

## Appendix 1.1

### Part A: Structure and Form of Government Accounts

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

#### **Part I: Consolidated Fund**

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

#### **Part II: Contingency Fund**

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

#### **Part III: Public Account**

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

**Appendix 1.1 –contd.  
PART B: Layout of Finance Accounts**

The new format of Finance Accounts introduced from the year 2009-10, has been divided into two Volumes – Volume I and 2. Volume 1 represents the financial statements of the Government in summarized form while Volume 2 represents detailed financial statement. The layout of the Finance Accounts is chalked out in the following manner:	
<b>Statement</b>	<b>Layout</b>
<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. Appendix I: Cash Balances and Investment of Cash Balances
<b>Volume 2 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
Statement No.14	Detailed Statement of Investments of the Government
Statement No.15	Detailed Statement of Borrowings and other Liabilities
Statement No.16	Detailed Statement on Loans and Advances given by the Government
Statement No.17	Detailed Statement on Sources and Application of funds for expenditure other than Revenue account
Statement No.18	Detailed Statement on Contingency Fund and other Public Account Transactions
Statement No.19	Detailed Statement on Investments of Earmarked Funds
<b>PART - III</b>	
<b>Appendices</b>	
II	Comparative Expenditure on Salary
III	Comparative Expenditure on Subsidy
IV	Grants-in-aid (Scheme wise and Institution wise)
V	Externally Aided Projects
VI	Plan Scheme expenditure (Central and State Plan Schemes)
VII	Direct transfer of central scheme funds to implementing agencies in the State
VIII	Summary of Balances
IX	Financial results of Irrigation Schemes
X	Incomplete Works
XI	Maintenance expenditure with segregation of salary and non-salary portion

**Appendix – 1.1-contd.**  
**Part C: Methodology Adopted for the Assessment of Fiscal Position**

The norms/Ceilings prescribed by the TFC 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 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 Gross State Domestic Product (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 <b>minus</b> all Plan grants and Non-plan Revenue Expenditure excluding debits under 2048 – Appropriation for reduction or Avoidance of debt
Compound Annual Growth Rate (CAGR)	The compound annual growth rate is calculated by taking the n <sup>th</sup> root of the total percentage growth rate, where n is the number of years in the period being considered. $\text{CAGR} = [\text{Ending Value}/\text{Beginning Value}]^{(1/\text{no. of years})} - 1$

**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.	2009-10	24.07 lakh
3	Density of Population (2001)(All India Average = 325 persons per sq km)		103 persons per sq km.
4	Population below poverty line <sup>^</sup> (All India Average = 27.5%)		17.30 per cent
5	Literacy (2001) (All India Average = 64.8%)		70.53 per cent
6	Infant Mortality (per 1000 live births) (All India Average = 53 per 1000 live births)		14
7	Gross State Domestic Product (GSDP)* in 2009-10 at current prices		₹ 8687 crore (A)
8	GSDP CAGR** (2000-01 to 2009-10)		12.08 per cent
9	Per capita GSDP CAGR (2000-01 to 2009-10)		11.52 per cent
10	GSDP CAGR (2000-01 to 2008-09)		Manipur 11.91 per cent
			NE States 11.81 per cent
11	Population Growth (2000-01 to 2009-10)		Manipur 4.65 per cent
			NE States 11.79 per cent
<b>Financial Data</b>			
Particulars		Figures (in per cent)	
		2000-01 to 2008-09	2000-01 to 2009-10
<b>CAGR (1999-00 to 2008-09) of</b>		<b>NE States</b>	<b>Manipur</b>
a	Revenue Receipts	14.87	17.80
b	Own Tax Revenue	15.15	16.81
c	Non Tax Revenue	17.53	25.29
d	Total Expenditure	11.80	15.72
e	Capital Expenditure	19.67	33.26
f	Revenue Expenditure on Education	7.69	5.73
g	Revenue Expenditure on Health	11.29	6.18
h	Salary and Wages #	7.26	10.36
i	Pension	11.03	9.73
j	Interest	7.51	10.11

<sup>^</sup>The level of poverty is being determined on different measures and the data furnished by Planning Commission & NSSO is one such indicator.

\* GSDP for Manipur, Assam and Meghalaya as per new series 2004-05

\*\* Compound Annual Growth Rate

# For the period 2003-04 to 2008-09 or 2009-10 as the case may be

**Source:** BPL – Planning Commission & NSSO data, 61<sup>st</sup> Round, Life Expectancy at Birth – Office of the Registrar General of India, Ministry of Home Affairs and Economic Survey 2009-10, Infant Mortality Rate – SRS Bulletin (October 2009), Density of Population – Ministry of Health and Family Welfare.

**Appendix – 1.1-contd.**  
**Part E: Statement showing Fiscal Correction Path (FCP)**

(₹ in crore)

FISCAL CORRECTION PATH (2005-06 TO 2009-10)							
	2004-05	2005-06	2005-06	2006-07	2007-08	2008-09	2009-10
	Pre-actual	BE	RE	Projections	Projections	Projections	Projections
1	2	3	4	5	6	7	8
<b>1. REVENUE RECEIPTS (1.1 TO 1.6)</b>	<b>1659.67</b>	<b>2380.28</b>	<b>2463.02</b>	<b>2708.35</b>	<b>2966.20</b>	<b>3232.49</b>	<b>3518.56</b>
1.1 State's own Tax Revenue	83.13	100.24	95.00	106.40	119.17	133.47	149.48
1.2 Share in Central Taxes & Duties	287.96	344.01	344.01	378.69	434.50	499.66	577.81
1.3 State's own non-tax revenue	61.00	103.08	83.00	99.60	119.52	143.42	172.11
of which Lotteries (Gross Receipts)	0.50	0.50	0.50				
1.4 Plan Grants							
i) State Plan Schemes (Central Asstt)	698.78	906.19	1014.25	1115.68	1227.24	1349.97	1484.96
ii) Grants for CSS/CPS	105.98	88.29	88.29	97.12	106.83	117.51	129.27
1.5 Grants from Finance Commission							
i) Non-Plan	398.39	827.76	821.76	885.12	933.19	962.71	979.18
ii) Plan	7.51	--	6.00	14.75	14.75	14.75	14.75
1.6 Non-Plan Grants other than F.C.	16.92	10.71	10.71	11	11	11	11
<b>2. REVENUE EXPENDITURE (2.1+2.2)</b>	<b>1526.73</b>	<b>1849.74</b>	<b>2135.05</b>	<b>2090.75</b>	<b>2256.56</b>	<b>2437.11</b>	<b>2634.30</b>
2.1 Plan Revenue Expenditure of which	242.82	393.31	393.31	432.64	475.91	523.50	575.85
2.1.1 Outlay on CSS/CPS	68.57	47.74	47.74	52.51	57.77	63.54	69.90
2.1.2 Support to State PSUs							
2.1.3 Lotteries (Gross Expenditure)							
2.2 Non-Plan Revenue Expenditure	1283.91	1456.43	1741.74	1658.11	1780.65	1913.61	2058.45
of which							
2.2.1 Interest Payment	239.51	298.18	231.25	267.93	284.09	298.37	309.95
2.2.2 Support to State PSUs							
2.2.3 Lotteries (Gross Expenditure)	0.66	0.54	0.66	0.61	0.64	0.67	0.71
<b>3. CAPITAL RECEIPTS (3.1 TO 3.15)</b>	<b>787.37</b>	<b>211.28</b>	<b>759.11</b>	<b>391.09</b>	<b>415.41</b>	<b>420.84</b>	<b>253.63</b>
3.1 Market Borrowings (Gross)	82.99	89.91	192.28	211.51	232.66	255.92	281.52
3.2 Negotiated Loans (Budgeted)	--	40.36	40.36	40.36	40.36	40.36	40.36
3.3 Loans for State Plan Schemes (Central Asstt)	99.95	113.84	--	--	--	--	--
3.4 Loans against Net Small Savings							
3.5 Loans for Central Plan Schemes	2.01	4.25	--	--	--	--	--
3.6 Loans for Centrally Sponsored Schemes	--	--	--	--	--	--	--
3.7 W&M advance from RBI (Net)	--	--	--	--	--	--	--
3.8 W&M advances from Centre (Net)	--	--	--	--	--	--	--
3.9 Recovery of Loans & Advances	0.51	5.51	5.51	0.5	0.5	0.6	0.5
3.10 Dis-investment	--	--	--	--	--	--	--
3.11 Contingency Fund (Net)	--	--	--	--	--	--	--
3.12 Appropriation Contingency Fund (Net)	--	--	--	--	--	--	--
3.13 Inter-State Settlement (Net)	--	--	--	--	--	--	--
3.14 Other capital receipt into Consolidated Fund	609.01	0.01	--	--	--	--	--
<b>3.15 Public Account (Net), of which</b>	<b>(-) 7.10</b>	<b>(-) 42.60</b>	<b>520.96</b>	<b>138.72</b>	<b>141.89</b>	<b>124.06</b>	<b>(-) 68.75</b>
Small Savings Insurance, Provident Fund (Net)	(-) 11.55	(-) 20.00	538.00	183	183	153	-50
Reserve Fund (Net)	--	--	5.56	5.72	5.89	6.06	6.25
Deposits & Advances	50.00	(-) 50.00	(-) 50.00	-15	-15	-15	-5
of which							
Deposits (Net/Budgeted)	50.00	(-) 50.00	(-) 60.00	-15	-15	-15	-5
Suspense & Miscellaneous (Net)	(-) 10.00	(-) 12.00	(-) 12.00	(-) 15.00	-12	0	0
Withdrawal from Cash Balance							
Investment Account (Net)							
Remittances (Net)	(-) 70.00	--	--	--	--	--	--
Others (Net)	34.45	39.40	39.40	(-) 20.00	(-) 20.00	(-) 20.00	(-) 20.00
<b>4. CAPITAL EXPENDITURE (4.1 TO 4.6)</b>	<b>568.74</b>	<b>796.64</b>	<b>657.20</b>	<b>928.25</b>	<b>1026.19</b>	<b>1114.32</b>	<b>985.48</b>
4.1 Plan Capital Outlay	498.08	529.99	529.99	582.99	641.29	705.42	775.96
of which outlay on CSS/CPS	89.03	41.92	41.92	46.11	50.72	55.80	61.38
4.2 Plan Lending	20.23	81.59	81.59	89.75	98.72	108.60	119.46
of which outlay on CSS/CPS	0.23	0.23	0.23	0.50	0.50	0.50	0.50
4.3 Non-Plan Capital Outlay	0.62	0.04	0.04	0.05	0.05	0.05	0.05
4.4 Non-Plan Lending	0.05	0.40	0.40	0.7	0.7	0.7	0.7
4.5 Discharge of Internal Debt	27.79	37.67	42.43	49.01	79.68	93.81	86.57
of which Market Borrowings	14.00	16.00	16.00	16	38.78	39.05	41.82
4.6 Repayment of Loans to Centre	21.97	146.95	2.75	205.75	205.75	205.75	2.75
of which repayment of W & M Advance to Centre							
<b>A. TOTAL RECEIPTS (1+3)</b>	<b>2447.04</b>	<b>2591.56</b>	<b>3222.13</b>	<b>3099.44</b>	<b>3381.61</b>	<b>3653.34</b>	<b>3772.19</b>
<b>B. TOTAL EXPENDITURE (2+4)</b>	<b>2095.47</b>	<b>2646.38</b>	<b>2792.25</b>	<b>3019.00</b>	<b>3282.75</b>	<b>3551.43</b>	<b>3619.78</b>
<b>C. OVERALL SURPLUS (+)/DEFICIT (-) (A-B)</b>	<b>351.57</b>	<b>(-) 54.82</b>	<b>429.88</b>	<b>80.44</b>	<b>98.86</b>	<b>101.91</b>	<b>152.41</b>
<b>D. OPENING BALANCE</b>	<b>(-) 609.00</b>	<b>(-) 423.87</b>	<b>(-) 257.43</b>	<b>172.45</b>	<b>252.89</b>	<b>351.76</b>	<b>453.67</b>
<b>E. CLOSING BALANCE (C+D)</b>	<b>(-) 257.43</b>	<b>(-) 478.69</b>	<b>172.45</b>	<b>252.89</b>	<b>351.76</b>	<b>453.67</b>	<b>606.07</b>
<b>F. REVENUE SURPLUS (+)/DEFICIT (-) (1-2)</b>	<b>132.94</b>	<b>630.54</b>	<b>327.97</b>	<b>617.60</b>	<b>709.65</b>	<b>795.39</b>	<b>884.27</b>
<b>G. GROSS FISCAL DEFICIT (-)(1+3.9+3.10)-(4.1 TO 4.4+2)</b>	<b>(-) 385.53</b>	<b>(-) 75.97</b>	<b>(-) 278.54</b>	<b>(-) 55.38</b>	<b>(-) 30.62</b>	<b>(-) 18.88</b>	<b>(-) 11.40</b>
<b>H.</b>	<b>(-) 146.02</b>	<b>222.24</b>	<b>(-) 47.29</b>	<b>212.55</b>	<b>253.47</b>	<b>279.49</b>	<b>298.55</b>

<b>1. STATE'S OWN RESOURCES (i to x)</b>	<b>(-) 195.43</b>	<b>(-) 105.03</b>	<b>(-) 99.25</b>	<b>(-) 109.42</b>	<b>(-) 120.31</b>	<b>(-) 132.30</b>	<b>(-) 145.48</b>
i) Balance from Current Revenues {(1.1+1.2+1.3+1.5+1.6)-(2.2+N.P. Support to PSUs)}	(-) 436.51	(-) 70.63	(-) 387.26	(-) 177.30	(-) 163.27	(-) 163.35	(-) 168.87
ii) Net Contribution from State PSUs (Non-Plan support to State PSUs)							
iii) Plan Grants under FC (1.5)	7.51	-	6.00	14.75	14.75	14.75	14.75
iv) MCR (net) (3.7 to 3.15 (-) GPF (-) 4.3 to 4.6)	563.54	(-) 202.14	(-) 57.15	(-) 299.29	(-) 326.79	(-) 328.75	(-) 108.32
v) Net Provident Fund	(-) 11.55	(-) 20.00	538.00	183.00	183.00	153.00	(-) 50.00
vi) Loans against Net Small Savings (3.4)	--	--	--	--	--	--	--
vii) Market Borrowings (Gross) (3.1)	82.99	89.91	192.28	211.51	232.66	255.92	281.52
viii) Negotiated Loans (3.2)	--	40.36	40.36	40.36	40.36	40.36	40.36
ix) Adjustment of Opening Balance (D-E)	(-) 351.57	54.82	(-) 429.88	(-) 80.44	(-) 98.86	(-) 101.91	(-) 152.41
x) CSS/CPS Deficit (-)/Surplus (+) (Receipts- Disbursements)	(-) 49.84	2.65	(-) 1.60	(-) 2.01	(-) 2.16	(-) 2.32	(-) 2.51
<b>J. CENTRAL ASSISTANCE (1.4i+3.3)</b>	<b>798.73</b>	<b>1020.03</b>	<b>1014.25</b>	<b>1115.68</b>	<b>1227.24</b>	<b>1349.97</b>	<b>1484.96</b>
<b>K. STATE PLAN RESOURCES (1+J)</b>	<b>603.30</b>	<b>915.00</b>	<b>915.00</b>	<b>1006.25</b>	<b>1106.93</b>	<b>1217.67</b>	<b>1339.49</b>
<b>L. STATE PLAN OUTLAY (=K) OR (2.1+4.1+4.2-outlay on CSS/CPS)</b>	<b>603.30</b>	<b>915.00</b>	<b>915.00</b>	<b>1006.25</b>	<b>1106.93</b>	<b>1217.67</b>	<b>1339.49</b>
<b>Fiscal Parameters</b>							
a) GSDP at Current Prices	<b>4186</b>	<b>4465</b>	<b>4465</b>	<b>4822.20</b>	<b>5207.98</b>	<b>5624.61</b>	<b>6074.58</b>
b) Salary bill	692.24	686.38	866.26	781.66	823.02	866.58	912.47
c) Pensions	178.56	171.34	198.34	214.86	236.35	259.98	285.98
<b>d) REVENUE SURPLUS (+)/DEFICIT (-) (1-2)</b>	<b>132.94</b>	<b>530.54</b>	<b>327.97</b>	<b>617.60</b>	<b>709.65</b>	<b>795.39</b>	<b>884.27</b>
<b>e) GROSS FISCAL DEFICIT (-)</b>	<b>(-) 385.53</b>	<b>(-) 75.97</b>	<b>(-) 278.54</b>	<b>(-) 55.38</b>	<b>(-) 30.62</b>	<b>(-) 18.88</b>	<b>(-) 11.40</b>
<b>f) Ratio of total Salary bill to revenue</b>	<b>62.44%</b>	<b>49.73%</b>	<b>50.79%</b>	<b>48.61%</b>	<b>47.41%</b>	<b>46.13%</b>	<b>44.76%</b>
Expenditure net of interest payment & Pensions							
g) State's Own Tax Revenue as % age of GSDP	1.99%	2.25%	2.13%	2.21%	2.29%	2.37%	2.46%
h) State's Own Non-Tax Revenue as % age of GSDP	1.46%	2.31%	1.86%	2.07%	2.29%	2.55%	2.83%
i) Interest payment as % age of GSDP	5.72%	6.68%	5.18%	5.56%	5.45%	5.30%	5.10%
j) Total Revenue Expenditure as % age of GSDP	36.47%	41.43%	47.82%	43.36%	43.33%	43.33%	43.37%
k) Capital Expenditure as % age of GSDP	13.59%	17.84%	14.72%	19.25%	19.70%	19.81%	16.22%
l) Total expenditure as % age of GSDP	50.06%	59.27%	62.54%	62.61%	63.03%	63.14%	59.59%
m) Revenue Deficit (-)/Surplus (+) as % age of GSDP	3.18%	11.88%	7.35%	12.81%	13.63%	14.14%	14.56%
n) Fiscal Deficit (-) as % age of GSDP	9.21%	1.70%	6.24%	1.15%	0.59%	0.34%	0.19%
o) Primary deficit (-) as % age of GSDP	-3.49%	4.98%	-1.06%	4.41%	4.87%	4.97%	4.91%
p) Debt as % age of GSDP	67.59%	0.00%	80.86%	78.31%	75.17%	71.68%	63.14%
q) Guarantee liability of the State Government	87.34		87.34	87.34	87.34	87.34	87.34
<b>DEBT</b>	<b>2829.46</b>		<b>3610.41</b>	<b>3776.43</b>	<b>3914.93</b>	<b>4031.48</b>	<b>3835.43</b>
a) Loans from G.O.I. without W & M Advance	1455.69		1414.96	1171.23	927.49	683.76	843.03
b) Other loans	958.10		1258.82	1529.85	1770.2	2006.42	1919.85
c) Public Account (net outstanding)	415.67		936.63	1075.35	1217.24	1341.30	1272.55
<b>Foot Note</b>							
1.	The Plan expenditure along with the plan grants and Loan component from market are assumed at 10% growth.						
2.	The State Government has revised the DA rates of employees with retrospective effect. The arrear is ₹ [ ] crore impounded into GPF and the annual requirement is ₹ 45 crore. An amount of ₹ 121 crore has been included for payment of Power dues. These are one-time elements and have been excluded in estimates for 2006-07. Growths in estimates have been given by following TFC recommendations.						
3.	Interest payment is based on assumption that the Government of India loans are consolidated and interest rates reduced to 7.5%. REC loans are rescheduled. Rescheduled HUDCO loans which are 100% risked guaranteed loan are also included.						
4.	Market Loans: In addition to the normal Open Market Loans 10% loan component of Central Assistance for State Plan/NLCPR/NEC has also been included.						
5.	Small Savings, Insurance fund etc. Small Savings loans for wiping out the opening deficit of ₹ 257.43 crore, Impounding of arrear of DA revision into GPF (₹ 170 crore). Small Savings loans for payment of dues of CPSUs amounting ₹ 121 crore have been included. For 2006-07, 2007-08 and 2008-09. Medium Term loans amounting ₹ 609 crore to be repaid in these years are to be financed from Small savings loans @ ₹ 203 crore annually. The same has been assumed in the forecast.						
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**Appendix – 1.1—contd.****Part F: Fiscal Responsibility and Budget Management (FRBM) Act, 2005****The 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, 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% of 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;
- (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 and in July 2006) fraud under the Act, the following fiscal targets in respect of revenue surplus and fiscal deficit was 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 by a minimum of 1% of the Gross State Domestic Product by the end of each financial years, beginning with the financial year 2005-06 so as to reduce the same to 3% or below by 2008-09 provided that, in the event of shortfall in the reduction of revenue and fiscal deficit as envisaged, the target of reduction of deficit in the succeeding year shall stand enhanced by the amount of shortfall in the preceding year.

**Appendix 1.2**  
**(Reference: Paragraph 1.1)**  
**Abstract of Receipts and disbursements for the year 2009-10**

(₹ in crore)

2008-09	Receipts		2009-10	2008-09	Disbursements			2009-10
						Non-Plan	Plan	Total
<b>Section-A: Revenue</b>								
<b>3872.62</b>	<b>I - Revenue receipts</b>		<b>3873.14</b>	<b>2,622.28</b>	<b>I - Revenue expenditure-</b>	<b>2304.51</b>	<b>709.89</b>	<b>3014.40</b>
170.07	-Tax revenue	196.04		1,094.61	General Services-	1160.89	20.40	1181.29
253.46	-Non-tax revenue	239.75		803.05	Social Services of which	573.28	317.88	891.16
580.81	-State's share of Union Taxes	597.56		418.42	-Education, Sports, Art and Culture	359.77	92.44	452.21
1,017.08	-Non-plan Grants	1059.41		107.19	-Health and Family Welfare	84.67	41.96	126.63
1,491.04	-Grants for State Plan Schemes	1416.73		74.63	-Water Supply, Sanitation, Housing and Urban Development	83.99	21.49	105.48
342.45	-Grants for Central and Centrally sponsored Plan Schemes	334.52		3.37	-Information and Broadcasting	2.53	0.98	3.51
17.71	-Grants for Special Schemes for NEC and for other purposes	29.13		72.06	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	4.78	73.42	78.20
				8.42	-Labour and labour Welfare	5.42	2.99	8.41
				114.18	-Social Welfare and Nutrition	27.51	84.60	112.11
				4.78	-Others	4.61		4.61
				724.62	Economic Services of which	444.37	371.61	815.98
				184.01	-Agriculture and Allied Activities	103.39	166.99	270.38
				87.81	-Rural Development	21.98	49.58	71.56
				37.02	-Special Areas Programmes		51.12	51.12
				41.85	-Irrigation and Flood Control	31.05	23.66	54.71
				190.12	-Energy	164.67	3.00	167.67
				48.03	-Industry and Minerals	26.42	24.15	50.57
				68.94	-Transport	83.63		83.63
				15.67	-Science, Technology and Environment	0.85	7.94	8.79
				51.17	-General Economic Services	12.38	45.17	57.55
					Grants-in-aid and Contributions	125.97		125.97
-	<b>II - Revenue deficit carried over to Section B</b>		-	<b>1250.34</b>	<b>II - Revenue Surplus carried over to Section B</b>			<b>858.74</b>
<b>3872.62</b>	<b>Total: Section A</b>		<b>3873.14</b>	<b>3872.62</b>	<b>Total: Section A</b>			<b>3873.14</b>
<b>Section -B: Others</b>								
540.23	<b>III - Opening Cash balance including Permanent Advances and Cash Balance Investment</b>		<b>616.05</b>	-	<b>III - Opening Overdraft from Reserve Bank of India</b>			-
-	<b>IV - Miscellaneous Capital receipts</b>		-	<b>1466.80</b>	<b>IV - Capital Outlay-</b>	<b>(-) 0.80</b>	<b>1588.58</b>	<b>1587.78</b>
				54.79	General Services-		103.01	103.01
				547.15	Social Services of which		559.10	559.10
				110.64	-Education, Sports, Art and Culture		109.29	109.29
				47.71	-Health and Family Welfare		80.00	80.00
				344.25	-Water Supply, Sanitation, Housing and Urban Development		299.28	299.28
				0.20	-Information and Broadcasting		0.20	0.20
				39.03	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		54.13	54.13
					-Social Welfare and Nutrition			14.09
				5.32	-Others		2.11	2.11
				864.86	Economic Services of which	(-)0.80	926.47	925.67
				31.61	-Agriculture and Allied Activities	(-)0.80	10.01	9.21
				0.20	-Rural Development			
				15.37	-Special Areas Programmes		21.81	21.81



				307.38	-Irrigation and Flood Control		208.32	208.32
				112.87	-Energy		300.78	300.78
				76.75	-Industry and Minerals		24.51	24.51
				10.70	-Science and Technology and Environment	-	2.05	2.05
				299.57	-Transport	-	319.42	319.42
				10.41	-General Economic Services		39.57	39.57
<b>0.60</b>	<b>V - Recoveries of Loans and Advances-</b>		<b>3.28</b>	<b>1.08</b>	<b>V - Loans and Advances disbursed-</b>	<b>0.19</b>	<b>6.70</b>	<b>6.89</b>
-	-From Power Projects	-			-For Power Projects			
0.63	-From Government Servants	0.60		0.34	To Government Servants	0.19	-	0.19
0.03	-From Others	2.68		0.74	-To Others	-	6.70	6.70
<b>1250.34</b>	<b>VI - Revenue Surplus brought down</b>		<b>858.74</b>	-	<b>VI - Revenue Deficit brought down</b>			-
<b>314.54</b>	<b>VII - Public debt receipts-</b>		<b>519.89</b>	<b>309.79</b>	<b>VII - Repayment of Public debt</b>			<b>116.75</b>
	-External debt			-	External debt		-	
309.36	-Internal debt other than Ways and Means Advances and overdrafts	519.81		64.65	-Internal debt other than Ways and Means Advances and Overdrafts		74.70	
-	-Net transactions under Ways and Means Advances	-			-Net transactions under Ways and Means Advances			
5.18	-Loans and Advances from Central Government	0.08		245.14	-Repayment of Loans and Advances to Central Government		42.05	
-	-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>2847.66</b>	<b>X - Public Account receipts-</b>		<b>3218.15</b>	<b>2559.71</b>	<b>X - Public Account disbursement-</b>			<b>3137.29</b>
343.36	Small Savings and Provident Funds	143.75		91.59	-Small savings and Provident Funds		118.81	
25.08	-Reserve Funds	30.51		19.67	-Reserve Funds		5.99	
45.26	Suspense and Miscellaneous	45.37		50.04	-Suspense and Miscellaneous		79.74	
1952.25	Remittances	2130.40		2,000.41	-Remittances		2290.63	
481.71	Deposits and Advances	868.12		398.00	-Deposits and Advances		642.12	
-	<b>XI - Closing Overdraft from Reserve Bank of India</b>		-	<b>616.05</b>	<b>XI - Cash Balance at end-</b>			<b>367.40</b>
				12.27	-Cash in Treasuries and Local Remittances		4.61	
				(-) 271.30	-Deposits with Reserve Bank		(-) 299.80	
				20.53	-Departmental Cash Balance including permanent Advances		37.81	
				854.55	-Cash Balance Investment and Investment of earmarked fund		624.78	
<b>8826.05</b>	<b>Total</b>		<b>9089.25</b>	<b>8826.05</b>	<b>Total</b>			<b>9089.25</b>

**Appendix – 1.3**  
**(Reference: Paragraph 1.4.2)**

**Statement showing funds transferred to the State implementing Agencies under Programmes/Schemes outside the State budget during 2009-10**

**(₹ in lakh)**

<b>Implementing Agency</b>	<b>GoI Programme/Scheme</b>	<b>Amount</b>
PHED	Accelerated Rural Water Supply Scheme	1983.72
Manipur State Literacy Mission Authority, Imphal	Adult Education and Skill Development Scheme	262.25
1.Development Agency for Social Justice and Rural Empowerment 2.Social Environmental Economic Development	Advocacy and Publicity	5.50
9 NGOs	Archives and Archival Libraries	1.43
22 (Self Help Groups) NGOs	Assistance to Panchayati Raj Institutions Voluntary Organizations Self Help Groups for Programmes Related to Aged SJE	97.57
15 NGOs	Assistance to Voluntary Organisation for providing Social Defense Services including Prevention of Alcoholism and Drug Abuse SJE	140.31
D.M. College of Science	Bio-informatics	11.96
Care and share (cash) foundation and other NGOs	Biotechnology for Social Development	37.87
PHED	Central Rural Sanitation Scheme	1177.54
1.Centre for Development 2. Institute for community Action & Resource	Comprehensive Scheme for Combating Trafficking	18.71
Citizen's Welfare	Credit Support Programme	0.99
Manipur Police Housing Corporation Ltd.	Crime and Criminal Tracking Network and System	175.96
State Health Society Manipur, Imphal	Deafness	19.20
12 NGOs	Deen Dayal Rehabilitation Scheme SJE	124.69
Manipur Renewable Energy Development Agency	Demonstration of Solar Thermal SPV Systems and Other Activities	4.27
4 NGOs	Development of Marine Fisheries, Infrastructure & Post Harvest Operations	15.00
9 DRDAs	DRDA Administration	495.92
Kanglei Mime Theatre, The SC/ST Backward Women & Children Development Organisation in Rural Areas (BWCDORA) Agency & Kanglei Miam Theatre Repertory	Education in Human Values DHE	5.10
Manipur Science & Technology Council	Electronic Governance	284.77
Manipur ENVIS centre and Project Implementation Committee, Environment & Ecology.	Environment Information Education and Awareness	33.23
7 NGOs	Free Coaching and Allied Scheme for Minorities MA	33.66
Type Writing Institute & Rural Development Services (TWIRDS)	Free Coaching for SC's and OBC's SJE	2.21
1.Environment and Economic Management Association 2.Public Yoga and Nature Cure	GIA for innovative Work on Women and child development	11.61

Association 3.Social Reformation and Development Organisation		
Wangjing Women and Girl Society	GIA for Research Publication and Monitoring	2.31
6 NGOs	GIA to Research Training Information and Miscellaneous SJE	33.28
6 (Educational Organisation) NGOs/ Organizations	GIA to NGOs and for Coaching ST Students for Competitive Examination	159.50
Upliftment of Human resource And Vocational Training Institute	Grants in Aid to Research Academic Institutions and Non Governmental Voluntary Organizations for undertaking research in Labour Related Subjects	1.25
107 (Manipur Handicrafts Development Corporation) NGOs	Handicrafts	637.63
6 (Manipur Handloom and Handicrafts Development Corporations) NGOs Handicrafts	Handlooms	52.00
State Health Society, Manipur,	Hospitals and Dispensaries (Under NRHM)	1052.25
7 DRDA	Indira Awaz Yojana (IAY) Rural Housing	2041.99
Development Net Working Agency	Information Education and Communication	1.00
Manipur Renewable Energy Development Agency	Information Publicity and Extension	14.69
Backward Development, Social Development and Rehabilitation Council	Integrated Scheme of Street Children	9.12
Manipur Milk Producer' Co-operative Union Ltd.	Intensive Dairy Development Programme	175.00
5 DRDAs	Integrated Watershed Management Programme (IWMP)	998.51
Institute of Bio-resources	Medicinal Plants	9.65
Deputy Commissioner	MPs Local Area Development Scheme (MPLADS)	600.00
Zoom Arts and Cultural Development	Museums	18.56
Highland Welfare	National Afforestation and Eco-Development Board	1.10
Forest Development Agencies, Thoubal	National Afforestation Programme	593.17
Manipur State AIDS Control Society, SASO –Social Awareness Service	National AIDS Control Programme including STD Control	1887.89
State Bamboo Steering Committee (SBSC)	National Bamboo Mission	130.00
Rural Education and Sports Development	National Child Labour Project including GIA to Voluntary Agencies	29.53
State Health Society	National Mental Health Programme	35.73
Manipur Horticulture Development Society	National Mission on Medicinal Plants	126.24
1.30 NGOs 2.Rural Upliftment and Development Organisation (RUDO)	National Programme for Youth and Adolescent Development General Component	49.09
Manipur Livestock Development Board Ltd.	National Project for Cattle and Buffalo Breeding	323.80
9 DRDA	National Rural Employment Guarantee Scheme	43681.36
State Health Society	National Rural Health Mission ( including CSP )	6706.71
4 Local Institution	NEC	143.73
Manipur Renewable Energy Development Agency	Off Grid DRPS	91.19

Manipur Pollution & Project Implementation Committee, Environment & Ecology	Pollution Abatement	23.91
Manipur Rural Roads Development Agency	Pradhan Mantri Gram Sadak Yojana	11816.00
47 NGOs (Dance and Cultural Organisations)	Promotion and Dissemination of Art and Culture	350.13
State Institute of Rural Development (SIRD)	Rashtriya Gram Swaraj Yojana	304.19
State Implementation Society	Rashtriya Madhyamic Shiksha Abhiyan (RMSA)	1764.00
1. Imphal College 2. Integrated Rural Development Organisation, Manipur	Research and Development Support (SERC)	1.00
New Integrated Rural Management Agency, Passion Fruit grower's	Rural Business HUBS Panchayati Raj	7.89
State Implementation Society	Sarva Shiksha Abhiyan (SSA)	1500.00
1. The Centre for Rural Development 2. S. Kula Women College	Scheme for Human Resource Development FPI	11.52
SC/ST Backward Women and Children Development, Society for Progressive Development	Scheme for the Welfare of Working Children in Need of Care and Protection	131.22
People Advance in Social Service, Lions Club of Thoubal	Scheme Arising out of the Implementation of the Person with Disabilities SJE	23.36
Manipur Science and Technology	Science and Technology Programme for Socio Economic	26.64
Dy. Commissioner Chandel	Setting up of Integrated Check Post	2147.16
Manipur Agro-Business Industry (MABI)	Setting up of Technology Up-gradation Establishment Modernisation of Food Processing Industries	139.34
Department of Social Welfare, Integrated Women & Child Development	Shishu Greh Scheme	29.73
Manipur Science and Technology Council	State Science and Technology Programme	51.05
5 NGOs	Step Support to Training and Employment Programme for Women	56.51
Nursing Superintendent, Medical Directorate	Strengthening of Institutions for Medical Education Training and Research	300.00
1. Jana Shikshan Sansthan, Senapati 2. Jana Shikshan Sansthan, Imphal West 3. Jana Shikshan Sansthan, Thoubal	Support to NGO's SRCs for Adult Education and Skill Development Merged Schemes of NGOs, JSS and SRCs	66.61
1.9 NGOS 2. Department of Social Welfare	SWADHAR	85.62
9 DRDAs	Swaran Jayanti Gram Swarozgar Yojana (SJGSY)	563.70
Manipur Urban Development Agency (MUDA)	SJSRY (Swarna Jayanti Shahari Rojgar Yojana)	4,61.88
Manipur Science & Technology Council and Imphal College	Technology Development Programme	8.00
Women Govt. Polytechnic, Takyel, Imphal	Women's Hostel in Polytechnics	20.00
Leirik Memorial Hospital	Working Women Hostel (WWH)	15.96
Manipur Police Housing Corporation	Youth Hostel	75.00
<b>Total</b>		<b>84530.17</b>

Note: - ₹ 1,99,95.05 lakh released to Central Government Organizations/bodies etc located in the State not included in the Appendix.

**Appendix 1.4**  
**(Reference: Paragraph 1.9.1)**  
**Assets and Liabilities of the Government of Manipur as on 31 March 2010**

As on 31.03.2009		Liabilities	As on 31.03.2010	
2426.43		<b>Internal Debt -</b>		2871.54
	1452.16	<i>Market Loans bearing interest</i>	1897.41	
	0.29	<i>Market Loans not bearing interest</i>	0.04	
	8.28	<i>Loans from Life Insurance Corporation of India</i>	5.93	
	13.73	<i>Loans from NABARD</i>	20.94	
	0.11	<i>Loans from SBI</i>	0.11	
	11.43	<i>Loans from National Co-operative Development Corporation</i>	8.79	
	857.83	<i>Special Securities issued to National Small Savings Fund of the Central</i>	855.17	
	82.60	<i>Other Loans</i>	83.15	
726.59		<b>Loans and Advances from Central Government -</b>		684.62
	0.06	<i>Pre 1984-85 Loans</i>	0.06	
	606.49	<i>Non-Plan Loans</i>	568.62	
	91.50	<i>Loans for State Plan Schemes</i>	89.00	
	2.21	<i>Loans for Central Plan Schemes</i>	1.96	
	21.46	<i>Loans for Centrally Sponsored Plan Schemes</i>	20.35	
	4.87	<i>Loans for Special Plan Schemes</i>	4.63	
	-	<i>Other Ways &amp; Means Advances</i>	-	
	-	<i>Contingency Fund</i>	-	
775.56		<b>Small Savings, Provident Funds, etc.</b>		800.50
922.68		<b>Deposits</b>		1148.68
23.07		<b>Reserve Funds</b>		47.58
<b>4874.33</b>		<b>Total</b>		<b>5552.92</b>
<b>Assets</b>				
8,011.78		<b>Gross Capital Outlay on Fixed Assets -</b>		9599.56
	-	<i>Investments in shares of Companies, Corporations, etc.</i>	-	
	175.83	<i>Co-operative</i>	176.25	
	7835.95	<i>Other Capital Outlay</i>	9423.31	
199.20		<b>Loans and Advances -</b>		202.81
	-	<i>Loans for Power Projects</i>	-	
	11.66	<i>Loans to Government servants and Miscellaneous loans</i>	11.17	
	187.54	<i>Other Development Loans</i>	191.64	
1.73		<b>Advances</b>		1.73
(-)271.30		<b>Deposit with Reserve Bank and other banks</b>		(-)299.80
26.08		<b>Remittance Balance</b>		186.30
90.26		<b>Suspense and Miscellaneous Balance</b>		124.64
887.35		<b>Cash -</b>		667.20
	12.27	<i>Cash in Treasuries and Local Remittances</i>	4.61	
	20.51	<i>Departmental Cash Balance</i>	37.79	
	0.02	<i>Permanent Advances</i>	0.02	
	840.89	<i>Cash Balance Investments</i>	590.80	
	13.66	<i>Investment of earmarked funds</i>	33.98	
(-)4070.78		<b>Deficit on Government Account</b>		(-)4929.52
	(-)1250.34	<i>Less Revenue Surplus of the current year</i>	(-)858.74	
		<i>Miscellaneous Deficit</i>		
	(-)2820.44	<i>Accumulated Deficit at the beginning of the year</i>	(-)4070.78	
<b>4874.32</b>				<b>5552.92</b>

**Appendix 1.5**  
**(Reference: Paragraph 1.5.1)**  
**Time series data on the State Government finances**

(₹ in crore)

	2005-2006	2006-2007	2007-2008	2008-2009	2009-10
<b>Part A Receipts</b>					
<b>1. Revenue Receipts (i +ii+iii+iv)</b>	<b>2,409</b>	<b>2,863</b>	<b>3,508</b>	<b>3,873</b>	<b>3873</b>
(i) Tax Revenue of which	95	122	147	170	196
<i>Taxes on Agricultural Income</i>	--	--	--	--	--
<i>Taxes on Sales, Trade, etc.</i>	71	97	121	141	163
<i>State Excise</i>	3	4	4	4	5
<i>Taxes on Vehicles</i>	4	3	3	4	4
<i>Stamps and Registration fees</i>	3	3	3	3	4
<i>Land Revenue</i>	1	1	1	1	1
<i>Taxes on Goods and Passengers</i>	1	1	1	1	1
<i>Other taxes</i>	12	13	14	16	18
<i>Taxes and duties on electricity</i>	-	-	--	--	--
(ii) Non-Tax Revenue	76	181	165	254	240
(iii) State's share of Union taxes and duties	342	436	550	581	597
(iv) Grants-in-aid from Government of India	1,896	2,124	2,646	2,868	2840
<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>1</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>3</b>
<b>4. Total Revenue and Non-debt capital receipts (1+2+3)</b>	<b>2,410</b>	<b>2,864</b>	<b>3,510</b>	<b>3,874</b>	<b>3876</b>
<b>5. Public Debt Receipts of which</b>	<b>218</b>	<b>266</b>	<b>261</b>	<b>314</b>	<b>520</b>
<i>Internal Debt (excluding Ways and Means Advances and Overdrafts)</i>	213	260	253	309	520
<i>Net transactions under Ways and Means Advances and Overdrafts</i>	-	-	-	-	-
<i>Loans and Advances from Government of India</i>	5	6	8	5	-
<b>6. Total Receipts in the Consolidated Fund (4+5)</b>	<b>2628</b>	<b>3130</b>	<b>3771</b>	<b>4188</b>	<b>4396</b>
<b>7. Contingency Fund Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>8. Public Account Receipts</b>	<b>2173</b>	<b>2207</b>	<b>2481</b>	<b>2848</b>	<b>3218</b>
<b>9. Total Receipts of the State (6+7+8)</b>	<b>4801</b>	<b>5337</b>	<b>6252</b>	<b>7036</b>	<b>7614</b>
<b>Part B Expenditure/Disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>2004</b>	<b>2415</b>	<b>2292</b>	<b>2622</b>	<b>3014</b>
<i>Plan</i>	412	420	480	490	710
<i>Non-Plan</i>	1592	1,995	1,812	2,132	2304
<i>General Services (including interest payments)</i>	723	873	932	1,094	1181
<i>Social Services</i>	683	664	718	803	891
<i>Economic Services</i>	598	878	642	725	816
<i>Grants-in-aid and contributions</i>	-	-	-	-	126
<b>11. Capital Expenditure</b>	<b>616</b>	<b>867</b>	<b>1,108</b>	<b>1,467</b>	<b>1588</b>
<i>Plan</i>	616	865	1,110	1,464	1589
<i>Non-Plan</i>	-	2	(-2)	3	(-1)
<i>General Services</i>	188	131	104	55	103
<i>Social Services</i>	130	271	378	547	559
<i>Economic Services</i>	298	465	626	865	926
<b>12. Disbursement of Loans and Advances</b>	<b>61</b>	<b>57</b>	<b>8</b>	<b>1</b>	<b>7</b>
<b>13. Total/Aggregate Expenditure (10+11+12)</b>	<b>2681</b>	<b>3339</b>	<b>3408</b>	<b>4090</b>	<b>4609</b>

<b>14. Repayments of Public Debt of which</b>	<b>117</b>	<b>285</b>	<b>308</b>	<b>310</b>	<b>117</b>
<i>Internal Debt (excluding Ways and Means Advances and Overdrafts)</i>	19	40	63	65	75
<i>Net transactions under Ways and Means Advances and Overdrafts</i>	55	-	-	-	-
<i>Loans and Advances from Government of India</i>	43	245	245	245	42
<b>15. Appropriation to Contingency Fund</b>	-	-	-	-	-
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>2798</b>	<b>3624</b>	<b>3716</b>	<b>4400</b>	<b>4726</b>
<b>17. Contingency Fund disbursements</b>	-	-	-	-	-
<b>18. Public Account disbursements</b>	<b>1739</b>	<b>1787</b>	<b>1953</b>	<b>2560</b>	<b>3137</b>
<b>19. Total disbursement by the State (16+17+18)</b>	<b>4537</b>	<b>5411</b>	<b>5669</b>	<b>6960</b>	<b>7863</b>
<i>Part C Deficits</i>					
<b>20. Revenue Deficit (-)/Surplus (+) (1-10)</b>	(+)405	(+)448	(+)1,216	(+)1,250	(+) 859
<b>21. Fiscal Deficit (-)/Surplus (+) (4-13)</b>	(-)271	(-)475	(+)102	(-)217	(-) 733
<b>22. Primary Deficit/ Surplus (21+23)</b>	(-)33	(-)186	(+)400	(+)98	(-) 410
<i>Part D Other data</i>					
<b>23. Interest Payments (included in revenue expenditure)</b>	238	289	298	314	323
<b>24. Financial Assistance to local bodies etc.</b>	79	42	43	51	37
<b>25. Ways and Means Advances/Overdraft availed (days)</b>	127	-	7	-	-
<b>Ways and Means Advances availed (days)</b>	127	-	7	-	-
<b>Overdraft availed (days)</b>	-	-	-	-	-
<b>26. Interest on Ways and Means Advances/Overdraft</b>	3	-	0.03	-	-
<b>27. Gross State Domestic Product (GSDP)@</b>	5723	6137	6799	7656	8687
<b>28. Outstanding Fiscal liabilities (yearend)</b>	3905	4187	4529	4861	5519
<b>29. Outstanding guarantees (yearend) (including interest)</b>	209	251	211	274	195
<b>30. Maximum amount guaranteed (yearend)</b>	247	194	207	197	197
<b>31. Number of incomplete projects*</b>	NA	90	228	49	44
<b>32. Capital blocked in incomplete projects</b>	NA	149.79	176.12	144	225
<i>Part E Fiscal Health Indicators</i>					
<b>I Resource Mobilization</b>					
Own Tax revenue/GSDP	1.66	1.99	2.16	2.22	2.26
Own Non-Tax Revenue/GSDP	1.33	2.95	2.43	3.32	2.76
Central Transfers/GSDP	5.98	7.10	8.09	7.59	6.87
<b>II Expenditure Management</b>					
Total Expenditure/GSDP	46.85	54.41	50.12	53.42	53.06
Total Expenditure/Revenue Receipts	111.29	116.63	97.15	105.60	119.00
Revenue Expenditure/Total Expenditure	74.75	72.33	67.25	64.11	65.39
Expenditure on Social Services/Total Expenditure	31.03	28.49	32.24	33.01	31.46
Expenditure on Economic Services/Total Expenditure	34.20	40.92	37.29	38.88	37.80
Capital Expenditure/Total Expenditure	23.51	26.42	32.59	35.87	34.45
Capital Expenditure on Social and Economic Services/Total Expenditure	15.96	22.04	29.46	34.52	32.22
<b>III Management of Fiscal Imbalances</b>					
Revenue deficit (surplus)/GSDP	7.08	7.30	17.88	16.33	9.89
Fiscal deficit (surplus)/GSDP	(-) 4.74	(-) 7.74	1.50	(-)2.83	(-) 8.43
Primary Deficit (surplus)/GSDP	(-) 0.58	(-) 3.03	5.88	1.28	(-) 4.72

Revenue Deficit/Fiscal Deficit	(-)149.45	(-)94.32	1,192.16	(-)578.70	(-) 2.10
Primary Revenue Balance/GSDP	11.25	12.03	22.30	20.45	13.63
<b>IV Management of Fiscal Liabilities</b>					
Fiscal Liabilities/GSDP	77.10	78.36	79.40	76.61	63.53
Fiscal Liabilities/RR	162.10	146.24	129.09	125.48	142.50
Primary deficit vis-à-vis quantum spread	(+) 263.66	(+) 1039.73	1199.76	(-) 302.77	(-) 57.69
Debt Redemption (Principal+Interest)/Total Debt Receipts	51.00	100.85	95.88	97.25	78.28
<b>V Other Fiscal Health Indicators</b>					
Return on Investment	0.00	-	0.05	-	-
Balance from Current Revenue (₹ in crore)	(-)232.00	(-)325	32	(-)97.15	(-) 183.44
Financial Assets/Liabilities	1.29	1.35	1.59	1.79	8.91

@ GSDP figures as communicated by the State Government

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



**Appendix 2.1**  
(Reference: Paragraph 2.3.1)  
**Statement of various Grants/Appropriations where savings was more than ₹ one crore in each or more than 20 per cent of the total provision**

(₹ in lakh)

Sl. No.	Grant/Appropriation No.	Total	Saving	Percentage of Savings
(1)	(2)	(3)	(4)	(5)
<b>Revenue Voted</b>				
1	1 – State Legislature	1728.01	157.11	9
2	3 - Secretariat	3777.97	616.13	16
3	4 – Land Revenue, Stamps & Registration and District Administration	3923.14	662.90	17
4	7 - Police	37598.87	1641.54	4
5	8 – Public Works Department	17998.05	2689.07	15
6	10 - Education	46655.71	4497.87	10
7	11 – Medical, Health and Family Welfare Services	13469.00	805.67	6
8	12 – Municipal Administration, Housing and Urban Development	4997.17	156.30	3
9	14 – Development of Tribal and Schedule Caste	15242.42	1814.14	12
10	16 – Co-operation	1133.14	184.56	16
11	17 - Agriculture	7616.01	1534.44	20
12	18 – Animal Husbandry and Veterinary including Dairy Farming	4099.15	690.21	17
13	21 – Commerce & Industries and Weights & Measures Department	4777.24	1550.60	32
14	23 -Power	19585.84	3118.71	16
15	24 – Youth Affairs and Sports Department	176.10	49.72	28
16	26 – Administration of Justice	920.54	133.63	15
17	28 – State Excise	1065.93	201.86	19
18	30 - General Economic Services and Planning	12724.92	373.60	3
19	36 - Minor Irrigation	1513.08	907.52	60
20	40 - Irrigation and Flood Control Department	6358.80	2451.82	39
21	44 - Social Welfare Department	11467.80	2405.70	21
22	46 - Science and Technology and Information Technology	1415.71	874.80	62
23	47 – Welfare of Minorities and Other Backward Classes	2441.09	430.38	18
<b>Revenue Charged</b>				
24	1 – State Legislature	16.04	6.79	42
25	App 2 - Interest Payment and Debt Services	33762.44	1505.38	4
26	5 – Finance Department	10.78	5.60	52
27	8 – Transport	100.20	47.04	47
28	26 – Administration of Justice	600.00	600.00	100

<b>Capital Voted</b>				
29	8 – Public Works Department	17512.73	1297.20	7
30	10 – Education	2132.83	218.34	10
31	14 – Development of Tribal and Schedule Caste	556.61	434.79	78
32	16 – Co-operation	143.00	62.50	44
33	18 – Animal Husbandry and Veterinary including Dairy Farming	313.40	139.03	44
34	23 – Power	29387.03	404.32	1
35	24 – Vigilance Department	1822.02	151.77	8
36	30 - General Economic Services and Planning	55685.44	4300.78	8
37	32 – Jails	168.50	73.53	44
38	36 – Minor Irrigation	6325.16	4054.30	64
39	39 – Sericulture	6276.00	4345.79	69
40	40 - Irrigation and Flood Control Department	23773.83	10680.79	45
41	45 – Tourism	4360.22	403.05	9
	<b>Total</b>	<b>403631.92</b>	<b>56679.28</b>	

**Appendix 2.2**  
**(Reference: Paragraph 2.3.4)**  
**Statement showing expenditure incurred without provision during 2009-10**

(₹ in crore)

Sl. No.	Number and Name of Grants/Appropriations (Heads of Accounts)	Amount of Expenditure without provision	Reasons/Remarks
<b>Appropriation No.2 – Interest Payment and Debt Services</b>			
1	6003.105.20	1.63	Reasons for incurring expenditure without provisions had not been intimated (November 2010).
<b>Grant No. 8 – Public Works Department</b>			
2	4552.337.15 (V)	0.04	-do-
<b>Grant No. 10-Education</b>			
3	2202 (SP).01.102.06 (V)	0.02	-do-
4	2202 (SP).03.001.01 (H)	0.02	-do-
<b>Grant No. 11 – Medical, Health and Family Welfare</b>			
5	2210 (SP).01.110.05 (H)	2.37	-do-
6	2210 (CSS).06.101.12 (H)	0.14	-do-
7	4210 (CPS).02.110.02 (V)	4.49	-do-
<b>Grant No. 13-Labour and Employment</b>			
8	2230 (CSS).01.112.04 (H)	0.28	-do-
9	2230 (CSS).03.101.04 (H)	0.77	-do-
<b>Grant No. 14 – Development of Tribal and Schedule Caste</b>			
10	2225 (SP).02.282.13 (V)	0.62	-do-
11	2225 (SP).794.19.275 (V)	4.78	-do-
<b>Grant No. 17 – Agriculture</b>			
12	2401 (SP).102.04 (H)	0.23	-do-
13	2401 (SP).102.46 (H)	0.01	-do-
14	2401 (SP).104.35 (V)	0.15	-do-
15	2401 (SP).104.37 (H)	0.04	-do-
<b>Grant No. 19 – Environment and Forest</b>			
16	2406.02.110.22 (H)	0.97	-do-
<b>Grant No. 20 – Community Development and ANP, IRDP and NREP</b>			
17	2575.02.101.01 (H)	4.38	-do-
<b>Grant No. 21 – Commerce and Industries and Weights and Measures Department</b>			
18	2851 (SP).001.01 (H)	0.08	-do-
<b>Grant No. 22 – Public Health Engineering</b>			
19	4215.02.102.09 (H)	1.95	-do-
20	4215 (CPS).01.102.02	11.40	-do-
<b>Grant No. 23 – Power</b>			
21	4801.05.799.03 (H)	0.52	-do-
<b>Grant No. 30 – General Economic Services and Planning</b>			
22	4216.01.700.01 (H)	3.36	-do-
<b>Grant No. 36 – Minor Irrigation</b>			
23	4702 (CSP).800.02 (H)	1.09	-do-
<b>Grant No. 37 – Fisheries</b>			
24	2405 (SP).101.16 (H)	0.01	-do-
25	2405 (CSS).800.02 (H)	0.40	-do-
26	2851 (SP).107.12 (H)	0.18	-do-
27	2851 (SP).107.15 (H)	0.01	-do-
<b>Grant No. 40 – Irrigation and Flood Control Deptt.</b>			
28	2700. (SP) .01.011.01 (H)	0.05	-do-
29	4700.03.051.11 (H)	2.02	-do-
<b>Grant No. 44 – Social Welfare Deptt.</b>			
30	2235 (SP) .02.001.21 (H)	0.01	-do-
31	2235 (SP) .102.40 (H)	0.19	-do-
32	2235 (SP) .104.31 (H)	0.96	-do-
33	2235 (SP) .104.32 (H)	6.25	-do-
<b>Total</b>		<b>49.42</b>	

\* 'H' stands for Hill, 'V' for Valley, 'SP' for Special Plan, 'CSS' for Centrally Sponsored Scheme and 'CPS' for Central Plan Scheme

**Appendix 2.3**  
**(Reference: Paragraph 2.3.5)**  
**Statement showing amount debited head-wise and credited to**  
**'8449 – Other Deposits' during March 2010**

(₹ in lakh)

Sl. No.	Department/Name of DDO	Debit Head	Credit Head	Amount credited	Remarks
1	Soil Chemist	--	8449	439.00	Debit head awaited from the departments (November 2010)
2	Rural Development & Panchayati Raj	--	8449	3113.75	- do -
3	Environment & Ecology Wing	--	8449	50.00	- do -
4	Veterinary & Animal Husbandry	2403 & 4403	8449	228.10	--
5	Veterinary & Animal Husbandry (ICDP)	2403	8449	6.88	--
6	Conservation of Forest Administration and Planning	2406	8449	29.17	--
7	Municipal, Administration, Housing and Urban Development	--	8449	1867.53	- do -
8	State Archeology	4202	8449	274.42	--
9	State Museum	--	8449	17.67	- do -
10	Adult Education	2202	8449	10.50	--
11	Settlement	--	8449	168.53	- do -
12	Library	--	8449	43.86	- do -
13	Weight & Measures	--	8449	29.81	- do -
14	Government Polytechnic	2202	8449	40.43	--
15	Labour Commission	--	8449	52.52	- do -
16	Family Welfare (Store)	--	8449	115.44	- do -
17	Education (S) Hills	2202	8449	950.25	--
18	Commerce & Industries	--	8449	1.54	- do -
19	Co-operative Societies	--	8449	52.10	- do -
20	Sericulture	--	8449	372.52	- do -
21	Crafts man training	2230, 4250	8449	51.18	--
22	State Council of Education Research and Training (District Institute of Education and Training)	--	8449	20.78	- do -
23	Education (S) (S/V)	--	8449	632.64	- do -
24	Consumer Affairs, Food & Public Distribution	2408, 3456 & 4408	8449	459.64	--
25	Fisheries	2405, 4405	8449	114.72	--
26	Medical Directorate	--	8449	1165.09	- do -
27	Archive	4202	8449	3.31	--
28	Tribal Research Institute	3425	8449	50.82	--
29	Tourism	3452	8449	2456.44	--
30	Transport	2041	8449	245.35	--
31	Minorities & Other Backward Classes	--	8449	3923.09	- do -
32	Secretariat Planning	2053	8449	1481.67	--
33	Youth Affairs and Sports	4202, 2204	8449	2230.59	--
34	Central Jail	2056, 4059	8449	230.38	--
35	Science and Technology	2501, 3425	8449	32.38	--
36	Directorate of Information and Public Relations	2220	8449	17.76	--
37	Inspector General of Police (Admin)	2055 & 4059	8449	3476.77	--
38	Development of Tribal & Schedule Castes	2225	8449	583.44	--
<b>Total</b>				<b>25040.07</b>	

**Appendix 2.4**  
**(Reference: Paragraph 2.3.6)**  
**Excess over provision of previous years requiring regularisation**

(₹ in crore)

Year	No. of Grants/ Appropriations	Grant/Appropriation number	Amount of excess	Stage of consideration by Public Accounts Committee (PAC)
1997-98	12	5, 11, 16, 21, 26, 34, 44, Appn.2, 16, 23, 25 and Appn. 2	384.57	PAC recommended for regularization (24 <sup>th</sup> Report); but status of regularization not intimated yet. (November 2010)
1998-99	8	Appn. 2, 1, 8, 8, 20, 34 Appn. 2 and 23	293.66	-do-
1999-00	16	1, Appn. 2, 4, 5, 8, 20, 21, 29, 33, 34, 39, 44, Appn. 2, 21, 23 and 25	844.88	PAC recommended for regularization (27 <sup>th</sup> Report); but status of regularization not intimated yet. (November 2010)
2000-01	9	1, Appn. 2, 5, 8, 21, 23, 26, 27 and 34	85.77	-do-
2001-02	8	Appn. 2, 8, 21, 33,34,41,45 and Appn. 2	895.20	-do-
2007-08	13	1, Appn.2 (Charged),26 16,18,22,25,41,8,23,25 ,41 and Appn.2 (Charged)	81.59	PAC recommendation awaited. (November 2010)
2008-09	14	5, 11, 12, 13, 22, 23, 25, 27, 29, 33, 39, 45, 46, 47	102.87	Excess expenditure yet to be discussed by PAC. (November 2010)
	<b>80</b>	<b>Total</b>	<b>2688.54</b>	

Appendix 2.5

(Reference: Paragraph 2.3.9)  
Excess/Unnecessary/Insufficient re-appropriation of funds

(₹ in lakh)

Sl. No.	Grant/ Appropriation No.	Head of Account	Re-appropriation	Final Excess(+)/ Saving(-)
	<b>Saving cases</b>			
1	Appn. 2 - Interest Payment and Debt Services	2049.01.101.10	241.98	(-) 1069.26
2	-do-	2049.01.200.15	237.66	(-) 74.41
3	-do-	2049.01.200.28	20.00	(-) 54.11
4	-do-	2049.03.104.12	186.86	(-) 127.07
5	-do-	2049.04.103.06	49.68	(-) 146.24
6	-do-	2049.04.105.44	8.69	(-) 43.85
7	-do-	6003.104.16	234.79	(-)234.80
8	-do-	6004.04.800.30	7.87	(-)10.42
9	Grant 7 - Police	2055.003.24	(-) 26.86	(-) 25.87
10	-do-	2055.104.03	(-) 278.03	(-) 61.23
11	-do-	2055.104.04	(-) 249.05	(-) 21.58
12	-do-	2055.104.08	(-) 116.99	(-) 57.69
13	-do-	2055.104.29	(-) 178.97	(-) 95.80
14	-do-	2055.104.30	(-) 244.98	(-) 35.56
15	-do-	2055.104.31	(-) 82.35	(-) 168.91
16	-do-	2055.109.16	19.66	(-) 157.61
17	-do-	2055.109.17	(-) 17.11	(-) 50.13
18	-do-	2055.109.23	5.27	(-) 96.70
19	-do-	2055.109.33	(-) 104.58	(-) 110.14
20	-do-	2055.144.14	5.50	(-) 31.42
21	-do-	2055.144.36	(-) 235.36	(-) 32.31
22	-do-	2055.115.25	2885.79	(-) 1337.40
23	Grant 8 - Public Works Department	2059.60.053.09	553.44	(-) 1018.31
24	-do-	2059.80.001.01	(-) 24.85	(-) 18.65
25	-do-	2059.80.001.03	(-) 9.68	(-) 15.58
26	-do-	2216.07.053.01	(-) 270.68	(-) 182.21
27	-do-	3054.03.102.05	400.00	(-) 1103.74
28	-do-	3054.04.337.12	(-) 204.00	(-) 985.63
29	-do-	4059.01.051.11(V)	570.00	(-) 179.76
30	-do-	4059.01.051.14 (V)	63.00	(-) 36.26
31	-do-	4059.80.800.40 (V)	100.00	(-)14.49
32	-do-	4210.02.104.11 (V)	30.00	(-)30.00
33	-do-	4210.01.106.09 (V)	348.00	(-) 66.67
34	-do-	5054.03.052.44 (V)	3.57	(-) 25.00
35	-do-	5054.03.101.07 (V)	164.00	(-) 190.25
36	-do-	5054.04.800.50(V)	(-) 309.00	(-) 17.01
37	-do-	5054.05.800.71 (V)	35.00	(-) 55.00
38	-do-	4552.337.15 (H)	479.00	(-)209.74
39	-do-	4552.800.01 (V)	500.00	(-) 144.19
40	-do-	5054.05.337.15 (V)	0.01	(-) 178.99
41	Grant 9 - Information and Publicity	2220.60.001.01	(-) 1.00	(-) 14.78
42	-do-	2220.60.106.03	1.00	(-) 16.82
43	Grant 10 - Education	2202.01.101.19	(-) 298.57	(-) 2547.83
44	-do-	2202.02.109.24	(-) 482.10	(-) 127.75
45	-do-	2202.03.001.29	(-) 22.53	(-) 14.65
46	-do-	2202.03.001.29	(-) 22.53	(-) 14.65
47	-do-	2202.03.103.11	(-) 198.49	(-) 849.07
48	-do-	2202.03.105.19	(-) 1.58	(-) 13.21

49	Grant 10 - Education	2202.04.001.07	(-) 10.13	(-) 114.75
50	-do-	2202.05.80.001.01	(-) 40.73	(-) 18.15
51	-do-	2202.01.001.34 (V)	(-) 30.00	(-) 10.63
52	-do-	2202.01.800.07(V)	(-) 17.00	(-) 10.00
53	-do-	2202.02.110.84 (H)	21.20	(-) 21.20
54	-do-	2202.02.110.84 (V)	31.80	(-) 31.80
55	-do-	2202.02.800.62 (H)	(-) 14.00	(-) 86.00
56	-do-	2202.02.800.62 (V)	(-)20.00	(-) 12.19
57	-do-	2202.05.800.70 (V)	257.00	(-) 256.82
58	-do-	2202.02.80.800.17 (V)	399.59	(-) 447.40
59	-do-	2202.02.80.800.19 (V)	(-) 5.68	(-) 58.35
60	Grant 11-Medical, Health and Family Welfare Services	2210.01.001.01	(-) 53.20	(-) 38.56
61	-do-	2210.01.001.11	2.00	(-) 180.70
62	-do-	2210.01.110.09	0.25	(-) 27.96
63	-do-	2210.01.110.20	(-) 95.65	(-) 83.04
64	-do-	2210.03.101.27	(-) 142.54	(-) 43.08
65	-do-	2210.03.103.26	(-) 284.53	(-) 36.30
66	-do-	2210.03.104.29	(-) 177.57	(-) 73.45
67	-do-	2210.03.110.10	11.61	(-) 42.13
68	-do-	2210.03.110.20	(-) 117.12	(-) 47.92
69	-do-	2210.05.105.21	0.87	(-) 21.67
70	-do-	2210.06.101.23	(-) 177.68	(-) 24.06
71	-do-	2210.06.101.30	(-) 93.47	(-) 11.12
72	-do-	2210.06.101.32	(-) 36.78	(-) 14.11
73	-do-	2210.03.103 (V)	78.00	(-) 292.48
74	-do-	2210.04.200.12 (V)	(-) 53.00	(-) 28.06
75	-do-	2211.001.21 (V)	(-) 12.27	(-) 111.56
76	-do-	2211.101.19 (H)	63.81	(-) 40.68
77	-do-	2211.101.19 (V)	(-) 49.22	(-) 37.33
78	-do-	4552.08.110.15 (H)	90.00	(-) 90.00
79	-do-	4552.09.112.16 (V)	68.86	(-) 68.86
80	Grant 13 - Labour and Employment	2230.03.003.14	3.50	(-) 42.14
81	Grant 14 - Development of Tribal and Schedule Castes.	3640.200.04	(-) 40.00	(-) 42.49
82	-do-	2225.01.277.04 (V)	24.56	(-) 24.56
83	-do-	2225.02.277.06 (H)	10.00	(-) 222.00
84	-do-	2225.02.277.33 (V)	11.00	(-) 27.36
85	-do-	2225.02.282.13 (H)	(-) 13.00	(-) 62.00
86	-do-	2225.02.794.15 (V)	64.31	(-) 64.31
87	Grant 15 - Consumer Affairs, Food and Public Distribution	3475.106.11	(-) 48.39	(-) 30.45
88	Grant 16 - Co-operation	2425.001.01	5.45	(-) 35.91
89	-do-	2425.101.02	5.45	(-) 17.95
90	-do-	4425.001.03 (H)	(-) 7.06	(-) 14.00
91	Grant 17 - Agriculture	2401.001.01	(-) 51.34	(-) 20.00
92	-do-	2401.001.25	(-) 43.97	(-) 34.05
93	-do-	2401.109.08	(-) 18.88	(-) 14.11
94	-do-	2401.001.53 (H)	(-) 58.39	(-) 10.01
95	-do-	2401.800.26 (V)	2.68	(-) 1161.00
96	-do-	2401.800.29 (V)	71.00	(-) 104.00
97	-do-	3454.01.101.04 (V)	2.21	(-) 11.08
98	Grant 18 - Animal Husbandry and Veterinary including Dairy Farming	2403.001.01	37.18	(-) 193.52
99	-do-	2403.001.05	(-) 114.00	(-) 17.44
100	-do-	2403.101.04	(-) 73.51	(-) 294.00
101	-do-	2403.102.09	(-)103.54	(-) 86.74
102	-do-	2404.102.03	37.91	(-) 10.91
103	-do-	2403.113.02 (H)	(-) 8.00	(-) 30.00
104	-do-	2403.103.18 (V)	43.20	(-) 25.24

105	-do-	2403.107.02 (V)	80.00	(-) 80.00
106	Grant 18 - Animal Husbandry and Veterinary including Dairy Farming	2403.113.13 (V)	57.22	(-) 94.73
107	Grant 19 - Environment and Forest	2406.01.001.06	(-) 7.87	(-) 15.67
108	-do-	2406.01.001.20	21.32	(-) 20.78
109	-do-	2406.01.001.28	(-) 1.42	(-) 19.76
110	-do-	2406.01.001.34	(-) 5.45	(-) 11.67
111	-do-	2406.01.001.01 (H)	30.35	(-) 59.05
112	-do-	2406.01.102.09 (V)	130.00	(-) 84.56
113	-do-	2406.01.800.45 (H)	(-) 19.35	(-) 10.89
114	-do-	2406.02.110.22 (V)	76.52	(-) 112.79
115	Grant 20 - Community Development and ANP, IRDP and NREP	2501.01.001.05	4.22	(-) 11.05
116	-do-	2515.002.02	(-) 182.57	(-) 29.01
117	-do-	2501.01.101.18 (H)	4.89	(-) 42.16
118	-do-	2501.01.800.17 (H)	(-) 5.00	(-) 136.28
119	-do-	2505.01.702.08 (V)	(-) 22.28	(-) 43.79
120	-do-	2505.60.800.11 (V)	94.43	(-) 94.43
121	Grant 22 - Public Health Engineering	4215.01.101.03 (V)	124.25	(-) 124.25
122	-do-	4215.01.101.09 (V)	133.73	(-) 133.73
123	-do-	4215.01.101.17 (H)	12.50	(-) 113.70
124	-do-	4215.01.102.12 (H)	488.00	(-) 488.00
125	-do-	4215.01.102.13 (V)	750.25	(-) 750.25
126	-do-	4215.01.102.14 (V)	(-) 48.00	(-) 189.72
127	Grant 23 - Power	2801.001.09	(-) 9.95	(-) 13.26
128	-do-	2801.001.15	(-) 79.82	(-) 85.22
129	-do-	2801.001.26	(-) 54.97	(-) 41.38
130	-do-	2801.001.28	(-) 76.17	(-) 10.70
131	-do-	2801.001.30	131.60	(-) 188.05
132	-do-	2801.001.31	151.94	(-) 203.39
133	-do-	2801.001.32	8.38	(-) 41.59
134	-do-	2801.001.34	(-) 76.65	(-) 11.55
135	-do-	2801.001.35	(-) 57.20	(-) 11.79
136	-do-	2801.001.36	(-) 52.11	(-) 26.79
137	-do-	4801.05.799.02 (V)	(-) 75.00	(-) 69.94
138	-do-	4801.05.799.11 (H)	25.00	(-) 64.38
139	-do-	4801.05.799.89 (H)	76.00	(-) 43.87
140	-do-	4801.05.799.91 (H)	(-) 23.00	(-) 38.46
141	-do-	4801.05.799.94 (V)	47.00	(-) 69.65
142	-do-	4801.05.799.02 (H)	220.00	(-) 257.40
143	Grant 25 - Youth Affairs and Sports Department	2204.001.01 (H)	11.86	(-) 15.20
144	-do-	2204.104.08 (V)	(-) 14.45	(-) 35.55
145	-do-	4202.03.800.08 (V)	(-) 20.00	(-) 10.49
146	-do-	4202.03.800.09 (V)	(-) 20.00	(-) 80.00
147	Grant 29 - Sales Tax, Other Taxes/Duties on Commodities and Services	2040.101.02	(-) 9.13	(-) 14.32
148	Grant 30 - General Economic Services and Planning	3451.092.03	(-) 14.56	(-) 48.02
149	-do-	3454.02.201.05	(-) 34.57	(-) 14.01
150	-do-	3451.092.08 (V)	(-) 92.19	(-) 31.92
151	-do-	3451.092.09 (H)	(-) 20.00	(-) 24.78
152	-do-	4059.01.101.01 (H)	5552.10	(-) 2606.93
153	-do-	4202.01.202.01 (H)	1000.00	(-) 1000.00
154	-do-	4202.03.800.02 (H)	1000.00	(-) 1000.00
155	-do-	4210.01.110.03 (H)	300.00	(-) 300.00
156	-do-	4210.01.110.03 (V)	300.00	(-) 60.00
157	-do-	4216.01.700.01 (V)	400.00	(-) 400.00
158	-do-	4225.02.800.01 (H)	200.00	(-) 200.00



159	-do-	4408.02.800.01 (H)	400.00	(-) 400.00
160	-do-	4702.800.01 (H)	555.55	(-) 555.55
161	Grant 30 - General Economic Services and Planning	4711.01.103.01 (H)	2000.00	(-) 2000.00
162	-do-	4801.05.799.01 (V)	900.00	(-) 900.00
163	-do-	5054.05.101.01 (H)	850.00	(-) 850.00
164	-do-	5054.05.337.02 (H)	9150.00	(-) 3156.27
165	-do-	5425.208.01 (V)	355.34	(-) 150.00
166	Grant 31 - Fire Protection and Control	2070.108.04	41.17	(-) 41.17
167	Grant 32 - Jails	2056.101.02	(-) 19.38	(-) 47.33
168	Grant 36 - Minor Irrigation	2702.80.001.01	(-) 5.60	(-) 25.03
169	-do-	2702.80.800.02 (V)	5.60	(-) 17.00
170	Grant 37 - Fisheries	2405.001.01	(-) 235.82	(-) 18.11
171	-do-	2405.001.20 (H)	70.00	(-) 124.05
172	-do-	2405.101.10 (H)	23.00	(-) 23.00
173	-do-	2405.800.01 (H)	2.00	(-) 37.00
174	-do-	2405.800.02 (V)	40.00	(-) 40.00
175	-do-	6405.800.16 (V)	25.00	(-) 50.00
176	Grant 39 - Sericulture	2851.107.12 (V)	155.47	(-) 12.26
177	Grant 40 - Irrigation and Flood Control Department	2700.01.001.01	(-) 15.00	(-) 52.56
178	-do-	2701.04.001.01	15.00	(-) 155.49
179	Grant 41 - Art and Culture	2205.105.22	20.00	(-) 20.00
180	Grant 43 - Horticulture and Soil Conservation	2401.001.01	5.05	(-) 12.58
181	-do-	2402.001.01	(-) 23.73	(-) 16.26
182	-do-	2402.001.29 (H)	2.50	(-) 11.62
183	-do-	2402.102.32 (H)	155.00	(-) 755.00
184	-do-	2402.103.02 (H)	47.00	(-) 47.00
185	Grant 46 - Science and Technology and Information Technology	3425.60.001.25 (V)	31.83	(-) 854.00
	<b>Sub Total</b>			<b>37144.57</b>
	<b>Excess Cases</b>			
186	Appr. 2 - Interest Payment & Debt Services	2049.01.123.43	(-) 318.63	144.97
187	-do-	2049.200.35	(-) 340.79	117.39
188	-do-	2049.305.24	70.55	36.73
189	-do-	2049.101.08	(-) 17.87	76.88
190	-do-	2049.104.08	(-) 71.94	73.59
191	-do-	6003.101.25	(-) 106.35	131.35
192	-do-	6003.111.43	449.00	29.70
193	Grant 7 - Police	2055.001.01	925.67	630.59
194	-do-	2055.104.05	(-) 276.06	62.54
195	-do-	2055.104.06	(-) 259.11	59.74
196	-do-	2055.104.09	(-) 458.21	214.15
197	-do-	2055.104.10	(-) 239.95	25.34
198	-do-	2055.104.28	(-) 293.88	25.55
199	-do-	2055.104.33	78.86	13.54
200	-do-	2055.109.22	(-) 730.47	55.43
201	-do-	2055.109.31	(-) 68.46	18.00
202	-do-	2055.109.32	(-) 21.34	114.97
203	-do-	2055.001.16 (V)	651.51	800.00
204	-do-	4055.207.17 (V)	50.00	50.00
205	-do-	4059.60.051.01 (V)	50.00	100.00
206	-do-	4216.700.02 (V)	(-) 100.00	100.00
207	Grant 8 - Public Works Department	2059.01.053.21	572.39	610.69
208	-do-	2059.80.08	(-) 203.91	20.44
209	-do-	3054.03.102.04	(-) 16.54	297.29
210	-do-	3054.03.102.04	(-) 16.54	297.29
211	-do-	3054.03.337.23	(-) 1055.39	311.37
212	-do-	3054.337.13	562.00	1176.59

213	-do-	3054.337.14	(-) 283.52	231.50
214	-do-	4059.01.051.11	(-) 65.00	231.50
215	-do-	4210.800.31 (V)	(-) 30.00	30.00
216	Grant 8 - Public Works Department	5054.337.57 (V0)	35.00	4202.60
217	-do-	5054.04.800.37 (H)	55.00	156.46
218	-do-	5054.04.800.37 (V)	95.00	290.39
219	-do-	5054.04.800.39 (V)	(-) 10.00	330.09
220	Grant 10 - Education	2202.102.04	155.06	91.16
221	-do-	2202.104.19	(-) 106.28	492.31
222	-do-	2202.02.101.24	(-) 10.17	78.46
223	-do-	2202.03.106.57	(-) 10.00	12.00
224	-do-	4202.02.104.94	10.50	189.00
225	Grant 11 - Medical, Health and Family Welfare Services	2210.01.110.10	(-) 23.13	34.73
226	-do-	2210.06.101.33	(-) 6.39	14.13
227	-do-	2210.05.200.13 (V)	1000.00	30.16
228	-do-	4210.01.110.15 (V)	(-) 15.00	396.36
229	-do-	4552.08.110.15 (V)	(-) 90.00	54.00
230	-do-	2211.001.21 (H)	8.50	106.39
231	Grant 13 - Labour and Employment	2230.03.101.11 (V)	3.00	47.04
232	Grant 14 - Development of Tribal and Schedule Castes	2225.02.001.01	(-) 51.51	13.47
233	-do-	2225.80.800.04	(-) 50.00	49.25
234	-do-	3604.200.03	(-) 30.00	39.82
235	-do-	2225.01.102.05 (H)	(-) 107.00	107.00
236	-do-	2225.01.277.06 (H)	(-) 10.00	10.00
237	-do-	2225.02.001.01 (V)	8.00	123.65
238	-do-	2225.02.283.08 (V)	135.00	79.97
239	-do-	2225.02.794.16 (V)	59.80	130.10
240	-do-	2225.02.794.21 (V)	80.00	50.00
241	-do-	2225.02.794.29 (V)	20.20	80.00
242	-do-	2225.02.794.30 (V)	67.69	40.00
243	Grant 15 - Consumer Affairs, Food and Public Distribution	2408.01.001.01	(-) 10.99	32.03
244	Grant 16 - Co – operation	4425.001.03 (V)	(-) 54.44	14.00
245	Grant 17 - Agriculture	2401.001.53 (V)	(-) 91.40	30.24
246	-do-	2401.102.04 (V)	200.00	209.60
247	-do-	2401.105.16 (V)	(-) 8.00	10.58
248	Grant 18 - Animal Husbandry and Veterinary including Dairy Farming	2403.102.09	(-) 103.54	86.74
249	-do-	2403.113.02 (V)	(-) 11.00	27.01
250	Grant 19 - Environment and Forest	2406.01.001.05	(-) 13.06	12.96
251	Grant 20 - Community Development and ANP, IRDP and NREP	2501.01.101.18 (V)	(-) 33.88	34.57
252	-do-	2501.01.800.17 (V)	105.00	173.07
253	-do-	2501.05.101.16 (V)	(-) 3.97	15.05
254	-do-	2505.01.702.08 (H)	(-) 27.72	19.14
255	-do-	2575.02.101.01 (V)	190.00	91.65
256	-do-	2575.02.800.16 (H)	5.00	3828.33
257	Grant 22 - Public Health Engineering	4215.01.101.05 (V)	(-) 260.00	439.66
258	-do-	4215.01.101.17 (V)	(-) 243.50	231.33
259	-do-	4215.01.102.14 (H)	(-) 132.00	280.16
260	-do-	4215.01.102.15 (V)	(-) 165.00	170.85
261	-do-	4215.01.102.16 (H)	(-) 50.00	50.00
262	-do-	4215.01.102.17 (H)	(-) 100.00	200.99
263	-do-	4215.01.102.18 (V)	(-) 30.00	139.81
264	-do-	4215.02.101.19 (V)	(-) 479.29	480.25
265	Grant 23 - Power	2801.001.33	(-) 74.93	35.40
266	-do-	2801.04.001.01	382.80	89.80

267	-do-	4059.01.051.12 (V)	(-) 55.00	35.34
268	-do-	4801.05.799.02	(-) 75.00	137.71
269	-do-	4801.05.799.11 (V)	25.00	155.75
270	-do-	4801.05.799.46 (V)	50.00	21.42
271	Grant 23 - Power	4801.05.799.51 (H)	(-) 130.00	20.50
272	-do-	4801.05.799.53 (H)	(-) 25.00	75.84
273	-do-	4801.05.799.53 (V)	(-) 25.00	49.06
274	-do-	4801.05.799.76 (H)	(-) 50.00	378.21
275	-do-	4801.05.799.84 (V)	50.00	93.31
276	-do-	4801.05.799.91 (V)	(-) 79.00	40.61
277	-do-	4801.05.799.92 (V)	511.68	41.59
278	-do-	4801.05.799.93 (H)	30.00	213.18
279	-do-	4801.05.799.94 (H)	(-) 62.00	58.56
280	-do-	4801.80.004.27 (H)	(-) 14.00	12.02
281	-do-	4552.01.005.06 (V)	(-) 191.29	27.29
282	-do-	4801.05.799.02 (V)	(-) 220.00	378.90
283	Grant 25 - Youth Affairs and Sports Department	2204.101.03	(-) 27.41	69.66
284	-do-	2204.001.01 (V)	3.00	15.59
285	-do-	4202.03.800.09 (V)	20.00	80.00
286	Grant 27 - Election	2015.108.03	(-) 45.00	45.00
287	Grant 29 - Sales Tax, Other Taxes/Duties on Commodities and Services	2040.001.01	9.13	14.33
288	Grant 30 - General Economic Services and Planning	3454.01.001.01	(-) 103.00	14.49
289	-do-	3451.092.04 (V)	615.00	599.00
290	-do-	4059.01.101.01 (V)	2776.06	2242.17
291	-do-	4202.01.202.01 (V)	1100.00	1000.00
292	-do-	4202.03.800.02 (V)	2100.00	1000.00
293	-do-	4225.02.800.01 (V)	331.00	108.18
294	-do-	4408.02.800.01 (V)	200.00	400.00
295	-do-	4702.800.01 (V)	444.45	705.56
296	-do-	4711.01.103.01 (V)	2000.00	1332.32
297	-do-	4801.05.799.01 (H)	750.00	862.89
298	-do-	5054.05.101.01 (V)	850.00	670.28
299	-do-	5054.05.337.02 (V)	8855.46	620.74
300	Grant 37 - Fisheries	2405.001.20 (V)	51.79	123.56
301	-do-	2405.101.10 (V)	40.00	22.81
302	-do-	2405.800.01 (V)	13.00	37.02
303	Grant 39 - Sericulture	2851.107.01	(-) 216.47	17.10
304	Grant 41 - Art and Culture	2205.105.22 (V)	(-)20.00	28.58
305	Grant 43 - Horticulture and Soil Conservation	2402.001.29 (V)	2.50	12.04
306	-do-	2402.103.02 (V)	(-)28.50	23.50
307	Grant 47 - Welfare of Minorities and Other Backward Classes	2225.80.800.05 (V)	(-) 30.90	30.90
	<b>Sub-total</b>			<b>31853.90</b>
	<b>Total</b>			<b>68998.47</b>

Appendix 2.6

(Reference: Paragraph 2.3.10)

Cases of substantial surrenders (amount exceeding ₹ 25 lakh) made during the year 2009-10

(₹ in crore)

Sl. No.	Name of Grant	Name of the Scheme (Head of Account)	Total provision	Amount of surrender	Percentage of surrender
1	8 – Public Works Department	2216 –Housing			
		07 – Other Housing			
		053 – Maintenance and Repairs			
		01 – Other Maintenance Expenditure	18.53	0.85	5
2	-do-	3054 – Roads and Bridges			
		04 – District and other Roads			
		337 – Road Works			
		12 – Inter Village Roads	26.08	12.12	46
3	10 - Education	2202 – General Education			
		03 – University and Higher Education			
		103 – Government Colleges and Institutes			
		11 - Government Colleges and Institutes	64.87	9.86	15
4	11 – Medical, Health and Family Welfare Services	2210 – Medical and Public Health			
		01 – Urban Health Services - Allopathy			
		001 – Direction and Administration			
		11 – District Head quarters	8.60	1.66	19
5	14 – Development of Tribal and SCs	4225 – Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
		02 – Welfare of Scheduled Tribes			
		283 – Housing			
		02 – State Share of Centrally Sponsored Schemes (CSS)	0.60	0.3	50
6	-do-	4225 – Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
		02 – Welfare of Scheduled Tribes			
		800 – Other Expenditure			
		10 – Construction of Boys and Girls Hostel	3.97	3.97	100
7	-do-	4225 – Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
		02 – Welfare of Scheduled Tribes			
		800 – Other Expenditure			
		32 – Construction of Building	1	1	100
8	16 – Co-operation	2425 – Co-operation			
		001 – Direction and Administration			
		01 - Direction	1.86	0.28	15
9	-do-	2425 – Co-operation			
		001 – Direction and Administration			
		03 – Zonal Administration	7.22	1.57	22
10	18 – Animal Husbandry and Veterinary including Dairy Farming	2403 – Animal Husbandry			
		101 – Veterinary Services			
		04 – District/Sub –Divisional Veterinary Hospital and Dispensaries	14.08	1.50	11

11	23 - Power	2801 - Power			
		001 – Direction and Administration			
		27 – EE Thoubal Division	5.76	1.75	30
12	-do-	2801 - Power			
		001 – Direction and Administration			
		29 – EE Jiribam Division	0.65	0.25	38
13	-do-	2801 - Power			
		001 – Direction and Administration			
		29 – EE Tamenglong Division	3.06	1.73	57
14	-do-	2801 - Power			
		001 – Direction and Administration			
		29 – EE Senapati Division	3.21	1.68	52
15	24 – Vigilance Department	2070 – Other Administrative Services			
		104 – Vigilance			
		01 – Vigilance Dept	1.76	0.31	18
16	25 – Youth Affairs and Sports Dept.	2204 – Sports and Youth Services			
		104 – Sports and Games			
		8 – National Sports Academy	0.86	0.36	42
17	28 – State Excise	2039 – State Excise			
		001 – Direction and Administration			
		02 - Execution	2.18	0.57	26
18	-do-	2235 – Social Security and Welfare			
		02 – Social Welfare			
		105 – Prohibition			
19	32 - Jails	03 - Prohibition	8.30	1.09	13
		2056 – Jails			
		001 – Direction and Administration			
20	32 - Jails	101 – Jails			
		02 -. Central Jail, Imphal	3.50	0.39	11
		4059 – C.O. on Public works (CSS)			
21	36 - Minor Irrigation	01 – Office Building			
		051 – Construction			
		03 - Modernization of Jails	0.90	0.74	82
22	40 – Irrigation & Flood Control Dept	2702 – Minor Irrigation			
		01 – Surface Water			
		103 – Diversion Schemes			
23	-do-	03 – Pick up weir	8.36	7.90	95
		2700 – Major Irrigation			
		02 – Singda Irrigation Project			
24	-do-	001 – Direction and Administration			
		01 - Direction	2.62	0.62	24
		2700 – Major Irrigation			
25	-do-	08 – General			
		800 – Other expenditure			
		05 – Irrigation Projects	22.95	19.54	85
26	-do-	2701 – Medium Irrigation			
		04 – Medium Irrigation Non – commercial			
		001 – Direction and Administration			
27	-do-	01 - Direction	7.38	1.09	15
		2711 – Flood Control and Drainage			
		01 – Flood control			
28	-do-	001 Direction and Administration			
		03 – Execution	9.03	1.08	12

26	43 – Horticulture and Soil conservation	2401 – Crop Husbandry			
		800 – Other expenditure			
		15 – Macro – Management of Agriculture	8.39	2.03	24
27	47 – Welfare of Minorities and other Backward classes (CSS)	2225 – Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes			
		03 – Welfare of Backward Classes			
		277 – Education			
		03 – Post Matric Scholarship to Other Backward Classes students	2.41	1.25	52
28	-do-	2225 – Welfare of Scheduled Castes, Schedule Tribes and Other Backward Classes			
		03 – Welfare of Backward Classes			
		277 – Education			
		04 – Pre Matric Scholarship to Other Backward Classes students	2.08	1.15	55
29	-do-	4225 – C.O. on Welfare of Schedule Castes, Schedule Tribes and Other Backward Classes			
		03 – Welfare of Backward Classes			
		800 – Other expenditure			
		01 – Boys’ Hostel	0.81	0.81	100
<b>Total</b>			<b>241.02</b>	<b>77.45</b>	

**Appendix 2.7**  
(Reference: Paragraph 2.3.13)  
**Statement of various Grants/Appropriations in which savings occurred but no part of which had been surrendered**

(₹ in lakh)

Sl. No.	Grant No.	Saving
<b>Revenue Voted</b>		
1	1 – State Legislature	157.11
2	2 – Council of Ministers	34.88
3	3 – Secretariat	616.13
4	4 – Land Revenue, Stamps & Registration and District Administration	662.90
5	6 – Transport	31.06
6	7 – Police	1641.54
7	9 – Information and Publicity	64.64
8	12 – Municipal Administration, Housing and Urban Development	156.30
9	14 – Development of Tribal and Schedule Caste	1814.14
10	15 – Food and Civil Supplies	28.56
11	17 – Agriculture	1534.44
12	20 – Community Development and ANP, IRDP and NREP	70.25
13	21 – Commerce & Industries and Weights & Measures Department	1550.60
14	26 – Administration of Justice	133.63
15	27 – Election	8.66
16	30 – General Economic Services and Planning	373.60
17	31 – Fire Protection and Control	4.28
18	34 – Rehabilitation	6.03
19	35 – Stationery and Printing	48.54
20	37 – Fisheries	41.02
21	38 – Panchayat	41.42
22	41 – Art and Culture	15.99
23	42 – State Academy of Training	4.31
24	44 – Social Welfare Department	2405.70
25	45 – Tourism	11.31
26	46 – Science and Technology and Information Technology	874.80
<b>Revenue Charged</b>		
27	1 – State Legislature	6.79
28	App. 1 – Governor	20.94
29	App. 2 – Interest Payment and Debt Services	1505.38
30	App. 3 – Manipur Public Service Commission	27.71
31	5 – Finance Department	5.60
32	8 – Public Works Department	47.04
33	26 – Administration of Justice	600.00
<b>Capital Voted</b>		
34	1 – State Legislature	10.00
35	2 – Council of Ministers	80.00
36	5 – Finance Department	30.71
37	11 – Medical, Health and Family Welfare Services	0.01
38	37 – Fisheries	50.00
39	8 – Public Works Department	1297.20
40	9 – Information and Publicity	0.01
41	10 – Education	218.34
42	13 – Labour and Employment	12.07

43	16 – Co-operation	62.50
44	17 – Agriculture	0.01
45	18 – Animal Husbandry and Veterinary including Dairy Farming	139.03
46	21– Commerce & Industries and Weights & Measures Department	3.56
47	23 – Power	404.32
48	24 – Vigilance Department	151.77
49	30 – General Economic Services and Planning	4300.78
50	36 – Minor Irrigation	4054.30
51	39 – Sericulture	4345.79
52	40 – Irrigation and Flood Control Department	10680.79
53	41 – Art and Culture	3.00
54	44 – Social Welfare Department	0.06
55	45 – Tourism	403.05
	<b>Total</b>	<b>40792.60</b>



**Appendix 2.8**  
**(Reference: Paragraph 2.3.13)**  
**Details of saving of ₹ one crore and above not surrendered**

(₹ in lakh)

Sl No.	Grant No.	Saving	Surrender	Saving which remained to be surrendered
<b>Revenue Voted</b>				
1	1 – State Legislature	157.11	--	157.11
2	3 – Secretariat	616.13	--	616.13
3	4 – Land Revenue, Stamps & Registration and District Administration	662.90	--	662.90
4	7 – Police	1641.54	--	1641.54
5	8 – Public Works Department	2689.07	1297.25	1391.82
6	10 – Education	4497.87	986.20	3511.67
7	11 – Medical, Health and Family Welfare Services	805.67	185.43	620.24
8	12 – Municipal Administration, Housing and Urban Development	156.30	--	156.30
9	14 – Development of Tribal and Schedule Caste	1814.14	--	1814.14
10	17 – Agriculture	1534.44	--	1534.44
11	18 – Animal Husbandry and Veterinary including Dairy Farming	690.21	149.80	540.41
12	21 – Commerce & Industries and Weights & Measures Department	1550.60	--	1550.60
13	23 – Power	3118.71	1173.59	1945.12
14	26 – Administration of Justice	133.63	--	133.63
15	30 – General Economic Services and Planning	373.60	--	373.60
16	36 – Minor Irrigation	907.52	797.48	110.04
17	40 – Irrigation and Flood Control Department	2451.82	2250.72	201.10
18	44 – Social Welfare Department	2405.70	--	2405.70
19	46 – Science and Technology and Information Technology	874.80	--	874.80
20	47 – Welfare of Minorities and Other Backward Classes	430.38	247.47	182.91
<b>Revenue Charged</b>				
21	26 – Administration of Justice	600.00	--	600.00
22	App. 2 – Interest Payment and Debt Services	1505.38	--	1505.38
<b>Capital Voted</b>				
23	8 – Public Works Department	1297.20	--	1297.20
24	10 – Education	218.34	--	218.34
25	18 – Animal Husbandry and Veterinary including Dairy Farming	139.03	--	139.03
26	23 – Power	404.32	--	404.32
27	24 – Vigilance Department	151.77	--	151.77
28	30 – General Economic Services and Planning	4300.78	--	4300.78
29	36 – Minor Irrigation	4054.30	--	4054.30
30	39 – Sericulture	4345.79	--	4345.79
31	40 – Irrigation and Flood Control Department	10680.79	--	10680.79
32	45 – Tourism	403.05	--	403.05
		<b>55612.89</b>	<b>7087.94</b>	<b>48524.95</b>

Appendix 2.9

(Reference: Paragraph 2.3.13)

Cases of surrender of funds (₹ 10 lakh and above) made on as 31 March 2010

(₹ in lakh)

Sl No.	Grant No.	Total Provision	Saving	Surrender	%age of Total Provision
<b>Revenue Voted</b>					
1	8 – Public Works Department	17998.05	2689.07	1297.25	7.21
2	10 – Education	46655.71	4497.87	986.20	2.11
3	11 – Medical, Health and Family Welfare Services	13469.00	805.67	185.43	1.38
4	16 – Co-operation	1133.14	184.56	203.81	17.99
5	18 – Animal Husbandry and Veterinary including Dairy Farming	4099.15	690.21	149.80	3.65
6	23 – Power	19585.84	3118.71	1173.59	5.99
7	24 – Vigilance Department	176.10	49.72	30.77	17.47
8	28 – State Excise	1065.93	201.86	168.16	15.78
9	32 – Jails	716.91	68.05	39.20	5.47
10	36 – Minor Irrigation	1513.08	907.52	797.48	52.71
11	40 – Irrigation and Flood Control Department	6358.80	2451.82	2250.72	35.40
12	43 – Horticulture and Soil Conservation	3513.31	54.61	226.50	6.45
13	47 – Welfare of Minorities and Other Backward Classes	2441.09	430.38	247.47	10.14
<b>Capital Voted</b>					
14	14 – Development of Tribal and Schedule Caste	556.61	434.79	526.61	94.61
15	32 – Jails	168.50	73.53	73.53	43.64
<b>Total</b>		<b>119451.22</b>	<b>16658.37</b>	<b>8356.52</b>	

**Appendix 2.10**  
**(Reference: Paragraph 2.4.1)**  
**Pending DCC bills up to 2009-10 as on October 2010**

(₹ in crore)

Sl.No.	Department/Institutes	Number of AC bills	Amount
1	Agriculture	2	0.21
2	Art & Culture	8	7.07
3	Commerce and Industries	17	1.35
4	Co-operation	2	0.39
5	Development of Tribals and Backward Classes	113	43.62
6	District Administration	5	14.08
7	Education (School)	114	171.50
8	Education (U)	30	37.52
9	Election	8	2.81
10	Family and Children Welfare Bureau	5	1.74
11	Food and Civil Supply	11	10.85
12	General Administration Department (Sectt)	6	6.16
13	Government Polytechnic	2	0.47
14	Information and Public Relation	5	0.16
15	Jail (Prison)	7	6.55
16	Labour	3	0.33
17	Manipur Fire Service	2	1.23
18	Medical and Health Services	227	202.98
19	Minorities and Other Backward Classes	16	46.59
20	Municipal Administration, Housing and Urban Development	79	170.77
21	Planning	30	45.10
22	Police	16	104.97
23	Rural Development and Panchayati Raj	24	46.73
24	Science and Technology	11	17.78
25	Sectt. Development Department	1	7.50
26	Sericulture	6	0.19
27	Settlement and Land Records	6	4.17
28	Social Welfare	4	28.03
29	Tourism	67	60.15
30	Transport	9	91.81
31	Veterinary and Animal Husbandry	29	5.69
32	Weights & Measures Department	2	0.50
33	Youth Affairs and Sports	7	1.16
	<b>Total</b>	<b>874</b>	<b>1140.16</b>

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

**Statement showing outstanding Utilization Certificates as on 31 March 2010**

(₹ in crore)

Sl. No.	Department	Year of payment of Grant	Total Grants paid		Utilization Certificates			
			Number	Amount	Received		Outstanding	
					Number	Amount	Number	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	Animal Husbandry	2006-07	7	1.09	Nil	Nil	7	1.09
		2007-08	7	1.29	Nil	Nil	7	1.29
		2008-09	8	2.47	Nil	Nil	8	2.47
		2009-10	2	0.30	Nil	Nil	2	0.30
2	Arts & Culture	2006-07	Nil	Nil	Nil	Nil	Nil	Nil
		2007-08	2	0.93	Nil	Nil	2	0.93
		2008-09	16	1.88	Nil	Nil	16	1.88
		2009-10	22	1.42	Nil	Nil	22	1.42
3	Co-operation	2006-07	Nil	Nil	Nil	Nil	Nil	Nil
		2007-08	1	0.33	Nil	Nil	1	0.33
		2008-09	1	0.38	Nil	Nil	1	0.38
		2009-10	2	0.47	Nil	Nil	2	0.47
4	Development of Tribals and Backward Classes	2006-07	15	113.82	Nil	Nil	15	113.82
		2007-08	18	54.64	Nil	Nil	18	54.64
		2008-09	19	18.10	Nil	Nil	19	18.10
		2009-10	157	37.02	Nil	Nil	157	37.02
5	District Administration	2006-07	5	1.39	Nil	Nil	5	1.39
		2007-08	3	0.05	Nil	Nil	3	0.05
		2008-09	3	1.19	Nil	Nil	3	1.19
		2009-10	14	0.58	Nil	Nil	14	0.58
6	Fisheries	2006-07	2	0.41	Nil	Nil	2	0.41
		2007-08	1	0.34	Nil	Nil	1	0.34
		2008-09	1	0.23	Nil	Nil	1	0.23
		2009-10	2	0.19	Nil	Nil	2	0.19
7	Forest	2006-07	3	0.36	Nil	Nil	3	0.36
		2007-08	1	0.10	Nil	Nil	1	0.10
		2008-09	2	2.18	Nil	Nil	2	2.18
		2009-10	8	5.05	Nil	Nil	8	5.05
8	Education (Technical)	2006-07	Nil	Nil	Nil	Nil	Nil	Nil
		2007-08	1	0.28	Nil	Nil	1	0.28
		2008-09	Nil	Nil	Nil	Nil	Nil	Nil
		2009-10	Nil	Nil	Nil	Nil	Nil	Nil
9	Education (School)	2006-07	32	38.03	Nil	Nil	32	38.03
		2007-08	725	83.07	Nil	Nil	725	83.07
		2008-09	775	92.61	Nil	Nil	775	92.61
		2009-10	104	22.62	Nil	Nil	104	22.62
10	Education (University)	2006-07	27	13.83	Nil	Nil	27	13.83
		2007-08	16	7.49	Nil	Nil	16	7.49
		2008-09	23	8.41	Nil	Nil	23	8.41
		2009-10	10	2.71	Nil	Nil	10	2.71

11	General Administrative/ Secretariat General Services	2006-07	Nil	Nil	Nil	Nil	Nil	Nil
		2007-08	2	0.16	Nil	Nil	2	0.16
		2008-09	Nil	Nil	Nil	Nil	Nil	Nil
		2009-10	8	0.11	Nil	Nil	8	0.11
12	Governor's Secretariat	2006-07	Nil	Nil	Nil	Nil	Nil	Nil
		2007-08	Nil	Nil	Nil	Nil	Nil	Nil
		2008-09	Nil	Nil	Nil	Nil	Nil	Nil
		2009-10	14	0.05	Nil	Nil	14	0.05
13	Industries	2006-07	Nil	Nil	Nil	Nil	Nil	Nil
		2007-08	1	0.20	Nil	Nil	1	0.20
		2008-09	Nil	Nil	Nil	Nil	Nil	Nil
		2009-10	Nil	Nil	Nil	Nil	Nil	Nil
14	Information & Publicity	2006-07	Nil	Nil	Nil	Nil	Nil	Nil
		2007-08	1	0.06	Nil	Nil	1	0.06
		2008-09	1	0.03	Nil	Nil	1	0.03
		2009-10	Nil	Nil	Nil	Nil	Nil	Nil
15	Law	2006-07	1	0.11	Nil	Nil	1	0.11
		2007-08	1	0.15	Nil	Nil	1	0.15
		2008-09	1	0.14	Nil	Nil	1	0.14
		2009-10	3	0.05	Nil	Nil	3	0.05
16	Medical & Family Welfare	2006-07	8	1.12	Nil	Nil	8	1.12
		2007-08	7	1.40	Nil	Nil	7	1.40
		2008-09	Nil	Nil	Nil	Nil	Nil	Nil
		2009-10	2	0.90	Nil	Nil	2	0.90
17	Municipal Administration, Housing & Urban Development	2006-07	37	12.28	Nil	Nil	37	12.28
		2007-08	34	10.11	Nil	Nil	34	10.11
		2008-09	34	30.91	Nil	Nil	34	30.91
		2009-10	10	4.65	Nil	Nil	10	4.65
18	Police	2006-07	1	0.24	Nil	Nil	1	0.24
		2007-08	1	0.43	Nil	Nil	1	0.43
		2008-09	1	0.03	Nil	Nil	1	0.03
		2009-10	1	0.12	Nil	Nil	1	0.12
19	Public Works	2006-07	Nil	Nil	Nil	Nil	Nil	Nil
		2007-08	6	0.16	Nil	Nil	6	0.16
		2008-09	7	1.26	Nil	Nil	7	1.26
		2009-10	Nil	Nil	Nil	Nil	Nil	Nil
20	Rural Development & Panchayati Raj	2006-07	189	17.78	Nil	Nil	189	17.78
		2007-08	18	29.90	Nil	Nil	18	29.90
		2008-09	29	44.64	Nil	Nil	29	44.64
		2009-10	29	19.04	Nil	Nil	29	19.04
21	Science & Technology	2006-07	4	2.65	Nil	Nil	4	2.65
		2007-08	2	1.52	Nil	Nil	2	1.52
		2008-09	3	0.79	Nil	Nil	3	0.79
		2009-10	Nil	Nil	Nil	Nil	Nil	Nil
22	Secretariat Planning	2006-07	1	4.51	Nil	Nil	1	4.51
		2007-08	1	13.00	Nil	Nil	1	13.00
		2008-09	2	16.87	Nil	Nil	2	16.87
		2009-10	3	13.45	Nil	Nil	3	13.45

23	Social Welfare	2006-07	1	1.13	Nil	Nil	1	1.13
		2007-08	1	0.50	Nil	Nil	1	0.50
		2008-09	1	1.24	Nil	Nil	1	1.24
		2009-10	7	0.56	Nil	Nil	7	0.56
24	Sports & Youth Services	2006-07	56	2.61	Nil	Nil	56	2.61
		2007-08	Nil	Nil	Nil	Nil	Nil	Nil
		2008-09	9	0.99	Nil	Nil	9	0.99
		2009-10	8	0.12	Nil	Nil	8	0.12
25	Village & Small Industries/ Industry	2006-07	2	1.44	Nil	Nil	2	1.44
		2007-08	1	5.26	Nil	Nil	1	5.26
		2008-09	Nil	Nil	Nil	Nil	Nil	Nil
		2009-10	9	9.52	Nil	Nil	9	9.52
26	Capital Outlay on Education *	2006-07	Nil	Nil	Nil	Nil	Nil	Nil
		2007-08	Nil	Nil	Nil	Nil	Nil	Nil
		2008-09	1	0.14	Nil	Nil	1	0.14
		2009-10	Nil	Nil	Nil	Nil	Nil	Nil
27	Other Administrative Service *	2006-07	Nil	Nil	Nil	Nil	Nil	Nil
		2007-08	Nil	Nil	Nil	Nil	Nil	Nil
		2008-09	Nil	Nil	Nil	Nil	Nil	Nil
		2009-10	1	0.01	Nil	Nil	1	0.01
<b>Sub-total</b>		<b>2006-07</b>	<b>391</b>	<b>212.80</b>	<b>Nil</b>	<b>Nil</b>	<b>391</b>	<b>212.80</b>
		<b>2007-08</b>	<b>851</b>	<b>211.37</b>	<b>Nil</b>	<b>Nil</b>	<b>851</b>	<b>211.37</b>
		<b>2008-09</b>	<b>937</b>	<b>224.49</b>	<b>Nil</b>	<b>Nil</b>	<b>937</b>	<b>224.49</b>
		<b>2009-10</b>	<b>416</b>	<b>118.94</b>	<b>Nil</b>	<b>Nil</b>	<b>416</b>	<b>118.94</b>
<b>Grand total</b>			<b>2595</b>	<b>767.60</b>	<b>Nil</b>	<b>Nil</b>	<b>2595</b>	<b>767.60</b>

\* In respect of these UCs, the respective departments could not be ascertained.

Appendix 3.2

(Reference: Paragraph 3.2)

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

(₹ in lakh)

Sl. No.	Name of the Body/Authority	Year from which accounts had not been received	Grants received
	<b>Department: Rural Development</b>		
1	Executive Director, DRDA, Imphal West	2008-09	Not Furnished (NF)
2	Executive Director, DRDA, Imphal East	2008-09	NF
3	Executive Director, DRDA, Bishnupur	2008-09	NF
4	Executive Director, DRDA, Thoubal	2009-10	NF
5	Executive Director, DRDA, Ukhrul	2008-09	NF
6	Executive Director, DRDA, Senapati	2008-09	NF
7	Executive Director, DRDA, Chandel	2008-09	NF
8	Executive Director, DRDA, Churachandpur	2008-09	10348.07 *
9	Executive Director, DRDA, Tamenglong	2008-09	NF
	<b>Department: Forest</b>		
10	Loktak Development Authority	2005-06	NF
11	Manipur Pollution Control Board	1999-00	NF
	<b>Department: Commerce and Industries</b>		
12	Manipur Development Society	2009-10	NF
	<b>Department: Medical and Health</b>		
13	Manipur AIDS control Society	2001-02	NF
	<b>Department: Art and Culture</b>		
14	Manipur State Kala Academy	1998-99	NF
	<b>Department: Horticulture and Soil Conservation</b>		
15	Eastern Border Area Development Authority	2009-10	112.96 *
16	Barak River Valley Development Board	2003-04	NF
	<b>Department: Social Welfare</b>		
17	Manipur State Social Welfare Board	2007-08	133.27 *

\* Accounts not received. However, the amount of grants received have been furnished separately by the body/authority.

**Appendix 3.3**  
**(Reference: Paragraph 3.3)**

**Statement showing position of placement of SAR of ADC/ Autonomous body as on 31 March 2010**

Name of the ADC/ Autonomous Bodies	Period of entrust- ment	Year up to which accounts were rendered	Position of SAR placed in the State Legislature					Position of SARs issued but not placed		
			Year of SAR	Date of issue	Date of placement of SAR	Delay in placement of SAR	Reasons for delay	SARs issued	Date of issue	Reasons for placement
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Chandel	Under Section 19 (3)	2006-07	2001-02	6.12.04	17.3.06	Over 1 year	NA	2002-03 to 2004-05	Between 29.5.06 and 30.9.08	NA
Churachandpur	-do-	2007-08	1998-99	29.12.00	17.3.06	Over 5 years	NA	1999-00 to 2006-07	Between 31.1.02 and 24.7.09	NA
Sadar Hills	-do-	2008-09	2000-01	10.4.03	17.3.06	Over 3 years	NA	2001-02 to 2006-07	Between 4.2.05 and 19.6.09	NA
Senapati	-do-	2007-08	1999-00	6.12.01	17.3.06	Over 4 years	NA	2000-01 to 2005-06	Between 3.10.02 and 14.11.09	NA
Tamenglong	-do-	2007-08	1999-00	11.12.01	17.3.06	Over 4 years	NA	2000-01 to 2001-02	21.7.05	NA
Ukhrul	-do-	2006-07	1999-00	11.12.01	17.3.06	Over 4 years	NA	2000-01 to 2006-07	Between 11.2.05 and 13.1.10	NA
Manipur State Legal Service Authority	-do-	2003-04	2003-04	28.8.08	October 2008	Over 1 month	NA	NA	NA	NA