Appendix 1.1

Part A: Structure and Form of Government Accounts

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

Part I: Consolidated Fund

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

Part II: Contingency Fund

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

Part III: Public Account

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

Appendix 1.1 – contd.

PART B: Layout of Finance Accounts

The new format of Finance Accounts introduced from the year 2009-10, has been divided into two Volumes – Volume I and 2. Volume 1 represents the financial statements of the Government in summarized form while Volume 2 represents detailed financial statement. The layout of the Finance Accounts is chalked out in the following manner:	
Statement	**Layout**
Volume 1	
Statement No. 1	Statement of Financial Position
Statement No. 2	Statement of Receipts and Disbursements
Statement No. 3	Statement of Receipts (Consolidated Fund)
Statement No. 4	Statement of Expenditure (Consolidated Fund) by Function and Nature, Notes to Accounts, and Appendix I: Cash Balances and Investment of Cash Balances
Volume 2 PART - I	
Statement No. 5	Statement of Progressive Capital expenditure
Statement No. 6	Statement of Borrowings and other Liabilities
Statement No. 7	Statement of Loans and Advances given by the Government
Statement No. 8	Statement of Grants-in-aid given by the Government
Statement No. 9	Statement of Guarantees given by the Government
Statement No. 10	Statement of Voted and Charged Expenditure
PART - II	
Statement No. 11	Detailed Statement of Revenue and Capital Receipts by Minor Heads
Statement No. 12	Detailed Statement of Revenue Expenditure by Minor Heads
Statement No. 13	Detailed Statement of Capital Expenditure
Statement No. 14	Detailed Statement of Investments of the Government
Statement No. 15	Detailed Statement of Borrowings and other Liabilities
Statement No. 16	Detailed Statement on Loans and Advances given by the Government
Statement No. 17	Detailed Statement on Sources and Application of Funds for Expenditure other than Revenue Account
Statement No. 18	Detailed Statement on Contingency Fund and other Public Account Transactions
Statement No. 19	Detailed Statement on Investments of Earmarked Funds
PART - III	
Appendices	
II	Comparative Expenditure on Salary
III	Comparative Expenditure on Subsidy
IV	Grants-in-aid (Scheme wise and Institution wise)
V	Externally Aided Projects
VI	Plan Scheme Expenditure (Central and State Plan Schemes)
VII	Direct Transfer of Central Scheme Funds to Implementing Agencies in the State
VIII	Summary of Balances
IX	Financial Results of Irrigation Schemes
X	Incomplete Works
XI	Maintenance Expenditure with Segregation of Salary and Non-salary Portion

Appendix 1.1- contd.

Part C: Methodology Adopted for the Assessment of Fiscal Position

The norms/ceilings prescribed by the 13th Finance Commission for selected fiscal variable along with its projections for a set of fiscal aggregates and the commitments/projections made by the State Governments in their Fiscal Responsibility Acts and in other Statements required to be laid in the Legislature under the Act are used to make qualitative assessment of the trends and pattern of major fiscal aggregates. Assuming that Gross State Domestic Product (GSDP) is the good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the GSDP at current market prices. The buoyancy coefficients for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilization of resources, pattern of expenditure *etc*., are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP.

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

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

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

Appendix 1.1- contd.

Part D: State Profile

Sl. No	Particulars		Figures
1.	Area		22,327 sq. km.
2	Population		
	a.	As per 2001 census	21.67 lakh
	b.	As per 2011 census	27.22 lakh
3	Density of Population (2001)(All India Average = 325 persons per sq km)		103 persons per sq. km.
	Density of Population (2011)(All India Average = 382 persons per sq km)		122 persons per sq. km.
4	Population below poverty line^ (All India Average = 27.5 *per cent*)		17.30 *per cent*
5	Literacy (2001) (All India Average = 64.80 *per cent)*		70.53 *per cent*
	Literacy (2011) (All India Average = 74.04 *per cent)*		79.21 *per cent*
6	Infant Mortality (per 1000 live births), 2011 (All India Average = 50 per 1000 live births)		16
7	Gross State Domestic Product (GSDP) in 2012-13 at current prices		₹ 11713 crore (A)
8	GSDP CAGR* (2003-04 to 2012-13)	Manipur	13.52 *per cent*
9	Per capita GSDP CAGR (2002-03 to 2011-12)	Manipur	11.01 *per cent*

Financial Data

Particulars		Figures (*in per cent*)	
		2003-04 to 2011-12	2003-04 to 2012-13
CAGR of Manipur			
a	Revenue Receipts	18.85	19.05
b	Own Tax Revenue	23.50	19.30
c	Non Tax Revenue	25.69	18.58
d	Total Expenditure	18.65	16.65
e	Capital Expenditure	28.79	23.54
f	Revenue Expenditure on Education	10.70	11.82
g	Revenue Expenditure on Health	18.08	16.45
h	Pension	18.85	19.05

^ The level of poverty is being determined on different measures and the data furnished by Planning Commission & National Sample Survey Organisation is one such indicator.
(A) – Advanced Estimates
*Compounded Annual Growth Rate
(Source: Planning Commission and Economics and Statistics Department, Government of Manipur)

Appendix 1.1- contd.

Part E: Fiscal Responsibility and Budget Management (FRBM) Act, 2005

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

(i) strive to remain revenue surplus by making a balance in revenue receipts and expenditure and build up further surplus;

(ii) strive to bring down fiscal deficit to 3 *per cent* of the Gross State Domestic Product;

(iii) limit the amount of outstanding Government guarantees as per the provisions of the Manipur Ceiling on State Government Guarantee Act, 2004; and

(iv) follow a recruitment and wage policy, in a manner such that the total salary bill relative to revenue expenditure excluding interest payments and pensions does not exceed 35 *per cent*:

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

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

Appendix 1.2
(Reference: Paragraph 1.1.1)

Abstract of Receipts and disbursements for the year 2012-13

(₹ in crore)

2011-12	Receipts	2012-13		2011-12	Disbursements	2012-13		
						Non-Plan	Plan	Total
Section-A: Revenue								
5653.55	**I - Revenue receipts**		**6819.76**	**5006.92**	**I-Revenue expenditure-**	**4250.33**	**1066.20**	**5316.53**
368.07	-Tax revenue	332.83		2133.60	General Services-	2273.98	7.85	2281.83
311.53	-Non-tax revenue	231.78		1439.29	Social Services *of which*	970.11	558.11	1528.22
1154.03	-State's share of Union Taxes	1317.83		*655.87*	*-Education, Sports, Art and Culture*	*673.63*	*121.08*	*794.71*
1293.10	-Non-plan Grants	1882.87		*251.70*	*-Health and Family Welfare*	*147.34*	*114.93*	*262.27*
2119.73	-Grants for State Plan Schemes	2659.00		*120.77*	*-Water Supply, Sanitation, Housing and Urban Development*	*79.26*	*45.36*	*124.62*
362.28	-Grants for Central and Centrally sponsored Plan Schemes	342.90		*5.19*	*-Information and Broadcasting*	*3.94*	*1.01*	*4.95*
44.81	-Grants for Special Schemes for NEC and for other purposes	52.55		*220.18*	*-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes*	*14.91*	*184.84*	*199.75*
				14.74	*-Labour and Labour Welfare*	*9.89*	*2.57*	*12.46*
				165.44	*-Social Welfare and Nutrition*	*41.11*	*88.32*	*129.43*
				5.40	*-Others*	*0.03*	-	*0.03*
				1257.37	Economic Services *of which*	813.02	500.24	1313.26
				397.03	*-Agriculture and Allied Activities*	*204.90*	*166.74*	*371.64*
				88.19	*-Rural Development*	*35.87*	*103.34*	*139.21*
				47.17	*-Special Areas Programmes*	-	*59.67*	*59.67*
				78.03	*-Irrigation and Flood Control*	*50.09*	*27.65*	*77.74*
				273.41	*-Energy*	*315.66*	*4.00*	*319.66*
				96.98	*-Industry and Minerals*	*45.08*	*43.86*	*88.94*
				136.74	*-Transport*	*137.46*	-	*137.46*

2011-12	Receipts	2012-13		2011-12	Disbursements	2012-13		
						Non-Plan	Plan	Total
				19.99	*-Science, Technology and Environment*	*1.97*	*20.14*	*22.11*
				119.83	*-General Economic Services*	*21.99*	*74.84*	*96.83*
				176.66	Grants-in-aid and Contributions	193.22	-	193.22
-	**II- Revenue deficit carried over to Section B**		-	**646.63**	**II- Revenue Surplus carried over to Section B**			**1503.23**
5653.55	**Total: Section A**		**6819.76**	**5653.55**	**Total: Section A**			**6819.76**
Section-B: Others								
356.48	**III - Opening Cash balance including Permanent Advances and Cash Balance Investment**		**(-)371.80**		**III - Opening Overdraft from Reserve Bank of India**			
-	**IV - Miscellaneous Capital receipts**		-	**1695.41**	**IV - Capital Expenditure-**	**7.87**	**1493.69**	**1501.56**
				293.41	General Services-	-	225.87	225.87
				477.32	Social Services *of which*	0.01	354.03	354.04
				71.32	*-Education, Sports, Art and Culture*	-	*26.36*	*26.36*
				142.26	*-Health and Family Welfare*	-	*77.62*	*77.62*
				252.58	*-Water Supply, Sanitation, Housing and Urban Development*	*0.01*	*207.99*	*208.00*
				0.15	*-Information and Broadcasting*	-	*0.04*	*0.04*
				10.54	*-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes*	-	*36.57*	*36.57*
				-	*-Social Welfare and Nutrition*	-	*5.30*	*5.30*
				0.47	*-Others*	-	*0.15*	*0.15*
				924.68	Economic Services *of which*	7.86	913.79	921.65
				17.15	*-Agriculture and Allied Activities*	*7.86*	*1.88*	*9.74*
				-	*-Rural Development*	-	-	-

2011-12	Receipts	2012-13		2011-12	Disbursements	2012-13		
						Non-Plan	Plan	Total
				43.36	*-Special Areas Programmes*	-	*34.99*	*34.99*
				325.82	*-Irrigation and Flood Control*	-	*543.30*	*543.30*
				195.28	*-Energy*	-	*138.08*	*138.08*
				27.31	*-Industry and Minerals*	-	*14.99*	*14.99*
				7.35	*-Science Technology and Environment*	-	-	-
				286.57	*-Transport*	-	*180.22*	*180.22*
				21.84	*-General Economic Services*	-	*0.33*	*0.33*
1.89	**V - Recoveries of Loans and Advances-**		**0.59**	**0.08**	**V - Loans and Advances disbursed-**			**3.30**
	-From Power Projects	-			*-For Power Projects*			
0.60	*-From Government Servants*	*0.56*		*0.08*	*To Government Servants*	*2.30*		
1.29	*-From Others*	*0.03*			*-To Others*	*1.00*		
646.63	**VI - Revenue Surplus brought down**		**1503.23**		**VI - Revenue Deficit brought down**			-
293.33	**VII - Public debt receipts-**		**340.25**	**160.24**	**VII - Repayment of Public debt**			**171.81**
-	*-External debt*	-		-	*External debt*	-		
203.38	*-Internal debt other than Ways and Means Advances and overdrafts*	*332.28*		*95.31*	*-Internal debt other than Ways and Means Advances and Overdrafts*	*127.81*		
89.95	*-Net transactions under Ways and Means Advances*	*7.97*		-	*-Net transactions under Ways and Means Advances*	-		
-	*-Loans and Advances from Central Government*			*64.93*	*-Repayment of Loans and Advances to Central Government*	*44.00*		
-	*-Net transactions under over- draft*							
	VIII - Appropriation to Contingency Fund		-		**VIII - Appropriation to Contingency Fund**			-
-	**IX - Amount transferred to Contingency Fund**		-		**IX - Expenditure from Contingency Fund**			-

2011-12	Receipts	2012-13		2011-12	Disbursements	2012-13		
						Non-Plan	Plan	Total
5582.21	**X - Public Account receipts-**		**3921.37**	**5396.61**	**X - Public Account disbursement-**			**3772.34**
348.34	*Small Savings and Provident Funds*	*297.28*		*114.66*	*-Small Savings and Provident Funds*	*159.26*		
38.36	*-Reserve Funds*	*48.08*		*0.01*	*-Reserve Funds*	*-*		
2079.13	*Suspense and Miscellaneous*	*108.66*		*2072.89*	*-Suspense and Miscellaneous*	*106.89*		
2491.52	*Remittances*	*2645.91*		*2465.95*	*-Remittances*	*2648.01*		
624.86	*Deposits and Advances*	*821.44*		*739.10*	*-Deposits and Advances*	*858.18*		
	XI – Closing Overdraft from Reserve Bank of India			**(-)371.80**	**XI - Cash Balance at end-**			**(-) 55.37**
				5.43	*-Cash in Treasuries and Local Remittances*	*5.82*		
				(-)515.44	*-Deposits with Reserve Bank*	*(-)249.12*		
				36.40	*-Departmental Cash Balance including permanent Advances*	*49.79*		
				101.81	*-Cash Balance Investment and Investment of earmarked fund*	*138.14*		
12534.09	**Total:**		**12213.40**	**12534.09**	**Total:**			**12213.40**

Appendix 1.3
(Reference: Paragraph 1.2.2)

Statement showing funds transferred to the State implementing Agencies under Programmes/Schemes outside the State budget during 2012-13

(₹ in lakh)

Implementing Agency	GOI Programme/Scheme	Amount
9 District Rural Development Agencies (DRDA)	Aajeevika-Swaran Jayanti Gram Swarozgar Yojana (SGSY) / National Rural Livelihood Mission	3,43.27
22 Non-Government Organisations(NGO)	Advocacy and Publicity	28.99
State Forest Development Agency, Manipur	Afforestation and Forest Management	9,45.69
6 NGOs	Archives and Archival Libraries	1.08
13 NGOs	Assistance to Voluntary Organisation for providing Social Defence	92.93
Institute of Bioresources And Sustainable Development	Autonomous R&D Institution	9,98.12
29 NGOs	Baba Saheb Ambedkar Hastashilpa Vikas Yojana	3,95.42
D.M. College of Science & S. Kula Women's College	Bio-informatics	14.81
7 NGOs	Biotechnology for Societal Development	90.89
State Water and Sanitation Mission Manipur	Central Rural Sanitation Scheme	35,09.18
5 NGO's	Comprehensive Scheme for Combating Trafficking	37.81
Wakft Board Manipur	Computerisation of Records of State Wakft Boards	7.20
13 NGOs	Deen Dayal Disabled Rehabilitation Scheme for Social Justice and Empowerment	1,25.34
20 NGOs	Design and Technical Development	60.43
National Association of Fishermen and Service, Education for Welfare Action	Development of Marine Fisheries, Infrastructure & Post Harvest	15.77
Institute of Bioresources and Sustainable Development, and Foundation for Environment, and Economic Development Services.	Disha Programme for Women in Science	13.90
Manipur Milk Producers' Co-operative Union Ltd.	Dairy Development Project	4,18.18
9 DRDAs	DRDA Administration	3,81.06
4 NGOs	Environment Information Education and Awareness	0.50
Enhancing Skill Development Infrastructure, Manipur	Enhancing Skill Development Infrastructure in States	4,95.00
Manipur State Information Technology Society and Department of Electronics and Accreditation of Computer Courses Society Imphal Centre	Electronic Governance	2,70.64
10 NGOs	Free Coaching and Allied Scheme for Minorities	70.06
Society for Progressive Development	Grants-in-aid for Research Publication and Monitoring	1.19
3 NGOs	Grants-in-aid to NGO's including Coaching & Allied Scheme	1,49.41
Social Reformation and Development Organisation, Peoples Welfare Association and Environment and Economic Management Association	Grants-in-aid for Innovative Work on Women and Child Development	13.77
11 NGOs	Grants-in-aid to NGOs for SCs, OBCs & Research & Training	27.40
9 NGOs	Human Resource Development (HRD)	12.66
Imphal College, Lilong Haoreibi College and Kula Women's College	HRD & Biotechnology	77.00
9 DRDAs	Indira Awaz Yojana (IAY) Rural Housing	21,37.81

Implementing Agency	GOI Programme/Scheme	Amount
Manipur Renewable Energy Development Agency (MANIREDA) and Integrated Rural Reconstruction and Education Organisation.	Information Publicity and Extension	76.75
2 DRDAs and State Level Nodal Agency, Manipur	Integrated Watershed Management Programme (IWMP)	34,76.70
9 DRDAs	Mahatma Gandhi National Rural Employment Guarantee Scheme	5,90,23.09
Manipur Handloom & Handicrafts Development Corporation Ltd, Imphal and Manipur Industrial Development Corporation Ltd	Marketing and Export Promotion Scheme	1,41.60
11 NGOs	Marketing Support and Services & Export Promotion	79.01
Deputy Commissioner, Imphal West & Deputy Commissioner, Churachandpur.	MPs Local Area Development Scheme MPLADS	17,50.00
Agape Museum	Museums	2.00
Manipur State AIDS Control Society.	National AIDS Control Programme III	21,43.88
State Bamboo Steering Committee	National Mission on Bamboo	13,35.95
Islamic Social Education and Cultural Development Organisation and Centre for Development Activities.	National Child Labour Project including Grants-in-aid to Voluntary Agencies	6.86
State Agricultural Management & Extension Training Institute	National Food Security Mission	11,89.98
State Health Society, Manipur, Imphal	National Mental Health Programme	84.09
Manipur Horticulture Development Society	National Mission on Medicinal Plants	57.60
Institute of Bio-Resources and Sustainable Development Agency & Forest Development Agency Central Forest Division, Imphal	National Mission on Medicinal Plants Board	16.00
State Micro Irrigation Committee, Manipur	National Mission on Micro Irrigation	1,25.00
Manipur Mountaineering & Trekking Association	National Programme for Youth and Adolescent Development, General Component	10.00
Manipur Livestock Development Board Ltd.	National Project for Cattle and Buffalo Breeding	1,53.58
State Water and Sanitation Mission, Manipur Imphal	National Rural Drinking Water Programme	66,20.56
State Health Society, Manipur, Imphal; Manipur State TB Society, Manipur; National Programme for Control of Blindness Manipur; Volunteers Organisation for Social Affairs; and Social Action & Development Organisation	National Rural Health Mission (NRHM)	6,97.30
7 Local Institutions	North Eastern Areas	9,70.76
Manipur Renewable Energy Development Agency (MANIREDA)	Off Grid Decentralized Renewable Power System	15,84.50
15 NGOs	Panchayati Raj Institutions Voluntary Organizations	1,12.12
Manipur Pollution Control Board	Pollution Abatement	6.09
Manipur State Rural Roads Development Agency (MSRRDA)	Pradhan Mantri Gram Sadak Yojana (PMGSY)	1,86,14.00
72 NGOs (Dance and Cultural Organisations)	Promotion and Dissemination of Art and Culture	7,27.48
5 NGOs	Promotion of Sports among Disabled	14.96
20 NGOs	Promotional Services Institutions and Programme Revenue	9.80
6 NGOs	Research & Development (Handicrafts)	17.10
Institute of Bioresources and Sustainable Development	Research & Development Biotechnology	6,44.74
State Implementation Society, SSA, Manipur	Rashtriya Madhyamic Shiksha Abhiyan (RMSA)	43,01.14
Tribal Research Institute, Manipur	Research Information and Mass Education, Tribal Festivals and others	10.00

Implementing Agency	GOI Programme/Scheme	Amount
State Implementation Society, SSA, Manipur	Sarva Shiksha Abhiyan (SSA)	1,73,62.44
Rishang Keishing Foundation for Management for Tribal Areas, Manipur Food Industries Corporation Limited and Associate Action for Progressive Development Society.	Scheme for Infrastructure Development, Food Processing Industries	4,04.01
Kuki Christian Church	Skill for Leadership Development of Minority Women	55.39
Manipur Skill Development Society	Skill Development Initiative	1,50.00
4 NGOs	Scheme for Quality Assurance, CODEX *(Codex Alimentarius)* Standard Research	75.48
22 NGOs	Scheme for Technology Up -gradation/Establishment/ Modernization	4,97.28
The Women Welfare and Development Organisation, Goodwill Foundation for Culture and Oriental Fast Industrial Association.	Scheme for Human Resource Development, Food Processing Industries	2.40
15 NGOs	Scheme for the Welfare of Working Children in Need of Care and Protection	1,30.64
People Advance in Social Service, Churachandpur.	Scheme Arising out of the Implementation of the Person with Disabilities, Social Justice and Empowerment	4.21
Relief & Disaster Management Department.	Scheme of National Disaster Management Authority	1,51.89
Marchang Jims	Scholarship to Students of ST for Studies Abroad	0.66
Manipur Science and Technology, United Meetei Mayek Accademy, Science Teachers Forum,Manipur, Hill Area Socio Economic Development Association and Utlou Joint Farming Pisciculture Cooperative Society.	Science and Technology Programme for Socio Economic Development.	45.18
Manipur Science and Technology Council	State Science and Technology Programme	87.02
8 NGOs	Step Support to Training and Employment Programme for Women	62.83
State Agricultural Management & Extension Training Institute (SAMETI), Manipur	Support to State Extension Programme for Extension Reforms	4,75.68
Jana Shikshan Sansthan, Senapati, Jana Shikshan Sansthan, Imphal West and Jana Shikshan Sansthan, Thoubal	Support to NGO's Social Responsibility Cells for Adult Education and Skill Development Merged Schemes of NGOs, Jan Shiksha Sansthan and Social Responsibility Cells	89.40
13 NGOs	Swadhar Scheme	1,65.14
Manipur Urban Development Agency (MUDA)	Swarna Jayanti Shahari Rojgar Yojana (SJSRY)	3,99.65
Manipur Science & Technology Council	Technology Development Programme	0.30
S. Kula Women's College and Organisation for Unemployed Women Welfare	Working Women Hostel	46.95
Others	Youth Hostel	1.44
	Total	**1,34,946.14**

Appendix 1.4
(Reference: Paragraph 1.3)

Time series data on the State Government finances

(₹ in crore)

	2008-09	2009-10	2010-11	2011-12	2012-13
Part A Receipts					
1. Revenue Receipts *(i +ii+iii+iv)*	**3872.62**	**3873.14**	**5429.94**	**5653.55**	**6819.76**
(i) Tax Revenue *of which*	170.07	196.04	267.05	368.07	332.83
Taxes on Agricultural Income	-	-	-	-	-
Taxes on Sales, Trade, etc.	*141.38*	*163.28*	*227.57*	*296.92*	*258.52*
State Excise	*3.92*	*4.70*	*6.61*	*9.80*	*9.94*
Taxes on Vehicles	*4.03*	*4.34*	*4.44*	*13.21*	*15.83*
Stamps and Registration fees	*3.18*	*4.26*	*3.57*	*4.82*	*5.98*
Land Revenue	*0.78*	*0.81*	*1.29*	*0.84*	*1.24*
Taxes on Goods and Passengers	*0.80*	*0.81*	*0.90*	*1.40*	*1.43*
Other taxes	*15.59*	*17.83*	*22.67*	*40.74*	*39.85*
Taxes and duties on electricity	*0.39*	*0.01*	∇	*0.34*	*0.04*
(ii) Non-Tax Revenue	253.46	239.75	259.88	311.53	231.78
(iii) State's share of Union taxes and duties	580.81	597.56	990.57	1154.03	1317.83
(iv) Grants-in-aid from Government of India	2868.28	2839.79	3912.44	3819.92	4937.32
2. Miscellaneous Capital Receipts	-	-	-	-	-
3. Recoveries of Loans and Advances	**0.66**	**3.28**	**1.19**	**1.89**	**0.59**
4. Total Revenue and Non-debt capital receipts (1+2+3)	**3,873.28**	**3876.42**	**5431.13**	**5655.44**	**6820.35**
5. Public Debt Receipts *of which*	**314.54**	**519.89**	**298.40**	**293.33**	**340.25**
Internal Debt (excluding Ways and Means Advances and Overdrafts)	*309.36*	*519.81*	*298.40*	*203.38*	*332.28*
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	*89.95*	*7.97*
Loans and Advances from the Government of India	*5.18*	*0.08*	-	-	-
6. Total Receipts in the Consolidated Fund (4+5)	**4187.82**	**4396.31**	**5729.53**	**5948.77**	**7160.60**
7. Contingency Fund Receipts	-	-	-	-	-
8. Public Account Receipts	**2847.66**	**3218.15**	**4008.55**	**5582.21**	**3921.37**
9. Total Receipts of the State (6+7+8)	**7035.48**	**7614.46**	**9738.08**	**11530.98**	**11081.97**
Part B Expenditure/Disbursement					
10. Revenue Expenditure	**2622.28**	**3014.40**	**4078.01**	**5006.92**	**5316.53**
Plan	*490.08*	*709.89*	*1098.57*	*1081.09*	*1066.20*
Non-Plan	*2132.23*	*2304.51*	*2979.44*	*3925.83*	*4250.33*
General Services (including interest payments	*1094.61*	*1181.29*	*1642.75*	*2133.60*	*2281.83*
Social Services	*803.05*	*891.16*	*1238.47*	*1439.29*	*1528.22*
Economic Services	*724.62*	*815.98*	*1083.68*	*1257.37*	*1313.26*
Grants-in-aid and contributions	-	*125.97*	*113.11*	*176.66*	*193.22*
11. Capital Expenditure	**1,466.80**	**1,587.78**	**1,918.06**	**1695.41**	**1501.56**
Plan	*1,463.79*	*1588.58*	*1917.07*	*1698.63*	*1493.69*

	2008-09	2009-10	2010-11	2011-12	2012-13
Non-Plan	*3.01*	*(-) 0.80*	*0.99*	*(-)3.22*	*7.87*
General Services	*54.79*	*103.01*	*264.76*	*293.41*	*225.87*
Social Services	*547.15*	*559.10*	*600.73*	*477.32*	*354.04*
Economic Services	*864.86*	*925.67*	*1052.57*	*924.68*	*921.65*
12. Disbursement of Loans and Advances	**1.08**	**6.89**	**3.80**	**0.08**	**3.30**
13. Total/Aggregate Expenditure (10+11+12)	**4090.16**	**4609.07**	**5999.87**	**6702.41**	**6821.39**
14. Repayments of Public Debt *of which*	**309.79**	**116.75**	**115.02**	**160.24**	**171.81**
Internal Debt (excluding Ways and Means Advances and Overdrafts)	*64.65*	*74.70*	*69.75*	*95.31*	*127.81*
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-
Loans and Advances from Government of India	*245.14*	*42.05*	*45.27*	*64.93*	*44.00*
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	**4399.95**	**4725.82**	**6114.89**	**6862.65**	**6993.20**
17. Contingency Fund disbursements	-	-	-	-	-
18. Public Account disbursements	**2559.71**	**3137.29**	**3634.11**	**5396.61**	**3772.34**
19. Total disbursement by the State (16+17+18)	**6959.66**	**7863.11**	**9749.00**	**12259.26**	**10765.54**
Part C Deficits					
20. Revenue Deficit (-)/Surplus (+) (1-10)	**(+) 1250.34**	**(+) 858.74**	**(+) 1351.93**	**(+) 646.63**	**(+) 1503.23**
21. Fiscal Deficit (-)/Surplus (+) (4-13)	**(-) 216.88**	**(-) 732.65**	**(-) 568.74**	**(-) 1046.97**	**(-) 1.04**
22. Primary Deficit(-)/ Surplus(+) (21+23)	**(+) 96.95**	**(-) 410.08**	**(-) 203.96**	**(-) 649.53**	**(+) 431.97**
Part D Other data					
23. Interest Payments (included in revenue expenditure)	**313.83**	**322.57**	**364.78**	**397.44**	**433.01**
24. Financial Assistance to local bodies *etc.*	**50.67**	**37.31**	**41.09**	**50.78**	**64.86**
25. Ways and Means Advances/Overdraft availed (days)	-	-	-	**1**	**103**
Ways and Means Advances availed (days)	-	-	-	*1*	*72*
Overdraft availed (days)	-	-	-	-	*31*
26. Interest on Ways and Means Advances/Overdraft	-	-	-	-	**1.21**
27. Gross State Domestic Product (GSDP)[@]	**7399**	**8254**	**9108(P)**	**10410(Q)**	**11713(A)**
28. Outstanding Fiscal liabilities	**4874.33**	**5552.92**	**6192.26**	**6483.16**	**6800.94**
29. Outstanding guarantees (year end) (including interest)	**273.57**	**194.75**	**232.60**	**175.35**	**191.36**
30. Maximum amount guaranteed (year end)	**197.24**	**197.24**	**196.04**	**195.55**	**193.38**
31. Number of incomplete projects[$]	**49**	**44**	**21**	**96**	**11**
32 Capital blocked in incomplete projects	**144.00**	**224.62**	**132.18**	**391.69**	**316.16**
Part E Fiscal Health Indicators					
I Resource Mobilization (in *per cent*)					
Own Tax revenue/GSDP	2.30	2.38	2.93	3.54	2.84
Own Non-Tax Revenue/GSDP	3.43	2.90	2.85	2.99	1.98

	2008-09	2009-10	2010-11	2011-12	2012-13
Central Transfers/GSDP	7.85	7.24	10.88	11.09	11.25
II Expenditure Management (in *per cent*)					
Total Expenditure/GSDP	55.28	55.84	65.87	64.38	58.24
Total Expenditure/Revenue Receipts	105.62	119.00	110.50	118.55	100.02
Revenue Expenditure/Total Expenditure	64.11	65.40	67.97	74.70	77.94
Expenditure on Social Services/Total Expenditure	33.01	31.47	30.65	28.60	27.59
Expenditure on Economic Services/Total Expenditure	38.86	37.79	35.60	32.56	32.76
Capital Expenditure/Total Expenditure	35.86	34.45	31.97	25.30	22.01
Capital Expenditure on Social and Economic Services/Total Expenditure	34.52	32.21	27.56	20.92	18.70
III Management of Fiscal Imbalances (in *per cent*)					
Revenue deficit (surplus)/GSDP	16.90	10.40	14.84	6.21	12.83
Fiscal deficit (surplus)/GSDP	(-) 2.93	(-) 8.88	(-) 6.24	(-) 10.06	(-) 0.01
Primary Deficit (surplus)/GSDP	1.31	(-) 4.97	(-) 2.24	(-) 6.24	3.69
Revenue Deficit/Fiscal Deficit	(-) 576.51	(-) 117.21	(-) 237.71	(-) 61.76	(-)1445.51
Primary Revenue Balance/GSDP	21.15	14.35	18.86	10.05	16.54
Fiscal Liabilities/GSDP	65.88	67.28	67.99	62.28	58.06
Fiscal Liabilities/RR	125.87	143.37	114.04	114.67	99.72
Primary deficit *vis-à-vis* quantum spread	193.87	(-) 148.33	25.93	(-) 152.29	820.96
Debt Redemption (Principal+Interest)/Total Debt Receipts	97.25	78.28	84.31	110.78	107.55
V Other Fiscal Health Indicators					
Return on Investment	-	Only ₹ 28,000.00	Only ₹ 4000.00	Only ₹ 3000.00	Only ₹ 4000.00
Balance from Current Revenue (₹ in crore)	(-) 97.15	(-) 188.43	(-) 137.01	(-) 773.38	(-) 1457.11
Financial Assets/Liabilities	1.79	8.91	(-)69.42	(-)14.57	2.24

∇ only ₹ 26,000.00

@: GSDP figures as communicated by the State Government

$: Projects for which initial cost is more than ₹ one crore

P: Provisional; Q: Quick; A: Advance

Appendix 1.5
(Reference: Paragraph 1.9.1)

Assets and Liabilities of the Government of Manipur as on 31 March 2013

(₹ in crore)

As on 31.03.2012		Liabilities	As on 31.03.2013	
3298.22		**Internal Debt -**		3510.66
	2180.58	*Market Loans bearing interest*	2362.59	
	0.04	*Market Loans not bearing interest*	*0.04*	
	5.93	*Loans from Life Insurance Corporation of India*	*5.93*	
	94.93	*Loans from NABARD*	*135.87*	
	0.11	*Loans from SBI and others*	*0.11*	
	6.14	*Loans from National Co-operative Development Corporation*	*6.12*	
	836.41	*Special Securities issued to National Small Savings Fund of the Central Government*	*820.21*	
	84.13	*Other Loans*	*81.87*	
	89.95	*Ways and Means Advance*	*97.92*	
574.42		**Loans and Advances from Central Government -**		530.42
	0.06	*Pre 1984-85 Loans*	*0.06*	
	492.72	*Non-Plan Loans*	*454.83*	
	77.65	*Loans for State Plan Schemes*	*71.93*	
	-	*Loans for Central Plan Schemes*	-	
	0.01	*Loans for Centrally Sponsored Plan Schemes*	-	
	3.98	*Loans for Special Plan Schemes*	*3.60*	
-		*Other Ways & Means Advances*	-	
-		*Contingency Fund*	-	
1075.48		**Small Savings, Provident Funds, *etc.***		1213.50
1421.23		**Deposits**		1384.48
113.80		**Reserve Funds**		161.88
6928.08		**Deficit on Government Account**		8431.31
	646.63	*Add Revenue Surplus of the current year*	*1503.23*	
		Miscellaneous Deficit		
	6281.45	*Accumulated Deficit at the beginning of the year*	*6928.08*	
13411.23		**Total:**		**15232.25**
		Assets		
13213.03		**Gross Capital Outlay on Fixed Assets -**		14714.59
	160.18	*Investments in shares of Companies, Corporations, etc.*	*160.29*	
	13052.85	*Other Capital Expenditure*	*14554.30*	
203.61		**Loans and Advances -**		206.32
-		*Loans for Power Projects*	-	
	10.28	*Loans to Government servants and Miscellaneous loans*	*12.10*	
	193.33	*Other Development Loans*	*194.22*	
1.73*		**Advances**		1.72
(-)515.44		**Deposit with Reserve Bank and other banks**		(-)249.12
245.95		**Remittance Balance**		248.05
118.71		**Suspense and Miscellaneous Balance**		116.94
143.64		**Cash -**		193.75
	5.43	*Cash in Treasuries and Local Remittances*	*5.82*	
	36.38	*Departmental Cash Balance*	*49.77*	
	0.02	*Permanent Advances*	*0.02*	
	2.43	*Cash Balance Investments*	*2.43*	
	99.38	*Investment of earmarked funds*	*135.71*	
13411.23				**15232.25**

* *Discrepancy in figures with respect to previous year is due to rounding.*

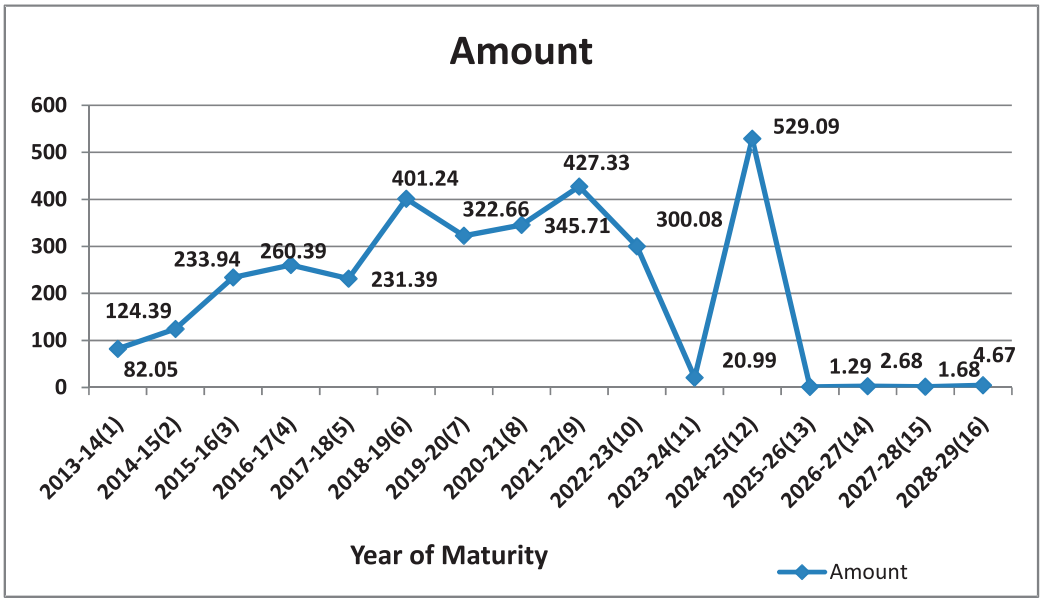
Appendix 1.6
(Reference: Paragraph 1.10.1)

Maturity Profile of debt[1]

(₹ in lakh)

Year of Maturity	Internal Debt	Loans and advances from the Central Government	Amount
2013-14(1)	8197.55	7.81	8205.36
2014-15(2)	12432.9	6.57	12439.47
2015-16(3)	23389.55	4.33	23393.88
2016-17(4)	26029.56	9.50	26039.06
2017-18(5)	23120.36	18.74	23139.10
2018-19(6)	40109.74	13.78	40123.52
2019-20(7)	32255.68	10.79	32266.47
2020-21(8)	34544.40	26.83	34571.23
2021-22(9)	42696.32	36.78	42733.10
2022-23(10)	29382.32	625.46	30007.78
2023-24(11)	1882.32	216.91	2099.23
2024-25(12)	1882.32	51026.49	52908.81
2025-26(13)	-	128.74	128.74
2026-27(14)	-	267.60	267.60
2027-28(15)	-	167.65	167.65
2028-29(16)	-	467.37	467.37
Sub-Total	***275923.02***	***53035.35***	328958.37
Amount for which year of Maturity is not known	***75143.15***	***6.67***	75149.82
Total	**351066.17**	**53042.02**	**404108.19**

(₹ in crore)



* *excluding ₹ 751.50 crore for which year of Maturity is not known.*

[1] Principal amount only

Appendix 1.7
(Reference: Paragraph 1.11.6.3)

Illustration of calculating Weighted Average Maturity of Market loans of 2008-09

Sl. No.	Interest Rate	Year of raising loan	Balances on 31st March 2009 (₹ in thousands)	Remaining period for loan to mature (in years)	Weight	Component contributing to Weighted Average =Weight *multiplied* by remaining period for loan to mature
(1)	(2)	(3)	(4)	(5)	(6)=(4)/Outstanding Loan	(7)=(5) x (6)
1	11.50%	1989-1990	114300.00	1	0.007871026	0.007871
2	11.50%	1990-1991	110300.00	2	0.007595574	0.015191
3	11.50%	1991-1992	45400.00	3	0.003126374	0.009379
4	12%	1991-1992	75900.00	3	0.005226692	0.01568
5	11.85%	1999-2000	97500.00	1	0.00671413	0.006714
6	12.25%	1999-2000	206400.00	1	0.014213296	0.014213
7	10.25%	2000-2001	157600.00	1	0.010852788	0.010853
8	12%	2000-2001	94400.00	2	0.006500655	0.013001
9	10.35%	2001-2002	100010.00	2	0.006886976	0.013774
10	8.30%	2001-2002	132900.00	3	0.009151875	0.027456
11	8%	2001-2002	119000.00	3	0.008194681	0.024584
12	9.45%	2001-2002	100000.00	2	0.006886287	0.013773
13	7.80%	2002-2003	103300.00	3	0.007113534	0.021341
14	7.80%	2002-2003	275200.00	3	0.018951062	0.056853
15	6.80%	2002-2003	214326.00	3	0.014759103	0.044277
16	6.95%	2002-2003	135000.00	4	0.009296487	0.037186
17	6.75%	2002-2003	44975.00	4	0.003097108	0.012388
18	6.20%	2003-2004	104006.00	4	0.007162152	0.028649
19	5.90%	2003-2004	500000.00	8	0.034431434	0.275451
20	8.50%	2003-2004	1099658.00	8	0.075725605	0.605805
21	5.85%	2003-2004	280000.00	6	0.019281603	0.11569
22	6.40%	2003-2004	266200.00	4	0.018331296	0.073325
23	5.85%	2003-2004	576900.00	6	0.039726989	0.238362
24	6.35%	2003-2004	91008.00	4	0.006267072	0.025068
25	6.20%	2003-2004	104041.00	6	0.007164562	0.042987
26	5.60%	2004-2005	340000.00	5	0.023413375	0.117067
27	7.02%	2004-2005	20000.00	6	0.001377257	0.008264
28	7.17%	2004-2005	29300.00	8	0.002017682	0.016141
29	7.36%	2004-2005	440600.00	5	0.03034098	0.151705
30	7.39%	2005-2006	272300.00	6	0.018751359	0.112508
31	7.45%	2005-2006	369510.00	6	0.025445519	0.152673
32	7.61%	2005-2006	300000.00	7	0.020658861	0.144612
33	7.74%	2005-2006	850000.00	7	0.058533439	0.409734
34	7.77%	2005-2006	257290.00	6	0.017717728	0.106306
35	7.98%	2006-2007	566500.00	7	0.039010815	0.273076
36	7.82%	2006-2007	422500.00	7	0.029094562	0.203662
37	8.35%	2007-2008	856700.00	8	0.05899482	0.471959
38	8.02%	2007-2008	1243750.00	9	0.085648193	0.770834
39	8.02%	2007-2008	371840.00	9	0.025605969	0.230454
40	7%	2008-2009	2000000.00	9	0.137725738	1.239532
41	7.09%	2008-2009	1033000.00	10	0.071135343	0.711353
	Outstanding Loan		**14521614.00**		**Weighted average**	**6.869751**

Appendix 1.8
(Reference: Paragraph 1.11.7.1)

Details of Market Borrowings planned and raised

(₹ in crore)

Planning Commission's approved Plan of the State Government			Budget Estimate of the State Government		Amount raised				Total Amount raised (Actual)
Net Market Borro-wing	Repayment to be made	Gross Market Borrowing	Budget estimate	Revised estimate	First Quarter (April to June)	Second Quarter (July to September)	Third Quarter (October to December)	Fourth Quarter (January to March)	
2008-09									
271.15	39.05	310.05	303.30	303.30	-	-	200.00	103.30	303.30
2009-10									
332.51	41.82	503.35#	317.80	-	-	-	188.78	314.00	502.78
2010-11									
343.82	36.23	380.05	314.98	263.53	-	-	-	258.14*	258.14
2011-12									
297.62	32.13	329.75	361.74	361.74	-	100.00	50.00	140 (Failed)	150
2012-13									
366.08	84.47	450.55	411.64	438.07	75	200**	-	-	275

(Source: Finance Accounts, Budget Documents, Departmental Records)

Including loans through ₹ 68.52 crore (Market Loan in lieu of Normal Central Assistance) and ₹ 60.50 crore (Market Loan in lieu of Special Plan Assistance)
* ₹ 150 crore, ₹ 31.14 crore, ₹ 77 crore made in three occasions
** ₹ 60 crore, ₹ 90 crore and ₹ 50 crore

Appendix 1.9
(Reference: Paragraph 1.11.7.3)

Objectives of Market Borrowings

(₹ in crore)

Sl. No.	Date of Market Borrowing	Amount	Objectives of the Market Borrowing (MB) as per the State Government (as given in the Specific notification)	Objectives of the MB as consented by the Government of India (GoI)
1	11-12-2008	200.00	The loan will be utilized towards financing of the Securities and the features and methods of issue of different types of Securities pertaining to the particular Security issued during the year 2008-09.	For financing the State's annual plan.
2	22-1-2009	103.30	NA	NA
3	29-10-2009	188.78	The loan will be utilized towards financing of the Securities and the features and methods of issue of different types of Securities pertaining to the particular Security issued during the year 2009-10.	For financing the State's annual plan.
4	23-2-2010	314.00	NA	For financing the State's annual plan.
5	18-1- 2011	150.00	The loan will be utilized towards financing of the Securities and the features and methods of issue of different types of Securities pertaining to the particular Security issued during the year 2010-11.	For financing the State's annual plan.
6	1-3- 2011	31.14	The loan will be utilized towards financing of various programme of the State during the year 2010-11.	For financing the State's annual plan.
7	22-3- 2011	77.00	The loan is for financing the State's annual plan 2011-12 and that the borrowing will be utilized exclusively for repayment of existing debt.	To allow the State Government of Manipur to raise Additional Open Market Borrowing (AOMB) of ₹ 77 crore against repayment of loans made by the State Government during current financial year under Open Market Borrowing (OMB) Programme of the States for financing the State's Annual Plan 2010-11 and that the borrowing will be utilized exclusively for repayment of existing debt.
8	20-9-2011	100.00	The loan is for financing the State's annual plan 2011-12 and that the borrowing will be utilized exclusively for repayment of existing debt.	For financing the State's annual plan.
9	18-10-2011	50.00	The loan is for financing the State's annual plan 2011-12 and that the borrowing will be utilized exclusively for repayment of existing debt.	NA
10	17-04-2012	75.00	NA	NA

Sl. No.	Date of Market Borrowing	Amount	Objectives of the Market Borrowing (MB) as per the State Government (as given in the Specific notification)	Objectives of the MB as consented by the Government of India (GoI)
11	17-07-2012	60.00	The loan is for financing the State's annual plan 2012-13 and that the borrowing will be utilized exclusively for repayment of existing debt.	For financing the State's Annual Plan 2012-13.
12	**	90.00**	The loan is for financing the State's annual plan 2012-13 and that the borrowing will be utilized exclusively for repayment of existing debt.	For financing the State's Annual Plan 2012-13
13	18-09-2012	50.00	The loan is for financing the State's annual plan 2012-13 and that the borrowing will be utilized exclusively for repayment of existing debt.	For financing the State's Annual Plan 2012-13

(Source: Departmental records)

** As per Finance Account 2012-13, Market Borrowing of ₹ 90 crore was raised but the document relating to auction result was not available with the Finance Department.

NA- Not made available to audit

Appendix 1.10

Glossary of terms

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

Appendix 2.1
(Reference: Paragraph 2.3.1)

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

(₹ in lakh)

Sl. No.	Grant/ Appropriation	Total provision	Saving	Percentage
1	2	3	4	5
Revenue Voted				
1	1 - State Legislature	3437.60	434.32	13
2	3 - Secretariat	6308.50	1220.32	19
3	4 - Land Revenue, Stamps & Registration and District Administration	6524.36	1031.03	16
4	5 - Finance	83225.52	3103.85	4
5	6 - Transport	630.17	128.35	20
6	7 - Police	83813.28	5525.05	7
7	8 - Public Works Department	20695.12	2256.36	11
8	10 - Education	80329.81	6052.77	8
9	11 - Medical, Health and Family Welfare Services	26823.13	595.97	2
10	12 - Municipal Administration, Housing and Urban Development	8874.88	2194.55	25
11	13 - Labour and Employment	1580.29	284.04	18
12	14 - Tribal Affairs and Hills Department	39207.40	4853.47	12
13	15 - Consumer Affairs, Food and Public Distribution	3292.12	322.87	10
14	17 - Agriculture	16113.26	5724.37	36
15	18 - Animal Husbandry and Veterinary including Dairy Farming	7832.34	1936.15	25
16	19 - Environment and Forest	15543.66	2412.49	16
17	20 -Community Development, IRDP and NREP	21692.62	5491.95	25
18	21 - Commerce and Industries	12810.80	6590.62	51
19	23 - Power	32158.63	592.5	2
20	26 - Administration of Justice	2304.54	677.49	29
21	30 - Planning	71961.81	63457.27	88
22	31 - Fire Protection and Control	1059.95	185.23	17
23	36 - Minor Irrigation	1160.66	145.96	13
24	38 - Panchayat	5640.63	1956.78	35
25	41 - Art and Culture	2424.43	202.84	8
26	42 - State Academy of Training	762.28	216.05	28
27	43 - Horticulture and Soil Conservation	4795.10	630.64	13
28	44 - Social Welfare Department	25415.96	15551.32	61
29	47 - Minorities, Other Backward Classes and Scheduled Castes Department	2492.68	694.13	28
30	49 - Economics & Statistics	1289.13	259.77	20
31	50 - Information Technology	1095.71	356.00	32
Revenue Charged				
32	1 - State Legislature	46.35	36.00	78
33	5 - Finance	10.01	8.63	86
34	26 - Administration of Justice	1045.76	1045.76	100

1	2	3	4	5
Capital Voted				
35	2 - Council of Ministers	80.00	70.00	88
36	3 - Secretariat	250.00	250.00	100
37	5 - Finance	40.01	40.01	100
38	8 - Public Works Department	36200.50	4710.31	13
39	9 - Information and Publicity	300.00	296.00	99
40	10 - Education	5846.95	4900.32	84
41	11 - Medical, Health and Family Welfare Services	9880.62	2038.15	21
42	12 - Municipal Administration, Housing and Urban Development	14801.09	5819.56	39
43	14 - Tribal Affairs and Hills Department	1034.65	241.98	23
44	15 - Consumer Affairs, Food and Public Distribution	331.00	101.00	31
45	17 - Agriculture	3837.00	1524.58	40
46	18 - Animal Husbandry and Veterinary including Dairy Farming	397.00	337.00	85
47	21 - Commerce and Industries	430.00	332.04	77
48	22 - Public Health Engineering	23386.47	11628.59	50
49	23 - Power	20422.55	6450.78	32
50	25 - Youth Affairs and Sports Department	3885.41	2691.04	69
51	30 - Planning	9000.00	127.00	1
52	36 - Minor Irrigation	10774.82	8987.62	83
53	40 - Irrigation and Flood Control Department	65713.82	14177.73	22
54	45 - Tourism	240.14	207.39	86
55	47 - Minorities, Other Backward Classes and Scheduled Castes Department	3291.20	427.08	13
	Total:	**802541.72**	**201533.08**	

IRDP – Integrated Rural Development Programme and NREP – National Rural Employment Programme

Appendix 2.2
(Reference: Paragraph 2.3.4)
Statement showing expenditure incurred without provision during 2012-13

(₹ in lakh)

Sl. No.	No. and Name of Grant/Appropriation (Heads of Accounts)	Amount of Expenditure without provision	Reasons/Remarks
Appropriation no. 2 – Interest Payment and Debt Services			
1	2049(NP).200.40	120.84	Reasons for incurring expenditure without provisions had not been intimated (December 2013) nor mentioned in the Detailed Appropriation Account
2	2049(NP).305.04	173.92	-do-
Grant No. 8 – Public Works Department			
3	4059(SP).101.01(H)	358.00	-do-
Grant No. 11 – Medical, Health and Family Welfare Services			
4	2210(NP).200.12	134.70	-do-
5	4210(SP).04.800.31(V)	880.00	-do-
6	2210(CSS).06.800.01(V)	75.00	-do-
7	4210(CPS).02.110.02(V)	628.00	-do-
8	4210(CPS).80.800.01(V)	203.00	-do-
Grant No. 14 –Tribal Affairs and Hills Department			
9	2225(SP).02.102.05(V)	5.00	-do-
10	2225(SP).02.794.18(H)	5.00	-do-
Grant No. 18 –Animal Husbandry and Veterinary including Dairy Farming			
11	2403(SP).195.33(V)	25.00	-do-
Grant No. 19 – Environment and Forest			
12	2406(SP).01.800.57(H)	0.22	-do-
Grant No. 20 – Community Development, IRDP and NREP			
13	2501(SP).01.001.12(V)	2.62	-do-
14	2575(SP).02.800.16(H)	2199.00	-do-
Grant No. 21 – Commerce and Industries			
15	2552(NEC).800.40(V)	104.88	-do-
Grant No. 22 – Public Health Engineering			
16	4215(SP).01.102.21(H)	556.00	-do-
Grant No. 23 – Power			
17	4059(SP).01.051.12(H)	9.35	-do-
18	4801(SP).06.799.72(H)	529.36	-do-
19	4801(SP).06.799.72(V)	292.20	-do-
Grant No. 30 – Planning			
20	2059(SP).01.053.01(V)	146.00	-do-
21	4210(SP).80.800.02(V)	45.00	-do-
22	2552(NEC).800.01(V)	36.61	-do-
23	2552(NEC).800.02(V)	125.00	-do-
24	2552(NEC).800.04(V)	120.00	-do-
25	4552(NEC).800.01(H)	168.00	-do-
26	4552(NEC).800.01(V)	160.00	-do-
Grant No. 37 - Fisheries			
27	2405(CSS).101.07(V)	21.00	-do-
28	2405(CSS).101.08(V)	2.00	-do-
Grant No. 43 – Horticulture and Soil Conservation			
29	2402(SP).101.30(H)	11.64	-do-
30	2402(SP).101.30(V)	16.50	-do-
31	2552(NEC).102.01(V)	71.00	-do-
32	2552(NEC).800.08(H)	113.83	-do-
33	2401(CSS).800.24(V)	3.52	-do-
Grant No. 43 – Science and Technology			
34	2552(NEC).60.004.15(V)	30.90	-do-
	Total	**7373.09**	

*NP - Non-plan, H - Hill, SP - State Plan, V - Valley, CSS - Centrally Sponsored Scheme, CPS - Central Plan Scheme, NEC - North Eastern Council, IRDP – Integrated Rural Development Programme and NREP – National Rural Employment Programme

Appendix 2.3
(Reference: Paragraph 2.3.5)

Statement showing amount debited head-wise and credited to '8449 – Other Deposits' during March 2013

(₹ in lakh)

Sl. No.	Department/Name of DDO	Debit Head	Credit Head	Amount credited
1	Command Area Development Authority	2705, 4705	8449	510.64
2	Art and Culture	4202	8449	200.00
3	Police	2055, 4049	8449	2339.56
4	Relief and Disaster Management	2245	8449	100.00
5	Planning	2052, 2053	8449	4037.11
6	Transport	2041	8449	103.99
	Total			**7291.30**

Appendix 2.4
(Reference: Paragraph 2.3.6)

Excess over provision of previous years requiring regularisation

(₹ in crore)

Year	No. of Grants/ Appropriations	Grant/Appropriation No.	Amount of excess	Stage of consideration by Public Accounts Committee (PAC)
2010-11	7	5, 46 (Revenue voted), 17, 22, 36, 41 and Appropriation no – 2 (Capital charged)	62.42	Excess expenditure yet to be discussed by PAC.
2011-12	14	13, 16, 22, 23, 28, 36, 37, 39, 45 and 49 (Revenue voted), Appropriation No. 2 (Revenue charged), 3 and 36 (Capital voted) and Appropriation No. -2 (Capital charged)	89.38	-do-
	21	**Total**	**151.80**	

Appendix 2.5
(Reference: Paragraph 2.3.9)

Excess/Unnecessary/Insufficient re-appropriation of funds
(Savings(-)/Excess(+) Rupees one crore and above)

(₹ in lakh)

Sl. No.	Grants/Appropriation No.	Head of Account	Re-appropriation	Final excess(+)/ Saving(-)
	Savings cases			
1	1 - State Legislature	2011.2.101.8	3.74	-214.45
2	10 - Education	2202.1.1.1	27.40	-161.26
3	-do-	2202.1.102.4	11.08	-111.26
4	-do-	2202.1.800.19 (V)	217.92	-979.79
5	-do-	2202.1.800.42 (H)	9.00	-159.00
6	-do-	2202.1.800.7 (V)	-2,334.00	-492.40
7	-do-	2202.2.800.62 (H)	389.40	-514.40
8	-do-	2202.2.800.62 (V)	767.60	-105.78
9	-do-	2202.2.800.90 (V)	-200.00	-178.67
10	-do-	2202.3.103.31 (H)	-2.00	-192.40
11	-do-	2202.80.1.1	4.05	-253.50
12	-do-	2202.80.800.17 (V)	-131.78	-330.63
13	-do-	4202.2.104.94 (V)	-3.50	-246.50
14	-do-	4202.2.800.3 (V)	358.00	-460.00
15	-do-	4552.0.800.29 (V)	56.00	-411.00
16	11 - Medical, Health and Family Welfare Services	2210.1.110.15 (H)	-394.00	-254.32
17	-do-	2210.1.110.20	588.41	-241.93
18	-do-	2210.1.200.12	1,645.81	-1,511.11
19	-do-	4210.1.110.15 (V)	215.29	-120.98
20	-do-	4210.2.110.2 (H)	-269.88	-730.12
21	-do-	4210.4.800.31 (H)	418.38	-2,200.00
22	-do-	4552.8.110.15 (V)	175.00	-175.00
23	12 - Municipal Administration, Housing and Urban Development	2217.1.800.33 (V)	-708.41	-124.83
24	-do-	2217.1.800.8 (V)	-18.45	-780.85
25	14 - Tribal Affairs and Hills Department	2225.2.1.1 (H)	-78.28	-251.07
26	-do-	4225.2.800.32 (H)	-10.00	-190.00
27	17 - Agriculture	2401.0.102.10	4.01	-110.73
28	-do-	2401.0.800.26 (V)	-208.35	-600.33
29	-do-	2401.0.800.30 (V)	150.00	-150.00
30	19 - Environment and Forest	2406.1.1.1	706.15	-583.22
31	-do-	2406.1.1.1 (H)	-230.00	-197.70
32	-do-	2406.1.1.1 (V)	-528.00	-391.14
33	-do-	2406.2.110.22 (H)	-47.56	-106.71
34	20 - Community Development, IRDP and NREP	2501.1.800.17 (H)	5.80	-130.00
35	-do-	2505.2.101.2 (H)	-1,897.00	-1,096.57
36	-do-	2505.2.101.2 (V)	-2,137.00	-1,546.71
37	21 - Commerce & Industries	2851.0.1.1	2.94	-129.25
38	-do-	2851.0.103.40 (V)	-246.45	-488.25
39	-do-	2851.0.103.46 (H)	50.00	-100.00
40	22 - Public Health Engineering	2215.1.1.1	183.77	-1,200.55

41	-do-	4215.1.102.14 (V)	-364.00	-197.77
42	-do-	4215.1.102.19 (H)	100.00	-293.67
43	-do-	4215.1.102.23 (V)	159.35	-159.35
44	-do-	4552.10.102.3 (H)	140.00	-140.00
45	23 - Power	2801.1.101.28	355.09	-580.36
46	-do-	2801.1.101.29	126.00	-211.89
47	-do-	2801.80.1.22	-42.92	-109.26
48	-do-	4059.1.51.12 (V)	-130.00	-215.34
49	-do-	4552.12.799.7 (H)	145.00	-145.00
50	-do-	4552.12.799.8 (H)	130.00	-130.00
51	-do-	4552.5.799.7 (H)	124.00	-124.00
52	-do-	4801.5.799.11 (H)	-50.00	-257.59
53	-do-	4801.5.799.2 (H)	146.00	-593.23
54	-do-	4801.5.799.2 (V)	195.09	-214.45
55	-do-	4801.5.799.92 (H)	-100.90	-275.10
56	-do-	4801.5.799.94 (H)	-179.20	-128.84
57	-do-	4801.5.799.95 (V)	-368.00	-1,132.00
58	-do-	4801.6.800.69 (V)	100.00	-482.35
59	25 - Youth Affairs and Sports Department	2204.0.104.8 (V)	-20.00	-100.00
60	-do-	4202.3.800.13 (V)	180.00	-180.00
61	-do-	4202.3.800.7 (V)	168.32	-268.73
62	-do-	4202.3.800.8 (V)	114.00	-107.20
63	30 - Planning	3451.0.92.8 (V)	63.50	-151.46
64	36 - Minor Irrigation	4702.0.800.2 (H)	-90.00	-3,750.00
65	-do-	4702.0.800.2 (V)	-120.00	-5,110.34
66	-do-	4702.0.800.7 (H)	200.00	-255.00
67	4 - Land Revenue, Stamps and Registration and District Administration	2053.0.94.25	0.01	-133.16
68	44 - Social Welfare Department	2236.2.101.3 (V)	120.20	-156.69
69	-do-	2236.2.101.48 (V)	292.22	-7,200.00
70	47 - Welfare of Minorities and Other Backward Classes	2225.1.277.1 (V)	130.58	-176.10
71	-do-	2225.80.800.7 (V)	64.92	-266.08
72	49 - Appropriation No. 2 - Interest Payment & Debt Services	2049.1.200.35	-148.10	-311.85
73	5 - Finance Department	2071.1.105.9	463.13	-1,458.58
74	-do-	2071.1.111.28	106.87	-147.20
75	7 - Police	2055.0.101.13	397.37	-468.73
76	-do-	2055.0.104.10	155.31	-304.16
77	-do-	2055.0.104.28	0.15	-228.18
78	-do-	2055.0.104.3	138.67	-289.78
79	-do-	2055.0.104.33	2.15	-136.53
80	-do-	2055.0.104.8	85.81	-406.10
81	-do-	2055.0.104.9	226.26	-269.77
82	-do-	2055.0.109.22	170.98	-625.82
83	-do-	2055.0.109.31	81.51	-217.55
84	-do-	2055.0.109.33	150.29	-325.35
85	-do-	2055.0.109.34	138.67	-122.81
86	-do-	2055.0.115.25	-2,225.59	-1,064.00
87	8 - Public Works Department	4059.1.201.1 (V)	914.41	-914.41
88	-do-	4059.1.51.11 (V)	-30.00	-115.75
89	-do-	4059.60.51.4 (V)	-30.23	-157.06

90	-do-	4552.0.337.15 (H)	969.50	-1,121.49
91	-do-	5054.4.800.39 (H)	50.00	-228.39
92	-do-	5054.4.800.39 (V)	89.00	-320.74
93	-do-	5054.5.337.15 (H)	159.60	-409.60
94	-do-	5054.5.337.72 (V)	-633.00	-100.00
95	-do-	5054.80.800.48 (H)	-230.00	-218.12
	Sub Total		***-862.89***	***-51,429.34***
	Excess Cases			
96	10 - Education	2202.1.800.42 (V)	-109.00	100.46
97	-do-	2202.2.800.61 (V)	-21.00	296.94
98	-do-	2202.80.3.25	-9.91	166.24
99	11 - Medical, Health and Family Welfare Services	2210.1.110.15 (V)	-200.00	287.51
100	-do-	2210.3.101.27	21.11	137.61
101	-do-	2210.3.103.26	169.15	104.44
102	-do-	2210.3.110.20	-157.39	206.69
103	-do-	2210.4.200.12 (H)	-544.00	548.75
104	-do-	2210.4.200.12 (V)	-418.28	964.46
105	-do-	4210.80.800.1 (V)	101.50	101.50
106	14 - Tribal Affairs and Hills Department	2225.2.1.1	143.45	209.93
107	-do-	2225.2.1.1 (V)	-35.65	270.20
108	-do-	4225.2.800.32 (V)	10.00	293.95
109	17 - Agriculture	2401.0.102.19	1.38	102.03
110	19 - Environment and Forest	2406.1.1.4	-0.11	146.99
111	20 - Community Development, IRDP and NREP	2501.1.800.17 (V)	40.20	130.00
112	-do-	2505.2.101.1 (H)	-81.00	752.71
113	-do-	2505.2.101.1 (V)	-835.00	1,890.57
114	21 - Commerce & Industries	2851.0.103.40 (H)	-126.95	488.25
115	-do-	2852.8.600.1 (V)	-2,601.02	120.27
116	22 - Public Health Engineering	2215.1.101.3	16.44	1,143.70
117	-do-	4215.1.102.14 (H)	-106.00	195.94
118	23 - Power	2801.1.101.38	-1,066.66	1,599.03
119	-do-	2801.1.101.40	585.57	359.15
120	-do-	2801.80.1.17	12.05	108.44
121	-do-	2801.80.1.30	8.17	119.21
122	-do-	4801.5.799.11 (V)	-50.00	296.75
123	-do-	4801.5.799.92 (V)	-764.60	257.08
124	30 - Planning	4059.80.800.1 (V)	-500.00	8,151.10
125	41 - Art and Culture	2205.0.1.1 (V)	-128.00	298.15
126	7 - Police	2055.0.1.1	754.23	1,047.24
127	-do-	2055.0.104.7	-363.33	216.31
128	-do-	2055.0.109.23	185.44	335.45
129	8 - Public Works Department	5054.4.800.37 (H)	-120.00	723.31
130	-do-	5054.4.800.37 (V)	-165.00	925.76
131	-do-	5054.4.800.46 (H)	-37.00	361.65
132	-do-	5054.5.337.15 (V)	-266.47	123.03
133	-do-	5054.5.337.5 (H)	2.75	149.41
	Sub Total		***-6,654.93***	***2,370.21***
	Total		**-7,517.82**	**-27,699.13**

* IRDP – Integrated Rural Development Programme; NREP – National Rural Employment Programme

Appendix 2.6

(Reference: Paragraph 2.3.10)

Statement showing cases of substantial surrenders (exceeding ₹ 10 crore) made during the year 2012-13

(₹ in crore)

Sl. No.	Name of Grant	Head of Account	Total provision	Amount of surrender	Percentage of surrender
1	2	3	4	5	6
1	14 - Tribal Affairs and Hills Department	2225 –Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
		02 –Welfare of Scheduled Tribes			
		800 – Other expenditure			
		09 – Scheme under National Bank for Agriculture and Rural Development	26.00	12.19	46.88
2	20 - Community Development, Integrated Rural Development Programme and National Rural Employment Programme	2505 –Rural Employment			
		02 - Rural Employment Guarantee Scheme			
		101 – National Rural Employment Guarantee Scheme			
		02 – State Matching Share for National Rural Employment Guarantee Programme	90	40.34	44.82
3	21 - Commerce and Industries	2852 – Industries			
		08 – Consumer Industries			
		600 – Others			
		01 – National Mission for Food Processing	40	37.16	92.90
4	22 - Public Health Engineering	4215 – Capital Outlay on Water Supply and Sanitation			
		02 – Sewerage and Sanitation			
		101 – Urban Sanitation Services			
		16 – Externally Aided Project Component	100	100	100.00
5	30 - Planning	3451 – Secretariat - Economic Services			
		092 – Other Offices			
		13 – Special Development Fund	20.23	20.23	100.00
6	30 - Planning	3451 – Secretariat - Economic Services			
		092 – Other Offices			
		26 – Earmarked resource to bridge the gap in Plan Finance	600	600	100.00

Appendix 2.7
(Reference: Paragraph 2.3.13)

Statement of various Grants/Appropriations in which savings occurred but no part of which had been surrendered

(₹ in lakh)

Sl. No.	Grant No.	Total provision	Expenditure	Saving
Revenue voted				
1	1 - State Legislature	3437.60	3003.28	434.32
2	2 -Council of Ministers	566.13	486.77	79.36
3	3 - Secretariat	6308.50	5088.18	1220.32
4	5 - Finance	83225.52	80121.67	3103.85
5	6 - Transport	630.17	501.82	128.35
6	7 - Police	83813.28	78288.23	5525.05
7	10 - Education	80329.81	74277.04	6052.77
8	12 - Municipal Administration, Housing and Urban Development	8874.88	6680.33	2194.55
9	15 - Consumer Affairs, Food and Public Distribution	3292.12	2969.25	322.87
10	18 - Animal Husbandry and Veterinary including Dairy Farming	7832.34	5896.19	1936.15
11	19 - Environment and Forest	15543.66	13131.17	2412.49
12	22 - Public Health Engineering	6061.74	5991.20	70.54
13	23 - Power	32158.63	31566.13	592.50
14	25 - Youth Affairs and Sports Department	3405.46	3396.71	8.75
15	26 - Administration of Justice	2304.54	1627.05	677.49
16	27 - Election	1078.48	1043.23	35.25
17	28 - State Excise	1725.21	1688.42	36.79
18	29 - Sales Tax, Other Taxes/Duties on Commodities and Services	478.97	393.17	85.80
19	31 - Fire Protection and Control	1059.95	874.72	185.23
20	32 - Jails	1535.54	1460.62	74.92
21	33 - Home Guards	1075.55	1061.39	14.16
22	34 - Rehabilitation	129.01	121.59	7.42
23	35 - Stationery and Printing	483.08	472.90	10.18
24	36 - Minor Irrigation	1160.66	1014.70	145.96
25	37 - Fisheries	2855.42	2796.66	58.76
26	38 - Panchayat	5640.63	3683.85	1956.78
27	44 - Social Welfare Department	25415.96	9864.64	15551.32
28	46 - Science and Technology	963.32	894.07	69.25
29	47 - Minorities, Other Backward Classes and Scheduled Castes Department	2492.68	1798.55	694.13
30	48 - Relief and Disaster Management	1450.69	1393.20	57.49
31	49 - Economics and Statistics	1289.13	1029.36	259.77
Revenue Charged				
32	Appropriation No. 1 - Governor	332.50	298.85	33.65
33	Appropriation No. 3 - Manipur Public Service Commission	290.98	266.34	24.64
34	5 - Finance	10.01	1.38	8.63
35	8 - Public Works Department	100.10	85.03	15.07
36	26 - Administration of Justice	1045.76	0.00	1045.76

Capital voted				
37	2 - Council of Ministers	80.00	10.00	70.00
38	3 - Secretariat	250.00	0.00	250.00
39	5 - Finance	40.01	0.00	40.01
40	10 - Education	5846.95	946.63	4900.32
41	11 - Medical, Health and Family Welfare Services	9880.62	7842.47	2038.15
42	13 - Labour and Employment	15.02	15.00	0.02
43	14 - Tribal Affairs and Hill Department	1034.65	792.67	241.98
44	15 - Consumer Affairs, Food and Public Distribution	331.00	230.00	101.00
45	16 - Co-operation	66.20	49.70	16.50
46	17 - Agriculture	3837.00	2312.42	1524.58
47	18 - Animal Husbandry and Veterinary including Dairy Farming	397.00	60.00	337.00
48	25 - Youth Affairs and Sports Department	3885.41	1194.37	2691.04
49	36 - Minor Irrigation	10774.82	1787.20	8987.62
50	39 - Sericulture	1402.00	1400.72	1.28
51	40 - Irrigation and Flood Control Department	65713.82	51536.09	14177.73
52	41 - Art and Culture	545.00	495.00	50.00
53	44 - Social Welfare Department	586.01	530.00	56.01
54	47 - Minorities, Other Backward Classes and Scheduled Castes Department	3291.20	2864.12	427.08
	Total:	**4,96,374.72**	**4,15,334.08**	**81,040.64**

Appendix 2.8
(Reference: Paragraph 2.3.13)

Statement showing details of saving of ₹ one crore and above not surrendered

(₹ in lakh)

Sl. No.	Grant No.	Total provision	Expenditure	Saving	Surrender	Saving not surrendered
	Revenue Voted					
1	1 - State Legislature	3437.60	3003.28	434.32	0.00	434.32
2	3 - Secretariat	6308.50	5088.18	1220.32	0.00	1220.32
3	4 - Land revenue, Stamps & Registration and District Administration	6524.36	5493.33	1031.03	227.73	803.30
4	5 - Finance	83225.52	80121.67	3103.85	0.00	3103.85
5	6 - Transport	630.17	501.82	128.35	0.00	128.35
6	7 - Police	83813.28	78288.23	5525.05	0.00	5525.05
7	8 - Public Works Department	20695.12	18438.76	2256.36	171.80	2084.56
8	10 - Education	80329.81	74277.04	6052.77	0.00	6052.77
9	12 - Municipal Administration, Housing and Urban Development	8874.88	6680.33	2194.55	0.00	2194.55
10	13 - Labour and Employment	1580.29	1296.25	284.04	159.50	124.54
11	14 - Tribal Affairs and Hills Department	39207.40	34353.93	4853.47	1218.82	3634.65
12	15 - Consumer Affairs, Food and Public Distribution	3292.12	2969.25	322.87	0.00	322.87
13	17 - Agriculture	16113.26	10388.89	5724.37	479.99	5244.38
14	18 - Animal Husbandry and Veterinary including Dairy Farming	7832.34	5896.19	1936.15	0.00	1936.15
15	19 - Environment and Forest	15543.66	13131.17	2412.49	0.00	2412.49
16	20 - Community Development, Integrated Rural Development Programme and National Rural Employment Programme	21692.62	16200.67	5491.95	5006.98	484.97
17	21 - Commerce and Industries	12810.80	6220.18	6590.62	4122.39	2468.23
18	23 - Power	32158.63	31566.13	592.50	0.00	592.50
19	26 - Administration of Justice	2304.54	1627.05	677.49	0.00	677.49
20	30 - Planning	71961.81	8504.54	63457.27	62184.11	1273.16
21	31 - Fire Protection	1059.95	874.72	185.23	0.00	185.23
22	36 - Minor Irrigation	1160.66	1014.70	145.96	0.00	145.96
23	38 - Panchayat	5640.63	3683.85	1956.78	0.00	1956.78
24	43 - Horticulture and Soil Conservation	4795.10	4164.46	630.64	522.45	108.19
25	44 - Social Welfare Department	25415.96	9864.64	15551.32	0.00	15551.32
26	47 - Minorities, Other Backward Classes and Scheduled Castes Department	2492.68	1798.55	694.13	0.00	694.13
27	49 - Economics and Statistics	1289.13	1029.36	259.77	0.00	259.77

28	50 - Information Technology	1095.71	739.71	356.00	200.01	155.99
	Revenue Charged					
29	26- Administration of Justice	1045.76	0.00	1045.76	0.00	1045.76
	Capital Voted					
30	3 - Secretariat	250.00	0.00	250.00	0.00	250.00
31	8 - Public Works Department	36200.50	31490.19	4710.31	524.02	4186.29
32	10 - Education	5846.95	946.63	4900.32	0.00	4900.32
33	11 - Medical, Health and Family Welfare Services	9880.62	7842.47	2038.15	0.00	2038.15
34	12 - Municipal Administration, Housing and Urban Development	14801.09	8981.53	5819.56	257.37	5562.19
35	14 - Tribal Affairs and Hills Department	1034.65	792.67	241.98	0.00	241.98
36	15 - Consumer Affairs, Food and Public Distribution	331.00	230.00	101.00	0.00	101.00
37	17 - Agriculture	3837.00	2312.42	1524.58	0.00	1524.58
38	18 - Animal Husbandry and Veterinary including Dairy Farming	397.00	60.00	337.00	0.00	337.00
39	22 - Public Health Engineering	23386.47	11757.88	11628.59	10989.04	639.55
40	23 - Power	20422.55	13971.77	6450.78	2549.91	3900.87
41	25 - Youth Affairs and Sports Department	3885.41	1194.37	2691.04	0.00	2691.04
42	36 - Minor Irrigation	10774.82	1787.20	8987.62	0.00	8987.62
43	40 -Irrigation and Flood Control Department	65713.82	51536.09	14177.73	0.00	14177.73
44	47 - Minorities, Other Backward Classes and Scheduled Castes Department	3291.20	2864.12	427.08	0.00	427.08
	Total:	**7,62,385.37**	**5,62,984.22**	**1,99,401.15**	**88,614.12**	**1,10,787.03**

Appendix 2.9
(Reference: Paragraph 2.3.13)

Statement showing cases of surrender of funds made as on 31 March 2013

(₹ in lakh)

Sl. No.	Grant No.	Total Provision	Expendi-ture	Excess (+) /Saving (-)	Surrender	%age of surrender *vis-à-vis* Total Provision
Revenue Voted						
1	4 - Land Revenue, Stamps & Registration and District Administration	6524.36	5493.33	-1031.03	227.73	3.49
2	8 - Public Works Department	20695.12	18438.76	-2256.36	171.80	0.83
3	9 - Information and Publicity	538.42	477.80	-60.62	33.04	6.14
4	11 - Medical, Health and Family Welfare Services	26823.13	26227.16	-595.97	680.35	2.54
5	13 - Labour and Employment	1580.29	1296.25	-284.04	159.50	10.09
6	14 - Tribal Affairs and Hills Department	39207.40	34353.93	-4853.47	1218.82	3.11
7	16 - Co-operation	1619.05	1550.73	-68.32	24.51	1.51
8	17 - Agriculture	16113.26	10388.89	-5724.37	479.99	2.98
9	20 - Community Development, Integrated Rural Development Programme and National Rural Employment Programme	21692.62	16200.67	-5491.95	5006.98	23.08
10	21 - Commerce and Industries	12810.80	6220.18	-6590.62	4122.39	32.18
11	24 - Vigilance Department	246.12	224.49	-21.63	3.20	1.30
12	30 - Planning	71961.81	8504.54	-63457.27	62184.11	86.41
13	41 - Art and Culture	2424.43	2221.59	-202.84	259.39	10.70
14	42 - State Academy of Training	762.28	546.23	-216.05	124.67	16.35
15	43 - Horticulture and Soil Conservation	4795.10	4164.46	-630.64	522.45	10.90
16	45 - Tourism	575.89	548.70	-27.19	11.73	2.04
17	50 - Information and Technology	1095.71	739.71	-356.00	200.01	18.25
Revenue Charged						
18	1 - State Legislature	46.35	10.35	-36.00	14.00	30.20
Capital Voted						
19	1 - State Legislature	280.00	220.00	-60.00	40.00	14.29
20	8 - Public Works Department	36200.50	31490.19	-4710.31	524.02	1.45
21	9 - Information and Publicity	300.00	4.00	-296.00	290.00	96.67
22	12 - Municipal Administration, Housing and Urban Development	14801.09	8981.53	-5819.56	257.37	1.74
23	21 - Commerce and Industries	430.00	97.96	-332.04	332.00	77.21
24	22 - Public Health Engineering	23386.47	11757.88	-11628.59	10989.04	46.99
25	23 - Power	20422.55	13971.77	-6450.78	2549.91	12.49
26	30 - Planning	9000.00	8873.00	-127.00	122.00	1.36
27	37 - Fisheries	360.00	147.82	-212.18	170.40	47.33
28	45 - Tourism	240.14	32.75	-207.39	202.34	84.26
	Total:	**334932.89**	**213184.67**	**-121748.22**	**90921.75**	

Appendix 2.10
(Reference: Paragraph 2.3.14)

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

(₹ in crore)

Sl. No.	Grant	Description / Major Head	Expenditure during Jan-March	Expenditure during March	Total expenditure	% of Total expenditure during Jan-March	% of Total expenditure during March
1	2	3	4	5	6	7	8
1	1	Parliament/ State/Union Territory Legislatures Council of Ministers/2011	13.12	10.51	28.96	45.00	33
2	7	Capital Outlay on Public Works/4059	26.75	26.75	26.75	100.00	100
3	11	Capital Outlay on Medical and Public Health / 4210	75.75	70.15	77.17	98.00	91
4	12	Urban Development/ 2217	49.35	45.53	55.27	89.00	82
5	12	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions / 3604	11.25	11.25	11.25	100.00	100
6	12	Capital Outlay on Urban Development / 4217	84.15	72.46	89.82	94.00	81
7	14	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes / 2225	130.62	122.99	180.69	72.00	68
8	15	Food, Storage and Warehousing / 2408	19.08	18.08	26.20	73.00	69
9	17	Crop Husbandry/2401	54.23	30.95	81.61	66.00	38
10	17	Command Area Development/ 2705	12.89	12.57	15.57	83.00	81
11	17	Capital Outlay on Command Area Development / 4705	13.52	11.67	13.52	100.00	86
12	19	Soil and Water Conservation / 2402	24.02	11.99	46.33	52.00	26
13	20	Rural Employment / 2505	77.38	28.42	94.93	82.00	30
14	21	Village and Small Industries / 2851	39.94	23.47	58.94	68.00	40.00
15	22	Water Supply and Sanitation / 2215	20.89	15.72	55.58	38.00	28
16	25	Capital Outlay on Education, Sports, Art and Culture /4202	11.94	11.94	11.94	100.00	100

17	30	Capital Outlay on Public Works / 4059	85.00	83.92	85.00	100.00	99
18	38	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions / 3604	20.62	20.62	20.62	100.00	100
19	39	Capital Outlay on Village and Small Industries /4851	14.01	14.01	14.01	100.00	100
20	41	Art and Culture/2205	16.05	14.63	21.79	74.00	67
21	44	Social Security and Welfare / 2235	40.83	33.20	91.28	45.00	36
22	47	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes / 2225	14.83	14.40	17.83	83.00	81
23	47	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes/4225	28.64	28.64	28.64	100.00	100
24	51	Relief on account of Natural Calamities/2245	13.32	13.19	13.85	96.00	95

Appendix 2.11
(Reference: Paragraph 2.4.1)

Pending DCC bills up to 2012-13 as on October 2013

(₹ in crore)

Sl. No.	Department/Institutes	Number of AC bills	Amount of Pending DCC bills
1	Agriculture Department	7	16.53
2	Art & Culture Department	6	4.97
3	Department of Information & Public Relations	4	0.16
4	Development of Tribals and Backward Classes	127	84.01
5	District Administration	6	1.15
6	Economics and Statistics Department	1	1.80
7	Education (School) Department	112	148.5
8	Education (U) Department	65	37.18
9	Election Department	2	13.13
10	Family and Children Welfare Bureau	6	0.85
11	Finance Department	18	12.03
12	Food and Civil Supply Department	7	9.70
13	General Administration Department	2	0.22
14	Industries Department	22	19.44
15	Information Technology	4	11.37
16	Jail (Prison) Department	4	2.93
17	Labour Department	2	0.05
18	Manipur Fire Service	1	0.21
19	Manipur Public Service Commission	1	0.24
20	Medical and Health Services Department	259	192.67
21	Municipal Administration, Housing and Urban Development	6	4.83
22	Planning Department	45	191.09
23	Police Department	41	53.30
24	Rural Development and Panchayati Raj	30	35.72
25	Science and Technology Department	5	3.86
26	Secretariat Development Department	1	7.50
27	Sericulture Department	4	1.22
28	Sports and Youth Services Department	37	15.37
29	State Council of Educational Research & Training Department	13	1.08
30	Taxation Department	5	1.53
31	Tourism Department	35	49.98
32	Transport Department	8	8.26
33	Veterinary and Animal Husbandry Department	33	5.42
34	Weights & Measures Department	1	0.20
35	Welfare of Minorities and other Backward Classes	23	8.90
	Total:	**943**	**945.40**

(Figures as furnished from the output of Voucher Level Computerisation Software, Office of the Accountant General (A&E), Manipur)

Appendix 2.12

(Reference: Paragraph 2.4.2)

Controlling Officers of the State Government of Manipur who had not reconciled the figures for the year 2012-13 with the Accounts booked by Office of the Accountant General (A&E), Manipur

Sl. No.	Name of Controlling Officers
1	Administrator, Command Area Development Authority
2	Chief Engineer (Minor Irrigation), Department
3	Deputy Resident Commissioner, Kolkata
4	Deputy Secretary, Information Technology
5	Chief Engineer (Power)
6	Chief Engineer, Irrigation & Flood Control Department
7	Chief Town Planner
8	Director, Youth Affairs and Sports
9	Director (Information and Public Relations)
10	Director, Tourism
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	Resident Commissioner, New Delhi
23	Director, Veterinary and Animal Husbandry Services
24	Chief Engineer, Public Health Engineering Department
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 Education 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, Food and Civil Supply Department
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 Forest
45	Registrar, Guwahati High Court
46	Secretary, Governor Secretariat
47	Secretary, Assembly Secretariat
48	Secretary, Revenue
49	Secretary, Manipur Public Service Commission
50	Director, Rehabilitation
51	Director, Manpower Planning and Development
52	Chief Engineer, Public Works Department
53	Director, District Information of Education and Training
54	Inspector General of Registrar
55	Director General of Home Guard

Appendix 2.13
(Reference: Paragraph 2.7)

Statement showing Heads of Account in the budget not conforming to the list of Major & Minor Head of Accounts

Sl. No.	Grant No.	Heads of Account in the budget
Major Head not conforming to the list of Major & Minor Head of Accounts		
1	Demand No. 12 - Municipal Administration Housing and Urban Development	3604- Assignment to Local Bodies & Other Aided Institutions ((Non Plan (NP))
Sub-Major Heads not conforming to the list of Major & Minor Head of Accounts		
1	Demand No.10 - Education	4202- C/o on Education, Sports, Arts & Culture (Plan) 03-University and Higher Education
2	Demand No.21 - Commerce and Industries	4852- C/o on Iron and Steel Industries (Plan) 00-
3	Demand No.22 - Public Health Engineering	4552- C/o on North Eastern Areas (NEA) 01- Water Supply
4	Demand No. 23 – Power	4552-C/o on NEA 01-Hydel Generation
5	Demand No.30 - Planning	4202- C/o on Education, Sports, Arts and Culture 00-
6	Demand 40 - Irrigation and Flood Control Department	2700- Major Irrigation (NP) 08- General
7	Demand No. 46 - Science and Technology	2501- Special Programme for Rural Development 04 - Integrated Rural Energy Planning Programme
8	Demand No.8 - Public Works Department	2216- Housing (NP) 07-Other Housing
9	Demand No.30 - Planning	3451- Secretariat Economic Services (Plan) 00 -
Minor Heads not conforming to the list of Major & Minor Head of Accounts		
1	Demand No.4 - Land Revenue Stamp Registration and District Administration	2053- District Administration (N.P) 093- District Administration
2	Demand No.8 - Public Works Department	4059- Capital Outlay on Public Works (Plan) 01- Office Building 101- Construction of General Pool Accommodation

3	Demand No.10 – Education	4202- C/o on Education, sports, Arts & culture (Plan) 02- Technical Education 203- University and Higher Education
4	Demand No.13 - Labour & Employment	2230- Labour and Employment (NP) 03-Training 052- Machinery & Equipment
5	Demand No. 17- Agriculture	2415- Agriculture Research and Education (NP) 80- General 272- Education
6	Demand No. 19 - Environment and Forest	2406- Forestry and wild life (P) 01- Forestry 109- Extension and Training
7	Demand No.30 -Planning	4059- C/o on Public works (Plan) 01 -Office Buildings 101- Construction of General Pool Accommodation
8	Demand No. 36- Minor Irrigation	2702- Minor Irrigation (NP) 01-Surface Water 101- Lift Irrigation Schemes
9	Demand No. 43 - Horticulture and Soil Conservation	2415- Agricultural Research & Education (N.P). 01-Crop Husbandry 005 Education

(Source: Office of the Accountant General (A & E))

C/o – Capital Outlay

Appendix 3.1
(Reference: Paragraph 3.1)

Statement showing outstanding Utilization Certificates as on 31 March 2013

(₹ in crore)

Sl. No.	Department	Year of payment of Grant	Total Grants paid		Utilization Certificates			
			Number	Amount	Received		Outstanding	
					Number	Amount	Number	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	Agriculture	Upto 2009-10	1	0.05	Nil	Nil	1	0.05
		2010-11	1	0.05	Nil	Nil	1	0.05
		2011-12	2	0.05	Nil	Nil	2	0.05
		2012-13	1	0.05	Nil	Nil	1	0.05
2	Arts & Culture	Upto 2009-10	72	5.11	4	2.52	68	2.59
		2010-11	38	6.03	30	3.92	8	2.11
		2011-12	56	4.88	2	2.58	54	2.30
		2012-13	43	5.51	Nil	Nil	43	5.51
3	Co-operation	Upto 2009-10	16	2.05	16	2.05	Nil	Nil
		2010-11	4	0.92	4	0.92	Nil	Nil
		2011-12	4	0.90	4	0.90	Nil	Nil
		2012-13	5	0.92	Nil	Nil	5	0.92
4	Tribal Affairs and Hills	Upto 2009-10	245	53.64	Nil	Nil	245	53.64
		2010-11	241	101.60	Nil	Nil	241	101.60
		2011-12	256	276.95	Nil	Nil	256	276.95
		2012-13	596	257.3	Nil	Nil	596	257.3
5	District Administration	Upto 2009-10	48	3.43	Nil	Nil	48	3.43
		2010-11	29	1.39	Nil	Nil	29	1.39
		2011-12	23	0.75	Nil	Nil	23	0.75
		2012-13	21	0.56	Nil	Nil	21	0.56
6	Education (S)	Upto 2009-10	143	15.96	Nil	Nil	143	15.96
		2010-11	123	29.45	Nil	Nil	123	29.45
		2011-12	121	39.31	Nil	Nil	121	39.31
		2012-13	191	34.78	Nil	Nil	191	34.78
7	Education (U)	Upto 2009-10	37	11.16	Nil	Nil	37	11.16
		2010-11	10	5.72	Nil	Nil	10	5.72
		2011-12	16	5.63	Nil	Nil	16	5.63
		2012-13	23	7.45	Nil	Nil	23	7.45
8	Excise	Upto 2009-10	1	0.02	Nil	Nil	1	0.02
		2010-11	Nil	Nil	Nil	Nil	Nil	Nil
		2011-12	Nil	Nil	Nil	Nil	Nil	Nil
		2012-13	Nil	Nil	Nil	Nil	Nil	Nil
9	Finance	2010-11	1	0.04	Nil	Nil	1	0.04
		2011-12	Nil	Nil	Nil	Nil	Nil	Nil
		2012-13	2	0.05	Nil	Nil	2	0.05

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
10	Fisheries	Upto 2009-10	16	2.18	Nil	Nil	16	2.18
		2010-11	7	2.44	Nil	Nil	7	2.44
		2011-12	5	1.62	Nil	Nil	5	1.62
		2012-13	10	1.87	Nil	Nil	10	1.87
11	Forest	Upto 2009-10	32	38.99	Nil	Nil	32	38.99
		2010-11	15	53.96	Nil	Nil	15	53.96
		2011-12	16	54.05	Nil	Nil	16	54.05
		2012-13	27	46.88	Nil	Nil	27	46.88
12	General Administrative/ Secretariat General Services	Upto 2009-10	39	31.30	Nil	Nil	39	31.30
		2010-11	11	0.75	Nil	Nil	11	0.75
		2011-12	21	0.49	Nil	Nil	21	0.49
		2012-13	9	0.21	Nil	Nil	9	0.21
13	Industries	Upto 2009-10	23	19.57	Nil	Nil	23	19.57
		2010-11	14	10.00	Nil	Nil	14	10.00
		2011-12	21	19.48	Nil	Nil	21	19.48
		2012-13	14	14.37	Nil	Nil	14	14.37
14	Information Technology	2010-11	1	0.28	Nil	Nil	1	0.28
		2011-12	2	1.00	Nil	Nil	2	1.00
		2012-13	9	4.59	Nil	Nil	9	4.59
15	Labour	2011-12	1	0.50	Nil	Nil	1	0.50
		2012-13	2	0.65	Nil	Nil	2	0.65
16	Law Department	Upto 2009-10	19	0.30	Nil	Nil	19	0.30
		2010-11	Nil	Nil	Nil	Nil	Nil	Nil
		2011-12	1	0.05	Nil	Nil	1	0.05
		2012-13	Nil	Nil	Nil	Nil	Nil	Nil
17	Medical & Health Services	Upto 2009-10	10	17.43	Nil	Nil	10	17.43
		2010-11	7	33.08	Nil	Nil	7	33.08
		2011-12	7	62.57	Nil	Nil	7	62.57
		2012-13	5	60.75	Nil	Nil	5	60.75
18	Municipal Administration, Housing & Urban Development	Upto 2009-10	31	13.36	Nil	Nil	31	13.36
		2010-11	35	24.10	Nil	Nil	35	24.10
		2011-12	59	45.40	Nil	Nil	59	45.40
		2012-13	51	67.54	Nil	Nil	51	67.54
19	Other Administrative Services	Upto 2009-10	4	0.08	Nil	Nil	4	0.08
		2010-11	2	0.09	Nil	Nil	2	0.09
		2011-12	Nil	Nil	Nil	Nil	Nil	Nil
		2012-13	Nil	Nil	Nil	Nil	Nil	Nil
20	Planning	Upto 2009-10	10	31.54	Nil	Nil	10	31.54
		2010-11	18	44.52	Nil	Nil	18	44.52
		2011-12	22	81.63	Nil	Nil	22	81.63
		2012-13	25	67.47	Nil	Nil	25	67.47
21	Police	Upto 2009-10	13	0.70	Nil	Nil	13	0.70
		2010-11	3	0.10	Nil	Nil	3	0.10
		2011-12	6	0.28	Nil	Nil	6	0.28
		2012-13	1	0.05	Nil	Nil	1	0.05

22	Public Works Department	Upto 2009-10	1	0.01	Nil	Nil	1	0.01
		2010-11	Nil	Nil	Nil	Nil	Nil	Nil
		2011-12	Nil	Nil	Nil	Nil	Nil	Nil
		2012-13	Nil	Nil	Nil	Nil	Nil	Nil
23	Town Planning	Upto 2009-10	2	0.13	Nil	Nil	2	0.13
		2010-11	4	1.89	Nil	Nil	4	1.89
		2011-12	Nil	Nil	Nil	Nil	Nil	Nil
		2012-13	3	0.63	Nil	Nil	3	0.63
24	Sports & Youth Affairs Department	Upto 2009-10	20	2.59	Nil	Nil	20	2.59
		2010-11	4	1.46	Nil	Nil	4	1.46
		2011-12	4	1.37	Nil	Nil	4	1.37
		2012-13	2	1.01	Nil	Nil	2	1.01
25	Veterinary and Animal Husbandry	Upto 2009-10	43	3.45	Nil	Nil	43	3.45
		2010-11	3	1.84	Nil	Nil	3	1.84
		2011-12	3	1.26	Nil	Nil	3	1.26
		2012-13	6	0.25	Nil	Nil	6	0.25
26	Social Welfare	Upto 2009-10	40	5.74	Nil	Nil	40	5.74
		2010-11	12	0.82	Nil	Nil	12	0.82
		2011-12	6	0.95	Nil	Nil	6	0.95
		2012-13	12	1.88	Nil	Nil	12	1.88
27	Sericulture	Upto 2009-10	3	5.80	Nil	Nil	3	5.80
		2010-11	2	6.22	Nil	Nil	2	6.22
		2011-12	3	5.08	Nil	Nil	3	5.08
		2012-13	4	8.75	Nil	Nil	4	8.75
28	Science & Technology	Upto 2009-10	16	11.53	Nil	Nil	16	11.53
		2010-11	6	8.21	Nil	Nil	6	8.21
		2011-12	6	5.59	Nil	Nil	6	5.59
		2012-13	11	2.88	Nil	Nil	11	2.88
29	Rural Development & Panchayati Raj	Upto 2009-10	58	21.17	Nil	Nil	58	21.17
		2010-11	97	54.62	Nil	Nil	97	54.62
		2011-12	81	117.70	Nil	Nil	81	117.70
		2012-13	106	154.41	Nil	Nil	106	154.41
30	Welfare of Minorities & Other Backward Classes	Upto 2009-10	21	2.40	Nil	Nil	21	2.40
		2010-11	7	4.68	Nil	Nil	7	4.68
		2011-12	9	3.90	Nil	Nil	9	3.90
		2012-13	19	32.46	Nil	Nil	19	32.46
31	Governor Secretariat	2012-13	12	0.23	Nil	Nil	12	0.23
	Sub-total	***Upto 2009-10***	***964***	***299.69***	***20***	***4.57***	***944***	***295.12***
		2010-11	***695***	***394.26***	***34***	***4.84***	***661***	***389.42***
		2011-12	***751***	***731.39***	***6***	***3.48***	***745***	***727.91***
		2012-13	***1210***	***773.50***	***0***	***0***	***1210***	***773.50***
	Total		**3620**	**2198.84**	**60**	**12.89**	**3560**	**2185.95**

Appendix 3.2
(Reference: Paragraph 3.2)

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

Sl. No.	Name of the Body/Authority	Year from which accounts had not been received	Grants received (₹ in lakh)
	Department: Department of Tribals Affairs and Hills		
1	Autonomous District Council, Churachandpur	-	NF
2	Autonomous District Council, Chandel	2011-12 to 2012-13	
3	Autonomous District Council, Tamenglong	2010-11 to 2012-13	NF
4	Autonomous District Council, Ukhrul	2010-11 to 2012-13	NF
5	Autonomous District Council, Senapati	2010-11 to 2011-12	NF
6	Autonomous District Council, Kangpokpi	2011-12 to 2012-13	NF
	Department: Law		
7	Manipur State Legal Service Authority	2011-12 to 2012-13	NF

NF:-Not furnished

Appendix 3.3
(Reference: Paragraph 3.3)

Statement showing position of placement of SARs of ADCs/ Autonomous body as on 31 December 2013

Name of the ADC/Autonomous Bodies	Period of entrust-ment	Year up to which accounts were rendered	Position of last SAR placed in the State Legislature					Position of SARs issued but not placed		
			Year of last SAR placed	Date of issue	Date of placement of SAR	Delay in placement of SAR	Reasons for delay	SARs issued	Date of issue	Reasons for non placement of SARs
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Chandel	Under Section 19 (3)	2010-11	2009-10	11.6.13	26.06.13	-	-	-	-	-
Churachandpur	-do-	2012-13	2009-10	2.12.13	19.12.13	-	-	-	-	-
Sardar Hills	-do-	2010-11	2006-07	19.6.09	19.12.13	Over 4 years	NA	2007-08	18.12.13	-
Senapati	-do-	2009-10	2007-08	20.10.10	19.12.13	Over 3 years	NA	-	-	-
Tamenglong	-do-	2009-10	2007-08	20.10.10	19.12.13	Over 3 years	NA	-	-	-
Ukhrul	-do-	2009-10	2006-07	13.1.10	19.12.13	Over 3 years	NA	-	-	-
Manipur State Legal Service Authority	-do-	2010-11	2010-11	6.12.13	19.12.13	-	-	-	-	-

NA – Not Available

Appendix 3.4
(Reference: Paragraph 3.4)

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

(₹ in crore)

Sl. No.	Name of the Undertaking	Accounts Finalized up to	Investment as per last Account finalized	Remarks/Reasons for Delay in Preparation of accounts
Commerce and Industries				
1	Manipur Industrial Development Corporation	2009-10	12.14	NA
2	Manipur Handloom and Handicrafts Development Corporation	2004-05	11.68	NA
3	Manipur Electronics Development Corporation	2005-06	2.74	NA
4	Manipur Food Industries Corporation	2009-10	5.41	NA
Tribal Area Backward Classes Development				
5	Manipur Tribal Development Corporation	1990-91	0.01	NA
Home Department				
6	Manipur Police Housing Corporation	1997-98	0.02	NA
Arts and Culture				
7	Manipur Film Development Corporation	1995-96	0.06	NA
Agriculture and allied				
8	Manipur Plantation Crops Corporation Ltd.	1983-84	2.00	NA
9	Manipur Agro Industries Corporation Ltd.	1988-89	2.00	NA
Misc.				
10	Manipur Pulp & Allied Products Ltd.	1997-98	0.89	NA
Total :			32.06	

NA-Not available