

## **APPENDICES**

## **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 1 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
<b>Volume 1</b>	
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
<b>Volume 2</b>	
<b>PART – I</b>	
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
<b>PART – II</b>	
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 by Minor Heads and Sub Heads
Statement No. 14	Detailed Statement of Investments of the Government
Statement No. 15	Detailed Statement of Borrowings and other Liabilities by Minor Heads
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
<b>PART – III</b>	
<b>Appendices</b>	
II	Comparative Expenditure on Salary
III	Comparative Expenditure on Subsidy
IV	Grants-in-aid given by the State Government (Scheme wise and Institution wise)
V	Details of 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 Works
X	Statements of Commitments on Incomplete Works Contracts as on 31 March 2014
XI	Statement of Maintenance Expenditure of the State during 2013-14
XII	Statement on Implications for Major Policy Decisions during the year on New Schemes proposed in Budget for the Future Cash Flows
XIII	Statement on Committed Liabilities of the Government in Future

## Appendix – 1.1- contd.

### Part C: Methodology Adopted for the Assessment of Fiscal Position

The norms/ceilings prescribed by the 13<sup>th</sup> 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)	$[(\text{Current year Amount}/\text{Previous years Amount}) - 1] * 100$
Average	Trend of growth over a period of 5 years
Share shift/Shift rate of a parameter	Trend of percentage shares, over a period of 5 years, of the parameter in Revenue or Expenditure, as the case may be
Development Expenditure	Social Services + Economic Services
Weighted Interest Rate (Average interest paid by the State)	$\text{Interest payment}/[(\text{Amount of previous year's Fiscal Liabilities} + \text{current year's Fiscal Liabilities})/2] * 100$
Interest spread	GSDP growth – Weighted Interest rate
Quantum spread	$\text{Debt stock} * \text{Interest spread}/100$
Interest received as <i>per cent</i> to Loans Outstanding	$\text{Interest Received} [(\text{Opening balance} + \text{Closing balance of Loans and Advances})/2] * 100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts <i>minus</i> all Plan grants and Non-plan Revenue Expenditure excluding debits under 2048 – Appropriation for reduction or Avoidance of debt



**Appendix 1.1- contd.**

**Part D: State Profile**

Sl. No	Particulars		Figures
1.	Area		22,327 sq. km.
2	Population		
	a.	As per 2001 census	21.67 lakh
	b.	As per 2011 census	25.70 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)		115 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 2013-14 at current prices		₹ 15231 crore (A)
8	GSDP CAGR* (2004-05 to 2013-14)	Manipur	14.32 per cent
9	Per capita GSDP CAGR (2003-04 to 2012-13)	Manipur	10.67 per cent
<b>Financial Data</b>			
<b>Particulars</b>		<b>Figures (in per cent)</b>	
		<b>2004-05 to 2012-13</b>	<b>2004-05 to 2013-14</b>
<b>CAGR of Manipur</b>			
a	Revenue Receipts	18.59	17.22
b	Own Tax Revenue	19.33	21.66
c	Non Tax Revenue	16.16	15.75
d	Total Expenditure	15.25	13.79
e	Capital Expenditure	14.15	10.62
f	Revenue Expenditure on Education	11.43	11.46
g	Revenue Expenditure on Health	19.98	19.18
h	Pension	19.56	17.39

^ 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)

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**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 1.1.2)

**Abstract of Receipts and disbursements for the year 2013-14**

(₹ in crore)

2012-13	Receipts	2013-14	2012-13	Disbursements	2013-14			
					Non-Plan	Plan	Total	
Section-A: Revenue								
6819.76	I – Revenue receipts		7282.79	5316.53	I-Revenue expenditure-	4505.89	1212.94	5718.83
332.83	-Tax revenue	472.73		2281.83	General Services-	2435.01	6.06	2441.07
231.78	-Non-tax revenue	260.67		1528.22	Social Services of which	989.75	613.91	1603.66
1317.83	-State’s share of Union Taxes	1438.79		794.71	-Education, Sports, Art and Culture	679.68	199.39	879.07
1882.87	-Non-plan Grants	1769.87		262.27	-Health and Family Welfare	174.75	121.51	296.26
2659.00	-Grants for State Plan Schemes	2588.52		124.62	-Water Supply, Sanitation, Housing and Urban Development	77.52	25.02	102.54
342.90	-Grants for Central and Centrally sponsored Plan Schemes	666.32		4.95	-Information and Broadcasting	3.58	0.91	4.49
52.55	-Grants for Special Schemes for NEC and for other purposes	85.89		199.75	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	10.86	121.36	132.22
				12.46	-Labour and Labour Welfare	10.40	3.62	14.02
				129.43	-Social Welfare and Nutrition	32.95	142.10	175.05
				0.03	-Others	0.01	-	0.01
				1313.26	Economic Services of which	837.06	501.55	1338.61
				371.64	-Agriculture and Allied Activities	229.62	117.81	347.43
				139.21	-Rural Development	42.82	112.68	155.50
				59.67	-Special Areas Programmes	-	73.08	73.08
				77.74	-Irrigation and Flood Control	46.84	32.39	79.23
				319.66	-Energy	321.13	3.50	324.63
				88.94	-Industry and Minerals	44.59	49.69	94.28
				137.46	-Transport	124.07	-	124.07
				22.11	-Science, Technology and Environment	2.85	40.70	43.55
				96.83	-General Economic Services	25.14	71.70	96.84

				193.22	Grants-in-aid and Contributions	244.07	91.42	335.49
-	<b>II- Revenue deficit carried over to Section B</b>		-	<b>1503.23</b>	<b>II- Revenue Surplus carried over to Section B</b>			<b>1563.96</b>
<b>6819.76</b>	<b>Total: Section A</b>		<b>7282.79</b>	<b>6819.76</b>	<b>Total: Section A</b>			<b>7282.79</b>
<b>Section-B: Others</b>								
<b>(-)371.80</b>	<b>III – Opening Cash balance including Permanent Advances and Cash Balance Investment</b>		<b>(-) 55.37</b>		<b>III – Opening Overdraft from Reserve Bank of India</b>			
-	<b>IV – Miscellaneous Capital receipts</b>		-	<b>1501.56</b>	<b>IV – Capital Expenditure-</b>	<b>(-) 0.01</b>	<b>1291.90</b>	<b>1291.89</b>
				225.87	General Services-	-	220.32	220.32
				354.04	Social Services of which	0.01	328.04	328.05
				26.36	-Education, Sports, Art and Culture	-	39.74	39.74
				77.62	-Health and Family Welfare	-	114.16	114.16
				208.00	-Water Supply, Sanitation, Housing and Urban Development	0.01	133.12	133.13
				0.04	-Information and Broadcasting	-	1.00	1.00
				36.57	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	-	27.87	27.87
				5.30	-Social Welfare and Nutrition	-	12.15	12.15
				0.15	-Others	-	-	-
				921.65	Economic Services of which	(-) 0.02	743.54	743.52
				9.74	-Agriculture and Allied Activities	(-) 0.02	11.84	11.82
				-	-Rural Development	-	-	-
				34.99	-Special Areas Programmes	-	61.33	61.33
				543.30	-Irrigation and Flood Control	-	172.49	172.49
				138.08	-Energy	-	198.35	198.35
				14.99	-Industry and Minerals	-	15.73	15.73
				-	-Science Technology and Environment	-	-	-
				180.22	-Transport	-	252.66	252.66
				0.33	-General Economic Services	-	31.14	31.14

<b>0.59</b>	<b>V – Recoveries of Loans and Advances-</b>		<b>1.23</b>	<b>3.30</b>	<b>V – Loans and Advances disbursed-</b>		<b>0.04</b>
-	-From Power Projects	-		-	-For Power Projects	-	
0.56	-From Government Servants	1.18		2.30	To Government Servants	0.04	
0.03	-From Others	0.05		1.00	-To Others	-	
<b>1503.23</b>	<b>VI – Revenue Surplus brought down</b>		<b>1563.96</b>	-	<b>VI – Revenue Deficit brought down</b>		-
<b>340.25</b>	<b>VII – Public debt receipts-</b>		<b>382.68</b>	<b>171.81</b>	<b>VII – Repayment of Public debt</b>		<b>260.07</b>
-	-External debt	-	-	-	External debt		-
332.28	-Internal debt other than Ways and Means Advances and overdrafts	382.68		127.81	-Internal debt other than Ways and Means Advances and Overdrafts	115.07	
7.97	-Net transactions under Ways and Means Advances	-		-	-Net transactions under Ways and Means Advances	97.92	
	-Loans and Advances from Central Government	-		44.00	-Repayment of Loans and Advances to Central Government	47.08	
	-Net transactions under over- draft						
	<b>VIII – Appropriation to Contingency Fund</b>		-		<b>VIII – Appropriation to Contingency Fund</b>		-
	<b>IX – Amount transferred to Contingency Fund</b>		-		<b>IX – Expenditure from Contingency Fund</b>		-
<b>3921.37</b>	<b>X – Public Account receipts-</b>		<b>3888.75</b>	<b>3772.34</b>	<b>X – Public Account disbursement-</b>		<b>3760.41</b>
297.28	Small Savings and Provident Funds	282.24		159.26	-Small Savings and Provident Funds	179.13	
48.08	-Reserve Funds	48.46		-	-Reserve Funds	-	
108.66	Suspense and Miscellaneous	137.17		106.89	-Suspense and Miscellaneous	135.26	
2645.91	Remittances	2562.58		2648.01	-Remittances	2578.29	
821.44	Deposits and Advances	853.30		858.18	-Deposits and Advances	867.73	
	<b>XI – Closing Overdraft from Reserve Bank of India</b>			<b>(-) 55.37</b>	<b>XI – Cash Balance at end-</b>		<b>463.84</b>
				5.82	-Cash in Treasuries and Local Remittances	4.70	

				(-)249.12	-Deposits with Reserve Bank	(-)72.82		
				49.79	-Departmental Cash Balance including permanent Advances	36.87		
				138.14	-Cash Balance Investment and Investment of earmarked fund	495.09		
12213.40	Total:		13059.04	12213.40	Total:			13059.04

**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 2013-14**

*(₹ in lakh)*

Implementing Agency	Scheme	Amount
9 District Rural Development Agencies (DRDA)	Aajeevika-Swarna Jayanti Gram Swarozgar Yojana (SGSY)/NLRM	3,64.19
	DRDA Administration	6,70.76
	Rural Housing-	36,49.98
	Mahatma Gandhi National Rural Employment Guarantee Scheme	...
Manipur State Rural Development Agency, Manipur	Mahatma Gandhi National Rural Employment Guarantee Scheme	2,31,00.00
Manipur State Literacy Mission Authority, Imphal	Adult Education and Skill Development Scheme	2,74.48
9 NGOs	Advocacy and Publicity	6.41
18 NGOs	- do -	...
2 NGOs (Individuals)	Archives and Archival Libraries	0.47
4 NGOs (Individuals)	- do -	...
16 NGOs	Assistance to Voluntary Organisation for providing Social Defence	...
14 NGOs	- do -	91.81
17 NGOs	Assistance to Voluntary Orgs for programmes related to Aged	77.46
8 NGOs	Baba Saheb Ambedkar Hastashilpa Vikas Yojana	58.82
29 NGOs	- do -	...
D.M. College of Science	Bioinformatics	...
S. Kula Women's College	-do-	5.00
Institute of Bioresources and Sustainable Development	-do-	14.60
4 NGOs	Biotechnology for Social Development	74.09
7 NGOs	-do-	...
Krishi Vigyan Kendra Bishnupur	Biotechnology for Social Development	27.34
Care and Share (Cash) Foundation	-do-	7.87
5 NGOs	Comprehensive Scheme for Combating Trafficking	...
9 NGOs	-do-	89.63
Manipur Handloom & Handicrafts Development Corporation Ltd. Imphal	Comprehensive Handloom Development Scheme (CHDS)	117.00
2 NGOs	-do-	6.90
State Water and Sanitation Mission, Manipur	Central Rural Sanitation Scheme /programme	...
Institute of Bioresources and Sustainable Development	Autonomous R&D Institution	21,09.06
	Disha Programme for Women in Science	4.00
	National Medicinal Plants Board	...
	Research and Development Biotechnology	72.94
Krishi Vigyan Kendra Bishnupur	Disha Programme for Women in Science	6.80
Manipur State Medicinal Plants Board, Manipur	National Medicinal Plants Board	13.00
Department of Commerce & Industries, Manipur	Infrastructure Development & Capacity Building	5,97.44
	NER- Textile Promotion Scheme	18.75
	Powerlooms	12.00
WAKF Board, Manipur	Computerisation of Records of State WAKF Board	7.20

44 NGOs	Deen Dayal Disabled Rehabilitation Scheme	3,16.57
13 NGOs	-do-	...
76 NGOs	Design and Technical Development	1,49.56
20 NGOs	-do-	...
National Association of Fishermen	Development of Marine Fisheries, Infrastructure and Post-Harvest	...
Service and Education for Welfare Action	-do-	...
Foundation for Environment and Economic Development Services	Disha Programme for Women in Science	16.20
2 NGOs	Environment Information Education and Awareness	0.80
Women and Children Care Centre & Rural Development	- do-	...
Manipur ENVIS Centre on Status of Environment and related issues	- do-	66.78
Manipur Pollution Control Board	-do-	48.30
Enhancing Skill Development Infrastructure Society, Manipur	Enhancing Skill Development Infrastructure in NE State and Sikkim	...
Manipur State Information Technology Society	Electronic Governance	6,43.02
DOEACC Society, Imphal Centre	- do-	...
Manipur Science and Technology Council	-do-	...
9 NGOs	Free Coaching and Allied Scheme for Minorities	59.47
10 NGOs	-do-	...
1 NGO	Free Coaching for SCs & OBC	7.35
Society for Progressive Development	GIA for Research Publication and Monitoring	...
2 NGOs	-do-	1.72
8 NGOs	GIA to NGOs for STs including Coaching & Allied Scheme and Award for Exemplary Service	...
11 NGOs	-do-	2,28.65
Social Reformation and Development Organization	GIA for Innovative Work on Women and Child Development	...
People Welfare Association	- do-	...
Environment and Economic Management Association	-do-	...
Social Reformation & Development organization	Grants for Construction of Boys & Girls Hostel for SC & OBC	89.30
Integrated Rural Development & Education Organization (IRDEO)	-do-	44.30
11 NGOs	GIA to NGOs for SCs, OBCs and Research & Training	...
33 NGOs	-do-	77.38
The Manipur State RSBY Society	Social Security for Un- Organised Workers ( RASHTRIYA)	2,52.69
59 NGOs	Human Resource Development (HRD)	1,02.97
7 NGOs	-do-	...
1 NGO	Handicrafts – Infrastructure and Technical Development Scheme	10.69
Imphal College	HRD Biotechnology	...
Lilong Haoreibi College	- do-	...
S. Kula Women's College	-do-	19.00
Integrated Rural Reconstruction and Education Organisation	Information Publicity Extension	...



Manipur Renewable Energy Development Agency (MANIREDA)	Information Publicity Extension	...
	Off Grid DRPS	2,50.20
2 DRDAs	Integrated Watershed Management Programme (IWMP)	...
1 DRDA	- do-	30,28.36
SLNA, Manipur	-do-	...
International Cooperation Biotechnology	Institute of Bioresources and Sustainable Development Agency	5.59
Assistance to IHMS FCIS etc	Institute of Hotel Management Catering Technology and Applied Nutrition Manipur	1,00.00
Manipur Handloom & Handicrafts Development Corporation, Ltd.	Marketing and Export Promotion Scheme	...
Manipur Industrial Development Corporation, Ltd.	-do-	...
The Public Museum	Museums	41.10
Agape Museum	-do-	...
16 NGOs	Marketing Support and Services & Export Promotion Scheme	53.49
13 NGOs	- do-	...
Life Line Agency	-do-	1.61
Deputy Commissioner, Imphal West	MPs Local Area Development Scheme (MPLADS)	12,50.00
Deputy Commissioner, Churachandpur	-do-	5,00.00
State Forest Development Agency, Manipur	National Medicinal Plants Board	...
	Afforestation and Management	12,11.77
Manipur State AIDS Control Society	National AIDS Control Programme including STD Control	...
	National AIDS Control Programme III	19,83.68
State Bamboo Steering Committee	National Mission on Bamboo	12,12.53
6 NGOs	National Child Labour Project including GIA to Voluntary Agencies	21.74
Social Education and Cultural Development Organisation	- do-	...
Centre for Development Activities	-do-	...
State Agricultural Management & Extension Training Institute (SAMETI)	National Food Security Mission	26,00.00
16 NGOs	SWADHAR	...
State Health Society, Manipur, Imphal	National Mental Health Programme	...
	National Rural Health Mission (NRHM)	63,77.95
Manipur Horticulture Development Society	National Mission on Medicinal Plants	1,05.96
Manipur State TB Society, Manipur	National Rural Health Mission (NRHM)	2,55.87
National Programme for Control of Blindness	- do-	2,14.16
Manipur Volunteers Organisation for Social Affairs	- do-	...
Social Action & Development Organisation	-do-	...
National Programme for Control of Blindness	National Programmers for Control of Blindness, Manipur	10.00
State Micro Irrigation Committee, Manipur	National Mission on Micro Irrigation	1,50.00
Manipur Mountaineering and Tracking Association	National Programme for Youth and Adolescent Development General Component	10.00
Sangai Foundation	- do-	2.28
9 NGOs	-do-	19.38
National Institute of Technology, Manipur	Top Class Education Scheme for SC	46.64
	Top Class Education system for ST	8.21

Manipur Livestock Development Board, Ltd.	National Project for Cattle and Buffalo Breeding	4,24.00
State Water and Sanitation Mission (SWSM), Manipur	National Rural Drinking Water Programme	55,30.21
5 Local Institutions	North Eastern Areas	5,17.90
7 Local Bodies Institutions	-do-	...
18 NGOs	Panchayati Raj Institutions Voluntary Organisations	...
Manipur Milk Producers Co-operative Union Ltd.	Project for Dairy Development	3,21.26
Manipur Pollution Control Board	Pollution Abatement	23.74
Manipur Rural Roads Development Agency (MSRRDA)	Pradhan Mantri Gram Sadak Yojana (PMGSY)	4,03.00
98 NGOs (Dance and Cultural Organisations)	Promotion and Dissemination of Art and Culture	2,72.13
72 NGOs -do-	- do-	...
17 Individuals	-do-	19.61
5 NGOs	Promotion of Sports among Disabled	15.64
20 NGOs	Promotional Services Institutions and Programme Revenue	29.24
D. M. College of Science	Research and Development for Conservation	4.43
6 NGOs	Research and Development (Handicrafts)	...
13 NGOs	- do-	30.54
Sangai Foundation Agency	-do-	2.48
State Implementation Society, RMSA, Manipur	Rashtriya Madhyamic Shiksha Abhiyan (RMSA)	39,28.55
Tribal Research Institute, Manipur	Research Information and Mass Education, Tribal Festivals and others	...
State Implementation Society, SSA, Manipur	Sarva Shiksha Abhiyan (SSA)	1,31,93.93
National Institute of Technology, Manipur	Support to National Institute of Technology (NITs) Including GHANI KHAN INSTITUTE	63,50.00
3 Development Societies	Scheme for Infrastructure Development	...
Associate Action for Progressive Development Society, Manipur	-do-	5,00.00
Kuki Christian Church	Scheme for Leadership Development of Minority Women	22.02
22 NGOs	-do-	40.07
Manipur Skill Development Society	Skill Development Initiative	7,05.39
1 NGO	Scheme for Quality, Assurance, CODEX, Standards and Research & Development	0.42
4 NGOs	- do-	...
S. Kula Women's College	-do-	35.99
22 Private Sector Companies	Scheme for Technology Up-Gradation/Establishment/ Modernization	...
36 Private Sector Companies	-do-	7,93.32
Manipur Police Housing Corporation	Scheme of Modernisation of State Police Forces by Police	17,74.00
14 NGOs	Scheme for the Welfare of Working Children in Need of Care and Protection	...
13 NGOs	-do-	79.32

The Women Welfare and Development Organisation	Scheme for Human Resource Development	1.00
Goodwill Foundation for Culture	- do-	...
The Socio Oriental Fast Industrial Association	- do-	0.50
The Socio Education and Economic Liberty	- do-	1.50
The Lamjing Thawan Association	-do-	0.50
Sangai Foundation Agency	Scheme for Leadership Development of Minority Women	1.79
Imphal East District Boy Scouts and Girls Guide Association Agency	-do-	1.79
People Advance in Social Service, Churachandpur	Scheme arising out of the Implementation of the Person With Disabilities	...
Relief & Disaster Management Department.	Scheme of NDMA	...
Marchang Jims (Individual)	Scholarship to the Students of ST for Studies Abroad	...
5 NGOs	Science and Technology Programme for Socio Economic Development	...
3 NGOs	-do-	14.15
Manipur Science and Technology Council	State Science and Technology Programme	57.10
	Science and Technology Programme for Socio Economic Development	23.96
4 NGOs	Step Support to Training and Employment Programme for Women.	55.32
8 NGOs	-do-	...
State Agricultural Management & Extension Training Institute (SAMETI) Manipur	Support to State Extension Programme for Extension Reforms	1,29.00
16 NGOs	SWADHAR	...
Jana Shikshan Sansthan, Senapati	Support to NGOs, SRCs for Adult Education and Skill Development Merged Schemes of NGOs, JSS and SRCs.	29.93
Jana Shikshan Sansthan, Imphal West	- do-	29.92
Jana Shikshan Sansthan, Thoubal	-do-	29.99
Manipur Urban Development Agency (MUDA)	Swarna Jayanti Shahari Rojgar Yojana (SJSRY)	2,41.45
Manipur Science and Technology Council	Technology Development Programme	8.00
United College, Lambung Chandel	- do-	7.00
Society's Abbatial Network for Greater Advancement (Sanga)	-do-	5
Imphal College	Technology Development Programme	13.7
24 NGOs	Umbrella for protection and Development of Woman	1,48.52
Rural Development Organisation	Working Women Hostel (WWH)	37.50
S. Kula Women's College	- do-	...
The Organisation for Unemployed Women Welfare Association	-do-	15.70
Th. Rajen Singh ( Individual Agency)	Youth Hostel	1.32
<b>Total</b>		<b>8,89,45.10</b>

**Appendix 1.4**  
(Reference: Paragraph 1.3)

**Time series data on the State Government finances**

(₹ in crore)

	2009-10	2010-11	2011-12	2012-13	2013-14
<b>Part A Receipts</b>					
<b>1. Revenue Receipts (I +ii+iii+iv)</b>	<b>3873.14</b>	<b>5429.94</b>	<b>5653.55</b>	<b>6819.76</b>	<b>7282.79</b>
(i) Tax Revenue of which	196.04	267.05	368.07	332.83	472.73
Taxes on Agricultural Income	-	-	-	-	-
Taxes on Sales, Trade, etc.	163.28	227.57	296.92	258.52	395.74
State Excise	4.70	6.61	9.80	9.94	9.20
Taxes on Vehicles	4.34	4.44	13.21	15.83	18.73
Stamps and Registration fees	4.26	3.57	4.82	5.98	7.90
Land Revenue	0.81	1.29	0.84	1.24	1.12
Taxes on Goods and Passengers	0.81	0.90	1.40	1.43	1.24
Other taxes	17.83	22.67	40.74	39.85	38.76
Taxes and duties on electricity	0.01	Δ	0.34	0.04	0.04
(ii) Non-Tax Revenue	239.75	259.88	311.53	231.78	260.67
(iii) State's share of Union taxes and duties	597.56	990.57	1154.03	1317.83	1438.79
(iv) Grants-in-aid from Government of India	2839.79	3912.44	3819.92	4937.32	5110.60
<b>2. Miscellaneous Capital Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>3. Recoveries of Loans and Advances</b>	<b>3.28</b>	<b>1.19</b>	<b>1.89</b>	<b>0.59</b>	<b>1.23</b>
<b>4. Total Revenue and Non-debt capital receipts (1+2+3)</b>	<b>3876.42</b>	<b>5431.13</b>	<b>5655.44</b>	<b>6820.35</b>	<b>7284.02</b>
<b>5. Public Debt Receipts of which</b>	<b>519.89</b>	<b>298.40</b>	<b>293.33</b>	<b>340.25</b>	<b>382.68</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	519.81	298.40	203.38	332.28	382.68
Net transactions under Ways and Means Advances and Overdrafts	-	-	89.95	7.97	-
Loans and Advances from the Government of India	0.08	-	-	-	-
<b>6. Total Receipts in the Consolidated Fund (4+5)</b>	<b>4396.31</b>	<b>5729.53</b>	<b>5948.77</b>	<b>7160.60</b>	<b>7666.70</b>
<b>7. Contingency Fund Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>8. Public Account Receipts</b>	<b>3218.15</b>	<b>4008.55</b>	<b>5582.21</b>	<b>3921.37</b>	<b>3883.75</b>
<b>9. Total Receipts of the State (6+7+8)</b>	<b>7614.46</b>	<b>9738.08</b>	<b>11530.98</b>	<b>11081.97</b>	<b>11550.45</b>
<b>Part B Expenditure/Disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>3014.40</b>	<b>4078.01</b>	<b>5006.92</b>	<b>5316.53</b>	<b>5718.83</b>
Plan	709.89	1098.57	1081.09	1066.20	1212.94
Non-Plan	2304.51	2979.44	3925.83	4250.33	4505.89
General Services (including interest payments)	1181.29	1642.75	2133.60	2281.83	2441.07
Social Services	891.16	1238.47	1439.29	1528.22	1603.66
Economic Services	815.98	1083.68	1257.37	1313.26	1338.61
Grants-in-aid and contributions	125.97	113.11	176.66	193.22	335.49
<b>11. Capital Expenditure</b>	<b>1,587.78</b>	<b>1,918.06</b>	<b>1695.41</b>	<b>1501.56</b>	<b>1291.89</b>
Plan	1588.58	1917.07	1698.63	1493.69	1291.90

	2009-10	2010-11	2011-12	2012-13	2013-14
<i>Non-Plan</i>	(-) 0.80	0.99	(-)3.22	7.87	(-)0.01
<i>General Services</i>	103.01	264.76	293.41	225.87	220.32
<i>Social Services</i>	559.10	600.73	477.32	354.04	328.05
<i>Economic Services</i>	925.67	1052.57	924.68	921.65	743.52
<b>12. Disbursement of Loans and Advances</b>	<b>6.89</b>	<b>3.80</b>	<b>0.08</b>	<b>3.30</b>	<b>0.04</b>
<b>13. Total/Aggregate Expenditure (10+11+12)</b>	<b>4609.07</b>	<b>5999.87</b>	<b>6702.41</b>	<b>6821.39</b>	<b>7010.76</b>
<b>14. Repayments of Public Debt of which</b>	<b>116.75</b>	<b>115.02</b>	<b>160.24</b>	<b>171.81</b>	<b>260.07</b>
<i>Internal Debt (excluding Ways and Means Advances and Overdrafts)</i>	74.70	69.75	95.31	127.81	115.07
<i>Net transactions under Ways and Means Advances and Overdrafts</i>	-	-	-	-	97.92
<i>Loans and Advances from Government of India</i>	42.05	45.27	64.93	44.00	47.08
<b>15. Appropriation to Contingency Fund</b>	-	-	-	-	-
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>4725.82</b>	<b>6114.89</b>	<b>6862.65</b>	<b>6993.20</b>	<b>7270.83</b>
<b>17. Contingency Fund disbursements</b>	-	-	-	-	-
<b>18. Public Account disbursements</b>	<b>3137.29</b>	<b>3634.11</b>	<b>5396.61</b>	<b>3772.34</b>	<b>3760.41</b>
<b>19. Total disbursement by the State (16+17+18)</b>	<b>7863.11</b>	<b>9749.00</b>	<b>12259.26</b>	<b>10765.54</b>	<b>11031.24</b>
<i>Part C Deficits</i>					
<b>20. Revenue Deficit (-)/Surplus (+) (1-10)</b>	<b>(+) 858.74</b>	<b>(+) 1351.93</b>	<b>(+) 646.63</b>	<b>(+) 1503.23</b>	<b>(+) 1563.96</b>
<b>21. Fiscal Deficit (-)/Surplus (+) (4-13)</b>	<b>(-) 732.65</b>	<b>(-) 568.74</b>	<b>(-) 1046.97</b>	<b>(-) 1.04</b>	<b>(+) 273.26</b>
<b>22. Primary Deficit(-)/ Surplus(+) (21+23)</b>	<b>(-) 410.08</b>	<b>(-) 203.96</b>	<b>(-) 649.53</b>	<b>(+) 431.97</b>	<b>(+) 718.18</b>
<i>Part D Other data</i>					
<b>23. Interest Payments (included in revenue expenditure)</b>	<b>322.57</b>	<b>364.78</b>	<b>397.44</b>	<b>433.01</b>	<b>444.92</b>
<b>24. Financial Assistance to local bodies etc.</b>	<b>37.31</b>	<b>41.09</b>	<b>50.78</b>	<b>64.86</b>	<b>128.42</b>
<b>25. Ways and Means Advances/Overdraft availed (days)</b>	-	-	1	103	13
<i>Ways and Means Advances availed (days)</i>	-	-	1	72	13*
<i>Overdraft availed (days)</i>	-	-	-	31	8*
<b>26. Interest on Ways and Means Advances/Overdraft</b>	-	-	-	1.21	0.19
<b>27. Gross State Domestic Product (GSDP)<sup>@</sup></b>	<b>8254</b>	<b>9137</b>	<b>11123</b>	<b>12910 (Q)</b>	<b>15231 (A)</b>
<b>28. Outstanding Fiscal liabilities</b>	<b>5552.92</b>	<b>6192.26</b>	<b>6483.16</b>	<b>6800.94</b>	<b>7060.68</b>
<b>29. Outstanding guarantees (year end) (including interest)</b>	<b>194.75</b>	<b>232.60</b>	<b>175.35</b>	<b>199.73**</b>	<b>215.30</b>
<b>30. Maximum amount guaranteed (year end)</b>	<b>197.24</b>	<b>196.04</b>	<b>195.55</b>	<b>193.38</b>	<b>197.45</b>
<b>31. Number of incomplete projects<sup>§</sup></b>	<b>44</b>	<b>21</b>	<b>96</b>	<b>11</b>	<b>37</b>
<b>32 Capital blocked in incomplete projects</b>	<b>224.62</b>	<b>132.18</b>	<b>391.69</b>	<b>316.16</b>	<b>144.53</b>
<i>Part E Fiscal Health Indicators</i>					
<b>I Resource Mobilization (in per cent)</b>					
Own Tax revenue/GSDP	2.38	2.92	3.31	2.58	3.10
Own Non-Tax Revenue/GSDP	2.90	2.84	2.80	1.80	1.71

	2009-10	2010-11	2011-12	2012-13	2013-14
Central Transfers/GSDP	7.24	10.84	10.38	10.21	9.45
<b>II Expenditure Management (in per cent)</b>					
Total Expenditure/GSDP	55.84	65.67	60.26	52.84	46.03
Total Expenditure/Revenue Receipts	119.00	110.50	118.55	100.02	96.26
Revenue Expenditure/Total Expenditure	65.40	67.97	74.70	77.94	81.57
Expenditure on Social Services/Total Expenditure	31.47	30.65	28.60	27.59	27.55
Expenditure on Economic Services/Total Expenditure	37.79	35.60	32.56	32.76	29.70
Capital Expenditure/Total Expenditure	34.45	31.97	25.30	22.01	18.43
Capital Expenditure on Social and Economic Services/Total Expenditure	32.21	27.56	20.92	18.70	15.28
<b>III Management of Fiscal Imbalances (in per cent)</b>					
Revenue deficit (surplus)/GSDP	10.40	14.80	5.81	11.64	10.27
Fiscal deficit (surplus)/GSDP	(-) 8.88	(-) 6.22	(-) 9.41	(-) 0.008	1.79
Primary Deficit (surplus)/GSDP	(-) 4.97	(-) 2.23	(-) 5.84	3.35	4.72
Revenue Deficit/Fiscal Deficit	(-) 117.21	(-) 237.71	(-) 61.76	(-)144541.35	572.33
Primary Revenue Balance/GSDP	14.35	18.80	9.39	15.00	13.20
Fiscal Liabilities/GSDP	67.28	67.77	58.29	52.68	46.36
Fiscal Liabilities/RR	143.37	114.04	114.67	99.72	96.95
Primary deficit <i>vis-à-vis</i> quantum spread	(-) 148.33	25.93	(-) 152.29	820.96	1504.37
Debt Redemption (Principal+Interest)/Total Debt Receipts	78.28	84.31	110.78	107.55	110.19
<b>V Other Fiscal Health Indicators</b>					
Return on Investment	Only ₹ 28,000.00	Only ₹ 4000.00	Only ₹ 3000.00	Only ₹ 4000.00	Only ₹ 3000.00
Balance from Current Revenue (₹ in crore)	(-) 188.43	(-) 137.01	(-) 773.38	(-) 1457.11	(-) 533.53
Financial Assets/Liabilities	8.91	(-)69.42	(-)14.57	2.24	2.42

Δ only ₹ 26,000.00

@: GSDP figures as communicated by the State Government

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

Q: Quick & A: Advance

\* In 8 days Special WMA, Normal WMA and Overdraft were availed

\*\* Due to re-conciliation of figures, as per Finance Accounts

## Appendix 1.5

(Reference: Paragraph 1.9.1)

### Assets and Liabilities of the Government of Manipur as on 31 March 2014

(₹ in crore)

As on 31.03.2013		Liabilities		As on 31.03.2014
3510.66		<b>Internal Debt -</b>		3680.35
	2362.59	<i>Market Loans bearing interest</i>	2650.76	
	0.04	<i>Market Loans not bearing interest</i>	0.04	
	5.93	<i>Loans from Life Insurance Corporation of India</i>	5.93	
	135.87	<i>Loans from NABARD</i>	148.28	
	0.11	<i>Loans from SBI and others</i>	0.11	
	6.12	<i>Loans from National Co-operative Development Corporation</i>	6.12	
	820.21	<i>Special Securities issued to National Small Savings Fund of the Central Government</i>	798.70	
	81.87	<i>Other Loans</i>	70.41	
	97.92	<i>Ways and Means Advance</i>	-	
530.42		<b>Loans and Advances from Central Government -</b>		483.34
	0.06	<i>Pre 1984-85 Loans</i>	0.06	
454.83		<i>Non-Plan Loans</i>	413.88	
71.93		<i>Loans for State Plan Schemes</i>	66.16	
-		<i>Loans for Central Plan Schemes</i>	-	
-		<i>Loans for Centrally Sponsored Plan Schemes</i>	-	
3.60		<i>Loans for Special Plan Schemes</i>	3.24	
-		<i>Other Ways &amp; Means Advances</i>	-	
-		<i>Contingency Fund</i>	-	
1213.50		<b>Small Savings, Provident Funds, etc.</b>		1316.61
1384.48		<b>Deposits</b>		1370.05
161.88		<b>Reserve Funds</b>		210.34
8431.31		<b>Deficit on Government Account</b>		9995.27
	1503.23	<i>Add Revenue Surplus of the current year</i>	1563.96	
		<i>Miscellaneous Deficit</i>	-	
	6928.08	<i>Accumulated Deficit at the beginning of the year</i>	8431.31	
<b>15232.25</b>		<b>Total</b>		<b>17055.96</b>
<b>Assets</b>				
14714.59		<b>Gross Capital Outlay on Fixed Assets -</b>		16006.48
	160.29	<i>Investments in shares of Companies, Corporations, etc.</i>	160.30	
	14554.30	<i>Other Capital Expenditure</i>	1584.18	
206.32		<b>Loans and Advances -</b>		205.13
	-	<i>Loans for Power Projects</i>	-	
	12.10	<i>Loans to Government servants and Miscellaneous loans</i>	10.97	
	194.22	<i>Other Development Loans</i>	194.16	
1.72		<b>Advances</b>		1.72
(-)249.12		<b>Deposit with Reserve Bank and other banks</b>		(-)72.82
248.05		<b>Remittance Balance</b>		263.76
116.94		<b>Suspense and Miscellaneous Balance</b>		115.03
193.75		<b>Cash -</b>		536.66
	5.82	<i>Cash in Treasuries and Local Remittances</i>	4.70	
	49.77	<i>Departmental Cash Balance</i>	36.85	
	0.02	<i>Permanent Advances</i>	0.02	
	2.43	<i>Cash Balance Investments</i>	315.10	
	135.71	<i>Investment of earmarked funds</i>	179.99	
<b>15232.25</b>		<b>Total</b>		<b>17055.96</b>



**Appendix 1.6**  
(Reference: Paragraph 1.10.1)

**Maturity Profile of debt<sup>1</sup>**

*(₹ in lakh)*

Year of Maturity (Year of maturity from the beginning of 2013-14)	Internal Debt	Loans and advances from the Central Government	Amount
(1)	(2)	(3)	(4) (2 + 3)
2013-14(1)	-	-	-
2014-15(2)	1,06,07.23	3.38	1,06,10.61
2015-16(3)	2,23,26.97	2.93	2,23,29.90
2016-17(4)	2,33,87.90	7.16	2,33,95.06
2017-18(5)	2,24,37.34	15.05	2,24,52.39
2018-19(6)	3,85,40.45	11.49	3,85,51.94
2019-20(7)	3,16,49.90	9.25	3,16,59.15
2020-21(8)	3,30,58.63	23.49	3,30,82.12
2021-22(9)	4,20,96.84	32.65	4,21,29.49
2022-23(10)	2,75,00.00	5,72.80	2,80,72.80
2023-24(11)	3,60,37.30	1,98.02	3,62,35.32
2024-25(12)	13,69.80	4,64,75.16	4,78,44.96
2025-26(13)	16,41.25	1,18.82	17,60.07
2026-27(14)	-	2,46.51	2,46.51
2027-28(15)	-	1,56.27	1,56.27
2028-29(16)	-	4,54.23	4,54.23
<b>(i) Sub-Total</b>	<b>29,06,53.61</b>	<b>4,83,27.21</b>	<b>33,89,80.82</b>
<b>(ii) Amount for which year of Maturity is not known</b>	<b>7,73,81.67</b>	<b>6.66</b>	<b>7,73,88.33</b>
<b>Total (i + ii)</b>	<b>36,80,35.28</b>	<b>4,83,33.87</b>	<b>41,63,69.15</b>

<sup>1</sup> Maturity profile at the end of 2013-14, the amount indicated is Principal amount only



## Appendix 1.7

### Glossary of terms

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

**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
<b>Revenue Voted</b>				
1	1 -State Legislature	3992.04	571.27	14
2	3 - Secretariat	6608.72	1021.31	15
3	4 - Land Revenue, Stamps & Registration and District Administration	6834.44	837.47	12
4	5 - Finance	91081.43	9561.20	10
5	6 - Transport	654.41	106.15	16
6	7 - Police	93708.89	5355.18	6
7	8 - Public Works Department	20625.56	4319.96	21
8	10 - Education	89007.08	5995.40	7
9	11 - Medical, Health and Family Welfare Services	30197.83	572.13	2
10	12 - Municipal Administration, Housing and Urban Development	6447.17	1641.02	25
11	14 - Tribal Affairs and Hills Department	44624.05	3540.35	8
12	15 - Consumer	2280.51	566.46	25
13	17 - Agriculture	18189.62	6922.55	38
14	18 - Animal Husbandry and Veterinary including Dairy Farming	8796.46	2708.36	31
15	19 - Environment and Forest	17310.19	5415.63	31
16	20 - Community Development and ANP, IRDP and NREP	21205.44	3194.70	15
17	21 - Commerce & Industries	8846.99	2464.56	28
18	22 - Public Health Engineering	6030.97	148.16	2
19	23 - Power	37062.96	4950.44	13
20	26 - Administration of Justice	2215.09	505.57	23
21	30 - Planning	54564.84	46518.30	85
22	32 - Jails	1529.35	122.80	8
23	36 - Minor Irrigation	1191.79	209.77	18
24	38 - Panchayat	6142.92	1838.66	30
25	40 - Irrigation and Flood Control Department	5675.60	391.29	7
26	41 - Art and Culture	2352.63	168.03	7
27	43 - Horticulture and Soil Conservation	3371.36	171.47	5
28	44 - Social Welfare Department	27667.63	12544.03	45
29	47 - Minorities, Other Backward Classes and Scheduled Castes Department	3403.33	901.77	26
30	48 - Relief and Disaster Management	1953.89	1404.37	72
31	49 - Economics & Statistics	2558.60	849.91	33
32	50 - Information Technology	3196.70	343.04	11
<b>Revenue Charged</b>				
33	1 - State Legislature	46.35	24.29	52
34	26 - Administration of Justice	815.10	173.89	21
<b>Capital Voted</b>				
35	1 - State Legislature	85.90	85.90	100
36	2 - Council of Ministers	80.00	80.00	100
37	3 - Secretariat	710.00	250.63	35
38	5 - Finance Department	40.01	35.61	89
39	7 - Police	4557.00	2675.00	59
40	8 - Public Works Department	43121.49	2010.86	5

1	2	3	4	5
41	9 - Information and Publicity	200.00	100.00	50
42	12 - Municipal Administration, Housing and Urban Development	30599.67	25453.31	83
43	13 - Labour and Employment	0.03	0.03	100
44	16 - Co-operation	57.00	35.00	61
45	17 - Agriculture	2000.00	2000.00	100
46	18 - Animal Husbandry	848.30	429.01	51
47	22 - Public Health Engineering	13279.35	5285.20	40
48	23 - Power	29621.00	8702.90	29
49	25 - Youth Affairs and Sports Department	2733.00	2528.76	93
50	30 - Planning	6852.40	357.71	5
51	36 - Minor Irrigation	8000.00	2536.88	32
52	37 - Fisheries	389.60	239.21	61
53	39 - Sericulture	6565.00	5035.00	77
54	40 - Irrigation and Flood Control Department	81410.00	69106.17	85
55	41 - Art and Culture	611.00	200.00	33
56	42 - State Academy of Training	106.00	101.00	95
57	44 - Social Welfare Department	5713.20	4498.20	79
58	45 - Tourism	22514.12	18792.69	83
59	47 - Minorities, Other Backward Classes and Scheduled Castes Department	3225.17	1625.47	50
<b>Total</b>		<b>893509.18</b>	<b>278224.03</b>	

(Source: Appropriation Accounts)

**Appendix 2.2**  
(Reference: Paragraph 2.3.3)

**Statement showing expenditure incurred without provision during 2013-14**

*(₹ 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).01.200.40	18.96	Reasons for incurring expenditure without provisions have been intimated (October 2014), nor mentioned in the Detailed Appropriation Accounts
Grant No. 10 – Education			
2	2202(CSS).02.800.14	80.88	-Do-
Grant No. 14 – Tribal Affairs and Hills Department			
3	2225(SP).02.794.19 (V)	1031.00	-Do-
4	2225(SP).02.800.08 (H)	582.28	-Do-
Grant No. 18 – Animal Husbandry and Veterinary including Dairy Farming			
5	2403(SP).106.22 (V)	22.36	-Do-
6	2403(SP).195.32(V)	15.00	-Do-
Grant No. 30 – Planning			
7	4059(SP).80.800.01 (V)	6000.00	-Do-
Grant No. 37 – Fisheries			
8	2552(NEC).101.01(V)	302.00	-Do-
Grant No. 40 – Irrigation and Flood Control Department			
9	2700(NP).80.800.05	91.88	-Do-
Grant No. 43 – Horticulture and Soil Conservation			
10	2552(NEC).15.800.01 (V)	4.00	-Do-
<b>Total</b>		<b>8148.36</b>	

\*NP - Non-plan, CSS - Centrally Sponsored Scheme, SP - State Plan, NEC – North Eastern Council  
(Source: Detailed Appropriation Accounts)

**Appendix 2.3**  
(Reference: Paragraph 2.3.4)

**Statement showing amount debited head-wise and credited to  
'8449 – Other Deposits' during March 2014**

*(in ₹)*

Sl. No.	Name of Department	Debit Head	Credit Head	Amount Credited
1	Agriculture	Not furnished by A&E office	8449	19540884
		Not furnished by A&E office	8449	8507027
		Not furnished by A&E office	8449	1185300
		Not furnished by A&E office	8449	35000000
2	Art & Culture	Not furnished by A&E office	8449	18500000
3	Ashram School	Not furnished by A&E office	8449	2701239
4	Autonomous District Council, Chandel	Not furnished by A&E office	8449	57082334
5	Autonomous District Council, Kangpokpi	Not furnished by A&E office	8449	65584334
6	Autonomous District Council, Ukhrul	Not furnished by A&E office	8449	57082034
7	Commerce & Industries	Not furnished by A&E office	8449	53255000
	Commerce & Industries	Not furnished by A&E office	8449	31628000
8	Consumer Affairs Food and Public Distribution	Not furnished by A&E office	8449	21343731
9	Director General of Police	Not furnished by A&E office	8449	87463412
10	District Council, Senapati	Not furnished by A&E office	8449	57082334
11	Economics & Statistics	Not furnished by A&E office	8449	2449500
12	Education (School)	Not furnished by A&E office	8449	13602661
		Not furnished by A&E office	8449	98409164
		Not furnished by A&E office	8449	2945000
13	Fisheries	Not furnished by A&E office	8449	30857000
14	Forest	Not furnished by A&E office	8449	2782000
15	General Administration - II	Not furnished by A&E office	8449	1662744
16	Information & Publicity	Not furnished by A&E office	8449	74202
17	Information Technology	Not furnished by A&E office	8449	200000000
		Not furnished by A&E office	8449	4591998
18	Labour	Not furnished by A&E office	8449	10000000
19	Medical	Not furnished by A&E office	8449	93847633
20	Minorities & Other Backward Classes/ Agriculture	Not furnished by A&E office	8449	77794781
21	Municipal Administration, Housing & Urban Development	Not furnished by A&E office	8449	164600000
22	Rural Development & Panchayati Raj	Not furnished by A&E office	8449	209757000
23	Science & Technology	Not furnished by A&E office	8449	2719548
24	Secretariat Planning	Not furnished by A&E office	8449	252903218
25	Sericulture	Not furnished by A&E office	8449	291382287
26	Social Welfare	Not furnished by A&E office	8449	899955
		Not furnished by A&E office	8449	268878076

27	State Council of Education, Research & Training	Not furnished by A&E office	8449	2081400
28	Technical Education	Not furnished by A&E office	8449	115908938
		Not furnished by A&E office	8449	10234940
29	Tourism	Not furnished by A&E office	8449	8399641
		Not furnished by A&E office	8449	2728706
30	Tribal Affairs & Hills	Not furnished by A&E office	8449	172405400
31	Tribal Research Institute	Not furnished by A&E office	8449	2800000
32	University & Higher Education	Not furnished by A&E office	8449	5880653
33	Veterinary & Animal Husbandry	Not furnished by A&E office	8449	22776000
		Not furnished by A&E office	8449	275679
34	Weight & Measures	Not furnished by A&E office	8449	6349438
35	Youth Affairs & Sports	Not furnished by A&E office	8449	22184186
<b>Total</b>				<b>2618137377</b>

(Source: O/o AG (A & E))

## Appendix 2.4

(Reference: Paragraph 2.3.5)

### Excess over provision of previous years requiring regularization

(₹ 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	PAC recommended for regularization (39 <sup>th</sup> Report), but status of regularization not intimated yet (September 2014)
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-
2012-13	4	39 & 40 (Revenue Voted), Appropriation No. 2 (Revenue Charged) and Appropriation No. 2 (Capital Charged)	541.42	Excess expenditure yet to be discussed by PAC.
<b>Total</b>	<b>25</b>		<b>693.22</b>	

(Source: Appropriation Accounts and PAC recommendation Report)

**Appendix 2.5**  
(Reference: Paragraph 2.3.8)

**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(-)
<b>Savings cases</b>				
1	Grant 1 - State Legislature	2011.2.101.8(NP)	30.82	-197.57
2	Grant 1 - State Legislature	2011.2.103.3(NP)	-248.90	-120.91
3	Grant 3 - Secretariat	2052.0.90.17(NP)	18.03	-739.37
4	Grant 4 - Land Revenue, Stamps and Registration and District Administration	2029.0.102.6(V)	25.00	-109.00
5	Grant 4 - Land Revenue, Stamps and Registration and District Administration	2029.0.103.27(NP)	12.05	-106.00
6	Grant 5 - Finance Department	2071.1.101.36(NP)	-4072.13	-3942.81
7	Grant 5 - Finance Department	2071.1.115.44(NP)	-620.13	-3317.85
8	Grant 7 - Police	2055.0.104.10(NP)	2.79	-159.74
9	Grant 7 - Police	2055.0.104.28(NP)	3.90	-232.68
10	Grant 7 - Police	2055.0.104.29(NP)	64.65	-146.73
11	Grant 7 - Police	2055.0.104.3(NP)	234.46	-342.36
12	Grant 7 - Police	2055.0.104.30(NP)	141.56	-204.59
13	Grant 7 - Police	2055.0.104.31(NP)	11.50	-144.61
14	Grant 7 - Police	2055.0.104.32(NP)	51.26	-136.18
15	Grant 7 - Police	2055.0.104.34(NP)	-1032.00	-108.83
16	Grant 7 - Police	2055.0.104.4(NP)	304.43	-263.01
17	Grant 7 - Police	2055.0.104.5(NP)	123.94	-114.88
18	Grant 7 - Police	2055.0.104.7(NP)	242.06	-117.71
19	Grant 7 - Police	2055.0.104.8(NP)	89.42	-376.04
20	Grant 7 - Police	2055.0.109.12(NP)	-191.05	-471.23
21	Grant 7 - Police	2055.0.109.17(NP)	171.29	-180.95
22	Grant 7 - Police	2055.0.109.22(NP)	1308.34	-220.36
23	Grant 7 - Police	2055.0.109.23(NP)	289.68	-145.10
24	Grant 7 - Police	2055.0.115.25(NP)	-2532.21	-469.18
25	Grant 8 - Public Works Department	2059.80.1.8(NP)	6.00	-369.66
26	Grant 8 - Public Works Department	3054.3.337.23(NP)	-1121.50	-484.88
27	Grant 8 - Public Works Department	3054.4.337.19(NP)	-363.54	-152.93
28	Grant 8 - Public Works Department	3054.80.1.8(NP)	60.00	-168.70
29	Grant 8 - Public Works Department	4059.1.51.11(H)	-41.64	-162.45
30	Grant 8 - Public Works Department	5054.5.101.7(V)	230.69	-230.69
31	Grant 8 - Public Works Department	5054.80.800.48(H)	20.24	-139.97
32	Grant 10 - Education	2202.1.101.19(NP)	1664.30	-1192.94



33	Grant 10 - Education	2202.1.102.4(NP)	142.24	-194.42
34	Grant 10 - Education	2202.2.110.5(NP)	60.22	-204.87
35	Grant 10 - Education	2202.2.800.14(V)	565.52	-365.39
36	Grant 10 - Education	2202.2.800.62(H)	130.12	-351.47
37	Grant 10 - Education	2202.3.103.11(NP)	-291.41	-529.40
38	Grant 10 - Education	2202.3.103.31(H)	-26.60	-132.28
39	Grant 10 - Education	2202.80.800.17(V)	790.75	-671.26
40	Grant 10 - Education	2203.0.105.12(NP)	4.73	-101.50
41	Grant 11 - Medical, Health and Family Welfare Services	2210.1.110.15(H)	4.45	-1114.96
42	Grant 11 - Medical, Health and Family Welfare Services	2211.0.101.19(H)	-44.68	-102.49
43	Grant 12 - Municipal Administration, Housing and Urban Development	4217.1.800.28(V)	-20829.00	-5959.59
44	Grant 14 - Tribal Affairs and Hills Department	2225.2.794.19(H)	-115.00	-1031.00
45	Grant 14 - Tribal Affairs and Hills Department	2225.2.800.7(V)	2006.12	-1432.20
46	Grant 14 - Tribal Affairs and Hills Department	3604.0.200.2(NP)	501.75	-681.40
47	Grant 14 - Tribal Affairs and Hills Department	4225.2.800.32(H)	50.10	-140.10
48	Grant 15 - Consumer Affairs, Food and Public Distribution	2408.1.800.1(V)	30.28	-391.87
49	Grant 17 - Agriculture	2401.0.800.27(V)	100.00	-111.51
50	Grant 17 - Agriculture	2401.0.800.63(V)	-5949.00	-118.02
51	Grant 17 - Agriculture	2705.0.800.8(H)	-329.30	-373.90
52	Grant 17 - Agriculture	4705.0.103.1(H)	-457.30	-366.70
53	Grant 17 - Agriculture	4705.0.103.1(V)	-284.70	-891.30
54	Grant 19 - Environment and Forest	2406.1.1.1(NP)	-109.73	-498.81
55	Grant 19 - Environment and Forest	2406.1.800.55(NP)	4698.00	-946.24
56	Grant 20 - Community Development and ANP, IRDP and NREP	2501.1.800.18(H)	-120.00	-240.00
57	Grant 20 - Community Development and ANP, IRDP and NREP	2505.2.101.1(H)	-1000.00	-1000.00
58	Grant 20 - Community Development and ANP, IRDP and NREP	2505.2.101.2(H)	-1529.16	-970.84
59	Grant 20 - Community Development and ANP, IRDP and NREP	2505.60.800.11(H)	500.00	-500.00
60	Grant 20 - Community Development and ANP, IRDP and NREP	2575.2.800.16(V)	-33.00	-888.00
61	Grant 21 - Commerce & Industries	2851.0.1.1(NP)	-5.76	-123.94
62	Grant 21 - Commerce & Industries	2851.0.103.40(H)	32.48	-284.01
63	Grant 21 - Commerce & Industries	2851.0.103.42(H)	350.00	-350.00
64	Grant 21 - Commerce & Industries	2851.0.103.42(V)	800.00	-330.10
65	Grant 21 - Commerce & Industries	2853.2.1.1(NP)	65.57	-104.24
66	Grant 22 - Public Health Engineering	4215.1.102.14(V)	-191.74	-102.27



67	Grant 22 - Public Health Engineering	4215.1.102.19(V)	-161.19	-171.78
68	Grant 22 - Public Health Engineering	4552.10.102.7(H)	188.34	-188.34
69	Grant 23 - Power	2801.1.101.26(NP)	-2590.00	-3048.65
70	Grant 23 - Power	2801.1.101.28(NP)	1464.00	-705.86
71	Grant 23 - Power	2801.5.800.81(NP)	1.00	-242.06
72	Grant 23 - Power	2801.80.1.22(NP)	38.71	-152.77
73	Grant 23 - Power	2801.80.1.27(NP)	3.42	-128.93
74	Grant 23 - Power	4059.1.51.12(H)	25.00	-135.94
75	Grant 23 - Power	4552.12.799.8(V)	181.00	-181.00
76	Grant 23 - Power	4801.5.799.89(H)	-167.50	-448.55
77	Grant 23 - Power	4801.5.799.91(V)	100.00	-211.21
78	Grant 23 - Power	4801.5.799.92(H)	-0.10	-500.00
79	Grant 23 - Power	4801.5.799.94(H)	-265.00	-199.99
80	Grant 23 - Power	4801.5.799.96(V)	1982.69	-951.22
81	Grant 23 - Power	4801.6.799.72(H)	-100.00	-243.80
82	Grant 25 - Youth Affairs and Sports Department	4202.3.800.1(V)	161.24	-161.24
83	Grant 30 - Planning	2552.0.800.1(H)	-1750.00	-250.00
84	Grant 30 - Planning	3451.0.800.17(V)	-4449.63	-4550.37
85	Grant 30 - Planning	3451.0.92.26(V)	-1500.00	-30000.00
86	Grant 36 - Minor Irrigation	4552.22.800.3(V)	159.12	-159.12
87	Grant 36 - Minor Irrigation	4702.0.800.2(H)	-1220.00	-1582.00
88	Grant 36 - Minor Irrigation	4702.0.800.2(V)	-1821.00	-693.73
89	Grant 37 - Fisheries	2405.0.800.2(V)	31.30	-128.30
90	Grant 37 - Fisheries	2552.6.101.1(H)	78.11	-302.00
91	Grant 37 - Fisheries	4405.0.101.1(V)	200.00	-140.40
92	Grant 40 - Irrigation and Flood Control Department	4700.3.51.11(V)	-29550.00	-20297.69
93	Grant 40 - Irrigation and Flood Control Department	4700.4.51.12(H)	-5149.00	-2602.61
94	Grant 40 - Irrigation and Flood Control Department	4711.1.103.3(V)	-5192.00	-1209.28
95	Grant 44 - Social Welfare Department	2235.2.102.40(V)	204.60	-194.12
96	Grant 44 - Social Welfare Department	2235.2.102.59(V)	218.07	-181.40
97	Grant 44 - Social Welfare Department	2235.2.104.32(H)	45.82	-204.88
98	Grant 44 - Social Welfare Department	2235.2.104.32(V)	-45.82	-388.16
99	Grant 44 - Social Welfare Department	2235.2.106.33(H)	38.96	-219.09
100	Grant 45 - Tourism	5452.1.101.3(V)	-428.17	-18792.29
101	Grant 47 - Minorities, Other Backward Classes and Scheduled Castes Department	2225.80.800.7(V)	501.65	-840.80
102	Grant 47 - Minorities, Other Backward Classes and Scheduled Castes Department	4225.80.800.3(V)	-591.38	-873.11
103	Grant 49 - Appropriation No. 2 - Interest Payment & Debt Services	2049.1.200.35(NP)	-47.14	-221.73

104	Grant 49 - Appropriation No. 2 - Interest Payment & Debt Services	2049.1.305.4(NP)	173.05	-156.75
105	Grant 53 - Information Technology	3425.60.600.2(H)	-84.00	-200.00
<b>Sub Total</b>			<b>-74916.59</b>	<b>-128733.16</b>
<b>Excess Cases</b>				
106	Grant 5 - Finance Department	2071.1.102.6(NP)	173.33	421.19
107	Grant 5 - Finance Department	2071.1.105.9(NP)	-5923.96	2244.96
108	Grant 5 - Finance Department	2071.1.104.11(NP)	2237.74	1669.23
109	Grant 7 - Police	2055.0.1.1(NP)	912.31	284.87
110	Grant 8 - Public Works Department	2059.80.1.1(NP)	92.96	218.69
111	Grant 8 - Public Works Department	3054.4.337.12(NP)	-1134.60	1310.90
112	Grant 8 - Public Works Department	5054.4.800.39(H)	-200.00	106.63
113	Grant 8 - Public Works Department	5054.4.800.37(V)	-94.48	244.93
114	Grant 8 - Public Works Department	5054.80.800.48(V)	-325.96	442.75
115	Grant 10 - Education	2202.2.109.24(NP)	-2825.53	440.99
116	Grant 10 - Education	2202.2.800.62(V)	248.03	332.71
117	Grant 11 - Medical, Health and Family Welfare Services	2210.3.110.20(NP)	-85.26	106.82
118	Grant 11 - Medical, Health and Family Welfare Services	2210.3.101.27(NP)	-142.09	101.72
119	Grant 11 - Medical, Health and Family Welfare Services	2210.1.110.15(V)	-4.45	1149.99
120	Grant 14 - Tribal Affairs and Hills Department	3604.0.200.5(NP)	31.35	280.88
121	Grant 14 - Tribal Affairs and Hills Department	2225.2.277.6(H)	-54.00	301.41
122	Grant 14 - Tribal Affairs and Hills Department	4225.2.800.32(V)	249.90	140.07
123	Grant 17 - Agriculture	2705.0.800.8(V)	-170.70	373.19
124	Grant 20 - Community Development and ANP, IRDP and NREP	2501.1.800.18(V)	-80.00	240.00
125	Grant 20 - Community Development and ANP, IRDP and NREP	2505.2.101.1(V)	728.16	271.84
126	Grant 20 - Community Development and ANP, IRDP and NREP	2505.2.101.2(V)	-1500.00	1699.00
127	Grant 20 - Community Development and ANP, IRDP and NREP	2505.60.800.11(V)	1000.00	500.00
128	Grant 21 - Commerce & Industries	2851.0.103.40(V)	63.06	284.01
129	Grant 22 - Public Health Engineering	4215.1.102.14(H)	-300.00	105.30
130	Grant 22 - Public Health Engineering	4215.1.102.19(H)	-50.00	202.74
131	Grant 23 - Power	2801.1.101.40(NP)	310.00	161.92
132	Grant 23 - Power	4552.12.799.7(H)	145.00	181.00
133	Grant 23 - Power	4801.5.799.11(V)	-114.00	315.81
134	Grant 23 - Power	4801.5.799.92(V)	-492.00	492.04
135	Grant 25 - Youth Affairs and Sports Department	4202.3.800.8(V)	-190.00	161.24

136	Grant 30 - Planning	2552.0.800.1(V)	-2203.00	250.00
137	Grant 30 - Planning	2575.2.800.17(V)	5.00	146.00
138	Grant 36 - Minor Irrigation	4552.22.800.2(V)	167.00	163.29
139	Grant 36 - Minor Irrigation	4702.0.101.5(V)	-4.00	2275.19
140	Grant 50 - Information Technology	3425.60.600.2(V)	-108.00	200.00
<b><i>Sub Total</i></b>			<b><i>-9638.19</i></b>	<b><i>17821.31</i></b>
<b>Total</b>			<b>-84554.78</b>	<b>-110911.85</b>

(Source: VLC records of the O/o AG (A & E))

**Appendix 2.6**  
(Reference: Paragraph 2.3.9)

**Statement showing cases of substantial surrenders (exceeding ₹ 10 crore) made during the year 2013-14**

(₹ in crore)

SI No.	Name of Grant	Head of Account	Total provision	Amount surrendered	Percentage of surrender
1	2	3	4	5	6
1	5 – Finance Department	2071 – Pensions and Other Retirement benefits			
		01 – Civil			
		101 – Superannuation and Retirement Allowances			
		36 – Superannuation and Retirement Allowances	441.93	39.43	8.92
2	5 – Finance Department	2071 – Pensions and Other Retirement benefits			
		01 – Civil			
		105 – Family Pensions			
		09 – Family Pension	181.61	19.75	10.87
3	8 – Public Works Department	3054 – Roads and Bridges			
		03 – State Highways			
		337 – Road works			
		23 – Road works	32.32	11.22	34.72
4	8 – Public Works Department	3054 – Roads and Bridges			
		04 – District and Other Roads			
		337 – Road works			
		12 – Inter Village Roads	32.70	11.35	34.71
5	12 – Municipal Administration, Housing and Urban Development	4217 – Capital Outlay on Urban Development			
		01 – State Capital Development			
		800 – Other Expenditure			
		28 – JNNURM	293.29	194.94	66.47
6	17 – Agriculture	2401 – Crop Husbandry			
		800 – Other Expenditure			
		63 – Rashtriya Krishi Vikas Yojna (RKVY)	100.45	57.82	57.56
7	19 – Environment and Forest	2406 – Forestry and Wild Life			
		01 – Forestry			
		800 – Other Expenditure			
		58 – Scheme under EAP	50.00	40.89	81.78
8	22 – Public Health Engineering	4215 – Capital Outlay on Water Supply and Sanitation			
		02 – Sewerage and Sanitation			
		101 – Urban Sanitation Services			
		16 – EAP Component	50.00	48.48	
9	30 - Planning	2552 – North Eastern Areas			
		800 – Other Expenditure			
		01 – Schemes under NEC	44.82	39.53	88.20
10	30 - Planning	3451 – Secretariat Economic Services			
		92 – Other Offices			
		26 – Earmarked resource to bridge the gap in Plan Finance	315.00	15.00	4.76

11	30 - Planning	3451 – Secretariat Economic Services			
		800- Other Expenditure			
		17 – Schemes under NLCPR	94.63	46.79	49.45
12	36 – Minor Irrigation	4702 – Capital Outlay on Minor Irrigation			
		800 – Other Expenditure			
		02 – Accelerated Irrigation Benefit Programme (AIBP)	74.00	24.20	32.70
13	39 - Sericulture	4851 – Capital Outlay on Village and Small Industries			
		107 – Sericulture Industries			
		14 – Sericulture Project (EAP)	50.00	50.00	100
14	40 – Irrigation and Flood Control Department	4700 – Capital Outlay on Major Irrigation			
		3 – Thoubal Irrigation Project			
		51 – Construction			
		11 – Thoubal River Irrigation Project	513.00	277.83	54.16
15	40 – Irrigation and Flood Control Department	4700 – Capital Outlay on Major Irrigation			
		4 – Dolaithabi River Irrigation Project			
		51 – Construction			
		12 – Dolaithabi River Irrigation Project	87.00	51.49	59.18
16	40 – Irrigation and Flood Control Department	4700 – Capital Outlay on Major Irrigation			
		80 – General			
		800 – Other Expenditure			
		14 – Ethai River Multipurpose Project	47.60	42.80	89.92
17	40 – Irrigation and Flood Control Department	4711 – Capital Outlay on Flood Control Projects			
		1 – Flood control			
		103 – Civil Works			
		03 – Civil Works	159.00	73.72	46.36

(Source: VLC records of the O/o AG (A & E))

**Appendix 2.7**  
(Reference: Paragraph 2.3.11)

**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
<b>Revenue Voted</b>				
1	2 - Council of Ministers	544.87	498.24	46.63
2	3 - Secretariat	6608.72	5587.41	1021.31
3	4 - Land, Revenue, Stamps & Registration and District Administration	6834.44	5996.97	837.47
4	7 - Police	93708.89	88353.71	5355.18
5	10 - Education	89007.08	83011.68	5995.40
6	11 - Medical, Health and Family Welfare Services	30197.83	29625.70	572.13
7	12 - Municipal Administration, Housing and Urban Development	6447.17	4806.15	1641.02
8	14 - Tribal Affairs and Hills Department	44624.05	41083.70	3540.35
9	15 - Consumer Affairs, Food and Public Distribution	2280.51	1714.05	566.46
10	16 - Co-operation	1578.58	1559.58	19.00
11	18 - Animal Husbandry and Veterinary including Dairy Farming	8796.46	6088.10	2708.36
12	22 - Public Health Engineering	6030.97	5882.81	148.16
13	24 - Vigilance Department	261.97	241.58	20.39
14	25 - Youth Affairs and Sports Department	3243.85	3232.48	11.37
15	26 - Administration of Justice	2215.09	1709.52	505.57
16	27 - Election	2805.94	2790.59	15.35
17	28 - State Excise	1716.91	1666.09	50.82
18	29 - Sales Tax, Other Taxes/Duties on Commodities and Services	636.13	536.23	99.90
19	31 - Fire Protection and Control	1045.04	1033.41	11.63
20	34 - Rehabilitation	217.98	208.71	9.27
21	35 - Stationery and Printing	504.50	501.49	3.01
22	37 - Fisheries	3002.30	2946.00	56.30
23	38 - Panchayat	6142.92	4304.26	1838.66
24	39 - Sericulture	3073.07	3045.82	27.25
25	40 - Irrigation and Flood Control Department	5675.60	5284.31	391.29
26	42 - State Academy of Training	505.56	464.12	41.44
27	43 - Horticulture and Soil Conservation	3371.36	3199.89	171.47
28	44 - Social Welfare Department	27667.63	15123.60	12544.03
29	45 - Tourism	638.76	635.63	3.13
30	47 - Minorities, Other Backward Classes and Scheduled Castes Department	3403.33	2501.56	901.77

Sl. No.	Grant No.	Total provision	Expenditure	Saving
<b>Revenue Charged</b>				
32	Appropriation No. 1 - Governor	342.50	317.57	24.93
33	Appropriation No. 3 - Manipur Public Service Commission	367.40	332.59	34.81
34	5 - Finance Department	39.33	38.50	0.83
35	8 - Public Works Department	110.10	93.81	16.29
<b>Capital Voted</b>				
37	1 - State Legislature	85.90	0.00	85.90
38	2 - Council of Ministers	80.00	0.00	80.00
39	3 - Secretariat	710.00	459.37	250.63
40	5 - Finance Department	40.01	4.40	35.61
41	7 - Police	4557.00	1882.00	2675.00
42	8 - Public Works Department	43121.49	41110.63	2010.86
43	10 - Education	3635.75	3592.91	42.84
44	11 - Medical, Health and Family Welfare Services	11594.78	11591.36	3.42
45	13 - Labour and Employment	0.03	0.00	0.03
46	14 - Tribal Affairs and Hills Department	1186.95	1186.92	0.03
47	16 - Co-operation	57.00	22.00	35.00
48	18 - Animal Husbandry and Veterinary including Dairy Farming	848.30	419.29	429.01
49	41 - Art and Culture	611.00	411.00	200.00
50	44 - Social Welfare Department	5713.20	1215.00	4498.20
51	45 - Tourism	22514.12	3721.43	18792.69
<b>Total</b>		<b>458402.37</b>	<b>390032.17</b>	<b>68370.20</b>

(Source: Appropriation Accounts)

**Appendix 2.8**  
(Reference: Paragraph 2.3.11)

**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
<b>Revenue Voted</b>						
1	1 - State Legislature	3992.04	3420.77	571.27	232.29	338.98
2	3 - Secretariat	6608.72	5587.41	1021.31	0.00	1021.31
3	4 - Land Revenue, Stamps & Registration and District Administration	6834.44	5996.97	837.47	0.00	837.47
4	5 - Finance Department	91081.43	81520.23	9561.20	6503.77	3057.43
5	6 - Transport	654.41	548.26	106.15	54.18	51.97
6	7 - Police	93708.89	88353.71	5355.18	0.00	5355.18
7	8 - Public Works Department	20625.56	16305.60	4319.96	2730.98	1588.98
8	10 - Education	89007.08	83011.68	5995.40	0.00	5995.40
9	11 - Medical, Health and Family Welfare Services	30197.83	29625.70	572.13	0.00	572.13
10	12 - Municipal Administration, Housing and Urban Development	6447.17	4806.15	1641.02	0.00	1641.02
11	14 - Tribal Affairs and Hills Department	44624.05	41083.70	3540.35	0.00	3540.35
12	15 - Consumer Affairs, Food and Public Distribution	2280.51	1714.05	566.46	0.00	566.46
13	17 - Agriculture	18189.62	11267.07	6922.55	6281.80	640.75
14	18 - Animal Husbandry and Veterinary including Dairy Farming	8796.46	6088.10	2708.36	0.00	2708.36
15	19 - Environment and Forest	17310.19	11894.56	5415.63	4088.76	1326.87
16	20 - Community Development and ANP, IRDP and NREP	21205.44	18010.74	3194.70	2187.75	1006.95
17	21 - Commerce & Industries	8846.99	6382.43	2464.56	841.36	1623.20
18	22 - Public Health Engineering	6030.97	5882.81	148.16	0.00	148.16
19	23 - Power	37062.96	32112.52	4950.44	461.08	4489.36
20	26 - Administration of Justice	2215.09	1709.52	505.57	0.00	505.57
21	30 - Planning	54564.84	8046.54	46518.30	10465.14	36053.16
22	32 - Jails	1529.35	1406.55	122.80	62.80	60.00
23	36 - Minor Irrigation	1191.79	982.02	209.77	108.72	101.05
24	38 - Panchayat	6142.92	4304.26	1838.66	0.00	1838.66
25	40 - Irrigation and Flood Control Department	5675.60	5284.31	391.29	0.00	391.29
26	41 - Art and Culture	2352.63	2184.60	168.03	47.00	121.03
27	43 - Horticulture and Soil Conservation	3371.36	3199.89	171.47	0.00	171.47
28	44 - Social Welfare Department	27667.63	15123.60	12544.03	0.00	12544.03
29	47 - Minorities, Other Backward Classes and Scheduled Castes Department	3403.33	2501.56	901.77	0.00	901.77
30	48 - Relief and Disaster Management	1953.89	549.52	1404.37	8.82	1395.55



31	49 - Economics & Statistics	2558.60	1708.69	849.91	629.30	220.61
32	50 - Information Technology	3196.70	2853.66	343.04	341.85	1.19
<b>Revenue Charged</b>						
29	26- Administration of Justice	815.10	641.21	173.89	106.36	67.53
<b>Capital Voted</b>						
30	3 - Secretariat	710.00	459.37	250.63	0.00	250.63
31	7 - Police	4557.00	1882.00	2675.00	0.00	2675.00
32	8 - Public Works Department	43121.49	41110.63	2010.86	0.00	2010.86
33	12 - Municipal Administration, Housing and Urban Development	30599.67	5146.36	25453.31	19493.70	5959.61
34	17 - Agriculture	2000.00	0.00	2000.00	742.00	1258.00
35	18 - Animal Husbandry and Veterinary including Dairy Farming	848.30	419.29	429.01	0.00	429.01
36	22 - Public Health Engineering	13279.35	7994.15	5285.20	4847.77	437.43
37	23 - Power	29621.00	20918.10	8702.90	2891.31	5811.59
38	25 - Youth Affairs and Sports Department	2733.00	204.24	2528.76	28.76	2500.00
39	30 - Planning	6852.40	6494.69	357.71	350.00	7.71
40	36 - Minor Irrigation	8000.00	5463.12	2536.88	2419.98	116.90
41	37 - Fisheries	389.60	150.39	239.21	83.60	155.61
42	40 - Irrigation and Flood Control Department	81410.00	12303.83	69106.17	44583.62	24522.55
43	41 - Art and Culture	611.00	411.00	200.00	0.00	200.00
44	44 - Social Welfare Department	5713.20	1215.00	4498.20	0.00	4498.20
45	45 - Tourism	22514.12	3721.43	18792.69	0.00	18792.69
46	47 - Minorities, Other Backward Classes and Scheduled Castes Department	3225.17	1599.70	1625.47	694.38	931.09
<b>Total</b>		<b>886328.89</b>	<b>613601.69</b>	<b>272727.20</b>	<b>111287.08</b>	<b>161440.12</b>

(Source: Appropriation Accounts)

**Appendix 2.9**  
(Reference: Paragraph 2.3.11)

**Statement showing cases of surrender of funds made as on 31 March 2014**

*(₹ in lakh)*

Sl. No.	Grant No.	Total Provision	Expenditure	Excess (+) /Saving (-)	Surrender	%age of surrender vis-à-vis Total Provision
<b>Revenue Voted</b>						
1	1 - State Legislature	3992.04	3420.77	-571.27	232.29	5.82
2	5 - Finance Department	91081.43	81520.23	-9561.20	6503.77	7.14
3	6 - Transport	654.41	548.26	-106.15	54.18	8.28
4	8 - Public Works Department	20625.56	16305.60	-4319.96	2730.98	13.24
5	9 - Information and Publicity	519.19	445.68	-73.51	66.38	12.79
6	13 - Labour and Employment	1484.47	1416.45	-68.02	18.67	1.26
7	17 - Agriculture	18189.62	11267.07	-6922.55	6281.80	34.54
8	19 - Environment and Forest	17310.19	11894.56	-5415.63	4088.76	23.62
9	20 - Community Development and ANP, IRDP and NREP	21205.44	18010.74	-3194.70	2187.75	10.32
10	21 - Commerce & Industries	8846.99	6382.43	-2464.56	841.36	9.51
11	23 - Power	37062.96	32112.52	-4950.44	461.08	1.24
12	30 - Planning	54564.84	8046.54	-46518.30	10465.14	19.18
13	32 - Jails	1529.35	1406.55	-122.80	62.80	4.11
14	33 - Home Guards	1068.55	1047.01	-21.54	22.34	2.09
15	36 - Minor Irrigation	1191.79	982.02	-209.77	108.72	9.12
16	41 - Art and Culture	2352.63	2184.60	-168.03	47.00	2.00
17	46 - Science and Technology	997.53	904.59	-92.94	91.02	9.12
18	48 - Relief and Disaster Management	1953.89	549.52	-1404.37	8.82	0.45
19	49 - Economics & Statistics	2558.60	1708.69	-849.91	629.30	24.60
20	50 - Information Technology	3196.70	2853.66	-343.04	341.85	10.69

Sl. No.	Grant No.	Total Provision	Expenditure	Excess (+) /Saving (-)	Surrender	%age of surrender vis-à-vis Total Provision
<b>Revenue Charged</b>						
21	1 - State Legislature	46.35	22.06	-24.29	8.00	17.26
22	26 - Administration of Justice	815.10	641.21	-173.89	106.36	13.05
<b>Capital Voted</b>						
23	9 - Information and Publicity	200.00	100.00	-100.00	100.00	50.00
24	12 - Municipal Administration, Housing and Urban Development	30599.67	5146.36	-25453.31	19493.70	63.71
25	17 - Agriculture	2000.00	0.00	-2000.00	742.00	37.10
26	21 - Commerce & Industries	364.00	309.22	-54.78	37.60	10.33
27	22 - Public Health Engineering	13279.35	7994.15	-5285.20	4847.77	36.51
28	23 - Power	29621.00	20918.10	-8702.90	2891.31	9.76
29	25 - Youth Affairs and Sports Department	2733.00	204.24	-2528.76	28.76	1.05
30	30 - Planning	6852.40	6494.69	-357.71	350.00	5.11
31	36 - Minor Irrigation	8000.00	5463.12	-2536.88	2419.98	30.25
32	37 - Fisheries	389.60	150.39	-239.21	83.60	21.46
33	39 - Sericulture	6565.00	1530.00	-5035.00	5035.00	76.69
34	40 - Irrigation and Flood Control Department	81410.00	12303.83	-69106.17	44583.62	54.76
35	42 - State Academy of Training	106.00	5.00	-101.00	101.00	95.28
36	47 - Minorities, Other Backward Classes and Scheduled Castes Department	3225.17	1599.70	-1625.47	694.38	21.53
<b>Total</b>		<b>476592.82</b>	<b>265889.56</b>	<b>-210703.26</b>	<b>116767.09</b>	<b>752.96</b>

(Source: Appropriation Accounts)

**Appendix 2.10**  
(Reference: Paragraph 2.3.12)

**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	7	Capital Outlay on Public Works/4059	18.82	18.82	18.82	100.00	100.00
2	10	General Education/2202	276.31	205.68	768.28	35.96	26.77
3	10	Capital Outlay on Education, Sports, Art and Culture /4202	33.29	33.26	33.29	100.00	99.91
4	11	Capital Outlay on Medical and Public Health / 4210	91.17	71.97	114.10	79.90	63.08
5	12	Urban Development/ 2217	26.42	18.69	38.03	69.47	49.15
6	12	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions / 3604	11.25	11.25	11.25	100.00	100.00
7	12	Capital Outlay on Urban Development / 4217	47.85	32.95	51.46	92.98	64.03
8	14	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes / 2225	89.46	70.16	106.20	84.24	66.06
9	14	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions / 3604	119.05	81.29	303.63	39.21	26.77
10	19	Social and Water Conservation/2402	19.72	18.16	25.88	76.20	70.17
11	20	Rural Employment / 2505	52.23	26.29	101.49	51.46	25.90
12	20	Other Special Areas Programmes/2575	27.05	18.96	47.33	57.15	40.06

1	2	3	4	5	6	7	8
13	22	Water Supply and Sanitation/2215	19.86	14.86	53.08	37.42	28.00
14	27	Elections/2015	24.34	23.82	27.46	88.64	86.74
15	30	Secretaria - Economic Services/3451	61.91	49.73	81.43	76.03	61.07
16	30	Capital Outlay on Public Works/4059	62.63	62.63	62.63	100.00	100.00
17	38	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions / 3604	20.62	20.62	20.62	100.00	100.00
18	39	Village and Small Industries/2851	17.24	15.31	29.05	59.35	52.70
19	39	Capital outlay on Village and Small Industries/4851	15.30	15.30	15.30	100.00	100.00
20	44	Social Security and Welfare/2235	54.22	45.08	144.84	37.43	31.12
21	44	Capital outlay on Social Security and Welfare/4235	12.15	12.15	12.15	100.00	100.00
22	47	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes / 2225	24.03	20.11	24.90	96.51	80.76
23	47	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes / 4225	16.00	14.17	16.00	100.00	88.56
24	50	Other Scientific Research/3425	28.26	26.31	28.48	99.23	92.38

(Source: O/o AG (A & E))

**Appendix 2.11**  
(Reference: Paragraph 2.4.1)

**Pending DCC bills up to 2013-14 as on September 2014**

(₹ in crore)

Sl. No.	Department/Institutes	Number of AC bills	Amount of Pending DCC bills
1	Agriculture Department	14	26.99
2	Art & Culture Department	4	4.26
3	Department of Information & Public Relations	6	0.19
4	Development of Tribals and Backward Classes	135	86.97
5	District Administration	6	1.15
6	Economics and Statistics Department	1	1.80
7	Education (School) Department	107	165.37
8	Education (U) Department	70	38.44
9	Election Department	3	23.30
10	Family and Children Welfare Bureau	6	0.85
11	Finance Department	20	13.35
12	Food and Civil Supply Department	10	10.51
	Forest Department	3	7.00
13	General Administration Department	3	0.90
14	Industries Department	20	14.62
15	Information Technology	4	11.37
16	Jail (Prison) Department	4	2.93
17	Labour Department	3	0.20
19	Manipur Public Service Commission	2	0.44
20	Medical and Health Services Department	267	276.00
21	Municipal Administration, Housing and Urban Development	6	4.83
22	Planning Department	28	131.28
23	Police Department	37	49.38
24	Rural Development and Panchayati Raj	17	26.70
25	Science and Technology Department	6	4.17
26	Secretariat Development Department	1	7.50
27	Sericulture Department	5	10.24
28	Sports and Youth Services Department	36	15.44
29	State Council of Educational Research & Training Department	13	1.08
30	Taxation Department	5	1.50
31	Tourism Department	26	23.37
32	Transport Department	6	5.49
33	Veterinary and Animal Husbandry Department	29	6.31
34	Weights & Measures Department	1	0.20
35	Welfare of Minorities and other Backward Classes	20	7.89
<b>Total</b>		<b>924</b>	<b>982.02</b>

(Figures as furnished from the output of Voucher Level Computerization Software,  
(Source: O/o 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 2013-14 with the Accounts booked by the Office of the Accountant General (A&E), Manipur**

		<i>₹ in crore</i>
Sl. No.	Name of Controlling Officers	Amount
1	Chief Engineer, Irrigation & Flood Control Department	51.92
2	Chief Engineer, Minor Irrigation Department	13.78
3	Chief Engineer, Power	71.07
4	Chief Engineer, Public Health Engineering Department	58.05
5	Chief Engineer, Public Works Department	152.88
6	Commissioner, Excise	16.66
7	Commissioner, General Administrative Department	52.27
8	Commissioner, Taxes	5.36
9	Commissioner/ Secretary, Finance	1771.67
10	Controller, Technical Education	7.69
11	Deputy Commissioner, Chandel	3.61
12	Deputy Commissioner, Churachandpur	3.74
13	Deputy Commissioner, Imphal East	5.70
14	Deputy Commissioner, Tamenglong	2.67
15	Deputy Commissioner, Thoubal	2.27
16	Deputy Commissioner, Ukhrul	3.31
17	Director, Tribal Affairs and Hills Department	422.70
18	Director General of Home Guard	10.47
19	Director, Agriculture	96.14
20	Director, District Information of Education and Training	1.69
21	Director, Education (S)	665.86
22	Director, Education (U)	137.17
23	Director, Fisheries	30.96
24	Director, Food and Civil Supply Department	20.16
25	Director, Information and Public Relations	5.48
26	Director, Local Fund Audit	1.68
27	Director, Municipal Administration Housing and Urban Development	108.90
28	Director, Rehabilitation	2.09
29	Director, Rural Development and Panchayati Raj	220.89
30	Director, Sericulture	45.96
31	Director, Settlement and Land Records	28.72
32	Director, State Council Education Research and Training	40.62
33	Director, Tourism	21.68
34	Director, Transport	5.48
35	Director, Treasuries & Accounts	12.25
36	Director, Youth Affairs and Sports	35.49
37	District and Session Judge, Manipur East	4.38
38	District and Session Judge, Manipur West	14.11
39	Inspector General of Registration	2.23
40	Judge, Family Court	.66
41	Principal Chief Conservator of Forest	31.15
42	Registrar, Co-operative Societies	15.82
43	Registrar, Manipur High Court	6.41
44	Secretary, Law Department Public Prosecutor cum Government Advocate	2.89
45	Secretary, Manipur Legislative Assembly	34.42
46	Secretary, Manipur Public Service Commission	3.33
<b>Total</b>		<b>4252.44</b>

(Source: Appropriation Accounts)

**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
<b>Major Head not conforming to the list of Major &amp; Minor Head of Accounts</b>		
1	Demand No. 12 - Municipal Administration Housing and Urban Development	4217- Capital Outlay on Urban
2	Demand No. 29 – Sales Tax, Other Taxes/ Duties on Commodities and Services	2040- Sale Tax (Plan)
<b>Sub-Major Heads not conforming to the list of Major &amp; Minor Head of Accounts</b>		
1	Demand 40 - Irrigation and Flood Control Department	2700- Major Irrigation (Non-Plan) 08- General
<b>Minor Heads not conforming to the list of Major &amp; Minor Head of Accounts</b>		
1	Demand No.4 - Land Revenue Stamp Registration and District Administration	2053- District Administration (Non-Plan) 094- Other Establishment - Sub-Divisional Establishment
2	Demand No. 7 – Police & 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.8 - Public Works Department	2216- Housing (Non-Plan) 07- Other Housing 800- Construction
4	Demand No.10 – Education	2204- Sports and Youth Services (Non-Plan) 102- Youth Welfare Programme
5	Demand No. 11 – Medical, Health and Family Welfare Services	2210- Medical and Public Health (Plan) 04- Rural Health Services – Other Systems of Medicine 200- Other Schemes
6	Demand No. 11 – Medical, Health and Family Welfare Services	4210- Capital Outlay on Medical and Public Health (Plan) 04- Public Health 800- Other Expenditure
7	Demand No. 12 – Municipal Administration, Housing and Urban Development	2217- Urban Development (Non-Plan) 01-State Capital Development 191- Assistance to Local Bodies Co-operations Urban Development Authorities, Town
8	Demand No.13 - Labour & Employment	2230- Labour and Employment (Non-Plan) 03-Training 052- Machinery & Equipment
9	Demand No. 19 - Environment and Forest	2406- Forestry and Wild Life (Plan) 01- Forestry 109- Extension and Training
10	Demand No. 21 – Commerce and Industries	4860- Capital Outlay on Consumer Industries (Plan) 01-Textiles 101- Industrial Estate



11	Demand No. 23 – Power	4801- Capital Outlay on Power Project (Plan) 01- Hydel Generation 799- Hydel Scheme
12	Demand No. 23 – Power	4801- Capital Outlay on Power Project (Plan) 05- Transmission and Distribution 799- Transmission and Distribution System
13	Demand No. 23 – Power	4801- Capital Outlay on Power Project (Plan) 06- Rural Electrification 799- Rural Electrification Schemes
14	Demand No. 29 – Sale Tax, Other Taxes/ Duties on Commodities and Services	2045- Other Taxes and Duties on Commodities & Service (Non Plan) 101- Collection Charges
15	Demand No.30 -Planning	3451- Secretariat Economic Services (Plan) 800- Other Expenditure
16	Demand No. 40 – Irrigation and Flood Control Department	4700- Capital Outlay on Major Irrigation (Plan) 01- Khuga Irrigation 051- Construction
17	Demand No. 40 – Irrigation and Flood Control Department	4700- Capital Outlay on Major Irrigation (Plan) 03- Thoubal River Irrigation Project 051- Construction
18	Demand No. 40 – Irrigation and Flood Control Department	4700- Capital Outlay on Major Irrigation (Plan) 04- Dolaithabi River Irrigation Project 051- Construction
19	Demand No. 46 – Science and Technology	2501- Special Programme for Rural Development (Plan) 04- Integrated Rural Energy Planning Programme 800- Other Expenditure
20	Demand No. 46 – Science and Technology	3425- Other Scientific Research (Plan) 60- Others 800- Other Expenses
21	Demand No. 49 – Economics and Statistics	3454- Census Survey and Statistics (Non-Plan) 02-Survey and Statistics 001-Direction and Administration

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

**Appendix 2.14**  
(Reference: Paragraph 2.8)

**Lapsed Deposit under Major Head 8449 during 2013-14**

(in ₹)

Sl. No.	Name of Department	Name of DDO	Amount
1	Public Works Division	EE, Highway South Division	10007,23,000.00
		EE, National Highway Division No.-I	600,00,000.00
2	Electricity Department	EE, Sub Station Division No-I	385,00,000.00
		EE, Transmission Const. Division No-II	60,00,000.00
		EE, Sub Station Const. Division No-I	3167,09,000.00
		EE, Division No-III	107,45,000.00
		EE, Workshop & Testing Division	43,01,000.00
		EE, Civil Division-II	8,31,705.00
		EE, Chandel Division	398,00,000.00
		EE, Thoubal Project Division No-II, IFCD	136,95,000.00
		<b>Total</b>	<b>14913,04,705</b>

(Source: Appropriation Accounts)

**Appendix 3.1**  
(Reference: Paragraph 3.1)

**Statement showing outstanding Utilization Certificates as on 31 March 2014**

*(₹ in crore)*

Sl. No.	Department	Year of Payment of Grant	Total Grants Paid		Utilization Certificate			
			No. of Vouchers	Amount	No. of Vouchers	Amount	No. of Vouchers	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	Agriculture Department	Upto 2010-11	2	0.10	Nil	Nil	2	0.10
		2011-12	2	0.05	Nil	Nil	2	0.05
		2012-13	1	0.05	Nil	Nil	1	0.05
		2013-14	1	0.02	Nil	Nil	1	0.02
2	Arts and Culture Department	Upto 2010-11	76	4.70	Nil	Nil	76	4.70
		2011-12	54	2.30	Nil	Nil	54	2.30
		2012-13	43	5.51	Nil	Nil	43	5.51
		2013-14	47	7.02	Nil	Nil	47	7.02
3	Cooperation Department	Upto 2010-11	Nil	Nil	Nil	Nil	Nil	Nil
		2011-12	Nil	Nil	Nil	Nil	Nil	Nil
		2012-13	5	0.92	Nil	Nil	5	0.92
		2013-14	4	0.79	Nil	Nil	4	0.79
4	Department of Information & Public Relations	Upto 2010-11	Nil	Nil	Nil	Nil	Nil	Nil
		2011-12	Nil	Nil	Nil	Nil	Nil	Nil
		2012-13	Nil	Nil	Nil	Nil	Nil	Nil
		2013-14	1	0.01	Nil	Nil	1	0.01
5	Tribal Affairs & Hills Department	Upto 2010-11	486	155.24	Nil	Nil	486	155.24
		2011-12	256	276.95	Nil	Nil	256	276.95
		2012-13	596	257.30	Nil	Nil	596	257.30
		2013-14	608	304.61	Nil	Nil	608	304.61
6	District Administration	Upto 2010-11	77	4.82	Nil	Nil	77	4.82
		2011-12	23	0.75	Nil	Nil	23	0.75
		2012-13	21	0.56	Nil	Nil	21	0.56
		2013-14	21	1.12	Nil	Nil	21	1.12
7	Education (S) Department	Upto 2010-11	266	45.41	Nil	Nil	266	45.41
		2011-12	121	39.31	Nil	Nil	121	39.31
		2012-13	191	34.78	Nil	Nil	191	34.78
		2013-14	169	29.84	Nil	Nil	169	29.84
8	Education (U) Department	Upto 2010-11	47	16.88	Nil	Nil	47	16.88
		2011-12	16	5.63	Nil	Nil	16	5.63
		2012-13	23	7.45	Nil	Nil	23	7.45
		2013-14	29	7.54	Nil	Nil	29	7.54
9	Excise Department	Upto 2010-11	1	0.02	Nil	Nil	1	0.02
		2011-12	Nil	Nil	Nil	Nil	Nil	Nil
		2012-13	Nil	Nil	Nil	Nil	Nil	Nil
		2013-14	Nil	Nil	Nil	Nil	Nil	Nil
10	Finance Department	Upto 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
		2013-14	11	9.46	Nil	Nil	11	9.46
11	Fisheies Department	Upto 2010-11	23	4.62	10	3.18	13	1.44
		2011-12	5	1.62	Nil	Nil	5	1.62
		2012-13	10	1.87	Nil	Nil	10	1.87
		2013-14	9	2.17	Nil	Nil	9	2.17

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
12	Food & Civil Supplies	Upto 2010-11	Nil	Nil	Nil	Nil	Nil	Nil
		2011-12	Nil	Nil	Nil	Nil	Nil	Nil
		2012-13	Nil	Nil	Nil	Nil	Nil	Nil
		2013-14	Nil	Nil	Nil	Nil	Nil	Nil
13	Forest Department	Upto 2010-11	47	92.95	29	87.38	18	5.57
		2011-12	16	54.05	12	50.13	4	3.92
		2012-13	27	46.88	13	23.92	14	22.96
		2013-14	26	25.03	Nil	Nil	26	25.03
14	General Administrative Department	Upto 2010-11	50	32.05	Nil	Nil	50	32.05
		2011-12	21	0.49	Nil	Nil	21	0.49
		2012-13	9	0.21	Nil	Nil	9	0.21
		2013-14	5	0.78	Nil	Nil	5	0.78
15	Governor's Secretariat	Upto 2010-11	Nil	Nil	Nil	Nil	0	0
		2011-12	Nil	Nil	Nil	Nil	0	0
		2012-13	12	0.23	Nil	Nil	12	0.23
		2013-14	Nil	Nil	Nil	Nil	Nil	Nil
16	Industries Department	Upto 2010-11	37	29.57	Nil	Nil	37	29.57
		2011-12	21	19.48	Nil	Nil	21	19.48
		2012-13	14	14.37	Nil	Nil	14	14.37
		2013-14	33	19.37	Nil	Nil	33	19.37
17	Information Technology	Upto 2010-11	1	0.28	1	0.28	0	0
		2011-12	2	1.00	2	1.00	0	0
		2012-13	9	4.59	4	1.13	5	3.46
		2013-14	8	2.00	Nil	Nil	8	2.00
18	Labour Department	Upto 2010-11	Nil	Nil	Nil	Nil	Nil	Nil
		2011-12	1	0.50	Nil	Nil	1	0.50
		2012-13	2	0.65	Nil	Nil	2	0.65
		2013-14	1	0.15	Nil	Nil	1	0.15
19	Law Department	Upto 2010-11	19	0.30	Nil	Nil	19	0.30
		2011-12	1	0.05	Nil	Nil	1	0.05
		2012-13	Nil	Nil	Nil	Nil	Nil	Nil
		2013-14	1	0.05	Nil	Nil	1	0.05
20	MAHUD	Upto 2010-11	66	37.46	Nil	Nil	66	37.46
		2011-12	59	45.40	Nil	Nil	59	45.40
		2012-13	51	67.54	Nil	Nil	51	67.54
		2013-14	41	41.52	Nil	Nil	41	41.52
21	Medical & Health Services Department	Upto 2010-11	17	50.51	Nil	Nil	17	50.51
		2011-12	7	62.57	Nil	Nil	7	62.57
		2012-13	5	60.75	Nil	Nil	5	60.75
		2013-14	6	81.43	Nil	Nil	6	81.43
22	Other Administrative Services	Upto 2010-11	6	0.17	Nil	Nil	6	0.17
		2011-12	Nil	Nil	Nil	Nil	Nil	Nil
		2012-13	Nil	Nil	Nil	Nil	Nil	Nil
		2013-14	Nil	Nil	Nil	Nil	Nil	Nil
23	Planning Department	Upto 2010-11	28	76.06	Nil	Nil	28	76.06
		2011-12	22	81.63	Nil	Nil	22	81.63
		2012-13	25	67.47	Nil	Nil	25	67.47
		2013-14	13	54.00	Nil	Nil	13	54.00
24	Police Department	Upto 2010-11	16	0.80	Nil	Nil	16	0.80
		2011-12	6	0.28	Nil	Nil	6	0.28
		2012-13	1	0.05	Nil	Nil	1	0.05
		2013-14	2	0.04	Nil	Nil	2	0.04

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
25	Power	Upto 2010-11	Nil	Nil	Nil	Nil	Nil	Nil
		2011-12	Nil	Nil	Nil	Nil	Nil	Nil
		2012-13	Nil	Nil	Nil	Nil	Nil	Nil
		2013-14	3	1.31	Nil	Nil	3	1.31
26	PWD	Upto 2010-11	1	0.01	Nil	Nil	1	0.01
		2011-12	Nil	Nil	Nil	Nil	Nil	Nil
		2012-13	Nil	Nil	Nil	Nil	Nil	Nil
		2013-14	Nil	Nil	Nil	Nil	Nil	Nil
27	Rural Development & Panchayati Raj	Upto 2010-11	155	75.79	3	18.99	152	56.80
		2011-12	81	117.70	4	19.13	77	98.57
		2012-13	106	154.41	3	9.71	103	144.70
		2013-14	70	192.01	Nil	Nil	70	192.01
28	Social Welfare Department	Upto 2010-11	52	6.56	Nil	Nil	52	6.56
		2011-12	6	0.95	Nil	Nil	6	0.95
		2012-13	12	1.88	Nil	Nil	12	1.88
		2013-14	9	1.41	Nil	Nil	9	1.41
29	Sericulture Department	Upto 2010-11	5	12.02	Nil	Nil	5	12.02
		2011-12	3	5.08	Nil	Nil	3	5.08
		2012-13	4	8.75	Nil	Nil	4	8.75
		2013-14	3	11.92	Nil	Nil	3	11.92
30	Science & Techonology Department	Upto 2010-11	22	19.74	Nil	Nil	22	19.74
		2011-12	6	5.59	Nil	Nil	6	5.59
		2012-13	11	2.88	Nil	Nil	11	2.88
		2013-14	16	6.73	Nil	Nil	16	6.73
31	Town Planning	Upto 2010-11	6	2.02	Nil	Nil	6	2.02
		2011-12	Nil	Nil	Nil	Nil	Nil	Nil
		2012-13	3	0.63	Nil	Nil	3	0.63
		2013-14	Nil	Nil	Nil	Nil	Nil	Nil
32	Vety & AH Services	Upto 2010-11	46	5.29	Nil	Nil	46	5.29
		2011-12	3	1.26	Nil	Nil	3	1.26
		2012-13	6	0.25	Nil	Nil	6	0.25
		2013-14	10	2.13	Nil	Nil	10	2.13
33	Welfare of Minorities & Other Backward Classes	Upto 2010-11	28	7.08	15	2.32	13	4.76
		2011-12	9	3.90	8	3.87	1	0.03
		2012-13	19	32.46	4	2.35	15	30.11
		2013-14	8	3.12	Nil	Nil	8	3.12
34	Youth Affairs & Sports	Upto 2010-11	24	4.05	Nil	Nil	24	4.05
		2011-12	4	1.37	Nil	Nil	4	1.37
		2012-13	2	1.01	Nil	Nil	2	1.01
		2013-14	4	2.04	Nil	Nil	4	2.04
Sub-Total		Upto 2010-11	1605	684.54	58	112.15	1547	572.39
		2011-12	745	727.91	26	74.13	719	653.78
		2012-13	1210	773.5	24	37.11	1186	736.39
		2013-14	1159	807.62	0	0	1159	807.62
Total			4719	2993.57	108	223.39	4611	2770.18

**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)
<b>Department: Department of Tribals Affairs and Hills</b>			
1	Autonomous District Council, Churachandpur	2013-14	NF
2	Autonomous District Council, Chandel	2011-12 to 2013-14	NF
3	Autonomous District Council, Tamenglong	2010-11 to 2013-14	NF
4	Autonomous District Council, Ukhul	2013-14	NF
5	Autonomous District Council, Senapati	2013-14	NF
6	Autonomous District Council, Kangpokpi	2013-14	NF
<b>Department: Law</b>			
7	Manipur State Legal Service Authority	2011-12 to 2013-14	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 August 2014**

Name of the ADC/Autonomous Bodies	Period of entrustment	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	-	-	2010-11	15.05.14	-
Sardar Hills	-do-	2012-13	2006-07	19.6.09	19.12.13	Over 4 years	NA	2008-09	15.05.14	-
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	-	-	-
Ukhul	-do-	2012-13	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
<b>Commerce and Industries</b>				
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	2011-12	2.15	NA
4	Manipur Food Industries Corporation	2009-10	5.41	NA
<b>Tribal Area Backward Classes Development</b>				
5	Manipur Tribal Development Corporation	1990-91	0.01	NA
<b>Home Department</b>				
6	Manipur Police Housing Corporation	1997-98	0.02	NA
<b>Arts and Culture</b>				
7	Manipur Film Development Corporation	1995-96	0.06	NA
<b>Agriculture and allied</b>				
8	Manipur Plantation Crops Corporation Ltd.	1983-84	2.00	NA
9	Manipur Agro Industries Corporation Ltd.	1988-89	2.00	NA
<b>Misc.</b>				
10	Manipur Pulp & Allied Products Ltd.	1994-95	0.89	NA
<b>Total :</b>			<b>36.36</b>	

NA-Not available

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