

Preface

This is the Thirteenth issue of our annual publication '**Accounts at a Glance**'.

The Annual Accounts of the State Government are prepared and examined under the directions of Comptroller and Auditor General of India (C&AG) in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 for being laid before the Legislature of the State. The Annual Accounts consists of (a) Finance Accounts and (b) Appropriation Accounts. Finance Accounts are summary statement of accounts under the Consolidated Fund, Contingency Fund and the Public Account. The Appropriation Accounts record the Grant-wise expenditures against provisions approved by State Legislature and offer explanations for variations between the actual expenditure and the funds provided. The Accountant General (Accounts and Entitlements) prepares the State Finance Accounts and the Appropriation Accounts.

'Accounts at a Glance' provides a broad overview of Governmental activities, as reflected in the Finance Accounts and the Appropriation Accounts. The information is presented through brief explanations, statements and graphs.

We look forward to suggestions that would help us in improving the publications.

(Stephen Hongray)
Accountant General (A&E)
Manipur.

Dated / Imphal
The 30th December, 2011

CHAPTER I

OVERVIEW

The monthly accounts of the State Government are compiled and consolidated from the accounts submitted by the District Treasuries, Public Works and Forest Divisions, etc. to the Accountant General (Accounts and Entitlements). Besides, the Finance Accounts and the Appropriation Accounts are prepared annually by the Accountant General (Accounts and Entitlements) under the directions of the Comptroller and Auditor General of India in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

The accounts of Government are kept in the following three parts:

Part I	Consolidated Fund
Part II	Contingency Fund
Part III	Public Account

There are two main divisions under the Consolidated Fund:

The Revenue division (Revenue Account) deals with the proceeds of taxation and other receipts classified as revenue and the expenditure met therefrom, the net result of which represents the revenue surplus or deficit for the year.

In the Capital division, the section 'Receipt Heads (Capital Account)' deals with receipts of capital nature which cannot be applied as a set off to capital expenditure. The section 'Expenditure Heads (Capital Account)' deals with expenditure met usually from borrowed funds with the object of increasing concrete assets of a material and permanent character. It also includes receipts of a capital nature intended to be applied as a set off to capital expenditure. The section 'Public Debt, Loans and Advances, etc.' comprises loans raised and their repayments by Government such as 'Internal Debt' and 'Loans and Advances' made (and their recoveries) by Government.

In the Contingency Fund, the transactions connected with Contingency Fund established under Article 267 of the Constitution of India are recorded.

In the Public Account, the transactions relating to 'Debt' (other than those included in Part I), 'Deposits', 'Advances', 'Remittances' and 'Suspense' are recorded.

Annual Accounts of the Government of Manipur for the year 2010-2011 were presented to the State Legislature on 20th December 2011 and Audit Report of the Comptroller and Auditor General of India for the year 2010-2011 is being presented separately to the State Legislature.

Finance Accounts

Finance Accounts 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 debts and the liabilities and assets as worked out from the balances recorded in the accounts.

During 2010-2011 total receipts amounted to ₹ 5999.87 crore comprising ₹ 5429.94 crore revenue receipts (₹ 1257.62 crore Tax revenue, ₹ 259.88 crore Non-Tax revenue and ₹ 3912.44 crore Grants-in-aid and Contributions), and ₹ 569.93 crore capital receipts.

Disbursements during the year were ₹ 5999.87 crore, that is, ₹ 4078.01 crore (67.97%) on revenue account and ₹ 1921.86 crore (32.03 %) on capital account.

Appropriation Accounts

Appropriation Accounts bring out the expenditure of the State Government against amounts voted and charged by the State Legislature and supplement the Finance Accounts. These comprise accounts of 3 charged Appropriations and 50 voted Grants.

Appropriation Act, 2010 & 2011 had projected for a gross expenditure of ₹ 6804.04 crore, including the Supplementary Grants totalling ₹ 838.11 crore, voted by State Legislature during the year. An amount of ₹ 19.93 crore was projected as recoveries in reduction of expenditure.

Appropriation Accounts 2010-2011 show disbursements aggregating ₹ 6124.90 crore against the aggregate budget provision of ₹ 6804.04 crore, resulting in saving of ₹ 679.14 crore against Grants and Appropriations.

Recoveries in reduction of expenditure amounted to ₹ 10.02 crore reflecting a decrease of ₹ 9.91 crore vis-à-vis budget estimates.

CHAPTER-II

HIGHLIGHTS OF ACCOUNTS

(₹ in crore)

Sl. No		B.E 2010-2011	Actuals	Percentage of Actuals to B.E	Percentage of Actuals to GSDP
1.	Tax Revenue #	1232.81	1257.62	102.01	13.67
2.	Non-Tax Revenue	456.63	259.88	56.91	2.83
3.	Grants-in-aid & Contributions	3678.83	3912.44	106.35	42.54
4.	Revenue Receipts (1+2+3)	5368.27	5429.94	101.15	59.03
5.	Recovery of Loans & Advances	3.66	1.19	32.51	0.01
6.	Other Receipts	179.12	-	100.00	-
7.	Borrowings & Other Liabilities*	282.00	568.74	201.68	6.18
8.	Capital Receipts (5+6+7)	464.78	569.93	122.62	6.20
9.	Total Receipts (4+8)	5833.05	5999.87	102.86	65.23
10	Non-Plan Expenditure (NPE)	2914.11	2980.68	102.28	32.41
11.	NPE on Revenue Account	2912.57	2979.44	102.30	32.39
12.	NPE on Interest Payments out of 11	361.40	364.78	100.94	3.97
13.	NPE on Capital Account	1.54	1.24	80.52	0.01
14.	Plan Expenditure (PE)	2918.94	3019.19	103.43	32.82
15.	PE on Revenue Account	1137.22	1098.57	96.60	11.94
16.	PE on Capital Account	1781.72	1920.62	107.80	20.88
17.	Total Expenditure (10+14)	5833.05	5999.87	102.86	65.23
18.	Revenue Expenditure (11+15)	4049.79	4078.01	100.70	44.34
19.	Capital Expenditure (13+16)	1783.26	1921.86	107.77	20.89
20.	Revenue Surplus(4-18)	1318.48	1351.93	102.54	14.70
21.	Fiscal Deficit (17)-(4+5+6)	282.00	568.74	201.68	6.18

Note:-G.S.D.P. for 2010-2011 is ₹ 9198.14 crore.

Expenditure on Capital Account consists of Capital Expenditure (₹ 1918.06 Crores) and Loans and Advances disbursed (₹ 3.80 Crores).

* Includes Net of Public Debt(Statement-15), Net of Contingency Fund , Net of Public Account (Statement No.18) and Net of Opening and Closing Cash Balance (decrease of Cash Balance over the year means that it has become a source for financing fiscal deficit hence it should be taken as a positive figure & vice versa for an increase in Cash Balance).

Includes State's Own Tax Revenue and Central Tax transfers.

Receipts and Disbursements

Total receipts during the year were ₹ 5999.87 crore, against which total disbursements were ₹ 5999.87 crore.

The following table summarises the Accounts for 2010-2011.

(₹ in crore)

Total Receipts	5999.87	Total Disbursements	5999.87
Revenue Receipts	5429.94 (90.50%)	Revenue Disbursements	4078.01 (67.97%)
Capital Receipts	569.93 (9.50%)	Capital Disbursements	1921.86 (32.03%)

RECEIPTS

Revenue Receipts

Gross Tax Revenue of ₹ 1257.62* crore and Non-Tax Revenue of ₹ 259.88 crore formed 13.67 per cent and 2.83 per cent respectively of the GSDP. Major contributors to revenue were ₹ 3912.44 crore under Grants-in-Aid and Contributions.

Net tax receipts during the year were lower than the budget estimates by ₹ 171.94 crore, mainly on account of less collection of Land Revenue, Stamps and Registration fees, Miscellaneous General Services, Taxes on Power .

Share of various tax, non-tax revenue and grants-in-aid and contributions to total revenue receipts is given below:

Revenue Receipts and Grants-in-Aid and Contributions

(₹ in crore)

Components	Actuals	Percentage to total Revenue Receipts
A. Tax Revenue	1257.62	23.16
Taxes on Income and Expenditure *1	610.57	11.25
Taxes on Property and Capital Transactions *2	5.65	0.10
Taxes on Commodities and Services *3	641.40	11.81
B. Non-tax Revenue	259.88	4.79
Fiscal Services 'A'		
Interest Receipts, Dividends and Profits	44.65	0.82
General Services	96.36	1.78
Social Services	16.25	0.30
Economic Services	102.62	1.89
C. Grants-in-aid and Contributions	3912.44	72.05
TOTAL-REVENUE RECEIPTS	5429.94	100.00

(*1) Share of net proceeds received from Union Government: ₹ 591.80 crore)

(*2) Share of net proceeds received from Union Government: ₹ 0.79 crore)

(*3) Share of net proceeds received from Union Government: ₹ 397.98 crore)

'A' Receipt of ₹ 0.0005 crore.

Capital Receipts

Compared to the revised estimates, there was an overall decrease of ₹ 286.01 crore in Capital Receipt.

The decrease was mainly under receipts of Borrowing and Liabilities.

DISBURSEMENTS

Revenue Disbursements

Revenue Disbursement was 44.34 per cent of GSDP. It was in excess of budget estimates by ₹ 28.22 crore due to more disbursement of ₹ 66.87 crore under Non-Plan Expenditure and less disbursement of ₹ 38.65 crore under Plan Expenditure.

Capital Disbursements

Capital Disbursements were 20.89 per cent of the GSDP. It was in excess of budget estimates by ₹ 138.60 crore due to excess disbursement under Plan Expenditure (₹ 139.15 crore) and less under Non-plan Expenditure (₹ 0.55 crore).

* Includes Share of net proceeds assigned to States received from Government of India.

Plan Disbursements

During the year 2010-2011, Plan Disbursements were ₹ 2474.09 crore under State Plan and ₹ 545.10 crore under Centrally Sponsored Plan Schemes (including NEC and Central Plan Schemes).

Non-Plan Disbursements

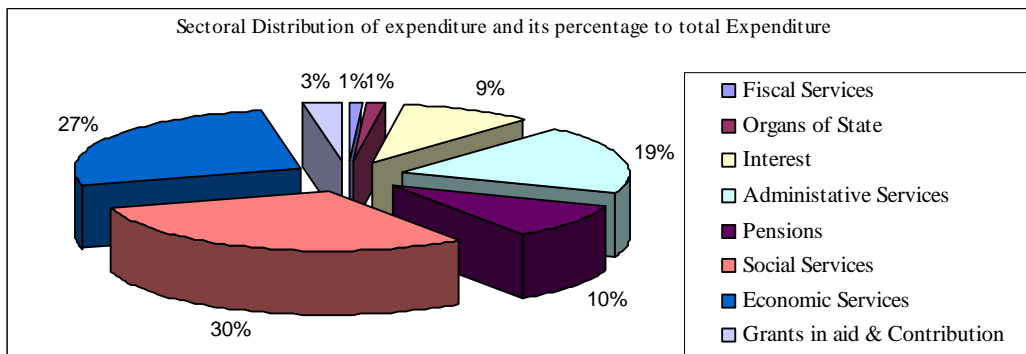
Non-plan Disbursements during 2010-2011 were ₹ 2980.68 crore, consisting of ₹ 2979.44 crore under Revenue and ₹ 1.24 crore under Capital.

Sectoral distribution of expenditure and its percentage to total revenue expenditure is given below:

SECTORAL DISTRIBUTION OF EXPENDITURE AND ITS PERCENTAGE TO TOTAL REVENUE EXPENDITURE

(₹ in crore)

Components	Amount	Percentage to Total Revenue Expenditure
A. Fiscal Services	34.07	0.84
(i). Collection of Taxes on Income and Expenditure	-	-
(ii). Collection of Taxes on Property and Capital transactions	23.34	0.57
(iii). Collection of Taxes on Commodities and Services	10.40	0.26
(iv) Other Fiscal Services	0.33	0.01
B. Organs of State	52.28	1.28
C. Interest Payments and Servicing of debt	386.87	9.49
D. Administrative Services	768.83	18.85
E. Pensions and Miscellaneous General Services	400.70	9.83
F. Social Services	1238.47	30.37
G. Economic Services	1083.68	26.57
H. Grants-in-aid and Contributions	113.11	2.77
TOTAL EXPENDITURE (REVENUE ACCOUNT)	4078.01	100.00



TREND OF EXPENDITURE

Trend of expenditure in some important sectors between 2006-2007 and 2010-2011 (5 years) is brought out below

STATEMENT OF EXPENDITURE IN SELECTED SECTORS

(₹ in crore)

Sector	2006-2007	% to		2007-2008	% to		2008-2009	% to		2009-2010	% to		2010-2011	% to	
		B.E.	B.E.		B.E.	R.E.		B.E.	R.E.		B.E.	R.E.		B.E.	R.E.
A. Social Services															
i) Education	385.72	106.07	103.03	408.79	109.68	95.78	418.42	92.67	94.15	452.21	90.91	92.84	569.02	91.85	86.73
ii) Health & Family Welfare	67.71	98.19	86.89	92.68	110.79	86.63	107.19	97.59	92.80	126.63	94.02	95.33	209.33	109.24	94.54
B. Economic Services															
i) Agriculture	156.13	140.76	99.11	211.97	150.38	98.84	184.01	106.93	86.96	270.38	133.26	92.48	383.68	102.17	89.13
ii) Rural Development	49.33	97.11	101.08	73.67	113.13	91.37	87.81	97.87	94.89	71.55	105.11	90.79	85.86	99.90	94.57
iii) Irrigation & Flood Control	40.65	75.97	71.76	39.55	78.07	99.42	41.85	108.62	58.68	54.71	61.26	94.87	66.67	95.94	91.91
iv) Energy	432.69	191.92	162.62	156.25	77.03	88.35	190.13	103.33	101.34	167.67	84.32	89.61	211.56	102.68	97.98
v) Transport	99.95	92.57	98.54	66.99	78.87	107.55	68.94	111.19	78.79	83.64	76.30	91.34	100.40	91.00	88.21
vi) General Economic Services	35.69	92.80	100.08	37.87	17.90	98.24	51.17	76.85	98.84	57.55	88.09	97.00	104.99	33.41	47.95

DEBTS AND LIABILITIES

Outstanding Public Debt at the end of 2010-2011 was ₹ 3739.55 crore, comprising internal debt of ₹ 3100.20 crore and loans and advances from Central Government of ₹ 639.35 crore. Other liabilities accounted under Public Account were ₹ 2452.71 crore.

The State also acts as a banker and trustee in respect of deposits like small savings collections, provident funds and deposits. There was an overall increase of ₹ 428.08 crore in respect of such liabilities of State Government during 2010-2011

Interest payments on debt and other liabilities totalling ₹ 386.87 crore constituted 9.49 percentage of revenue expenditure of ₹ 4078.01 crore. Interest payments of ₹ 364.78 crore were on account of Internal debt: ₹ 245.71 crore, loans and advances from Central Governments: ₹ 53.35 crore and ₹65.72 crore on other liabilities. Expenditure on account of interest payments increased by ₹ 40.98 crore during 2010-2011.

Internal debt of ₹ 298.40 crore raised during 2010-2011 was mainly used for (i) discharge of debt obligations of ₹ 69.75 crore and (ii) payments of interest of ₹ 245.71 crore. Net funds available was (-) ₹ 17.06 crore.

INVESTMENTS AND RETURNS

Total investments as share capital in non-financial Public Sector Undertakings (PSU) stood at ₹ 176.31 crore at the end of 2010-2011. Dividends received during the year were ₹ 0.0004 crore on investment. During 2010-2011, while investments in PSUs increased by ₹ 0.06 crore, corresponding increase in dividend income had been ₹ 0.0004 crore.

LOANS AND ADVANCES BY THE STATE GOVERNMENT

Total loans and advances made by the State Government during 2010-2011 was ₹ 3.80 crore. Recovery of principal amount aggregating ₹ 205.42 crore and interest on loan amounting to ₹* crore was in arrears at the end of 31 March 2011.

Total loans and advances to Government Corporations/Companies, non-Government Institutes, Local bodies, etc. during 2010-2011 is ₹ Nil crore. The recovery of principal amounting to ₹ 14.01 crore and interest on loan amounting to ₹* crore is in arrears at the end of March 2011.

Financial assistance to local bodies and others

Assistance to local bodies etc during 2010-2011 was ₹ 666.80 crore. It was increased from ₹ 111.75 crore in 2006-2007 to ₹ 666.80 crore in 2010-2011 which was 83.24 per cent increase in the last five years(₹111.75, ₹180.02, ₹181.73, ₹382.55 and ₹666.80). Loktak Development Authority, District Rural Development Agency, District Councils, Manipur Development Society, Manipur Renewable Energy Development Agency (MANIREDA), Manipur Skill Dev. Society (MSDS) and Jawaharlal Nehru Institute of Medical Sciences Society consumed the major portion (₹ 97.15, ₹102.95, ₹140.72, ₹38.87, ₹11.17, ₹10.75 and ₹ 52.83) of the total grant during 2010-2011.

* *Details not received from Government.*

APPROPRIATION ACCOUNTS

The Appropriation Accounts of the Government of Manipur for the year 2010-2011 present the accounts of sums expended in the year ended 31 March 2011, compared with the sums specified in the Schedules appended to the Appropriation Acts passed under Article 204 and 205 of the Constitution of India.

The Appropriation Accounts show that in the year 2010-2011, there was actual expenditure of ₹ 6114.89 crore, comprising ₹ 4078.01 crore Revenue Expenditure, ₹ 1918.06 crore Capital Expenditure, ₹ 115.02 crore Repayment of Debt, and ₹ 3.80 crore Loans and Advances by the State Government. There were savings/excesses under Revenue/Capital/Public Debt/Loans and Advances with reference to total grants allocated by the State Legislature.

(₹ in crore)

Sl. No.	Nature of expenditure	Original grant	Supplementary grant	Re-appropriation	Total	Actual expenditure	Savings(-) Excesses(+)
1	Revenue Voted	2999.83	430.32	-	3430.15	3707.89	(+)277.74
	Charged	372.42	11.55	-	383.97	370.12	(-)13.85
2	Capital Voted	1429.12	396.24	-	1825.36	1918.06	(+)92.70
	Charged						
3	Public Debt Charged	129.33	-	-	129.33	115.02	(-)14.31
4	Loans and Advances Voted	8.70	-	-	8.70	3.80	(-)4.90
	Total	4939.40	838.11	-	5777.51	6114.89	(+)337.38

Details of persistent savings/excesses on a few selected grants/appropriations are given below:

TREND OF EXPENDITURE ON SELECTED GRANTS SHOWING PERSISTENT SAVINGS/EXCESSES

(₹ in crore)

Year	Grant No. Major Head	Total allocation	Savings(-)/ Excess(+) to total grant	Percentage
2006-2007	Appropriation No.2 – Interest Payment and Debt Services	652.77	(-) 78.64	12.05
2007-2008	Appropriation No.2 – Interest Payment and Debt Services	603.47	(+)41.57	6.89
2008-2009	Appropriation No. 2 – Interest Payment and Debt Services	629.39	(-) 5.77	0.92
2009-2010	Appropriation No. 2 – Interest Payment and Debt Services	450.87	(-)11.55	2.56
2010-2011	Appropriation No. 2 – Interest Payment and Debt Services	485.61	(-)5.81	1.20

STATEMENT OF RUSH OF EXPENDITURE TOWARDS END OF YEAR 2010-2011

(₹ in crore)

Sl. No.	Grant No.	Major Head of Accounts	Total provision	Total expenditure for 3/2011	Total expenditure during the year 2010-2011	Percentage
		Revenue Expenditure				
1.	47	2225-Welfare of Scheduled Castes, Scheduled Tribes & Other Backward Classes.	193.08	19.17	22.32	85.89
2.	48	2245-Relief on account of Natural Calamities	9.26	4.65	5.16	90.12
3.	21	2552-North Eastern Areas	6.05	1.05	1.05	100.00
4.	43	2552-North Eastern Areas	6.05	1.65	1.65	100.00
5.	46	2552-North Eastern Areas	6.05	2.51	2.51	100.00
6.	30	2575-Other Special Areas Programmes	49.08	3.92	4.90	80.00
7.	3	3451-Secretariat-Economic Services	211.00	2.67	3.24	82.41
8.	20	3454-Census Surveys and Statistics	10.70	0.75	0.75	100.00
9.	12	3604-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	109.58	11.25	11.25	100.00
10.	38	3604-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	109.58	18.75	18.75	100.00
		Capital Expenditure				
1.	29	4059- Capital Outlay on Public Works	245.57	1.06	1.06	100.00
2.	32	4059- Capital Outlay on Public Works	245.57	6.00	6.00	100.00
3.	42	4070-Capital Outlay on Other Administrative Services	0.45	0.45	0.45	100.00
4.	10	4202- Capital Outlay on Education, Sports, Art & Culture	92.91	24.41	27.06	90.21
5.	11	4210-Capital Outlay on Medical and Public Health	104.79	89.33	94.79	94.24
6.	14	4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	49.99	23.03	24.47	94.12
7.	13	4250-Capital Outlay on other Social Services	1.93	1.90	1.91	99.48
8.	37	4405-Capital Outlay on Fisheries	1.62	1.61	1.61	100.00
9.	25	4552-Capital Outlay on North Eastern Areas	21.33	0.46	0.46	100.00

10.	36	4702-Capital Outlay on Minor Irrigation	76.88	9.24	9.24	100.00
11.	17	4705-Capital Outlay on Command Area Development	14.32	9.66	9.66	100.00
12.	30	5425-Capital Outlay on Other Scientific and Environmental Research	18.37	18.37	18.37	100.00

RECONCILIATION OF ACCOUNTS

Accuracy and reliability of accounts depend on, among other things, timely reconciliation of the departmental figures with the accounts figures.

Before annual accounts are finalized, the Heads of the Departments reconcile the departmental accounts figures with those booked in accounts compiled by the Accountant General (Accounts & Entitlements). The reconciliation of accounts figures is to be done quarterly but for the year 2010-2011, 58 Controlling Officers/DDOs had not reconciled at all. The departments are :-

<u>SL.No.</u>	<u>Name of Controlling Officers</u>
1.	Director of Education (U).
2.	Director, Youth Affairs & Sports.
3.	Director, Industries.
4.	Director, Family and Children Welfare Bureau, Manipur.
5.	Chief Engineer, PHED, Manipur.
6.	Chief Engineer, IFCD, Manipur.
7.	Chief Engineer, Power, Manipur.
8.	Chief Engineer, Minor Irrigation, Manipur.
9.	Dy. Commissioner, Imphal East.
10.	Dy. Commissioner, Churachandpur.
11.	Dy. Commissioner, Tamenglong.
12.	Dy. Commissioner, Ukhul.
13.	Dy. Commissioner, Chandel.
14.	Dy. Commissioner, Imphal West.
15.	Dy. Commissioner, Bishnupur.
16.	Director, Treasuries and Accounts.
17.	Addl. Director, Employment.
18.	Chief Town Planner.
19.	Director, Agriculture.
20.	Director, Sericulture.
21.	Director, Fisheries.
22.	Administrator, CADA.
23.	Director, State Lottery Department.
24.	Director, Arts & Culture.
25.	Director, Vety. & Animal husbandary Services.
26.	Director, Tourism.
27.	Secy. Assembly Secretariat.
28.	Director, Institutional Finance Cell.
29.	Principal Chief Conservator of Forests.
30.	Director, DIET
31.	Director, Economics and Statistics.

32. Registrar, Co-Operative Societies.
33. Commissioner, Excise.
34. Director, Rural Development and Panchayati Raj.
35. Director General, State Academy of Training.
36. Director, Settlement & Land Records.
37. Secretary, Governor Secretariat.
38. Inspector General of Registrar.
39. Director, Development of Tribals and Backward Classes.
40. Director of Education (S).
41. Director, SCERT.
42. Secretary, Revenue Manipur.
43. Director, Non-Formal Education.
44. Director, Information & Public Relations.
45. Director, Local Fund Audit.
46. Director, Prosecution.
47. Director, Transport.
48. Director, Municipal Admn. Housing & Urban Development.
49. District & Session Judge, Manipur East.
50. District & Session Judge, Manipur West.
51. Engineer in Chief, Registration.
52. Judge, Family Court.
53. Joint Director, Craftsmanship.
54. Registrar, Guwahati High Court.
55. Director, Rehabilitation.
56. Director, Manpower Planning & Development.
57. Chief Engineer, PWD.
58. Director General of Home Guards.

SUBMISSION OF ACCOUNTS BY TREASURIES.

Under the Government of Manipur, there are 11 (eleven) treasuries and 1 (one) Sub-treasury rendering monthly accounts to the Accountant General (A&E) Manipur. Only 6.25% of the total accounts of 2010-11 were received on due date (10th of the following month). Three treasuries, viz. Ukhrol, Thoubal and Kangpokpi Treasury delayed by one to two months, Three treasuries, viz. Chandel, Tamenglong and Bishnupur Treasury delayed by one to three months, Three treasuries, viz. Senapati, Imphal East and Imphal West Treasury delayed by one to four months and two treasuries, viz. Churachandpur and Jiribam delayed by 1 to 16 days.

CHAPTER-III

TRENDS IN GOVERNMENT REVENUE AND EXPENDITURE

Trends in Government Revenue Receipts and Revenue Expenditure from 2006-2007 to 2010-2011 (5 years period) is given below :-

Revenue Receipts

(₹ in crore)

Year	Tax Revenue	Non-Tax Revenue	Grants-in-aid and Contributions	Gross Revenue Receipts	*GSDP	Percentage of Gross Revenue Receipts to GSDP
2006-2007	557.90	181.04	2123.80	2862.74	5512.00	51.94
2007-2008	697.85	164.71	2645.71	3508.27	4464.17	78.59
2008-2009	750.88	253.46	2868.28	3872.62	6343.73	61.05
2009-2010	793.60	239.75	2839.79	3873.14	6955.49	55.68
2010-2011	1257.62	259.88	3912.44	5429.94	9198.14	59.03

Revenue Expenditure

(₹ in crore)

Year	Revenue Expenditure (Actuals)	Total Expenditure	*GSDP	Percentage increased over previous year from 2006-2007 to 2010-2011			Percentage of Govt. Expenditure to GSDP
				Revenue Expenditure	Total Expenditure	GSDP	
2006-2007	2414.65	3338.47	5512.00	20.46	24.53	17.45	60.57
2007-2008	2292.52	3408.41	4464.17	"A"	2.09	"A"	76.35
2008-2009	2622.28	4090.16	6343.73	14.38	20.00	42.10	64.48
2009-2010	3014.40	4609.08	6955.49	14.95	12.69	9.64	66.27
2010-2011	4078.01	5999.87	9198.14	35.28	30.18	32.24	65.23

- GSDP is taken from Gross State Domestic Product of Manipur by Industry of origin at constant prices.
- (State Domestic Product of Manipur 2006-2007 to 2010-2011)
- "A" Percentage increase cannot be worked out as expenditure and GSDP are less than that of the previous year.

The overall increase in the Government's total expenditure during 2010-2011 compared to 2006-2007 has been ₹ 2661.40 crore. Growth in major areas of Revenue Expenditure is shown in the following table:

(₹ in crore)

Areas of expenditure	2006-07	2007-08	2008-09	2009-10	2010-11	Percentage decrease/ increase in 2010-2011 over last year
Interest Payments & Servicing of Debt	288.99	298.50	327.49	345.89	386.87	11.85
Pension and Miscellaneous General Services	239.42	206.28	267.43	293.21	400.70	36.66
Administrative Services	300.10	367.59	439.40	485.09	768.83	58.49
Agriculture and Allied Activities	156.13	211.97	184.01	270.38	383.68	41.90
Rural Development	49.33	73.67	87.81	71.55	85.86	20.00

Government Account

The total expenditure (Revenue and Capital) for the year is netted against total receipts (Revenue and non-debt Capital receipts) of the year and the surplus thereof is transferred to a separate ledger called "Government Account". In addition, net effect of Prior Period Adjustments, Miscellaneous Government Accounts, etc. is also transferred to the ledger "Government Account". Thus, the ledger "Government Account" represents the cumulative surplus/deficit of the operations of the Government. The details of the ledger "Government Account" for the past five years are given below.

(₹ in crore)

Year	Revenue Heads			Capital Heads			Other Heads #	Deficit for the year	Cumulative surplus/ deficit at the end of the year
	Receipts	Disbursements	Deficit/ surplus	Receipts	Disbursements	Deficit/ Surplus			
2006-2007	2862.74	2414.65	448.09		866.97	- 866.97		- 418.88	- 3892.93
2007-2008	3508.27	2292.52	1215.75		1107.92	-1107.92		107.83	-3785.10
2008-2009	3872.62	2622.28	1250.34		1466.80	-1466.80		-216.46	-4001.56
2009-2010	3873.14	3014.40	858.74		1587.78	-1587.78		-729.04	-4730.60
2010-2011	5429.94	4078.01	1351.93		1918.06	-1918.06		-566.13	-5296.73

(# Miscellaneous Government Account.)

LIABILITIES

Liabilities of the State Government increased by ₹ 2005.03 crore from ₹ 4187.23 crore in 2006-2007 to ₹ 6192.26 crore during 2010-2011. Public debt comprising internal debt of the State Government and loans and advances from the Central Government increased by ₹ 1402.36 crore from ₹ 2337.19 crore in 2006-2007 to ₹ 3739.55 crore at the end of the current year. Article 293 of the Constitution of India empowers the State Government to borrow on the security of the Consolidated Fund of the State within such limits, if any, as may be from time to time fixed by the State Legislature. Details of the Public Debt and total liabilities of the State Government are as under:

(₹ in crore)

Year	Internal Debt "A"	Loans & Advances from Central Government	Total Public Debt	Small Savings	Provident Funds	Other Obligations	Total Liabilities*	GSDP	% of total liability to GSDP
2006-07	1133.93	1203.26	2337.19	463.06	666.23	720.75	4187.23	5512	75.97
2007-08	1323.89	966.56	2290.45	662.49	719.13	856.70	4528.77	4464.17	101.45
2008-09	1568.60	726.59	2295.19	860.91	772.49	932.09	4860.68	6343.73	76.62
2009-10	2871.54	684.62	3556.16	2.50	798.00	1162.28	5518.94	6955.49	79.35
2010-11	3100.20	639.35	3739.55	2.39	839.41	1610.91	6192.26	9198.14	67.32

*Small savings, Provident Funds, Non-interest bearing obligations such as deposits of Local Funds, Other earmarked funds, etc.

'A' Internal Debt includes Investment of National Small Savings Fund.

STATE PROVIDENT FUND

The details of transactions from the State Provident Fund are shown in the following table.

(₹ in crore)

Year	Opening Balance	Receipts	Payments	Net accretion for the year	Closing Balance	Interest charged on balance of P.F
2006-07	601.86	139.86	75.49	64.37	666.23	49.05
2007-08	666.23	127.75	74.85	52.90	719.13	54.15
2008-09	719.13	138.36	85.00	53.36	772.49	57.18
2009-10	772.49	142.08	116.57	25.51	798.00	60.53
2010-11	798.00	177.77	136.36	41.41	839.41	63.80

GUARANTEES

The position of guarantees by the State Government for the payment of loans and capital and payment of interest thereon raised by Statutory Corporations, Government companies, Corporations, Cooperative Societies, etc. is given below.

(₹ in crore)

At the end of the year	Amount Guaranteed (Principal only)	Amount outstanding	
		Principal	Interest
2006-2007	193.53	251.28	*
2007-2008	207.27	210.95	*
2008-2009	197.24	189.66	83.90
2009-2010	197.24	128.24	66.27
2010-2011	196.04	111.98	120.62

*Actual amount of outstanding principal and interest have not been intimated by the State Government.

WAYS AND MEANS ADVANCES

The State Government, in order to maintain and sustain its liquidity position, takes Ways and Means Advances from the Reserve Bank of India and thereafter, draws upon overdraft whenever there is shortfall in the agreed minimum cash balance in its account with the Reserve Bank of India. The State Government is required to maintain the minimum cash balance of ₹ 24 lakh with Reserve Bank of India. The larger the amount and greater the number of times such ways and means advances are taken or drawals made, the more it reflects upon the adverse position of the cash balance of the State Government.

Category	2006-07	2007-08	2008-09	2009-10	2010-11
i). Number of days on which minimum balance was maintained	Nil	Nil	Nil	Nil	Nil
a) Without obtaining any advance	365	359	365	365	365
b) By obtaining Ways and Means Advance	Nil	7	Nil	Nil	Nil
ii). Number of days on which overdraft was taken	Nil	Nil	Nil	Nil	Nil
iii). Number of days on which there was shortfall from agreed minimum balance even after availing the ordinary and special Ways and Means Advance to the full extent but no overdrafts were taken	Nil	Nil	Nil	Nil	Nil

GENERAL CASH BALANCES

The closing cash balance according to the Reserve Bank of India was ₹ 107.00 crore against the general cash balance of ₹ 95.96 crore reflected in State Govt. accounts. The difference of ₹ 11.04 crore was (a) Remittance in transit for ₹ 0.0027 crore and (b) Net unadjusted balance by RBI for ₹ 11.0373 crore which is under reconciliation.

Investments held in the *Cash Balance Investment Account as on 31st March 2011 were ₹ 155.31 crore.

Other cash balances and investment comprising cash with departmental officers (₹ Rs. 32.15 crore), permanent advances with departmental officers (₹ 0.02 crore) and investment of earmarked funds (₹ 68.42 crore) as on 31st March 2011 were at ₹ 100.59 crore.

* Note:- Cash balance Investment Account is the record of transactions connected with temporary investments of cash balances. e.g. in short term loans or Other Government Securities

CASH FLOW STATEMENT

The cash balance with Government of Manipur increased from (-)₹ 295.19 crore at the beginning of the year 2010-2011 to ₹ 100.58 crore at its end, the details of sources and application of funds being as follows :

(₹ in crore)

SOURCES			APPLICATION			
Sl.No	Items	Amount	Items	Amount		
1.	Opening Cash balance	(-)295.19	Revenue Expenditure	Non-Pan 2979.44	Plan 1098.57	Total 4078.01
2.	State's share of Union Taxes	990.57	Capital Expenditure	Non-Plan 0.99	Plan 1917.07	Total 1918.06
3.	State's own revenue collection	526.93	Loans and advances repaid	To Central Govt. 45.27	To Others -	Total 45.27
4.	Central Grants/ Assistance other than loans	3912.44	Loans and advances given	0.25	3.55	3.80
5.	Miscellaneous receipts	-	Net effect of adjustment of suspense and remittance balances and increase/ decrease of reserve funds.			
6.	Receipts from Public debts(Net), small savings(Net), deposits(Net) (Other than Central loans)	656.75	Closing Cash balance	100.58		
7.	Receipts from Central loans	-				
8.	Recoveries from borrowers	1.19				
9.	Net contribution from Contingency Fund.	-				
10.	Net effect of adjustment of suspense and remittance balances and increase/ decrease of reserve funds.	353.03				
	Total :	6145.72		6145.72		

CONTINGENCY FUND

There is no Contingency Fund for the Government of Manipur.

OFFICE OF THE SR. DY. ACCOUNTANT GENERAL (A&E)
MANIPUR : IMPHAL

No. Bk-Bud/ Accounts at a Glance / 2009-2010/

Dated :- 08-03-2010

To

- 1.The Sr.Accounts Officer, ITA Section (Local).
- 2.The Assistant Accountant General, CASS Section (Local).

Sub :-Checking of Accounts at a Glance in r/o Govt of Manipur for the year 2009-2010
and certification thereof.

Sir/Madam,

I am to send herewith the draft copy of Accounts at a Glance in respect of Government of Manipur for the year 2009-2010 for necessary checking and certification thereof.

Encl : As stated.

Yours faithfully,

Sr, Accounts Officer
Bk/Bud.

No. Bk-Bud/ Accounts at a Glance / 2010-2011/771

Dated :- 10-04-2012

To

The Director General (AEC),
O/o, the Comptroller & Auditor General of India,
Pocket-9, Deen Dayal Upadhyaya Marg,
New-Delhi-110124.

Sub:-Accounts at a Glance for the year 2010-2011, of Manipur State.

Sir,

I am to furnish herewith 5(Five) copies of Accounts at a Glance in respect of Government of Manipur for the year 2010-2011 for necessary action at your end.

The receipt of the same may please be acknowledged.

Accountant General has seen.

Encl:-As stated above.

Your's faithfully,

Dy. Accountant General (A&E).