.97	10439.06	3628.09	226.46	3.32
18	37- Fisheries	262.22	103.02	-159.20	129.40	49.35
19	41- Art and Culture	636.00	395.36	-240.64	39.95	6.28
20	42- State Academy of Training	30.00	4.27	-25.73	25.60	85.33
Total:		225874.52	96713.28	-129161.24	97170.22	

Appendix 2.10
(Reference: Paragraph 2.3.14)

Rush of expenditure during March where expenditure was more than ₹ 10 crore and 25 percent of the Total expenditure for the year

(₹ in crore)

Sl. No.	Grant	Description / Major Head	Expenditure during Jan-Mar	Expenditure during March	Total expenditure	% of total expenditure during Jan-March	% of total expenditure during March
1	2	3	4	5	6	7	8
1	7	Capital Outlay on Police / 4055	29.37	29.37	29.37	100	100
2	7	Capital Outlay and publicity works /4059	26.75	26.75	46.75	57.22	57.22
3	10	General Education / 2202	203.47	140.51	558.02	36.46	25.17
4	10	Capital Outlay on Education, Sports, Art and Culture /4202	31.31	28.33	33.80	92.63	83.83
5	11	Medical and Public Health /2210	92.36	70.14	222.05	41.59	31.59
6	11	Capital Outlay on Medical and Public Health / 4210	128.07	120.13	139.75	91.65	85.96
7	12	Urban Development / 2217	22.94	22.21	51.00	44.98	43.54
8	12	Capital Outlay on Urban Development /4217	57.26	56.31	108.50	52.78	51.90
9	14	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes / 2225	135.96	131.37	200.75	67.74	65.44
10	17	Capital Outlay on Command Area Development / 4705	11.37	10.98	19.55	58.16	56.15
11	19	Soil and Water Conservation / 2402	26.50	25.05	31.51	84.10	79.49
12	20	Rural Employment / 2505	32.71	25.45	48.90	66.88	52.05
13	21	Village and Small Industries / 2851	31.46	27.59	68.13	46.18	40.50
14	22	Water Supply and Sanitation / 2215	24.44	19.43	56.78	43.04	34.23
15	25	Sports and Youth Services / 2204	12.89	10.61	28.30	45.56	37.49
16	25	Capital Outlay on Education, Sports, Art and Culture /4202	30.96	30.96	30.96	100	100
17	30	Secretariat - Economic Services / 3451	44.87	32.64	95.51	46.98	34.18
18	30	Capital Outlay on Public works / 4059	84.27	82.29	85.27	98.83	96.51
19	30	Capital Outlay on Minor Irrigation / 4702	13.25	13.25	26.50	50	50
20	30	Capital Outlay on Village and Small Industries /4851	13.80	13.80	13.80	100	100
21	38	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions / 3604	18.75	18.75	18.75	100	100

1	2	3	4	5	6	7	8
22	39	Village and Small Industries / 2851	12.98	10.63	25.42	51.07	41.80
23	44	Social Security and Welfare / 2235	55.12	53.51	101.36	54.38	52.79
24	44	Nutrition / 2236	26.61	26.06	30.83	86.31	84.52
25	45	Capital Outlay on Tourism / 5452	11.68	10.20	21.84	53.48	46.72
26	47	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes / 2225	14.13	13.86	18.06	78.25	76.76

Appendix 2.11
(Reference: Paragraph 2.4.1)
Pending DCC bills up to 2011-12 as on November 2012

(₹ in crore)

Sl. No.	Department/Institutes	Number of AC bills	Amount
1	Adult Education Department	1	0.15
2	Agriculture Department	7	16.53
3	Art & Culture Department	8	5.31
4	Commerce and Industries Department	20	19.79
5	Co-operation Department	1	0.13
6	Development of Tribals and Backward Classes	128	86.46
7	District Administration	6	1.15
8	Economics and Statistics Department	1	1.80
9	Education (School) Department	136	173.48
10	Education (U) Department	67	51.34
11	Election Department	2	13.13
12	Family and Children Welfare Bureau	6	0.92
13	Finance Department	14	8.84
14	Fisheries Department	1	0.05
15	Food and Civil Supply Department	9	12
16	General Administration Department (Sectt)	2	0.22
17	Department of Information and Public Relation	5	0.21
18	Information Technology	4	11.37
19	Jail (Prison) Department	4	2.93
20	Labour Department	4	0.59
21	Manipur Fire Service	1	0.21
22	Medical and Health Services Department	321	139.50
23	Minorities and Other Backward Classes	20	10.59
24	Municipal Administration, Housing and Urban Development	6	4.83
25	Planning Department	47	159.62
26	Police Department	55	85.89
27	Relief and Disaster Management Department	1	.06
28	Rural Development and Panchayati Raj	33	37.49
29	Science and Technology Department	4	7.90
30	Sectt. Development Department	1	7.50
31	Sericulture Department	4	1.43
32	Taxation Department	5	1.53
33	Tourism Department	19	48.14
34	Transport Department	9	10.05
35	Veterinary and Animal Husbandry Department	34	6.62
36	Weights & Measures Department	2	0.50
37	Sports and Youth Services Department	38	20.09
	Total:	1026	948.35

(Figures as furnished by Voucher Level Computerization)

Appendix – 3.1
(Reference: Paragraph 3.1)

Statement showing outstanding Utilization Certificates as on 31 March 2012

(₹ in crore)

Sl. No.	Department	Year of payment of Grant	Total Grants paid		Utilization Certificates			
			Number	Amount	Received		Outstanding	
					Number	Amount	Number	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	Agriculture	Upto 2008-09	1	0.05	Nil	Nil	1	0.05
		2009-10	Nil	Nil	Nil	Nil	Nil	Nil
		2010-11	1	0.05	Nil	Nil	1	0.05
		2011-12	2	0.05	Nil	Nil	2	0.05
2	Arts & Culture	Upto 2008-09	43	2.39	Nil	Nil	43	2.39
		2009-10	29	2.72	Nil	Nil	29	2.72
		2010-11	38	6.03	Nil	Nil	38	6.03
		2011-12	56	4.88	Nil	Nil	56	4.88
3	Co-operation	Upto 2008-09	10	1.17	Nil	Nil	10	1.17
		2009-10	6	0.88	Nil	Nil	6	0.88
		2010-11	4	0.92	Nil	Nil	4	0.92
		2011-12	4	0.90	Nil	Nil	4	0.90
4	Tribal Affairs and Hills	Upto 2008-09	245	53.64	Nil	Nil	245	53.64
		2009-10	Nil	Nil	Nil	Nil	Nil	Nil
		2010-11	241	101.60	Nil	Nil	241	101.60
		2011-12	256	276.95	Nil	Nil	256	276.95
5	District Administration	Upto 2008-09	48	3.43	Nil	Nil	48	3.43
		2009-10	Nil	Nil	Nil	Nil	Nil	Nil
		2010-11	29	1.39	Nil	Nil	29	1.39
		2011-12	23	0.75	Nil	Nil	23	0.75
6	Education (S)	Upto 2008-09	143	15.96	Nil	Nil	143	15.96
		2009-10	Nil	Nil	Nil	Nil	Nil	Nil
		2010-11	123	29.45	Nil	Nil	123	29.45
		2011-12	121	39.31	Nil	Nil	121	39.31
7	Education (U)	Upto 2008-09	25	5.80	Nil	Nil	25	5.80
		2009-10	12	5.36	Nil	Nil	12	5.36
		2010-11	10	5.72	Nil	Nil	10	5.72
		2011-12	16	5.63	Nil	Nil	16	5.63
8	Excise	2008-09	1	0.02	Nil	Nil	1	0.02
		2009-10	Nil	Nil	Nil	Nil	Nil	Nil
		2010-11	Nil	Nil	Nil	Nil	Nil	Nil
		2011-12	Nil	Nil	Nil	Nil	Nil	Nil
9	Finance	Upto 2008-09	Nil	Nil	Nil	Nil	Nil	Nil
		2009-10	Nil	Nil	Nil	Nil	Nil	Nil
		2010-11	1	0.04	Nil	Nil	1	0.04
		2011-12	Nil	Nil	Nil	Nil	Nil	Nil

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
10	Fisheries	Upto 2008-09	10	1.19	Nil	Nil	10	1.19
		2009-10	6	0.99	Nil	Nil	6	0.99
		2010-11	7	2.44	Nil	Nil	7	2.44
		2011-12	5	1.62	Nil	Nil	5	1.62
11	Forest	Upto 2008-09	18	5.57	Nil	Nil	18	5.57
		2009-10	14	33.42	Nil	Nil	14	33.52
		2010-11	15	53.96	Nil	Nil	15	53.96
		2011-12	16	54.05	Nil	Nil	16	54.05
12	General Administrative/ Secretariat General Services	Upto 2008-09	25	23.89	Nil	Nil	25	23.89
		2009-10	14	7.41	Nil	Nil	14	7.41
		2010-11	11	0.75	Nil	Nil	11	0.75
		2011-12	21	0.49	Nil	Nil	21	0.49
13	Industries	Upto 2008-09	14	8.42	Nil	Nil	14	8.42
		2009-10	9	11.15	Nil	Nil	9	11.15
		2010-11	14	10.00	Nil	Nil	14	10.00
		2011-12	21	19.48	Nil	Nil	21	19.48
14	Information Technology	Upto 2008-09	Nil	Nil	Nil	Nil	Nil	Nil
		2009-10	Nil	Nil	Nil	Nil	Nil	Nil
		2010-11	1	0.28	Nil	Nil	1	0.28
		2011-12	2	1.00	Nil	Nil	2	1.00
15	Labour	2011-12	1	0.50	Nil	Nil	1	0.50
16	Law Department	Upto 2008-09	12	0.18	Nil	Nil	12	0.18
		2009-10	7	0.12	Nil	Nil	7	0.12
		2010-11	Nil	Nil	Nil	Nil	Nil	Nil
		2011-12	1	0.05	Nil	Nil	1	0.05
17	Medical & Family Welfare	Upto 2008-09	4	1.03	Nil	Nil	4	1.03
		2009-10	6	16.40	Nil	Nil	6	16.40
		2010-11	7	33.08	Nil	Nil	7	33.08
		2011-12	7	62.57	Nil	Nil	7	62.57
18	Municipal Administration, Housing & Urban Development	Upto 2008-09	31	13.36	Nil	Nil	31	13.36
		2009-10	Nil	Nil	Nil	Nil	Nil	Nil
		2010-11	35	24.10	Nil	Nil	35	24.10
		2011-12	59	45.40	Nil	Nil	59	45.40
19	Other Administrative Services	Upto 2008-09	4	0.08	Nil	Nil	4	0.08
		2009-10	Nil	Nil	Nil	Nil	Nil	Nil
		2010-11	2	0.09	Nil	Nil	2	0.09
		2011-12	Nil	Nil	Nil	Nil	Nil	Nil
20	Planning	Upto 2008-09	7	15.40	Nil	Nil	7	15.40
		2009-10	3	16.14	Nil	Nil	3	16.14
		2010-11	18	44.52	Nil	Nil	18	44.52
		2011-12	22	81.63	Nil	Nil	22	81.63
21	Police	2008-09	9	0.49	Nil	Nil	9	0.49
		2009-10	4	0.21	Nil	Nil	4	0.21
		2010-11	3	0.10	Nil	Nil	3	0.10
		2011-12	6	0.28	Nil	Nil	6	0.28

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
22	Public Works	2008-09	1	0.01	Nil	Nil	1	0.01
		2009-10	Nil	Nil	Nil	Nil	Nil	Nil
		2010-11	Nil	Nil	Nil	Nil	Nil	Nil
		2011-12	Nil	Nil	Nil	Nil	Nil	Nil
23	Rural Development & Panchayati Raj	Upto 2008-09	58	21.17	Nil	Nil	58	21.17
		2009-10	Nil	Nil	Nil	Nil	Nil	Nil
		2010-11	97	54.62	Nil	Nil	97	54.62
		2011-12	81	117.70	Nil	Nil	81	117.70
24	Sericulture	Upto 2008-09	1	4.94	Nil	Nil	1	4.94
		2009-10	2	0.86	Nil	Nil	2	0.86
		2010-11	2	6.22	Nil	Nil	2	6.22
		2011-12	3	5.08	Nil	Nil	3	5.08
25	Science & Technology	Upto 2008-09	11	7.71	Nil	Nil	11	7.71
		2009-10	5	3.82	Nil	Nil	5	3.82
		2010-11	6	8.21	Nil	Nil	6	8.21
		2011-12	6	5.59	Nil	Nil	6	5.59
26	Social Welfare	Upto 2008-09	23	1.80	Nil	Nil	23	1.80
		2009-10	17	3.94	Nil	Nil	17	3.94
		2010-11	12	0.82	Nil	Nil	12	0.82
		2011-12	6	0.95	Nil	Nil	6	0.95
27	Sports & Youth Services	Upto 2008-09	14	1.94	Nil	Nil	14	1.94
		2009-10	6	0.65	Nil	Nil	6	0.65
		2010-11	4	1.46	Nil	Nil	4	4.94
		2011-12	4	1.37	Nil	Nil	4	1.37
28	Town Planning	2008-09	Nil	Nil	Nil	Nil	Nil	Nil
		2009-10	2	0.13	Nil	Nil	2	0.13
		2010-11	4	1.89	Nil	Nil	4	1.89
		2011-12	Nil	Nil	Nil	Nil	Nil	Nil
29	Veterinary & Animal Husbandry	Upto 2008-09	41	2.85	Nil	Nil	41	2.85
		2009-10	2	0.60	Nil	Nil	2	0.60
		2010-11	3	1.84	Nil	Nil	3	1.84
		2011-12	3	1.26	Nil	Nil	3	1.26
30	Welfare of Minorities and Other Backward Classes	Upto 2008-09	13	1.41	Nil	Nil	13	1.41
		2009-10	8	0.99	Nil	Nil	8	0.99
		2010-11	7	4.68	Nil	Nil	7	4.68
		2011-12	9	3.90	Nil	Nil	9	3.90
Sub total:		Upto 2008-09	812	193.90	Nil	Nil	812	193.90
		2009-10	152	105.79	Nil	Nil	152	105.79
		2010-11	695	394.26	Nil	Nil	695	394.26
		2011-12	751	731.39	Nil	Nil	751	731.39
Grand total:			2410	1425.34	Nil	Nil	2410	1425.34

Appendix 3.2

(Reference: Paragraph 3.2)

Statement showing names of Bodies, the accounts of which had not been received

(₹ in lakh)

Sl. No.	Name of the Body/Authority	Year from which accounts had not been received	Grants received
	Department: Rural Development		
1	Executive Director, DRDA, Imphal West	2010-11 to 2011-12	Not Furnished (NF)
2	Executive Director, DRDA, Imphal East	2010-11 to 2011-12	NF
3	Executive Director, DRDA, Bishnupur	2011-12	NF
4	Executive Director, DRDA, Thoubal	2010-11 to 2011-12	NF
5	Executive Director, DRDA, Ukhrul	2010-11 to 2011-12	NF
6	Executive Director, DRDA, Senapati	2010-11 to 2011-12	NF
7	Executive Director, DRDA, Chandel	2008-09 to 2011-12	NF
8	Executive Director, DRDA, Churachandpur	2011-12	NF
9	Executive Director, DRDA, Tamenglong	2011-12	NF
	Department: Forest		
10	Loktak Development Authority	2006-07 to 2011-12	NF
	Department: Commerce and Industries		
11	Manipur Development Society	2011-12	NF
	Department: Horticulture and Soil Conservation		
12	Eastern Border Area Development Authority	2010-11 to 2011-12	NF
13	Barak River Valley Development Board	2009-10 to 2011-12	NF
	Department: Social Welfare		
14	Manipur State Social Welfare Board	Furnished upto 2011-12	NF
	Department: Municipal Administration, Housing and Urban Development		
15	Planning Development Authority	2005-06 to 2011-12	NF
	Department: Development of Tribals Affairs and Hills		
16	Autonomous District Council, Churachandpur	Furnished upto 2011-12	NF
17	Autonomous District Council, Chandel	2011-12	
18	Autonomous District Council, Tamenglong	2010-11 to 2011-12	NF
19	Autonomous District Council, Ukhrul	2007-08 to 2011-12	NF
20	Autonomous District Council, Senapati	2010-11 to 2011-12	NF
21	Autonomous District Council, Kangpokpi	2011-12	NF

Appendix 3.3
(Reference: Paragraph 3.3)

Statement showing position of placement of SAR of ADC/ Autonomous body as on 31 March 2012

Name of the ADC/ Autonomous Bodies	Period of entrust- ment	Year up to which accounts were rendered	Position of SAR placed in the State Legislature					Position of SARs issued but not placed		
			Year of SAR	Date of issue	Date of placement of SAR	Delay in placement of SAR	Reasons for delay	SARs issued	Date of issue	Reasons for non placement of SARs
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Chandel	Under Section 19 (3)	2010-11	2001-02	6.12.04	17.3.06	Over 1 year	NA	2002-03 to 2006-07	Between 29.5.06 and 24.8.10	NA
Churachandpur	-do-	2007-08	1998-99	29.12.00	17.3.06	Over 5 years	NA	1999-00 to 2007-08	Between 31.1.02 and 26.8.10	NA
Sadar Hills	-do-	2010-11	2000-01	10.4.03	17.3.06	Over 3 years	NA	2001-02 to 2006-07	Between 4.2.05 and 19.6.09	NA
Senapati	-do-	2007-08	1999-00	6.12.01	17.3.06	Over 4 years	NA	2000-01 to 2007-08	Between 3.10.02 and 21.10.10	NA
Tamenglong	-do-	2007-08	1999-00	11.12.01	17.3.06	Over 4 years	NA	2000-01 to 2007-08	Between 21.7.05 and 21.10.10	NA
Ukhrul	-do-	2006-07	1999-00	11.12.01	17.3.06	Over 4 years	NA	2000-01 to 2006-07	Between 11.2.05 and 13.1.10	NA
Manipur State Legal Service Authority	-do-	2010-11	2003-04	28.8.08	October 2008	Over 1 month	NA	NA	NA	NA

Appendix—3.4
(Reference: Paragraph 3.4)

**Statement of Finalization of Accounts and the Government Investment in Departmentally
Managed Commercial and Quasi- Commercial Undertakings**

(₹ in crore)

Sl. No.	Name of the Undertaking	Accounts Finalized up to	Investment as per last Account finalized	Remarks/Reasons for Delay in Preparation of accounts
Commerce and Industries				
1	Manipur Industrial Development Corporation	1998-99	7.93	NA
2	Manipur Handloom and Handicraft Corporation	1990-91	0.38	NA
3	Manipur Electronics Development Corporation	2004-05	2.15	NA
4	Manipur Food Industries Corporation	2006-07	0.78	NA
Tribal Area Backward Classes Development				
5	Manipur Tribal Development Corporation	1987-88	0.01	NA
Home Department				
6	Manipur Police Housing Corporation	1996-97	0.02	NA
Arts and Culture				
7	Manipur Film Development Corporation	1995-96	0.03	NA
Total :			11.30	

NA-Not available

Appendix 4.1

Glossary of terms

Sl. No.	Terms	Description
1	State Implementing Agency	State Implementing Agency includes any Organization/Institution including Non-Governmental Organization which is authorized by the State Government to receive the funds from the Government of India for implementing specific programmes in the State, e.g. State Implementation Society for SSA and State Health Mission for NRHM <i>etc.</i>
2	GSDP	GSDP is defined as total income of the State or market value of goods and services produced using labour and other factors of production at constant/current prices.
3	Buoyancy ratio	Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy at 1.67 implies that revenue receipts tend to increase by 1.67 percentage points, if the GSDP increases by <i>one per cent.</i>
4	Core Public and Merit goods	<i>Core public goods</i> are which all citizens enjoy in common in the sense that each individual's consumption of such a good leads to no subtractions from any other individual's consumption of that good e.g. enforcement of law and order, security and protection of our rights; free air and other environmental goods and road infrastructure <i>etc.</i> <i>Merit goods</i> are commodities that the public sector provides free or at subsidized rates because an individual or society should have them on the basis of some concept of need, rather than ability and willingness to pay the government and therefore wishes to encourage their consumption. Examples of such goods include the provision of free or subsidized food for the poor to support nutrition, delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation <i>etc.</i>
5	Development Expenditure	The analysis of expenditure data is disaggregated into development and non-development expenditure. All expenditure relating to Revenue Account, Capital Outlay and Loans and Advances are categorized into social services, economic services and general services. Broadly, the social and economic services constitute development expenditure, while expenditure on general services is treated as non-development expenditure.
6	Fiscal Liabilities	Includes Internal Debt, Loans and Advances from GoI, Small Savings, Provident Funds, <i>etc.</i> , Deposits and other non-interest bearing obligations.
7	Debt sustainability	The Debt sustainability is defined as the ability of the State to maintain a constant debt-GDP ratio over a period of time and also embodies the concern about the ability to service its debt. Sustainability of debt therefore also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep balance between costs of additional borrowings with returns from such borrowings. It means that rise in fiscal deficit should match with the increase in capacity to service the debt.
8	Debt Stabilization	A necessary condition for stability states that if the rate of growth of economy exceeds the interest rate or cost of public borrowings, the debt-GDP ratio is likely to be stable provided primary balances are either zero or positive or are moderately negative. Given the rate spread (GSDP growth rate – interest rate) and quantum spread (Debt*rate spread), debt sustainability condition states that if quantum spread together with primary deficit is zero, debt-GSDP ratio would be constant or debt would stabilize eventually. On the other hand, if primary deficit together with quantum spread turns out to be negative, debt-GSDP ratio would be rising and in case it is positive, debt-GSDP ratio would eventually be falling.
9	Sufficiency of Non-debt receipts (Resource gap)	Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. The debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.
10	Net availability of borrowed funds	Difference between Debt receipt and debt redemption (Principal +Interest payments)
11	Non debt receipts	Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and incremental primary expenditure.