

Preface

This is the Fifteenth 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.

(Dinesh R. Patil)
Accountant General (A&E)
Manipur.

Dated / Imphal
The 6th December, 2013

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CHAPTER I

OVERVIEW

1.1 Introduction

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.

1.2 Structure of Accounts

1.2.1 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 2012-2013 are being presented to the State Legislature. Audit Report of the Comptroller and Auditor General of India for the year 2012-2013 is also being presented.

1.3 Finance Accounts and Appropriation Accounts

1.3.1 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 2012-2013 total receipts amounted to ₹ 6821.39 crore comprising ₹ 6819.76 crore revenue receipts (₹ 1650.66 crore Tax revenue, ₹ 231.78 crore Non-Tax revenue and ₹ 4937.32 crore Grants-in-aid and Contributions), and ₹ 1.63 crore capital receipts.

Disbursements during the year were ₹ 6821.39 crore, that is, ₹ 5316.53 crore (77.94 per cent) on revenue account and ₹ 1504.86 crore (22.06 per cent) on capital account.

1.3.2 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, 2012 & 2013 had projected for a gross expenditure of ₹ 9014.79 crore, including the Supplementary Grants of ₹ 580.15 crore, voted by State Legislature during the year. An amount of ₹ 36.66 crore was projected as recoveries in reduction of expenditure.

Appropriation Accounts 2012-2013 show disbursements aggregating ₹ 7528.32 crore against the aggregate budget provision of ₹ 9014.79 crore, resulting in saving of ₹ 1486.47 crore against Grants and Appropriations.

Recoveries in reduction of expenditure amounted to ₹ 8.44 crore reflecting a decrease of ₹ 28.22 crore vis-à-vis budget estimates.

CHAPTER-II

2.1 HIGHLIGHTS OF ACCOUNTS

(₹ in crore)

Sl. No		B.E 2012-2013	Actuals	Percentage of Actuals to B.E	Percentage of Actuals to GSDP
1.	Tax Revenue #	1689.86	1650.66	97.68	14.09
2.	Non-Tax Revenue	385.83	231.78	60.07	1.98
3.	Grants-in-aid & Contributions	5670.74	4937.32	87.07	42.15
4.	Revenue Receipts (1+2+3)	7746.43	6819.76	88.04	58.22
5.	Recovery of Loans & Advances	3.59	0.59	16.43	0.01
6.	Other Receipts
7.	Borrowings & Other Liabilities*	472.32	1.04	0.22	0.01
8.	Capital Receipts (5+6+7)	475.91	1.63	0.34	0.01
9.	Total Receipts (4+8)	8222.34	6821.39	82.96	58.24
10	Non-Plan Expenditure (NPE)	4153.84	4260.52	102.57	36.37
11.	NPE on Revenue Account	4149.80	4250.35	102.42	36.29
12.	<i>NPE on Interest Payments out of 11</i>	410.42	433.01	105.50	3.70
13.	NPE on Capital Account	4.04	10.17	251.73	0.09
14.	Plan Expenditure (PE)	4068.50	2560.87	62.94	21.86
15.	PE on Revenue Account	1989.77	1066.18	53.58	9.10
16.	PE on Capital Account	2078.73	1494.69	71.90	12.76
17.	Total Expenditure (10+14)	8222.34	6821.39	82.96	58.24
18.	Revenue Expenditure (11+15)	6139.57	5316.53	86.59	45.39
19.	Capital Expenditure (13+16)	2082.77	1504.86	72.25	12.85
20.	Revenue Surplus(4-18)	1606.86	1503.23	93.55	12.83
21.	Fiscal Deficit (17)-(4+5+6)	472.32	1.04	0.22	0.01

Note:-The final figures are not available in respect of GSDP for 2012-2013.Hence the figures have been compared with the current prices (advance estimates) of GSDP of ₹ 11713.00 Crore as furnished by the Directorate of Economics and Statistics, Government of Manipur.

Expenditure on Capital Account consists of Capital Expenditure (₹15,01.56 Crore) and Loans and Advances (₹3.30 Crore) disbursed .

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

* Includes Net of Public Debt(Statement-15), Net of Contingency Fund , Net of Public Account (Statement No.18) and Net of 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). Opening

2.2 RECEIPTS AND DISBURSEMENTS

Total receipts during the year were ₹ 6821.39 crore, against which total disbursements were ₹ 6821.39 crore.

The following table summarises the Accounts for 2012-2013.

(₹ in crore)

Total Receipts	6821.39	Total Disbursements	6821.39
Revenue Receipts	6819.76 (99.98 per cent)	Revenue Disbursements	5316.53 (77.94 per cent)
Capital Receipts	1.63 (0.02 per cent)	Capital Disbursements	1504.86 (22.06 per cent)

2.3 RECEIPTS

2.3.1 Revenue Receipts

Gross Tax Revenue of ₹ 1650.66* crore and Non-Tax Revenue of ₹ 231.78 crore formed 14.09 per cent and 1.98 per cent respectively of the GSDP. Major contributors to revenue were ₹ 4937.32 crore under Grants-in-Aid and Contributions.

Net tax receipts during the year were lower than the budget estimates by ₹ 193.25 crore, mainly on account of less collection of Taxes on Sales, Trades, etc. Water Supply and Sanitations.

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

2.3.2 Revenue Receipts and Grants-in-Aid and Contributions

(₹ in crore)

Components	Actuals	Percentage to total Revenue Receipts
A. Tax Revenue	1650.66	24.20
Taxes on Income and Expenditure *1	780.15	11.44
Taxes on Property and Capital Transactions *2	8.02	0.12
Taxes on Commodities and Services *3	862.49	12.64
B. Non-tax Revenue	231.78	3.40
Fiscal Services
Interest Receipts, Dividends and Profits	20.66	0.30
General Services	84.59	1.24
Social Services	8.63	0.13

Components	Actuals	Percentage to total Revenue Receipts
Economic Services	117.90	1.73
C. Grants-in-aid and Contributions	4937.32	72.40
TOTAL-REVENUE RECEIPTS	6819.76	100.00

(*1) Share of net proceeds received from Union Government: ₹ 756.80 crore)

(*2) Share of net proceeds received from Union Government: ₹ 0.80 crore)

(*3) Share of net proceeds received from Union Government: ₹ 560.23 crore)

2.4 CAPITAL RECEIPTS

Compared to the revised estimates, there was an overall decrease of ₹ 85.62 crore in Capital Receipt.

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

2.5 DISBURSEMENTS

2.5.1 Revenue Disbursements

Revenue Disbursement was 45.39 per cent of GSDP. It was in less of budget estimates by ₹ 823.04 crore due to more disbursement of ₹ 100.55 Crore under Non-Plan Expenditure and less disbursement of ₹ 923.59 crore under Plan Expenditure.

2.5.2 Capital Disbursements

Capital Disbursements were 12.85 per cent of the GSDP. It was less than budget estimates by ₹ 577.91 crore due to less disbursement under Plan Expenditure (₹584.04 crore) despite more expenditure under Non-plan Expenditure (₹6.13 crore).

2.5.3 Plan Disbursements

During the year 2012-2013, Plan Disbursements were ₹ 2166.25 crore under State Plan and ₹ 394.62 crore under Centrally Sponsored Plan Schemes (including NEC and Central Plan Schemes).

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

2.5.4 Non-Plan Disbursements

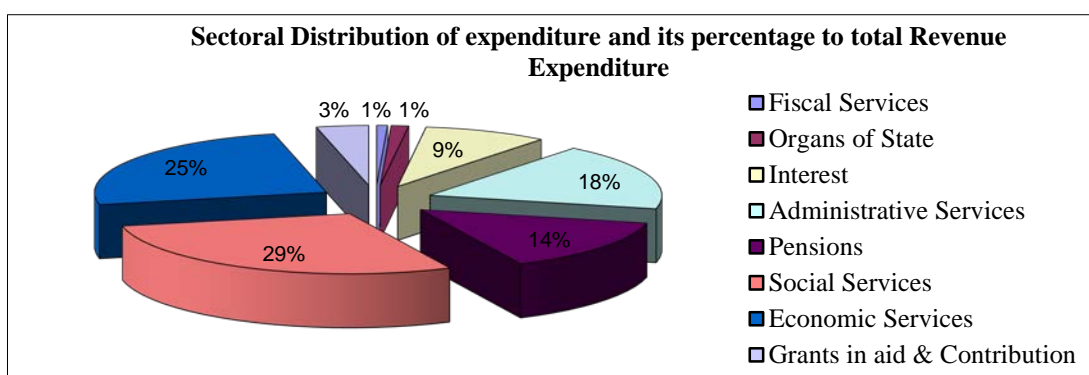
Non-plan Disbursements during 2012-2013 were ₹ 4260.52 Crore, consisting of ₹ 4250.35 crore under Revenue and ₹ 10.17 crore under Capital, including Loans and Advances.

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

2.6 SECTORAL DISTRIBUTION OF EXPENDITURE AND ITS PERCENTAGE TO TOTAL REVENUE EXPENDITURE

(₹ in crore)

Components	Amount	Percentage to Total Revenue Expenditure
A. Fiscal Services	39.96	0.75
(i). Collection of Taxes on Income and Expenditure	-	-
(ii). Collection of Taxes on Property and Capital transactions	28.31	0.53
(iii). Collection of Taxes on Commodities and Services	11.21	0.21
(iv) Other Fiscal Services	0.44	0.01
B. Organs of State	64.46	1.21
C. Interest Payments and Servicing of debt	460.92	8.67
D. Administrative Services	955.57	17.97
E. Pensions and Miscellaneous General Services	760.92	14.31
F. Social Services	1528.22	28.75
G. Economic Services	1313.26	24.70
H. Grants-in-aid and Contributions	193.22	3.64
TOTAL: EXPENDITURE (REVENUE ACCOUNT)	5316.53	100.00



2.7 TREND OF EXPENDITURE

Trend of expenditure in some important sectors between 2008-2009 and 2012-2013 (5 years) as below :-

(₹ in crore)

Sector	2008-2009	Per cent to		2009-2010	Per cent to		2010-2011	Per cent to		2011-2012	Per cent to		2012-2013	Per cent to	
		B.E	RE		B.E	R.E.		B.E.	R.E		B.E.	R.E.		B.E.	R.E.
A. Social Services															
i) Education	418.42	92.67	94.15	452.21	90.91	92.84	569.02	91.85	86.73	655.88	99.21	91.64	794.71	107.47	92.75
ii) Health & Family Welfare	107.19	97.59	92.80	126.63	94.02	95.33	209.33	109.24	94.54	251.70	109.05	93.56	262.27	97.78	100.32
B. Economic Services															
i) Agriculture	184.01	106.93	86.96	270.38	133.26	92.48	383.68	102.17	89.13	397.03	95.81	97.82	371.64	90.82	81.43
ii) Rural Development	87.81	97.87	94.89	71.55	105.11	90.79	85.86	99.90	94.57	88.18	88.41	88.82	139.21	67.29	87.44
iii) Irrigation & Flood Control	41.85	108.62	58.68	54.71	61.26	94.87	66.67	95.94	91.91	78.03	111.33	99.49	77.74	101.83	99.11
iv) Energy	190.13	103.33	101.34	167.67	84.32	89.61	211.56	102.68	97.98	273.41	126.26	106.11	319.66	103.44	98.18
v) Transport	68.94	111.19	78.79	83.64	76.30	91.34	100.40	91.00	88.21	136.75	120.21	96.82	137.46	94.64	95.51
vi) General Economic Services	51.17	76.85	98.84	57.55	88.09	97.00	104.99	33.41	47.95	119.83	19.46	19.70	96.83	10.41	31.76

2.8 DEBTS AND LIABILITIES

2.8.1 Outstanding Public Debt at the end of 2012-2013 was ₹ 4041.08 crore, comprising internal debt of ₹ 3510.66 crore and loans and advances from Central Government of ₹ 530.42. Other liabilities accounted under Public Account were ₹ 2759.86 crore.

2.8.2 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 ₹ 101.26 crore in respect of such liabilities of State Government during 2012-2013.

2.8.3 Interest payments on debt and other liabilities totalling ₹ 460.92 crore constituted 8.67 percentage of revenue expenditure of ₹ 5316.53 crore. Interest payments of ₹ 433.01 crore were on account of Internal debt: ₹ 286.18 crore, loans and advances from Central Governments: ₹ 44.54 crore and ₹ 102.29 crore on other liabilities. Expenditure on account of interest payments increased by ₹ 37.76 crore during 2012-2013.

2.8.4 Internal debt of ₹ 866.93 crore raised during 2012-2013 was mainly used for (i) discharge of debt obligations of ₹ 654.48 crore and (ii) payments of interest of ₹ 286.18 crore. Net funds available was (-) ₹ 73.73 crore.

2.9 INVESTMENTS AND RETURNS

Total investments as share capital in non-financial Public Sector Undertakings (PSU) stood at ₹ 181.05 crore at the end of 2012-2013. Dividends received during the year were ₹ 0.0003 crore on investment. During 2012-2013, investments in PSUs increased by ₹0.12 crore, however there is no increased or decreased in dividend income.

2.10 LOANS AND ADVANCES BY THE STATE GOVERNMENT

Total loans and advances made by the State Government during 2012-2013 was ₹ 3.30 crore. Recovery of principal amount aggregating ₹ 206.32 crore and interest on loan amounting to ₹* crore was in arrears at the end of 31 March 2013. Total loans and advances to Government Corporations/Companies, non-Government Institutes, Local bodies, etc. during 2012-2013 is ₹ 1.00 crore. The recovery of principal amounting to ₹ 194.22 crore and interest on loan amounting to ₹ * crore is in arrears at the end of March 2013.

* Details not received from Government

2.11 FINANCIAL ASSISTANCE TO LOCAL BODIES AND OTHERS

Assistance to local bodies etc during 2012-2013 was ₹ 773.50 crore. It was increased from ₹ 181.73 crore in 2008-2009 to ₹ 773.50 crore in 2012-2013 which was 325.63 per cent increase in the last five years(₹ 181.73, ₹ 382.55, ₹ 666.80, ₹ 731.40 and ₹ 773.50). District Councils, Loktak Development Authority, Manipur Development Society, District Rural Development Agency, Jawaharlal Nehru Institute of Medical Sciences, Planning Development Authority(PDA), Manipur Renewable Energy Development Agency (MANIREDA) and State Health Mission Society (SHMS) consumed the major portion (₹ 254.03, ₹ 54.37, ₹ 35.00, ₹ 187.26, ₹ 40.00, ₹ 14.91, ₹ 1.66 and ₹ 20.00) of the total grant during 2012-2013.

2.12 APPROPRIATION ACCOUNTS

The Appropriation Accounts of the Government of Manipur for the year 2012-2013 present the accounts of sums expended in the year ended 31st March 2013, 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 2012-2013, there was actual expenditure of ₹ 7528.32 crore, comprising ₹ 5316.53 crore Revenue Expenditure, ₹ 1,501.56 crore Capital Expenditure, ₹ 698.49 crore Repayment of Debt, and ₹ 3.30 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	5729.99	508.84	-	6238.83	4881.61	(-)1357.22
	Charged	428.64	5.54	-	434.18	439.62	(+)5.44
2	Capital Voted	2093.37	65.77	-	2159.14	1505.30	(-)653.14
3	Public Debt Charged	175.64	...	-	175.64	698.49	(+)522.85
4	Loans and Avances Voted	7.00	...	-	7.00	3.30	(-)3.70
	Total	8434.64	580.15	-	9014.79	7528.32	(-)1486.47

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

2.13 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
2008-2009	Demand No. 39- Sericulture	83.71	(+)8.81	10.52
2009-2010	Demand No. 39- Sericulture	81.04	(-)43.44	47.72
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
	Demand No. 39- Sericulture	37.48	(+)0.53	1.41
2012-2013	Appropriation No. 2 – Interest Payment and Debt Services	591.57	(+) 539.93	91.27
	Demand No. 39- Sericulture	41.14	(+)0.66	1.60

2.14 STATEMENT OF RUSH OF EXPENDITURE TOWARDS END OF YEAR 2012-2013

(₹ in crore)

Sl. No.	Grant No.	Major Head of Accounts	Total provision	Total expenditure for 3/2013	Total expenditure during the year 2012-2013	Percentage
		Revenue Expenditure				
1.	15	2408-Food, Storage and Warehousing	29.93	0.02	0.02	100.00
2.	21	2851-Village and Small Industries	1,08.86	8.75	8.81	99.32
3.	30	2059-Public Works	45.45	1.46	1.46	100.00
4.	30	2575-Other Special Areas Programme	47.93	2.00	2.00	100.00
5.	34	2235-Social Security and Welfare	1,94.64	0.14	0.14	100.00
6.	38	3604-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	1,92.24	20.62	20.62	100.00
7.	20	2505-Rural Employment Other Rural Development Programmes	1,43.00	6.61	6.61	100.00

(₹ in crore)

Sl. No.	Grant No.	Major Head of Accounts	Total provision	Total expenditure for 3/2013	Total expenditure during the year 2012-2013	Percentage
8.	51	2245-Relief on account of Natural Calamities	6.55	7.88	7.88	100.00
9.	10	2202-General Education	7,94.29	0.93	0.93	100.00
10	46	2810-Non-Conventional Sources of Energy	5.00	3.47	3.47	100.00
		Capital Expenditure				
1.	42	4070-Capital Outlay on Other Administrative Services	0.40	0.40	0.40	100.00
2.	7	4059-Capital Outlay on Public Works	2,31.65	26.75	26.75	100.00
3.	18	4403-Capital Outlay on Animal Husbandry	3.97	0.60	0.60	100.00
4.	44	4235-Capital Outlay on Social Security and Welfare	5.86	5.30	5.30	100.00
5.	39	4851-Capital Outlay on Village and Small Industries	18.02	14.01	14.01	100.00
6.	30	4552-Capital Outlay on North Eastern Areas	49.48	3.28	3.28	100.00
7.	6	5075-Capital Outlay on Other Transport Services	5.01	5.01	5.01	100.00
8.	47	4225-Capital Outlay on Welfare of Scheduled Castes,Scheduled Tribes and Other Backward Classes	43.26	28.64	28.64	100.00
9.	37	4405-Capital Outlay on Fisheries	0.60	0.48	0.48	100.00

2.15 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 2012-2013, 55 Controlling Officers/DDOs had not reconciled at all. The departments are :-

<u>Sl.No.</u>	<u>Name of Controlling Officers</u>
1.	Administrator, Command Area Development Authority, Manipur, Imphal
2.	Chief Engineer, Minor Irrigation, Manipur
3.	Residential Commissioner, Kolkata
4.	Chief Engineer, Irrigation and Flood Control Department, Manipur
5.	Chief Engineer, Power, Manipur.
6.	Dy. Secy. Information & Technology
7.	Director, Sports and Youth Affairs, Manipur
8.	Director, Information and Public Relations
9.	Chief Town Planner
10.	Director, Tourism Department
11.	Deputy Commissioner, Imphal East
12.	Deputy Commissioner, Imphal west
13.	Deputy Commissioner, Churachandpur
14.	Deputy Commissioner, Chandel
15.	Registrar, Co-operative Societies
16.	Deputy Commissioner, Ukhrul
17.	Deputy Commissioner, Senapati
18.	Deputy Commissioner, Tamenglong
19.	Director, State Lottery Department
20.	Director, Art and Culture,
21.	Director, Agriculture
22.	Residential Commissioner, New-Delhi
23.	Director, Veterinary and Animal Health Services
24.	Chief Engineer, Public Health Engineering Department, Manipur
25.	Director, Economics and Statistics
26.	Director, Fisheries
27.	Director, Social Welfare
28.	Director, Sericulture
29.	Director, Local Fund Audit
30.	Director, Education (U)
31.	Director, Education (S)
32.	Director, State Council of Educational Research and Training

- 33 Director, Non-Formal Education
- 34 Director, Transport
- 35 Director, Rural Development and Panchayati Raj
- 36 Director, Municipal Administration, Housing and Urban Development
- 37 Director, Consumer Affairs, Food and Public Distribution
- 38 District and Session Judge, Manipur East
- 39 District and Session Judge, Manipur West
- 40 Director, Institutional Finance Cell
- 41 Engineer in Chief, Registration
- 42 Inspector General of Prisons
- 43 Judge, Family Court
- 44 Principal, Chief Conservator of Forests
- 45 Registrar, Guwahati High Court
- 46 Secretary, Governor Secretariat
- 47 Secretary, Assembly Secretariat
- 48 Secretary, Revenue Department
- 49 Secretary, Manipur Public Service Commission
- 50 Director, Rehabilitation
- 51 Director, Manpower Planning and Development
- 52 Chief Engineer, Public Works Department
- 53 Director, District Institute of Educational Training
- 54 Inspector General of Registrar
- 55 Director, General of Home Guard

2.16 SUBMISSION OF ACCOUNTS BY TREASURIES AND DIVISIONS

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. During 2012-13, rendering monthly accounts of 8 (Eight) treasuries viz, Ukhrul, Jiribam, Imphal East, Lamphel, Bishnupur, Churachandpur, Thoubal and Senapati was delayed by 6 to 20 days and 4 (Four) treasuries viz, Imphal West, Tamenglong, Chandel and Kangpokpi were delayed by 18 to 30 days. However, the average delay in receipts of all the treasuries accounts is 14 (Fourteen) days. Similarly, 104 compiled accounts of Public Work Divisions and 29 compiled accounts of Forest Divisions have also been included before the close of Annual

accounts. The average delay in receipts of all the compiled accounts are 39 (thirty nine) days in respect of PWDs and 6 (six) days in respect of Forest Divisions respectively.

CHAPTER-III

3.1 TRENDS IN GOVERNMENT REVENUE AND EXPENDITURE

Trends in Government Revenue Receipts and Revenue Expenditure from 2008-2009 to 2012-13 (5 years period) is given below :-

3.1.1 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
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
2012-2013	1650.66	231.78	4937.32	6819.76	11713.00	58.22

3.1.2 Revenue Expenditure

(₹ in crore)

Year	Revenue Expenditure (Actuals)	Total Expenditure	GSDP *	Percentage increased over previous year from 2008-2009 to 2012-2013			Percentage of Govt. Expenditure to GSDP
				Revenue Expenditure	Total Expenditure	GSDP	
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
2012-2013	5316.53	6821.39	11713.00	6.18	1.78	10.31	58.24

*GSDP is taken from Gross State Domestic Product of Manipur by Industry of origin at Current (Advance) prices.

*(State Domestic Product of Manipur 2008-2009 to 2012-2013)

The overall increase in the Government's total expenditure during 2012-2013 compared to 2008-2009 has been ₹ 2731.23 crore. Growth in major areas of Revenue Expenditure is shown in the following table:

(₹ in crore)

Areas of expenditure	2008-09	2009-10	2010-11	2011-2012	2012-13	Percentage decrease/ increase in 2012-2013 over last year
Interest Payments & Servicing of Debt	327.49	345.89	386.87	423.16	460.92	8.92
Pension and Miscellaneous General Services	267.43	293.21	400.70	630.28	760.92	20.73
Administrative Services	439.40	485.09	768.83	960.74	955.57	(-)0.54
Agriculture and Allied Activities	184.01	270.38	383.68	397.03	371.64	(-)6.39
Rural Development	87.81	71.55	85.86	88.18	139.21	57.87

3.2 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			
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

(₹ 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			
2011-2012	5653.55	5006.92	646.63	1.89	1695.49	-1693.60		-1046.97	-6356.03
2012-2013	6819.76	5316.53	1503.23	0.59	1504.86	-1504.27		-1.04	-6357.07

(# Miscellaneous Government Account.)

3.3 LIABILITIES

Liabilities of the State Government increased by ₹ 1940.26 crore from ₹ 4860.68 crore in 2008-2009 to ₹ 6800.94 crore during 2012-2013. Public debt comprising internal debt of the State Government and loans and advances from the Central Government increased by ₹ 1745.89 crore from ₹ 2295.19 crore in 2008-2009 to ₹ 4041.08 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	Percentage of total liability to GSDP
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	60.12
2012-13	3510.66	530.42	4041.08	2.40	1211.10	1546.36	6800.94	11713.00	58.06

*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.

3.4 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
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
2012-13	1072.60	295.35	156.85	138.50	1211.10	95.89

3.5 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.

At the end of the year	Amount Guaranteed (Principal only)	Amount outstanding	
		Principal	Interest
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
2012-2013	193.98	72.04	119.32

3.6 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	2008-09	2009-10	2010-11	2011-12	2012-13
i). Number of days on which minimum balance was maintained					
a) Without obtaining any advance	365	365	365	365	262
b) By obtaining Ways and Means Advance	Nil	Nil	Nil	1	31
ii). Number of days on which overdraft was availed	Nil	Nil	Nil	Nil	34
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 availed	Nil	Nil	Nil	Nil	69
iv) Number of days on which minimum balance was maintained by taking special Ways and Means Advance over ordinary Ways and Means Advance	Nil	Nil	Nil	Nil	72

3.7 GENERAL CASH BALANCES

The closing cash balance according to the Reserve Bank of India was ₹ (-) 242.02 crore against the general cash balance of ₹(-)249.12 crore reflected in State Govt. accounts. The difference of ₹ 7.10 crore was due to net unadjusted balance by RBI for ₹ 7.10 crore which is under reconciliation.

Investments held in the *Cash Balance Investment Account as on 31st March 2013 were ₹ 2.43 crore.

Other cash balances and investment comprising cash with departmental officers (₹ Rs. 49.77 crore), permanent advances with departmental officers (₹ 0.02 crore) and investment of earmarked funds (₹ 135.71 crore) as on 31st March 2013 were at ₹ 185.50 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.

3.8 CASH FLOW STATEMENT

The cash balance with Government of Manipur increased from ₹ (-) 510.01 crore at the beginning of the year 2012-2013 to ₹ (-) 243.30 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	(-)510.01	Revenue Expenditure	Non-Pan	Plan	Total
				4250.35	1066.18	5316.53
2.	State's share of Union Taxes	1317.83	Capital Expenditure	Non-Pan	Plan	Total
				7.87	1493.69	1501.56
3.	State's own revenue collection	564.61	Loans and advances repaid	To Central Govt.	To Others	Total
				44.01	-	44.01
4.	Central Grants/ Assistance other than loans	4937.32	Loans and advances given	2.30	1.00	3.30
5.	Miscellaneous receipts	...	Net effect of adjustment of suspense and remittance balances and increase/ decrease of reserve funds.	1.96		
6.	Receipts from Public debts(Net), small savings(Net), deposits(Net) (Other than Central loans)	313.72	Closing Cash balance	(-)243.30		
7.	Receipts from Central loans	...				
8.	Recoveries from borrowers	0.59				
9.	Net contribution from Contingency Fund.	...				
10.	Net effect of adjustment of suspense and remittance balances and increase/ decrease of reserve funds.	...				
	Total :	6624.06		6624.06		

3.9 CONTINGENCY FUND

There is no Contingency Fund for the Government of Manipur.