

## **Preface**

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

The Annual Accounts of the State Government are prepared and examined under the directions of the 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 consist 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.

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Dated / Imphal  
The 12<sup>th</sup> March, 2013

## 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 2011-2012 were presented to the State Legislature on 20<sup>th</sup> December 2012 and Audit Report of the Comptroller and Auditor General of India for the year 2011-2012 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 2011-2012 total receipts amounted to ₹ 6702.41 crore comprising ₹ 5653.55 crore revenue receipts (₹ 1522.10 crore Tax revenue, ₹ 311.53 crore Non-Tax revenue and ₹ 3819.92 crore Grants-in-aid and Contributions), and ₹ 1048.86 crore capital receipts.

Disbursements during the year were ₹ 6702.41 crore, that is, ₹ 5006.92 crore (74.70%) on revenue account and ₹ 1695.49 crore (25.30 %) 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, 2011 & 2012 had projected for a gross expenditure of ₹ 8711.53 crore, including the Supplementary Grants of ₹ 1825.96 crore, voted by State Legislature during the year. An amount of ₹ 26.68 crore was projected as recoveries in reduction of expenditure.

Appropriation Accounts 2011-2012 show disbursements aggregating ₹ 6881.85 crore against the aggregate budget provision of ₹ 8711.53 crore, resulting in saving of ₹ 1829.68 crore against Grants and Appropriations.

Recoveries in reduction of expenditure amounted to ₹ 19.20 crore reflecting a decrease of ₹23.88 crore vis-à-vis budget estimates.

## CHAPTER-II

### HIGHLIGHTS OF ACCOUNTS

( ₹ in crore )

Sl. No		B.E 2011-2012	Actuals	Percentage of Actuals to B.E	Percentage of Actuals to GSDP
1.	Tax Revenue #	1507.82	1522.10	100.95	14.33
2.	Non-Tax Revenue	459.72	311.53	67.76	2.93
3.	Grants-in-aid & Contributions	3914.78	3819.92	97.58	35.97
<b>4.</b>	<b>Revenue Receipts (1+2+3)</b>	<b>5882.32</b>	<b>5653.55</b>	<b>96.11</b>	<b>53.24</b>
5.	Recovery of Loans & Advances	3.93	1.89	48.09	0.02
6.	Other Receipts	...	...	...	...
7.	Borrowings & Other Liabilities*	839.09	1046.97	124.77	9.86
<b>8.</b>	<b>Capital Receipts (5+6+7)</b>	<b>843.02</b>	<b>1048.86</b>	<b>124.42</b>	<b>9.88</b>
<b>9.</b>	<b>Total Receipts (4+8)</b>	<b>6725.34</b>	<b>6702.41</b>	<b>99.66</b>	<b>63.12</b>
<b>10</b>	<b>Non-Plan Expenditure (NPE)</b>	<b>3116.49</b>	<b>3922.69</b>	<b>120.69</b>	<b>36.94</b>
11.	NPE on Revenue Account	3114.95	3925.83	126.03	36.97
12.	NPE on Interest Payments out of 11	392.40	397.44	101.28	3.74
13.	NPE on Capital Account	1.54	(-)3.14	(-)203.90	(-)0.03
<b>14.</b>	<b>Plan Expenditure (PE)</b>	<b>3608.85</b>	<b>2779.72</b>	<b>77.02</b>	<b>26.18</b>
15.	PE on Revenue Account	1629.06	1081.09	66.36	10.18
16.	PE on Capital Account	1979.79	1698.63	85.80	16.00
<b>17.</b>	<b>Total Expenditure (10+14)</b>	<b>6725.34</b>	<b>6702.41</b>	<b>99.65</b>	<b>63.12</b>
<b>18.</b>	<b>Revenue Expenditure (11+15)</b>	<b>4744.01</b>	<b>5006.92</b>	<b>105.54</b>	<b>47.15</b>
<b>19.</b>	<b>Capital Expenditure (13+16)</b>	<b>1981.33</b>	<b>1695.49</b>	<b>85.57</b>	<b>15.97</b>
<b>20.</b>	<b>Revenue Surplus(4-18)</b>	<b>1138.31</b>	<b>646.63</b>	<b>56.81</b>	<b>6.08</b>
<b>21.</b>	<b>Fiscal Deficit (17)-(4+5+6)</b>	<b>839.09</b>	<b>1046.97</b>	<b>124.77</b>	<b>9.86</b>

Note:-G.S.D.P. for 2011-2012 is ₹ 10618.52 Crore.

Expenditure on Capital Account consists of Capital Expenditure (₹ 1695.41 Crore) and Loans and Advances disbursed (₹ 0.08 Crore).

\* 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 ₹ 6702.41 crore, against which total disbursements were ₹ 6702.41 crore.

The following table summarises the Accounts for 2011-2012.

(₹ in crore )

<b>Total Receipts</b>	<b>6702.41</b>	<b>Total Disbursements</b>	<b>6702.41</b>
Revenue Receipts	5653.55 (84.35%)	Revenue Disbursements	5006.92 (74.70%)
Capital Receipts	1048.86 (15.65%)	Capital Disbursements	1695.49 (25.30%)

## RECEIPTS

### Revenue Receipts

Gross Tax Revenue of ₹ 1522.10\* crore and Non-Tax Revenue of ₹ 311.53 crore formed 14.33 per cent and 2.93 per cent respectively of the GSDP. Major contributors to revenue were ₹ 3819.92 crore under Grants-in-Aid and Contributions.

Net tax receipts during the year were lower than the budget estimates by ₹ 133.91 crore, mainly on account of less collection of Land Revenue, Stamps and Registration fees, Power, Public Works, Water Supply and Sanitation.

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
<b>A. Tax Revenue</b>	<b>1522.10</b>	<b>26.92</b>
Taxes on Income and Expenditure *1	706.59	12.50
Taxes on Property and Capital Transactions *2	7.42	0.13
Taxes on Commodities and Services *3	808.09	14.29
<b>B. Non-tax Revenue</b>	<b>311.53</b>	<b>5.51</b>
Fiscal Services 'A'	...	...
Interest Receipts, Dividends and Profits	25.18	0.44
General Services	157.73	2.79
Social Services	7.89	0.14
Economic Services	120.73	2.14
<b>C. Grants-in-aid and Contributions</b>	<b>3819.92</b>	<b>67.57</b>
<b>TOTAL-REVENUE RECEIPTS</b>	<b>5653.55</b>	<b>100.00</b>

(\*1) Share of net proceeds received from Union Government: ₹ 684.99 crore)

(\*2) Share of net proceeds received from Union Government: ₹ 1.76 crore )

(\*3) Share of net proceeds received from Union Government: ₹ 467.28 crore)

'A' Receipt of ₹ "Nil" crore.

### Capital Receipts

Compared to the revised estimates, there was an overall decrease of ₹ 608.97 crore in Capital Receipt.

The decrease was mainly under receipts of Borrowing and Other Liabilities.

## DISBURSEMENTS

### Revenue Disbursements

Revenue Disbursement was 47.15 per cent of GSDP. It was in excess of budget estimates by ₹ 262.91 crore due to more disbursement of ₹ 810.88 Crore under Non-Plan Expenditure and less disbursement of ₹ 547.97 crore under Plan Expenditure.

### Capital Disbursements

Capital Disbursements were 15.97 per cent of the GSDP. It was less than budget estimates by ₹ 285.85 crore due to less disbursement under Plan Expenditure (₹ 281.16 crore) and Non-plan Expenditure (₹ 4.68 crore).

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

**Plan Disbursements**

During the year 2011-2012, Plan Disbursements were ₹ 2336.13 crore under State Plan and ₹ 443.59 crore under Centrally Sponsored Plan Schemes (including NEC and Central Plan Schemes).

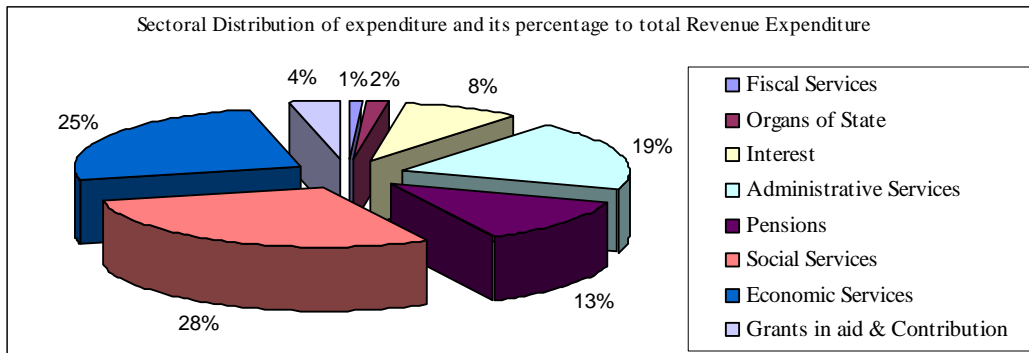
**Non-Plan Disbursements**

Non-plan Disbursements during 2011-2012 were ₹3922.69 crore, consisting of ₹ 3925.83 crore under Revenue and ₹ (-)3.14 crore under Capital, including Loans and Advances.

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
<b>A. Fiscal Services</b>	<b>42.34</b>	<b>0.84</b>
(i). Collection of Taxes on Income and Expenditure	-	-
(ii). Collection of Taxes on Property and Capital transactions	29.50	0.59
(iii). Collection of Taxes on Commodities and Services	12.38	0.24
(iv) Other Fiscal Services	0.46	0.01
<b>B. Organs of State</b>	<b>77.08</b>	<b>1.54</b>
<b>C. Interest Payments and Servicing of debt</b>	<b>423.16</b>	<b>8.45</b>
<b>D. Administrative Services</b>	<b>960.74</b>	<b>19.19</b>
<b>E. Pensions and Miscellaneous General Services</b>	<b>630.28</b>	<b>12.59</b>
<b>F. Social Services</b>	<b>1439.29</b>	<b>28.75</b>
<b>G. Economic Services</b>	<b>1257.37</b>	<b>25.11</b>
<b>H. Grants-in-aid and Contributions</b>	<b>176.66</b>	<b>3.53</b>
<b>TOTAL EXPENDITURE (REVENUE ACCOUNT)</b>	<b>5006.92</b>	<b>100.00</b>



## TREND OF EXPENDITURE

Trend of expenditure in some important sectors between 2007-2008 and 2011-2012 (5 years) is brought out below

### STATEMENT OF EXPENDITURE IN SELECTED SECTORS

( ₹ in crore )

Sector	2007-2008	% to		2008-2009	% to		2009-2010	% to		2010-2011	% to		2011-2012	% to	
		B.E	RE		B.E	R.E.		B.E.	R.E		B.E.	R.E.		B.E.	R.E.
<b>A. Social Services</b>															
i) Education	408.79	109.68	95.78	418.42	92.67	94.15	452.21	90.91	92.84	569.02	91.85	86.73	655.88	99.21	91.64
ii) Health & Family Welfare	92.68	110.79	86.63	107.19	97.59	92.80	126.63	94.02	95.33	209.33	109.24	94.54	251.70	109.05	93.56
<b>B. Economic Services</b>															
i) Agriculture	211.97	150.38	98.84	184.01	106.93	86.96	270.38	133.26	92.48	383.68	102.17	89.13	397.03	95.81	97.82
ii) Rural Development	73.67	113.13	91.37	87.81	97.87	94.89	71.55	105.11	90.79	85.86	99.90	94.57	88.18	88.41	88.82
iii) Irrigation & Flood Control	39.55	78.07	99.42	41.85	108.62	58.68	54.71	61.26	94.87	66.67	95.94	91.91	78.03	111.33	99.49
iv) Energy	156.25	77.03	88.35	190.13	103.33	101.34	167.67	84.32	89.61	211.56	102.68	97.98	273.41	126.26	106.11
v) Transport	66.99	78.87	107.55	68.94	111.19	78.79	83.64	76.30	91.34	100.40	91.00	88.21	136.75	120.21	96.82
vi) General Economic Services	37.87	17.90	98.24	51.17	76.85	98.84	57.55	88.09	97.00	104.99	33.41	47.95	119.83	19.46	19.70

## **DEBTS AND LIABILITIES**

Outstanding Public Debt at the end of 2011-2012 was ₹ 3872.64 crore, comprising internal debt of ₹ 3298.22 crore and loans and advances from Central Government of ₹ 574.42. Other liabilities accounted under Public Account were ₹ 2511.14 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 ₹ 126.84 crore in respect of such liabilities of State Government during 2011-2012

Interest payments on debt and other liabilities totalling ₹ 423.16 crore constituted 8.45 percentage of revenue expenditure of ₹ 5006.92 crore. Interest payments of ₹ 397.44 crore were on account of Internal debt: ₹ 266.47 crore, loans and advances from Central Governments: ₹ 50.11 crore and ₹80.86 crore on other liabilities. Expenditure on account of interest payments increased by ₹ 36.29 crore during 2011-2012.

Internal debt of ₹ 293.33 crore raised during 2011-2012 was mainly used for (i) discharge of debt obligations of ₹ 95.31 crore and (ii) payments of interest of ₹ 266.47 crore. Net funds available was (-) ₹ 68.45 crore.

## **INVESTMENTS AND RETURNS**

Total investments as share capital in non-financial Public Sector Undertakings (PSU) stood at ₹ 180.93 crore at the end of 2011-2012. Dividends received during the year were ₹ 0.03 crore on investment. During 2011-2012, investments in PSUs increased by ₹ 4.62 crore, however dividend income had been decreased by ₹ 0.01 crore.

## **LOANS AND ADVANCES BY THE STATE GOVERNMENT**

Total loans and advances made by the State Government during 2011-2012 was ₹ 0.08 crore. Recovery of principal amount aggregating ₹ 203.61 crore and interest on loan amounting to ₹\* crore was in arrears at the end of 31 March 2012.

Total loans and advances to Government Corporations/Companies, non-Government Institutes, Local bodies, etc. during 2011-2012 is ₹ Nil crore. The recovery of principal amounting to ₹ 0.37crore and interest on loan amounting to ₹\* crore is in arrears at the end of March 2012.

### ***Financial assistance to local bodies and others***

Assistance to local bodies etc during 2011-2012 was ₹ 731.40 crore. It was increased from ₹ 180.02 crore in 2007-2008 to ₹ 731.40 crore in 2011-2012 which was 75.38 per cent increase in the last five years( ₹180.02, ₹181.73, ₹382.55, ₹666.80 and ₹731.40). District Councils, Loktak Development Authority, Manipur Development Society, District Rural Development Agency, Jawaharlal Nehru Institute of Medical Sciences, Manipur Skill Dev. Society (MSDS) and Planning Development Authority(PDA) consumed the major portion (₹233.40, ₹51.49, ₹40.12, ₹103.82, ₹53.32, ₹9.00 and ₹27.80) of the total grant during 2011-2012.

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\* *Details not received from Government.*



## APPROPRIATION ACCOUNTS

The Appropriation Accounts of the Government of Manipur for the year 2011-2012 present the accounts of sums expended in the year ended 31 March 2012, 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 2011-2012, there was actual expenditure of ₹ 6881.85 crore, comprising ₹ 5022.91 crore Revenue Expenditure, ₹ 1698.62 crore Capital Expenditure, ₹ 160.24 crore Repayment of Debt, and ₹ 0.08 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	<b>Revenue Voted</b>	4352.67	1030.30	-	5382.97	4618.90	(-)764.07
	<b>Charged</b>	410.02	0.35	-	410.37	404.01	(-)6.36
2	<b>Capital Voted</b>	1986.83	795.13	-	2781.96	1698.62	(-)1083.34
	<b>Charged</b>	...	...	...	...	...	...
3	<b>Public Debt Charged</b>	133.55	0.18-	-	133.73	160.24	(+)26.51
4	<b>Loans and Advances Voted</b>	2.50	-	-	2.50	0.08	(-)2.42
	<b>Total</b>	<b>6885.57</b>	<b>1825.96</b>	<b>-</b>	<b>8711.53</b>	<b>6881.85</b>	<b>(-)1829.68</b>

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
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
2011-2012	Appropriation No. 2 – Interest Payment and Debt Services	526.12	(+)31.55	6.00

**STATEMENT OF RUSH OF EXPENDITURE TOWARDS END OF YEAR 2011-2012**

( ₹ in crore )

Sl. No.	Grant No.	Major Head of Accounts	Total provision	Total expenditure for 3/2012	Total expenditure during the year 2011-2012	Percentage
		<b>Revenue Expenditure</b>				
1.	3	2250 –Other Social Services	0.16	0.16	0.16	100.00
2.	5	2250-Other Social Services	0.15	0.02	0.02	100.00
3.	6	2041-Taxes on Vehicles	0.30	0.23	0.24	95.83
4.	7	2216-Housing	0.04	0.04	0.04	100.00
5.	12	2217-Urban Development	13.08	5.09	5.09	100.00
6.	37	2405-Fisheries	1.55	1.15	1.15	100.00
7.	38	2515-Other Rural Development Programmes	1.17	0.73	0.74	98.65
8.	51	2245-Relief on account of Natural Calamities	4.86	8.43	9.05	93.15
9.	38	3604-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	18.75	18.75	18.75	100.00
		<b>Capital Expenditure</b>				
1.	3	4059- Capital Outlay on Public Works	3.64	2.87	2.87	100.00
2.	7	4055- Capital Outlay on Police	29.37	29.37	29.37	100.00
3.	12	4216-Capital Outlay on Housing	4.55	2.06	2.28	90.35
4.	10	4552- Capital Outlay on North Eastern Areas	3.57	1.83	1.83	100.00
5.	13	4250-Capital Outlay on Other Social Services	1.51	0.43	0.47	91.49
6.	14	4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	6.00	5.45	5.45	100.00
7.	15	4408-Capital Outlay on Food Storage and Warehousing	5.50	5.50	5.50	100.00
8.	18	4403-Capital Outlay on Animal Husbandry	3.90	1.53	1.53	100.00
9.	19	5425-Capital Outlay on Other Scientific and Environmental Research	7.35	1.95	1.95	100.00
10.	21	4851-Capital Outlay on Village and Small Industries	9.00	2.37	2.37	100.00
11.	22	4552-Capital Outlay on North Eastern Areas	5.30	5.30	5.30	100.00
12.	25	4202-Capital Outlay on Education,Sports,Art and Culture	28.69	26.19	26.19	100.00

13.	30	4851-Capital Outlay on Village and Small Industries	34.04	13.80	13.80	100.00
14.	47	4225-Capital Outlay on Welfare of Scheduled Castes,Scheduled Tribes and Other Backward Classes	10.62	0.50	0.50	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 2011-2012, 29 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.	Chief Engineer, PHED, Manipur.
4.	Chief Engineer, IFCD, Manipur.
5.	Chief Engineer, Power, Manipur.
6.	Chief Engineer, Minor Irrigation, Manipur.
7.	Dy. Commissioner, Churachandpur.
8.	Dy. Commissioner, Tamenglong.
9.	Dy. Commissioner, Ukhrul.
10.	Chief Town Planner.
11.	Director, Agriculture.
12.	Director, Fisheries.
13.	Director, State Lottery Department.
14.	Director, Arts & Culture.
15.	Director, Tourism.
16.	Secy. Assembly Secretariat.
17.	Principal Chief Conservator of Forests.
18.	Director, Economics and Statistics.
19.	Director, Rural Development and Panchayati Raj.
20.	Director of Education (S).
21.	Director, Local Fund Audit.
22.	Director, Prosecution.
23.	Director, Municipal Admn. Housing & Urban Development.
24.	Judge, Family Court.
25.	Director, Social Welfare Department.
26.	Director, Rehabilitation.
27.	Chief Engineer, PWD.
28.	Director General of Home Guards.
29.	Dy. Commissioner,Chandel

### 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 5.55% of the total accounts of 2011-12 were received on due date (10<sup>th</sup> of the following month). Two treasuries, viz. Jiribam and Churachandpur Treasuries delayed 1 to 16 days. Ten treasuries, viz, Chandel, Tamenglong, Senapati, Imphal East, Imphal West, Thoubal, Lamphel, Bishnupur, Kangpokpi and Ukhrul delayed by one to two months.

### CHAPTER-III

#### TRENDS IN GOVERNMENT REVENUE AND EXPENDITURE

Trends in Government Revenue Receipts and Revenue Expenditure from 2007-2008 to 2011-12 (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
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
2011-2012	1522.10	311.53	3819.92	5653.55	10618.52	53.24

#### Revenue Expenditure

( ₹ in crore)

Year	Revenue Expenditure (Actuals)	Total Expenditure	*GSDP	Percentage increased over previous year from 2007-2008 to 2011-2012			Percentage of Govt. Expenditure to GSDP
				Revenue Expenditure	Total Expenditure	GSDP	
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
2011-2012	5006.92	6702.41	10618.52	22.78	11.71	15.44	63.12

- GSDP is taken from Gross State Domestic Product of Manipur by Industry of origin at constant prices.
- ( State Domestic Product of Manipur 2007-2008 to 2011-2012 )
- "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 2011-2012 compared to 2007-2008 has been ₹ 3294.00 crore. Growth in major areas of Revenue Expenditure is shown in the following table:

( ₹ in crore)

Areas of expenditure	2007-08	2008-09	2009-10	2010-11	2011-12	Percentage decrease/ increase in 2011-2012 over last year
Interest Payments & Servicing of Debt	298.50	327.49	345.89	386.87	423.16	9.38
Pension and Miscellaneous General Services	206.28	267.43	293.21	400.70	630.28	57.29
Administrative Services	367.59	439.40	485.09	768.83	960.74	24.96
Agriculture and Allied Activities	211.97	184.01	270.38	383.68	397.03	3.48
Rural Development	73.67	87.81	71.55	85.86	88.18	2.70

### **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/ Surplus for the year	Cumulative surplus/ deficit at the end of the year
	Receipts	Disbursements	Deficit/ surplus	Receipts	Disbursements	Deficit/ Surplus			
2007-2008	3508.27	2292.52	1215.75	2.29	1115.89	-1113.60		102.15	-3790.78
2008-2009	3872.62	2622.28	1250.34	0.66	1467.88	-1467.22		-216.88	-4007.66
2009-2010	3873.14	3014.40	858.74	3.28	1594.68	-1591.40		-732.66	-4740.32
2010-2011	5429.94	4078.01	1351.93	1.19	1921.86	-1920.67		-568.74	-5309.06
2011-2012	5653.55	5006.92	646.63	1.89	1695.49	-1693.60		-1046.97	-6356.03

(# Miscellaneous Government Account.)

## LIABILITIES

Liabilities of the State Government increased by ₹ 1954.40 crore from ₹ 4528.77 crore in 2007-2008 to ₹ 6483.17 crore during 2011-2012. Public debt comprising internal debt of the State Government and loans and advances from the Central Government increased by ₹ 1582.20 crore from ₹ 2290.45 crore in 2007-2008 to ₹ 3872.65 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
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
2011-12	3298.22	574.42	3872.64	2.89	1072.60	1435.65	6383.78	10618.52	60.11

\*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
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
2011-12	839.41	346.28	113.09	233.19	1072.60	76.62

## 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
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
2011-2012	195.55	78.84	96.51

\*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	2007-08	2008-09	2009-10	2010-11	2011-12
i). Number of days on which minimum balance was maintained					
a) Without obtaining any advance	359	365	365	365	365
b) By obtaining Ways and Means Advance	7	Nil	Nil	Nil	1
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 ₹ (-)497.55 crore against the general cash balance of ₹(-)515.44 crore reflected in State Govt. accounts. The difference of ₹ 17.89 crore was (a) Remittance in transit for ₹ 0.81 crore and (b) Net unadjusted balance by RBI for ₹ 17.08 crore which is under reconciliation.

Investments held in the \*Cash Balance Investment Account as on 31<sup>st</sup> March 2012 were ₹ 2.43 crore.

Other cash balances and investment comprising cash with departmental officers ( ₹ Rs. 36.38 crore ), permanent advances with departmental officers ( ₹ 0.02 crore) and investment of earmarked funds ( ₹ 99.38 crore ) as on 31<sup>st</sup> March 2012 were at ₹ 135.78 crore.

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\* 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 ₹ 100.58 crore at the beginning of the year 2011-2012 to ₹ (-)510.01 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	100.58	Revenue Expenditure	Non-Pan	Plan	Total
				3925.83	1081.09	5006.92
2.	State's share of Union Taxes	1154.03	Capital Expenditure	Non-Plan	Plan	Total
				-3.22	1698.63	1695.41
3.	State's own revenue collection	679.60	Loans and advances repaid	To Central Govt.	To Others	Total
				64.93	-	64.93
4.	Central Grants/ Assistance other than loans	3819.92	Loans and advances given	0.08	..	0.08
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)	317.45	Closing Cash balance			(-510.01)
7.	Receipts from Central loans	-				
8.	Recoveries from borrowers	1.89				
9.	Net contribution from Contingency Fund.	-				
10.	Net effect of adjustment of suspense and remittance balances and increase/ decrease of reserve funds.	183.86				
	<b>Total :</b>	<b>6257.33</b>				<b>6257.33</b>

## CONTINGENCY FUND

There is no Contingency Fund for the Government of Manipur.



