

Appendix 1.1

(Reference: Paragraphs 1.1 and 1.2)

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 titled '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.

PART B

Layout of Finance Accounts

Statement	Layout
Statement No.1	Presents the summary of transactions of the State Government – receipts and expenditure, revenue and capital, public debt receipts and disbursements <i>etc.</i> in the Consolidated Fund, Contingency Fund and Public Account of the State.
Statement No.2	Contains the summarised statement of capital outlay showing progressive expenditure to the end of the financial year.
Statement No.3	Exhibits the financial results of irrigation works and electricity scheme.
Statement No.4	Gives the summary of the debt position of the State, which includes borrowings from internal debt, Government of India, other obligations and servicing of debt.
Statement No.5	Gives the summary of loans and advances given by the State Government during the year, repayments made, recoveries in arrears, <i>etc.</i>
Statement No.6	Gives the summary of guarantees given by the Government for repayment of loans <i>etc.</i> raised by the statutory corporations, local bodies and other institutions.
Statement No.7	Gives the summary of cash balances and investments made out of such balances.
Statement No.8	Depicts the summary of balances under the Consolidated Fund, Contingency Fund and Public Account as on the last day of the financial year.
Statement No.9	Shows the revenue and expenditure under different heads for the year as a percentage of total revenue/expenditure.
Statement No.10	Indicates the distribution between the charged and voted expenditure incurred during the year.
Statement No.11	Indicates the detailed account of revenue receipts by minor heads.
Statement No.12	Provides accounts of revenue expenditure by minor heads under non-plan and plan separately.
Statement No.13	Depicts the detailed capital expenditure incurred during and to the end of the financial year.
Statement No.14	Shows the details of investment of the State Government in statutory corporations, Government companies, other joint stock companies, co-operative banks and societies, <i>etc.</i> up to the end of the financial year.
Statement No.15	Depicts the capital and other expenditure (other than revenue account) to the end of the current year and the principal sources from which the funds were provided for that expenditure.
Statement No.16	Gives the detailed account of receipts, disbursements and balances under the heads of account relating to debt, Contingency Fund and Public Account.
Statement No.17	Presents the detailed account of debt and other interest bearing obligations of the Government.
Statement No.18	Provides the detailed account of loans and advances given by the Government, the amount of loans repaid during the year, the balances as on the last day of the financial year.
Statement No.19	Gives the details of balances of earmarked funds.

Part C

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

Terms	Basis for calculation
Rate of Growth (ROG)	$[(\text{Current year amount}/\text{Previous year amount}) - 1] * 100$
Buoyancy of a parameter	ROG of the parameter/GSDP growth
Buoyancy of a parameter (X) with respect of another parameter (Y)	ROG of parameter (X)/ ROG of parameter (Y)
Average interest paid by the State	$\text{Interest Payment}/[(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities})/2] * 100$
Average Interest Rate (I_w)	$\text{Interest Payment}/[(\text{Amount of previous year's Fiscal Liabilities} + \text{current year's Fiscal Liabilities})/2] * 100$
Interest spread	GSDP growth – Average Interest Rate
Quantum spread	Debt stock* Interest spread
Interest received as <i>per cent</i> to loans outstanding	$\text{Interest Received} [(\text{Opening balance} + \text{Closing balance of Loans and Advances})/2] * 100$
Development Expenditure	Social Services + Economic Services
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 <u>minus</u> all Plan grants and Non-Plan Revenue Expenditure excluding expenditure recorded under the Major Head 2048–Appropriation for Reduction or Avoidance of Debt.

Appendix 1.2
(Reference: Paragraph 1.2.2)
Statement showing fiscal correction path

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
1. REVENUE RECEIPTS (1.1 TO 1.6)	1659.67	2380.28	2463.02	2708.35	2966.20	3232.49	3518.56
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
2. REVENUE EXPENDITURE (2.1+2.2)	1526.73	1849.74	2135.05	2090.75	2256.56	2437.11	2634.30
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
3. CAPITAL RECEIPTS (3.1 TO 3.15)	787.37	211.28	759.11	391.09	415.41	420.84	253.63
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	--	--	--	--	--
3.15 Public Account (Net), of which	(-) 7.10	(-) 42.60	520.96	138.72	141.89	124.06	(-) 68.75
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
4. CAPITAL EXPENDITURE (4.1 TO 4.6)	568.74	796.64	657.20	928.25	1026.19	1114.32	985.48
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							
A. TOTAL RECEIPTS (1+3)	2447.04	2591.56	3222.13	3099.44	3381.61	3653.34	3772.19
B. TOTAL EXPENDITURE (2+4)	2095.47	2646.38	2792.25	3019.00	3282.75	3551.43	3619.78
C. OVERALL SURPLUS (+)/DEFICIT (-) (A-B)	351.57	(-) 54.82	429.88	80.44	98.86	101.91	152.41
D. OPENING BALANCE	(-) 609.00	(-) 423.87	(-) 257.43	172.45	252.89	351.76	453.67
E. CLOSING BALANCE (C+D)	(-) 257.43	(-) 478.69	172.45	252.89	351.76	453.67	606.07
F. REVENUE SURPLUS (+)/DEFICIT (-) (1-2)	132.94	630.54	327.97	617.60	709.65	795.39	884.27
G. GROSS FISCAL DEFICIT (-)(1+3.9+3.10)-(4.1 TO 4.4+2)	(-) 385.53	(-) 75.97	(-) 278.54	(-) 55.38	(-) 30.62	(-) 18.88	(-) 11.40
H.	(-) 146.02	222.24	(-) 47.29	212.55	253.47	279.49	298.55
I. STATE'S OWN RESOURCES (i to x)	(-) 195.43	(-) 105.03	(-) 99.25	(-) 109.42	(-) 120.31	(-) 132.30	(-) 145.48
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
J. CENTRAL ASSISTANCE (1.4i+3.3)	798.73	1020.03	1014.25	1115.68	1227.24	1349.97	1484.96
K. STATE PLAN RESOURCES (I+J)	603.30	915.00	915.00	1006.25	1106.93	1217.67	1339.49
L. STATE PLAN OUTLAY (=K) OR (2.1+4.1+4.2-outlay on CSS/CPS)	603.30	915.00	915.00	1006.25	1106.93	1217.67	1339.49
Fiscal Parameters							
a) GSDP at Current Prices	4186	4465	4465	4822.20	5207.98	5624.61	6074.58
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
d) REVENUE SURPLUS (+)/DEFICIT (-) (1-2)	132.94	530.54	327.97	617.60	709.65	795.39	884.27
e) GROSS FISCAL DEFICIT (-)	(-) 385.53	(-) 75.97	(-) 278.54	(-) 55.38	(-) 30.62	(-) 18.86	(-) 11.40
f) Ratio of total Salary bill to revenue	62.44%	49.73%	50.79%	48.61%	47.41%	46.13%	44.76%
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
DEBT	2829.46		3610.41	3776.43	3914.93	4031.48	3835.43
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
Foot Note							
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 Rs. Crore impounded into GPF and the annual requirement is Rs.45 crore. An amount of Rs.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 Rs.257.43 crore, Impounding of arrear of DA revision into GPF (Rs.170 crore. Small Savings loans for payment of dues of CPSUs amounting Rs.121 crore have been included. For 2006-07, 2007-08 and 2008-09. Medium Term loans amounting Rs.609 crore to be repaid in these years are to be financed from Small savings loans @ Rs.203 crore annually. The same has been assumed in the forecast.						

Appendix 1.3

(Reference: Paragraph 1.2)

Sources and Application of funds

(Rupees in crore)

2006-07		Sources	
2,862.74		Revenue receipts	3,508.27
0.90		Recoveries of Loans and Advances	2.29
(-) 19.19		Increase in Public Debt	(-) 46.74
419.28		Net receipts from Public Account	527.76
	292.47	<i>Net effect of Small Savings</i>	252.34
	16.01	<i>Net effect of Deposits and Advances</i>	132.78
	(-) 7.19	<i>Net effect of Reserve Funds</i>	3.88
	(-) 79.58	<i>Net effect of Suspense and Miscellaneous transactions</i>	27.63
	197.57	<i>Net effect of Remittance transactions</i>	111.13
		Net effect of Contingency Fund transactions	-
74.73		Decrease in closing cash balance	-
3,338.46		Total	3,991.58
		Application	
2,414.65		Revenue expenditure	2,292.52
56.84		Lending for development and other purposes	7.97
866.97		Capital expenditure	1,107.92
-		Net effect of Contingency Fund transactions	-
-		Decrease in overdraft	
-		Increase in closing balance	583.17
3,338.46		Total	3,991.58

Appendix 1.4
(Reference: Paragraph 1.2)
Abstract of Receipts and Disbursements for the year 2007-08

(Rupees in crore)

Receipts			Disbursements				
2006-07		2007-08	2006-07		2007-08		
					Non-Plan	Plan	Total
Section-A: Revenue							
2862.74	I. Revenue receipts	3,508.27	2,414.65	I. Revenue expenditure	1,812.61	479.91	2,292.52
121.57	Tax revenue	147.45	873.35	General Services	928.72	3.22	931.94
			663.96	Social Services	484.19	234.04	718.23
181.04	Non-tax revenue	164.71	385.73	Education, Sports, Art & Culture	329.62	79.17	408.79
			67.71	Health and Family Welfare	72.19	20.49	92.68
436.33	State's share of Union Taxes	550.40	63.39	Water Supply, Sanitation, Housing and Urban Development	25.50	11.30	36.80
			2.54	Information and Broadcasting	2.14	0.93	3.07
930.63	Non-Plan Grants	981.71	64.60	Welfare of Scheduled Castes, Scheduled Tribes & Other Backward Classes	8.31	55.61	63.92
			6.24	Labour and Labour Welfare	4.68	3.66	8.34
1020.17	Grants for State Plan Schemes	1,417.71	70.68	Social Welfare and Nutrition	37.62	62.88	100.50
			3.07	Others	4.13	-	4.13
151.01	Grants for Central and Centrally Sponsored Plan Schemes	213.41					
21.99	Grants for Special Schemes for NEC and for other purposes	32.88					
			877.34	Economic Services	399.70	242.65	642.35
			156.13	Agriculture and Allied Activities	88.59	123.38	211.97
			49.33	Rural Development	33.77	39.90	73.67
			20.96	Special Areas Programme	-	0.97	0.97
			40.65	Irrigation & Flood Control	22.45	17.10	39.55
			432.69	Energy	154.25	2.00	156.25
			37.89	Industry and Minerals	22.24	27.01	49.25
			99.95	Transport	66.99	-	66.99
			4.05	Environment, Science and Technology	0.68	5.15	5.83
			35.69	General Economic Services	10.73	27.14	37.87
	II. Revenue surplus carried over in Section B		448.09	II. Revenue Surplus carried over in Section B			1,215.75
Section-B: Others							
31.79	III. Opening Cash balance including Permanent Advances and Cash Balance Investment		(-) 42.94				
	IV. Miscellaneous Capital receipts		866.97	IV. Capital Outlay	(-) 1.68	1,109.59	1,107.92
			131.45	General Services	-	104.19	104.19
			270.50	Social Services	0.01	378.30	378.31
			47.34	Education, Sports, Art and Culture	-	119.98	119.98
			28.86	Health and Family Welfare	-	61.65	61.65
			187.51	Water Supply, Sanitation, Housing and Urban Development	0.01	172.34	172.35

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				0.50	Information and Broadcasting	-	0.20	0.20
				0.12	Social Welfare and Nutrition	-	17.69	17.69
				1.23	Welfare of Scheduled Caste, Scheduled Tribes and Other Backward Classes	-	4.43	4.43
				4.94	Others	-	2.01	2.01
				465.02	Economic Services	(-) 1.69	627.11	625.42
				3.84	Agriculture and Allied Activities	(-) 1.69	5.28	3.59
				0.14	Rural Development Programme	-	0.15	0.15
				18.27	Special Area Programme	-	34.23	34.23
				258.16	Irrigation and Flood Control	-	163.71	163.71
				61.38	Energy	-	153.17	153.17
				32.89	Industry and Minerals	-	26.79	26.79
				83.10	Transport	-	229.71	229.71
					Environment and Science and Technology	-	10.00	10.00
				7.24	General Economic Services	-	4.07	4.07
0.90	V. Loans and Advances recovered		2.29	56.84	V. Loans and Advances disbursed	3.85	4.12	7.97
	<i>From Power Projects</i>			-	<i>For Power Projects</i>	-		
0.53	<i>From Government Servants</i>	0.60		5.28	<i>To Government Servants</i>	3.85	-	3.85
0.37	<i>From others</i>	1.69		51.56	<i>Others</i>		4.12	4.12
448.09	VI. Revenue Surplus brought down		1,215.75	-	VI. Revenue deficit brought down			
265.96	VII. Public Debt Receipts		261.01	285.15	VII. Repayment of Public Debt			307.75
260.01	<i>Internal debt other than Ways and Means Advances and Overdrafts</i>	252.68			<i>Internal debt other than Ways and Means Advances and Overdrafts</i>	-	62.71	
	<i>Net transactions of Ways and Means Advances including Overdraft</i>	-			<i>Net transactions of Ways and Means Advances including Overdraft</i>		-	
5.95	<i>Loans and Advances from Central Government</i>	8.33			<i>Repayment of Loans and Advances to Central Government</i>		245.04	
	VIII. Appropriation to Contingency Fund				VIII. Appropriation to Contingency Fund			
	IX. Amount recouped to Contingency Fund				IX. Expenditure from Contingency Fund			
2,206.74	X. Public Accounts Receipts		2,481.01	1787.46	X. Public Accounts Disbursements			1,953.25
373.22	<i>Small Savings and Provident Funds</i>	332.91		80.75	<i>Small Savings and Provident Funds</i>		80.57	
0.84	<i>Reserve Funds</i>	13.33		8.03	<i>Reserve Funds</i>		9.45	
(-) 1.13	<i>Suspense and Miscellaneous</i>	191.33		78.45	<i>Suspense and Miscellaneous</i>		163.70	
1630.13	<i>Remittances</i>	1,553.06		1,432.56	<i>Remittances</i>		1,441.93	
203.68	<i>Deposits and Advances</i>	390.38		187.67	<i>Deposits and Advances</i>		257.60	
				(-) 42.94	XI. Closing Cash Balance			540.23
				4.73	<i>Cash in Treasuries and Local Remittances</i>		5.09	
				(-) 391.34	<i>Deposits with Reserve Bank and other banks</i>		(-)234.93	
				24.56	<i>Departmental Cash Balance including Permanent Advances</i>		141.89	
				319.11	<i>Cash Balance Investment and investment of earmarked funds</i>		628.18	
5,816.22	Total		7,425.39	5,816.22	Total			7,425.39

Appendix 1.5
(Reference: Paragraphs 1.2 and 1.6)
Summarised financial position of the Government of Manipur as on 31
March 2008

(Rupees in crore)

As on 31-03-2007		Liabilities	As on 31-03-2008	
1,133.93		Internal Debt-		1,323.89
	1,010.89	Market loans bearing interest	1,203.62	
	0.04	Market loans not bearing interest	0.04	
	-	Market Loans Suspense	-	
	8.33	Loans from LIC	8.29	
	-	Loans from GIC	-	
	9.80	Loans from NABARD	13.92	
	104.87	Loans from other institutions	98.02	
	-	Ways and Means Advances		
	-	Overdrafts from Reserve Bank of India		
1,203.26		Loans and Advances from Central Government		966.55
	0.06	Pre 1984-85 Loans	0.06	
	1,088.41	Non-Plan Loans	847.44	
	89.37	Loans for State Plan Schemes	88.73	
	2.77	Loans for Central Plan Schemes	2.49	
	17.15	Loans for Centrally Sponsored Plan Schemes	22.67	
	5.50	Loans from Special Plan Schemes	5.16	
	-	Other Ways and Means Advances	-	
	-	Contingency Fund	-	
1,129.29		Small Savings, Provident Funds etc.		1,381.62
706.97		Deposits		839.05
13.79		Reserve Funds		17.66
-		Remittance Balances		22.07
		Suspense and Miscellaneous Balances		-
391.34		Deposits with Reserve Bank and other Banks		234.94
1,604.69		Surplus on Government account		2,820.44
	1,156.60	Net Surplus as on 31 March	1,604.69	
		Less Deficit of the current year	-	
	448.09	Add surplus of the current year	1,215.75	
6,183.27		Total		7,606.22
		Assets		
5,437.06		Gross Capital Outlay on Fixed Assets		6,544.98
	173.17	Investment in shares of Companies, Corporations, Co-operatives	173.88	
	5,263.89	Other Capital Outlay	6,371.10	
193.11		Loans and Advances		198.78
	-	Loans for Power Projects	-	
	184.50	Other Development Loans	186.92	
	8.61	Loans to Government servants and Miscellaneous loans	11.86	
2.51		Advances		1.81
89.06		Remittance Balances		-
113.13		Suspense and Miscellaneous Balances		85.49
348.40		Cash		775.16
	4.73	Cash in Treasuries and Local Remittances	5.09	
	24.54	Departmental Cash Balance	141.87	
	0.02	Permanent Advance	0.02	
	319.11	Cash Balance Investments	628.18	
	-	Investment of earmarked funds		
6,183.27		Total		7,606.22

Appendix 1.6

(Reference: Paragraph 1.2)

Time Series Data on State Government Finances

(Rupees in crore)

	2003-04	2004-05	2005-06	2006-07	2007-08
PART A. RECEIPTS					
I. Revenue Receipts	1,420	1,743	2,409	2,863	3,508
(i) Tax Revenue	68	81	95	122	147
<i>Taxes on Sales, Trade etc.</i>	46	55	71	97	121
<i>State Excise</i>	3	3	3	4	4
<i>Taxes on Vehicles</i>	3	3	4	3	3
<i>Stamps and Registration fees</i>	2	2	3	3	3
<i>Taxes and duties on Electricity</i>	E ¹	5	—	-	-
<i>Land Revenue</i>	1	1	1	1	1
<i>Taxes on Goods and Passengers</i>	1	1	1	1	1
<i>Other Taxes and duties on commodities and services</i>	—	—	—	-	-
<i>Other Taxes</i>	12	11	12	13	14
(ii) Non-Tax Revenue	50	70	76	181	165
(iii) State's share of Union taxes and duties	241	287	342	436	550
<i>Customs</i>	52	58	67	85	104
<i>Union Excise Duties</i>	75	80	89	90	99
<i>Service Tax</i>	9	15	25	42	55
<i>Other Union Taxes and Duties</i>	105	134	161	219	292
(iv) Grants-in-aid from Government of India	1061	1305	1896	2124	2,646
2. Miscellaneous Capital Receipts	—	—	—	-	-
3. Total revenue and Non-debt capital receipts (1+2)	1,420	1,743	2,409	2,863	3,508
4. Recoveries of Loans and Advances	E ²	1	1	1	2
5. Public Debt Receipts	877	1110	218	266	261
<i>Internal Debt (excluding Ways & Means Advances and Overdrafts)</i>	350	83	213	260	253
<i>Net transactions under Ways and Means Advances and Overdrafts</i>	E ³	—	—	-	-
<i>Loans and Advances from Government of India</i>	527	1027	5	6	8
6. Total receipts in the Consolidated Fund (3+4+5)	2,297	2,854	2,628	3,130	3,771
7. Contingency Fund Receipts	—	—	—	-	-
8. Public Account receipts	745	1108	2173	2207	2,481
9. Total receipts of the State (6+7+8)	3,042	3,962	4,801	5,337	6,252
PART B. EXPENDITURE/ DISBURSEMENT					
10. Revenue Expenditure	1,464	1,651	2,004	2,415	2,292
<i>Plan</i>	205	255	412	420	480
<i>Non Plan</i>	1,259	1,396	1,592	1,995	1,812
General Services (including Interest Payments)	626	704	723	873	932
Social Services	466	523	683	664	718
Economic Services	372	424	598	878	642
Grants-in-aid and Contributions	—	—	—	-	-
11. Capital Expenditure	240	521	616	867	1,108
<i>Plan</i>	224	520	616	865	1,110
<i>Non Plan</i>	16	1	E ⁴	2	(-) 2
General Services	9	14	188	131	104
Social Services	97	258	130	271	378
Economic Services	134	249	298	465	626
12. Disbursement of Loans and Advances	2	20	61	57	8

¹ Rs.0.49 crore

² Rs.0.48 crore

³ Repayment is more than Receipt

⁴ Rs.0.16 crore

13. Total (10+11+12)	1,706	2,192	2,681	3,339	3,408
14. Repayment of Public Debt	787	456	117	285	308
<i>Internal Debt (excluding Ways & Means Advances and Overdrafts)</i>	188	24	19	40	63
<i>Net transactions under Ways and Means Advances and Overdrafts</i>	E ⁵	50	55	-	-
<i>Loans and Advances from Government of India</i>	599	382	43	245	245
15. Appropriation to Contingency Fund	—	—	—	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	2,493	2,648	2,798	3,624	3,716
17. Contingency Fund disbursements	—	—	—	-	-
18. Public Account disbursements	737	1,028	1,739	1,787	1,953
19. Total disbursement by the State (16+17+18)	3,230	3,676	4,537	5,411	5,669
PART C. DEFICITS					
20. Revenue Deficit (1-10)	(-) 44	(+) 92	(+) 405	(+) 448	(+) 1,216
21. Fiscal Deficit (3+4-13)	(-) 286	(-) 448	(-) 271	(-) 475	(+) 102
22. Primary Deficit (21-23)	(-) 71	(-) 182	(-) 33	(-) 186	(+) 400
PART D. OTHER DATA					
23. Interest Payments (included in revenue expenditure)	215	266	238	289	298
24. Financial Assistance to Local Bodies etc.	33	48	79	42	43
25. Ways and Means Advances (days)	48	54	127	-	7
26. Interest on Ways and Means Advances/Overdraft	5	10	3	-	
27. State Gross Domestic Product (GSDP)	4,062	4,024	4,693	6,501	5,704
28. Outstanding Debt (year end)	2,300	3,082	3,905	4,187	4,529
29. Outstanding guarantees (year end)	22	22	209	251	211
30. Maximum amount guaranteed (year end)	214	214	247	194	207
31. No. of incomplete projects	328	NA	NA	90	228
32. Capital block ed in incomplete projects	784	NA	NA	149.79	(176.12)

(Source: Finance Accounts)

⁵ Rs.0.39 crore

Appendix 2.1
(Reference: Paragraph 2.3.1)

Areas in which major savings occurred

Grant/Appropriation No./Major Head	Areas in which major savings occurred	Savings (Rupees in crore)
(1)	(2)	(3)
Revenue-Voted		
Grant No.8- Public Works Department		
2059 (Non Plan)	Maintenance and Repairs — Functional Buildings	18.73
2216 (NP)	Construction of General Pool Accomodation	12.67
3054 (NP)	Road Works — Road Works	13.64
	State Highways – Grant under TFC Award	4.87
	National Highways – Road works	4.27
Grant No. 10 - Education		
2202 (NP)	Secondary schools	7.18
2202 (P)	Government primary schools	2.62
2202 (P)	Mid-Day-Meals	5.90
2202 (CSS)	Secondary education	4.35
Grant No. 12 – Municipal Administration, Housing and Urban Development		
2217 (NP)	Scheme under State Finance Commission	12.56
2217 (P)	Urban Development Fund	2.71
Grant No. 20 – Community Development and ANP, IRDP and NREP		
2505 (P)	MLA’s Local Area Development Programme	2.20
2575 (P)	Backward Regions Grant Fund (BRGF)	41.81
Grant No. 23 – Power Department		
2801 (NP)	Purchase of power – Purchase of Power from NEEPCO	33.70
	Transmission and Distribution – Execution	2.51
Grant No. 30 – General Economic Services and Planning		
2575 (P)	Other Special Area Programme – Assistance under Rashtriya Sam Vikas Yojana (RSVY)	10.00
3451 (P)	Special Development Fund	138.49
Capital - Voted		
Grant No. 30 – General Economic Services and Planning		
4059 (P)	Special Plan Assistance	59.08
4202 (P)	Upgradation/Development of Infrastructures of Secondary schools under SPA	15.00
	Development of Sport Complex under SCA	12.50
Grant No. 36 – Minor Irrigation		
4702 (P)	Accelerated Irrigation Benefit Programme (AIBP)	26.81
		19.58
Grant No. 39 – Sericulture		
4851 (P)	Sericulture project (EAP)	35.73
Grant No. 40 – Irrigation and Flood Control Department		
4701 (P)	Thoubal River Irrigation Project	69.64
	Dollaithabi River Irrigation Project	7.57

Appendix 2.2
(Reference: Paragraph 2.3.1)
Grants where expenditure fell short of total provision by more than Rs.1 crore and also by more than 10 per cent of total provision
(Rupees in crore)

Sl. No.	Number and name of Grant/Appropriation	Total Grant/Appropriation	Amount of saving	Percentage of savings to the provision
1	2	3	4	5
Revenue – Voted				
1.	1 – State Legislature	14.79	1.62	10.96
2.	8 – Public Works Department	175.48	53.18	30.30
3.	11 – Medical, Health and Family Welfare Services	105.71	14.40	13.62
4.	12 – Municipal Administration, Housing and Urban Development	29.61	16.26	54.91
5.	20 – Community Development and ANP, IRDP and NREP	89.26	43.08	48.26
6.	21 – Commerce and Industries & Weights and Measures Department	44.28	9.30	20.98
7.	23 - Power Department	200.95	32.66	16.25
8.	26 - Administration of Justice	9.65	2.13	22.07
9.	30 – General Economic Services and Planning	221.79	138.72	62.54
10.	36 – Minor Irrigation	8.32	3.58	42.96
11.	38 – Panchayat	31.98	5.43	16.98
12.	39 - Sericulture	21.69	6.10	28.14
13.	40 – Irrigation & Flood Control Department	36.05	9.91	27.49
14.	46 – Science and Technology	10.73	5.72	53.31
15.	47 – Welfare of Minorities and Other Backward Classes	19.42	8.38	43.15
16.	48 – Relief and Disaster Management	18.05	2.96	16.40
	Total (Revenue – Voted)	1,037.76	353.43	
Capital- Voted				
17.	6 – Transport	1.78	1.78	100.00
18.	7 – Police	2.80	1.80	64.29
19.	10 – Education	16.69	2.66	15.94
20.	12 – Municipal Administration, Housing and Urban Development	22.11	4.05	18.32
21.	15 – Food and Civil Supplies	3.02	2.37	78.48
22.	17 – Agriculture	3.16	1.04	32.91
23.	18 – Animal Husbandry and Veterinary including Dairy Farming	2.67	2.37	88.76
24.	32 – Jails	3.14	1.12	35.67
25.	36 – Minor Irrigation	99.71	39.49	39.60
26.	37 – Fisheries	2.94	2.94	100.00
27.	39 – Sericulture	62.83	36.45	58.01
28.	40 – Irrigation and Flood Control Department	164.32	63.12	38.41
29.	45 – Tourism	4.41	3.34	75.74
	Total (Capital – Voted)	389.58	162.53	
	Grand Total	1,427.34	515.96	

Appendix 2.3
(Reference: Paragraph 2.3.1)
Cases where Supplementary provisions were wholly unnecessary
(Rupees in lakh)

Sl. No.	Number and name of Grant/Appropriation	Original Grant/Appropriation	Supplementary Grant/Appropriation	Expenditure	Savings
1	2	3	4	5	6
Revenue-Voted					
1	6 – Transport	255.62	18.29	251.21	22.70
2	11 – Medical, Health and Family Welfare Services	10,570.10	1.00	9,131.38	1,439.72
3	12 - Municipal Administration, Housing & Urban Development	2,633.83	326.71	1,334.20	1,626.34
4	35 – Stationery and Printing	250.59	6.96	245.61	11.94
5	38 – Panchayat	2,699.47	498.05	2,654.50	543.02
6	45 – Tourism	224.82	13.56	179.98	58.40
7	46 – Science and Technology	1,069.56	3.59	501.42	571.73
	Total (Revenue-Voted)	17,703.99	868.16	14,298.30	4,273.85
Revenue- Charged					
8	5 – Finance Department	10.01	4.22	7.63	6.60
	Total (Revenue Charged)	10.01	4.22	7.63	6.60
Capital-Voted					
9	6 – Transport	-	178.15	-	178.15
10	21 – Commerce & Industries & Weights & Measures Department	663.01	1.25	453.25	211.01
11	36 – Minor Irrigation	6,290.00	3,681.00	6,021.70	3,949.30
12	39 – Sericulture	6,211.00	71.79	2,637.71	3,645.08
13	40 – Irrigation and Flood Control Department	13,758.00	2,674.00	10,119.98	6,312.02
14	45 - Tourism	409.00	32.00	107.00	334.00
	Total (Capital-Voted)	27,331.01	6,638.19	19,339.64	14,629.56
	Grand Total	45,045.01	7,510.57	33,645.57	18,910.01

Appendix 2.4
(Reference: Paragraph 2.3.1)
**Cases where supplementary provisions were made in excess of actual
requirement resulting in saving exceeding Rs.10 lakh in each case**
(Rupees in lakh)

Sl. No.	Number and name of Grant/ Appropriation	Original provision	Expenditure	Additional requirement	Supplementary provision obtained	Saving
1	2	3	4	5	6	7
	Revenue-Charged					
1	Appropriation No. 1 – Governor	158.19	161.92	3.73	17.30	13.57
	Total (Revenue Charged)	158.19	161.92	3.73	17.30	13.57
	Revenue – Voted					
2	1 – State Legislature	1,294.95	1,316.30	21.35	183.77	162.42
3	3 – Secretariat	2,273.43	2,694.87	421.44	570.79	149.35
4	4 – Land Revenue, Stamps and Registration and District Administration	2,346.97	2,626.31	279.34	387.86	108.52
5	5 – Finance Department	20,804.25	21,254.29	450.04	1,752.37	1,302.33
6	7 – Police	21,704.17	26,175.37	4,471.20	5,568.01	1,096.81
7	10 – Education	30,719.31	33,812.76	3,093.45	4,947.55	1,854.11
8	13 – Labour and Employment	557.60	834.28	276.68	313.30	36.62
9	14 – Development of Tribal and Scheduled Castes	8,861.33	9,626.51	765.18	886.36	121.18
10	17 – Agriculture	4,001.64	4,552.55	550.91	587.23	36.32
11	19 – Environment & Forest	3,749.69	4,170.10	420.41	651.47	231.06
12	20 – Community Development and ANP, IRDP and NREP	3,717.75	4,617.64	899.89	5,208.38	4,308.49
13	21 – Commerce and Industries and Weights and Measures Department	2,680.06	3,498.21	818.15	1,747.84	929.69
14	26 – Administration of Justice	716.48	751.78	35.30	248.72	213.42
15	28 – State Excise	664.02	752.80	88.78	119.03	30.25
16	32 – Jails	457.81	477.50	19.69	32.54	12.85
17	34 – Rehabilitation	100.36	1,053.58	953.22	1,009.90	56.68
18	37 – Fisheries	1,022.47	1,187.88	165.41	200.47	35.06
19	39 – Sericulture	1,355.93	1,558.28	202.35	812.60	610.25
20	43 – Horticulture & Soil Conservation	2,820.71	3,173.81	353.10	644.46	291.36
21	44 – Social Welfare Department	6,102.62	6,821.75	719.13	1,409.00	689.87
22	47 – Welfare of Minorities and Other Backward Classes	1,007.79	1,103.47	95.68	933.88	838.20
23	48 – Relief and Disaster Department	624.52	1,508.71	884.19	1,180.04	295.85
	Total (Revenue-Voted)	1,17,583.86	1,33,568.75	15,984.89	29,395.57	13,410.69
	Capital-Voted					
24	10 – Education	626.48	1,403.32	776.84	1,042.99	266.15
25	11 – Medical, Health and Family Welfare Services	589.45	3,839.26	3,249.81	3,557.99	308.18
26	12 – Municipal Administration, Housing and Urban Development	1,115.50	1,805.31	689.81	1,095.16	405.35
27	18 – Animal Husbandry and Veterinary including Dairy Farming	10.00	30.00	20.00	257.40	237.40
28	22 – Public Health Engineering	8,656.77	12,226.61	3,569.84	4,913.23	1,343.39
	Total (Capital-Voted)	10,998.20	19,304.50	8,306.30	10,866.77	2,560.47
	Grand Total	1,28,740.25	1,53,035.17	24,294.92	40,279.64	15,984.73

Appendix 2.5
(Reference: Paragraph 2.3.1)
Statement showing the details of excess over Grants/Appropriation

Sl. No.	Number and name of Grant/ Appropriation	Total Grants/ Appropriation Rs.	Expenditure Rs.	Excess Rs.
1	2	3	4	5
	Revenue-Charged			
1	1 – State Legislature	16,04,000	1,18,40,739	1,02,36,739
2	Appropriation No. 2 – Interest Payment and Debt Services	2,94,49,05,000	2,98,50,22,705	4,01,17,705
3	26 – Administration of Justice	2,80,00,000	10,58,35,361	7,78,35,361
	Total (Revenue – Charged)	2,97,45,09,000	3,10,26,98,805	12,81,89,805
	Revenue-Voted			
4	16 – Co-operation	7,91,99,000	8,03,59,034	11,60,034
5	18 – Animal Husbandry and Veterinary including Dairy Farming	29,88,11,000	30,60,35,094	72,24,094
6	22 – Public Health Engineering	24,37,14,000	31,12,37,455	6,75,23,455
7	25 – Youth Affairs and Sports Department	18,48,78,000	18,84,99,045	36,21,045
8	41 – Art and Culture	12,04,12,000	12,20,82,538	16,70,538
	Total (Revenue – Voted)	92,70,14,000	1,00,82,13,166	8,11,99,166
	Capital-Voted			
9	8 – Public Works Department	1,27,35,28,000	1,29,66,33,405	2,31,05,405
10	23 – Power	1,29,95,84,000	1,50,32,18,430	20,36,34,430
11	25 – Youth Affairs and Sports Department	9,27,63,000	9,40,34,249	12,71,249
12	41 – Art and Culture	8,72,00,000	9,01,68,718	29,68,718
	Total (Capital-Voted)	2,75,30,75,000	2,98,40,54,802	23,09,79,802
	Capital-Charged			
13	Appropriation No. 2 – Interest Payment and Debt Services	3,08,98,22,000	3,46,53,86,786	37,55,64,786
	Total (Capital-Charged)	3,08,98,22,000	3,46,53,86,786	37,55,64,786
	Grand Total	9,74,44,20,000	10,56,03,53,559	81,59,33,559

Appendix 2.6
(Reference: Paragraph 2.3.1)
Inadequate Supplementary Grant/Appropriation resulting in uncovered
excess over Grants/Appropriation exceeding Rs.10 lakh in each case

(Rupees in lakh)

Sl. No.	Number and name of Grant/Appropriation	Original provision	Supplementary provision	Total expenditure	Excess
1	2	3	4	5	6
	Revenue-Voted				
1	16 – Co-operation	779.23	12.76	803.59	11.60
2	18 - Animal Husbandry & Veterinary including Dairy Farming	2,407.73	580.38	3,060.35	72.24
3	25 – Youth Affairs and Sports Department	1,709.73	139.05	1,884.99	36.21
4	41 – Art and Culture	1,053.61	150.51	1,220.82	16.70
	Total (Revenue-Voted)	5,950.30	882.70	6,969.75	136.75
	Capital - Charged				
5	Appropriation No. 2 – Interest Payment and Debt Services	29,313.00	1,585.22	34,653.87	3,755.65
	Total (Capital-Charged)	29,313.00	1,585.22	34,653.87	3,755.65
	Capital – Voted				
6	8 – Public Works Department	4,465.92	8,269.36	12,966.33	231.05
7	23 – Power	6,010.39	6,985.45	15,032.18	2,036.34
8	25 – Youth Affairs and Sports Department	425.00	502.63	940.34	12.71
9	41 – Art and Culture	725.00	147.00	901.69	29.69
	Total (Capital - Voted)	11,626.31	15,904.44	29,840.54	2,309.79
	Grand Total	46,889.61	18,372.36	71,464.16	6,202.19

Appendix 2.7
(Reference: Paragraph 2.3.1)
Cases of persistent saving in excess of Rs.10 lakh in each case and 20 per cent or more of the provision

(Rupees in lakh)

Sl. No.	Number and name of Grant	2005-06		2006-07		2007-08	
		Total Grant	Total saving (percentage to the total provision)	Total Grant	Total saving (percentage to the total provision)	Total Grant	Total saving (percentage to the total provision)
1	2	3	4	5	6	7	8
1	40 – Irrigation and Flood Control Department (Revenue-Voted)	4,152.05	1,072.37 (25.83)	4,142.68	1,172.32 (28.30)	3,605.28	990.59 (27.48)
2	37 - Fisheries (Capital-Voted)	78.40	39.55 (50.45)	294.45	233.74 (79.38)	294.45	294.45 (100)
3	39 – Sericulture (Capital-Voted)	4,290.00	2,781.77 (64.84)	6,262.00	3,008.47 (48.04)	6,282.79	3,645.08 (58.01)
4	21 – Commerce & Industries and Weights and Measures Department (Capital-Voted)	61.93	26.94 (43.50)	797.57	625.07 (78.37)	664.26	211.01 (31.77)

Appendix 2.8
(Reference: Paragraph 2.3.1)
Cases where expenditure exceeded the total provision by Rs.25 lakh or more and by more than 10 per cent of the total provision

(Rupees in lakh)

Sl. No.	Number and name of Grant/ Appropriation	Total Grant/ Appropriation	Expenditure	Excess amount	Percentage to the Provision
1	2	3	4	5	6
	Revenue-Voted				
1	22 – Public Health Engineering	2,437.14	3,112.37	675.23	27.70
	Total (Revenue-Voted)	2,437.14	3,112.37	675.23	27.70
	Revenue-Charged				
2	1 – State Legislature	16.04	118.41	102.37	638.22
3	26 – Administration of Justice	280.00	1,058.35	778.35	277.98
	Total (Revenue-Charged)	296.04	1,176.76	880.72	
	Capital-Voted				
4	23 – Power	12,995.84	15,032.18	2,036.34	15.67
	Total (Capital-Voted)	12,995.84	15,032.18	2,036.34	15.67
	Capital-Charged				
5	Appropriation No. 2 – Interest Payment and Debt Services	30,898.22	34,653.87	3,755.65	12.15
	Total (Capital-Charged)	30,898.22	34,653.87	3,755.65	12.15
	Grand Total	46,627.24	53,975.18	7,347.94	

Appendix 2.9
(Reference: Paragraph 2.4)
Cases of injudicious/unnecessary re-appropriation resulting in
excess/saving by over Rs.50 lakh

(Rupees in lakh)

Sl. No.	Number and name of Grant/ Appropriation and head of account	Provision (including supplementary)	Re-appropriation	Total Grant	Actual expenditure	Saving (-)/ Excess (+)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	Appropriation No.2 - Interest Payment and Debt Services					
	2049 – Interest payments–Non-Plan (Charged)					
	01 – Interest on Internal Debt					
	101 – Interest on Market Loans					
	10 – Interest on Market Loans	8,431.08	(-) 81.90	8,349.18	9,136.36	(+) 787.18
	03 – Interest on Small Savings, Provident Funds etc.					
	104 – Interest on State Provident Funds					
	12 – Interest on State Provident Fund	4,974.89	(-) 160.03	4,814.86	5,414.81	(+) 599.95
	104 – Interest on Loans for Non-Plan Schemes	3,756.18	(-) 19.42	3,736.76	8,804.72	(+) 5,067.96
	07 – Interest on Loans for Non-Plan Schemes					
2	Grant No. 4 – Land Revenue, Stamps & Registration & District Administration					
	2053 – District Administration					
	094 – Other establishments					
	31 – Ukhrul Sub-Divisions	131.92	0.06	131.98	64.95	(-) 67.03
3	Grant No. 7 - Police					
	2055 – Police (Non-Plan)					
	104 – Special Police					
	03 – 11 th Battalion Manipur Rifles (IRB)	1,059.70	(-) 98.49	961.21	1076.69	115.48
	06 – 2 nd Battalion Manipur Rifles	1408.90	(-) 305.80	1,103.10	1,247.86	144.76
	109 – District Police	5,94.26	127.75	6070.01	425.01	(-) 5645.00
	12 – Bishenpur District					
4	Grant No. 8 – Public Works Department					
	2059 – Public Works (Non-Plan)					
	60 – Other Buildings					
	053 – Maintenance and Repairs					
	09 – Functional Buildings	1,973.19	1.00	1,974.19	100.78	(-) 1,873.41
	3054 – Roads and Bridges (Non-Plan)					
	04 – District and Other Roads					
	102 - Bridges					
	14 – Major District Roads	9.70	(-) 1.00	8.70	102.85	(+) 94.15
	4059 – Capital Outlay on Public Works (Plan)					
	01 – Office Buildings					
	101 – Construction-General Pool Accommodation					
	11 – Constn. of Non-Residential PAB Buildings - Hill	109.40	(-) 9.40	100.00	391.16	(+) 291.16
	Valley	336.60	(-) 33.74	302.86	610.71	(+) 307.85
	4216 – C.O. on Housing (Plan)					
	01 – Government Residential Buildings					
	106 – General Pool Accommodation					
	08 – Buildings at District & Sub-divisions Hill	47.00	103.00	150.00	53.09	(-) 96.91
	Valley	93.20	56.80	150.00	27.64	(-) 122.36
	5054 – Capital Outlay on Roads and Bridges (Plan)					
	03 – State Highways					
	052 – Machinery & Equipments					
	44 – New Supply Hill	10.00	(-) 10.00	Nil	84.03	(+) 84.03
	337 – Road Works					
	57 – Road Works Valley	328.33	101.67	430.00	325.27	(-) 104.73
	04 – District & other Roads					
	800 – Other expenditure					
	12 – Road Works of Central Road Fund Hill		(-) 150.00	(-) 150.00	-	(+) 150.00
	Valley		(-) 185.90	(-) 185.90	-	(+) 185.90
	39 – Major District Roads Valley	62.00	138.00	200.00	89.68	(-)110.32
	50 – Central Road Fund Hill	100.00	50.00	150.00	2.06	(-) 147.94
	48 – State Matching share of NLCPR/NEC Hill	-	129.90	129.90	-	(-) 129.90
	5055 – Capital Outlay on Road Transport (Plan)					
	050 – Lands on Buildings					
	12 – Construction of Terminal for Bus/Trucks, etc. Valley	100.00	(-) 100.00	-	559.00	(+) 559.00

(1)	(2)	(3)	(4)	(5)	(6)	(7)
	5054 – Capital Outlay on Roads & Bridges (CPS)					
	04 – District & Other Roads					
	337 – Road Works					
	15 – Improvement/construction of Roads under NLCPR Hill	502.20	71.00	573.20	4.56	(-) 568.64
5	Grant No.10—Education					
	2202 – General Education (Non-Plan)					
	03 – University and Higher Education					
	001 – Direction and Administration					
	29 – University and College	113.82	(-) 5.47	108.35	164.26	55.91
	2202- General Education (Plan)					
	01 – Elementary Education					
	101 – Government Primary Schools					
	33 – Government Primary school Hill	5.00	257.10	262.10	-	(-) 262.10
	Valley	5.00	(-) 5.00	-	262.10	(+) 262.10
	800- Other Expenditure					
	07 – Block Grant for New Schools (PMGY) Valley	881.00	(-) 616.85	264.15	396.23	(+) 132.08
	42 - Mid-Day Meal (State Share) Hill	460.00	130.00	590.00	-	(-) 590.00
	03 – University and Higher Education					
	103 – Government Colleges and Institutes					
	31 – Government Colleges and Institutes Hill	72.41	43.99	116.40	44.43	(-) 71.97
	2202 – General Education (CSS)					
	02 – Secondary Education					
	052 – Equipments					
	01 – Computer Literacy and Studies in Schools (class) Valley	180.70	254.80	435.50	-	(-) 435.50
6	Grant No. 11 – Medical, Health & Family Welfare Services					
	2210 – Medical and Public Health (Plan)					
	110 – Hospitals & Dispensaries					
	15 – Hospitals Valley	515.28	60.11	575.39	512.46	(-) 62.93
	2211 – Family Welfare (Plan)					
	001 – Direction and Administration					
	20 – State Family Welfare Valley	-	83.00	83.00	-	(-) 83.00
	21 – State Family Welfare Bureau Valley	-	94.94	94.94	-	(-) 94.94
	101 – Rural Family Welfare Services					
	18 – Rural Family Welfare Centres Valley	-	116.30	116.30	-	(-) 116.30
	19 – Rural Family Welfare Sub-Centres Valley	-	147.20	147.20	-	(-) 147.20
	2210 – Medical & Public Health (CSS)					
	04 – Rural Health Services-Other Systems of Medicine					
	102 – Homeopathy					
	34 – Other System of Medicine (Home Remedies Kids) Valley	-	1,100.00	1,100.00	-	(-) 1,100.00
	4210 – C.O. on Medical & Public Health (CPS)					
	01 – Urban Health Services					
	110 – Hospital & Dispensaries					
	01 – Strengthening Health Equipments in Government Hospitals (NLCPR) Valley	38.21	240.64	278.85	-	(-) 278.85
7	Grant No. 12 – Municipal Administration, Housing & Urban Development					
	2217 – Urban Development (Plan)					
	01 – State Capital Development					
	800 – Other Expenditure					
	33 – Urban Development Fund Valley	145.00	1.74	146.74	(-) 124.34	(-) 271.07
8	Grant No. 14 – Development of Tribal & Scheduled Castes					
	2225 – Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes					
	02 – Welfare of Scheduled Tribes					
	001 – Direction and Administration					
	01 – Direction Hill	85.89	31.20	117.09	-	(-) 117.09
	Valley	227.11	(-) 11.20	215.91	332.80	(+) 116.89
	2225 – Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes (CSS)					
	01 – Welfare of Scheduled Caste					
	800 – Other Expenditure					
	07 – Post Matric Scholarship Schemes Hill	-	132.59	132.59	-	(-) 132.59

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(1)	(2)	(3)	(4)	(5)	(6)	(7)
9	Grant No. 15 – Food and Civil Supplies					
	2408 – Food, Storage and Warehousing					
	01 - Food					
	001 – Direction & Administration					
	01 – Direction	173.68	(-) 3.54	170.14	331.43	(+) 161.29
10	Grant No. 22 – Public Health Engineering Department					
	4215 – C.O. on Water Supply & Sanitation (Plan)					
	01 – Water Supply					
	101 – Urban Water Supply					
	17 – Water Supply in other Towns					
	Hill	231.70	40.00	271.70	41.09	(-) 230.60
	Valley	680.00	230.00	910.00	595.18	(-) 314.82
	102 – Rural Water Supply					
	16 – Scheme for 5 Hill District HQ.	50.00	150.00	200.00	111.96	(-) 88.04
	02 – Sewerage and Sanitation					
	101 – Urban Sanitation Services					
	14 – Urban Drainage System					
	Hill	-	273.73	273.73	-	(-) 273.73
	Valley	30.00	(-) 30.00	-	70.83	(+) 70.83
	19 – Imphal Sewerage	2,200.00	(-) 12.93	2,187.07	2,672.82	(+) 485.75
11	Grant No. 23 – Power Department					
	2801 – Power (Non-Plan)					
	01 – Hydel Generation					
	101 – Purchase of power					
	28 – Purchase of power from NHPC	1,041.07	338.93	1,380.00	1,240.95	(-) 139.05
	29 – Purchase of power from others	1,000.00	(-) 260.08	739.92	791.18	(+) 51.26
	40 – UCPTT charge for PGCIL	1,813.79	(-) 133.79	1,680.00	2,787.75	(+) 1,107.75
	04 – Diesel Gas Power Generation					
	001 – Direction and Administration					
	01 – Direction	375.55	49.95	425.50	328.54	(-) 96.96
	08 – Execution	1,195.23	235.77	1,431.00	1,328.34	(-) 102.66
	05 – Transmission and Distribution					
	001 – Direction & Administration					
	08 – Execution	2,674.42	168.58	2,843.00	2,591.69	(-) 251.31
	4801 – Capital Outlay on Power Projects (Plan)					
	01 – Hydel Generation					
	799 – Hydel Schemes					
	60 – Loktak Down Stream HE Project					
	Hill	950.00	50.00	1,000.00	-	(-) 1,000.00
	Valley	50.00	(-) 50.00	-	1,100.74	(+) 1,100.74
	800 – Other Expenditure					
	69 – Rural Electrification Co-operative Loan	579.44	420.56	1,000.00	-	(-) 1,000.00
12	Grant No. 26 – Administration of Justice					
	2014 – Administration of Justice (Non Plan)					
	102 – High Courts					
	08 – High Court (Charged)	280.00	(-) 2.01	277.99	1,058.35	(+) 780.36
13	Grant No. 36 – Minor Irrigation Department					
	2702 – Minor Irrigation (Non-Plan)					
	80 – General					
	03 – Execution	283.73	14.85	298.58	205.33	(-) 93.25
	4702 – Capital Outlay on Minor Irrigation (Plan)					
	101 – Surface Water					
	05 – Pick up Weir, Low Head Barrage Percolation Tank					
	Hill	-	60.00	60.00	-5.00	(-) 65.00
	Hill	-	60.00	60.00	-	(-) 60.00
	800 – Other Expenditure					
	07 – Rural Infrastructure Development Fund (RIDF)					
	Valley	115	165.00	280.00	62.77	(-) 217.23
14	Grant No. 40 – Irrigation & Flood Control Department					
	4701 – C.O. on Major & Medium Irrigation (Plan)					
	02 – Major Irrigation – Non-Commercial					
	051 – Construction					
	14 – Thoubal River Irrigation Project	119.39	1,085.90	13,024.90	6,060.79	(-) 6,964.11

(1)	(2)	(3)	(4)	(5)	(6)	(7)
15	Grant No. 44 – Social Welfare Department					
	2235 – Social Security and Welfare (Plan)					
	02 – Social Welfare					
	104 – Welfare of aged, infirm and destitute					
	32 – Old Age Pension Schemes (NOAPS) Valley	818.58	234.00	1,052.58	905.66	(-) 146.92
	2235 – Social Security & Welfare (CSS)					
	02 – Social Welfare					
	102 – Child Welfare					
	14 – Integrated Child Development Services Schemes Valley	227.69	303.17	530.86	468.41	(-) 62.45

Appendix 2.10
(Reference: Paragraph 2.5)
Cases where expenditure was incurred without provision
(Rupees in lakh)

Sl. No.	Number and name of Grant/ Appropriation and head of account	Actual expenditure
1	2	3
1	Grant No.8— Public Works Department	
	2059 Public Works (Non-Plan)	
	80 General	
	052 Machinery and Equipment	
	06 Deduct Amount transferred to other Major heads	4,746
	799 Suspense	
	28 Workshop Suspense	5,99,800
	3054 Roads and Bridges (Non-Plan)	
	80 General	
	052 Machinery and Equipment	
	06 Deduct Amount transferred to other Major Heads	54,511
	101 Direction and Administration	
	06 Deduct Amount transferred to other Major Heads	20,10,988
	799 Suspense	
	25 Stock	1,14,81,122
	4059 Capital outlay on Public Works (Plan)	
	01 Office Buildings	
	101 Construction of GPA	
	73 Construction of office Buildings/Quarters (ACA) Valley	58,15,325
	5054 Capital outlay on Roads & Bridges (Plan)	
	101 Bridges	
	70 Construction of Bridges (ACA) Valley	1,74,316
	80 General	
	004 Research	
	55 Research works Hill	7,78,771
	5054 Capital Outlay on Roads and Bridges (CPS)	
	04 District & other Roads	
	800 Other expenditure	
	14 Bridge Works of Central Road Fund Hill	2,23,75,363
2	Grant No. 10 – Education	
	4202 Capital Outlay on Education, Sports, Art and Culture (Plan)	
	01 General Education	
	201 Elementary Education	
	92 Extension of Secondary School Class Room Valley	43,99,112
3	Grant No.11 – Medical, Health & Family Welfare Services	
	2211 Family Welfare (CSS)	
	001 Direction & Administration	
	21 State Family Welfare Bureau Hill	1,36,32,112
4	Grant No.14 – Development of Tribal & Scheduled Castes	
	2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes (Plan)	
	102 Economic Development	
	05 Economic Upliftment Valley	1,59,99,000
	277 Education	
	06 Education Development Valley	2,10,80,000
	796 Tribal Area Sub-plan	
	18 Communication Valley	1,53,00,000
	19 Special Development Programme under Proviso to Article 275 (I) of Constitution Valley	2,72,95,999
	22 General Education Valley	80,00,000
	23 Housing in Tribal Area Valley	1,59,89,490
	24 Medical & Public Health Valley	6,00,000
	26 Primitive Tribes Valley	18,00,000
	29 Villages & Small Industries Valley	69,98,2000
	30 Water Supply Valley	59,97,120

1	2	3
5	Grant No. 17 – Agriculture	
	2401 Crop Husbandry (Plan)	
	103 Seeds	
	47 Regional Seed Farm for Major Field Crops, Kharungpat Hill	3,00,000
	104 Agricultural Farms	
	37 Modernisation of Government Seed Farms Hill	6,96,483
6	Grant No.18 – Animal Husbandry and Veterinary including Dairy Farming	
	2403– Animal Husbandry (Non Plan)	
	001 Direction and Administration	
	XX Direction	3,536
	2404 Dairy Development (Non-Plan)	
	001 Direction and Administration	
	XX Direction	49,067
	2403 Animal Husbandry (Plan)	
	001 Direction & Administration	
	XX Direction Valley	77,420
7	Grant No.19 – Environment & Forest	
	2406 Forestry and Wild Life (Non-Plan)	
	102 Social and Farm Forestry	
	02 State share of Centrally Sponsored Scheme (CSS)	36,630
	2406 Forestry and Wild Life (Plan)	
	101 Forest Conservation, Development & Regeneration	
	08 Joint Forest Management Hill	99,943
	102 Social and Farm Forestry	
	09 Urban and Recreation Forestry Hill	67,000
	105 Forest Produce	
	04 Bamboo Plantation Hill	1,67,900
	109 Extension and Training	
	34 Training Valley	96,953
	110 Wild Life Preservation	
	02 50% State share of Centrally Sponsored Scheme Valley	36,630
	22 Keibul Lamjao National Park Hill	8,000
	2406 Forestry and Wild Life (CSS)	
	02 Environmental Forestry and Wild Life	
	110 Wild Life Preservation	
	22 Integrated Forest Protection Scheme Hill	40,91,285
8	Grant No. 20 – Community Development and ANP, IRDP & NREP	
	2505 Rural Employment (Plan)	
	01 National Programmes	
	701 Jawahar Rojgar Yojana	
	19 Sampoorna Grameen Rojgar Yojana (SGRY) Hill	1,10,63,000
9	Grant No. 22 – Public Health Engineering	
	2215 Water Supply and Sanitation (Non-Plan)	
	799 Suspense	
	05 Miscellaneous Works Advance	1,05,21,886
	08 Stock	5,22,77,529
	4215 Capital Outlay on Water Supply and Sanitation (Plan)	
	01 Water Supply	
	17 Water Supply in other Towns Hill	27,19,745
	21 Scheme under Eleven Finance Commission Valley	6,10,269
	4215 Capital Outlay on Water Supply and Sanitation (CPS)	
	01 Water Supply	
	102 Rural Water Supply	
	02 Accelerated Rural Water Supply Programme (ARP) Hill	14,14,89,909
	11 Scheme for Five Hills District HQ. (NLCPR) Hill	75,70,907
	12 Augmentation of Water Supply Schemes in Hill Districts (NLCPR) Hill	5,93,53,014

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1	2	3
10	Grant No.23 – Power	
	2801 Power (Non-Plan)	
	102 Hydroelectric Schemes	
	18 Leimakhong Hydro Electric Project	4,04,110
	4801 Capital Outlay on Power Projects (Plan)	
	05 Transmission and Distribution	
	03 132/33 KV Supply	Hill 13,04,346
	51 Upgradation of 132 KV Supply System at Churachandpur	Valley 1,10,00,000
	52 Upgradation of 132 KV Supply System at Karong	Valley 1,36,27,541
	82 Installation of 33/11 KV Sub-Station at Shivapurikhan	Valley 84,98,886
	84 Installation of 132/33 KV Sub-Station at Kongba	Valley 3,08,160
	85 Installation of 132/11 KV Sub-Station at Moreh	Valley 34,85,315
	87 Construction of 33/11 KV Sub-Station with line at Yairipok (Andro)	Hill 1,79,354
	93 33 KV System (NLCPR Support)	Valley 2,23,37,999
	800 Other Expenditure	
	24 Special Plan Assistance (SPA)	Hill 1,40,83,160
		Valley 5,80,87,817
	06 Rural Electrification	
	799 Rural Electrification Schemes	
	44 Rural Electrification Schemes (Normal)	Hill 77,00,482
	800 Other Expenditure	
	20 Rajiv Gandhi Grameen Vidyutikaran Yojana (RGGVY)	Valley 3,70,79,580
	69 Rural Electrification Corporation Loan	Valley 40,11,825
	80 General	
	27 Investigation of Hydel Schemes	Valley 41,36,608
	4801 Capital Outlay on Power Projects (CPS)	
	05 Transmission and Distribution	
	799 Transmission & Distribution System	
	02 Non-Lapsable Central Pool of Resources (NLCPR)	Hill 22,673
11	Grant No. 30 – General Economic Services and Planning	
	4217 Capital Outlay on Urban Development (Plan)	
	60 Other Urban Development Schemes	
	051 Construction	
	01 Development of Urban Infrastructure in Hill Areas under SPA	Valley 12,00,00,000
	4408 Capital Outlay on Food Storage & Warehousing (Plan)	
	02 Storage and Warehousing	
	101 Rural Godown Programmes	
	18 Construction of Godowns	Valley 4,00,00,000
	5452 Capital Outlay on Tourism (Plan)	
	01 Tourist Infrastructure	
	101 Tourist Centre	
	01 Development of Sadu Chiru Water-fall Complex under SPA	Valley 3,00,00,000
12	Grant No.39 - Sericulture	
	2851 Village and Small Industries (Plan)	
	003 Training	
	01 Direction	Hill 30,890
	13 Seed Organisation	Hill 2,77,608
		Valley 4,97,133
	15 Tasar Reeling & Spinning Factory	Valley 4,73,474
	17 Weaving & Marketing Cum Cocoon Market	Valley 4,99,984
13	Grant No.40 – Irrigation & Flood Control Department	
	4701 Capital Outlay on Major and Medium Irrigation (Plan)	
	02 Major Irrigation – Non-Commercial	
	14 Thoubal River Irrigation Project	Hill 3,08,38,249
14	Grant No.41 – Art and Culture	
	2205 Art and Culture (Plan)	
	001 Direction and Administration	
	01 Direction	Hill 23,854

1	2	3
15	Grant No. 43 – Horticulture and Soil Conservation	
	2401 Crop Husbandry (Plan)	
	103 Seeds	
	13 Foundation Farm at Mao	Valley 1,77,990
	108 Commercial Crops	
	18 Mushroom Development	Valley 1,49,043
	800 Other Expenditure	
	15 Fruit Preservation Factory	Valley 4,32,357
	16 Rodent Control & Rehabilitation of Families Affected by Bamboo flowering	Hill 25,00,000
	2552 North Eastern Areas (NEC Scheme)	
	102 Soil Conservation	
	19 Extension of Potato Breeding Regional Farm, Mao	Hill 67,00,000
	2401 Crop Husbandry (CSS)	
	800 Other Expenditure	
	15 Fruit Preservation Factory	Valley 5,38,00,000
16	Grant No. 44 – Social Welfare Department	
	2235 Social Security and Welfare (Non-Plan)	
	01 Rehabilitation	
	200 Other Relief Measures	
	03 Payment of Compensation/Relief	3,35,50,000
	2235 Social Security and Welfare (Plan)	
	02 Social Welfare	
	001 Direction and Administration	
	21 Social Welfare Office	Hill 3,07,498
	104 Welfare of Aged, Infirm and Destitute	
	31 Welfare of Aged, Infirm and Destitute	Hill 28,71,300
	19 Scheme Under SIT ACT & Probation of Offenders Act/Juvenile Justice Act	Hill 2,20,098
	2235 Social Security and Welfare (CSS)	
	102 Child Welfare	
	02 Chakpikarong ICDS Project	Valley 85,548
	03 Chandel ICDS Project	Valley 77,091
	04 Chingai ICDS Project, Ukhrul North	Valley 10,000
	24 Moirang ICDS Project	Hill 57,200
	30 Purul ICDS Project	Hill 29,72,298
	32 Samulamlan ICDS Project	Hill 17,67,100
17	Grant No. 45 – Tourism	
	3452 Tourism (Plan)	
	01 Tourist Infrastructure	
	800 Other Expenditure	
	06 Tourist Publicity	Hill 30,99,995
	Grand total	1,05,23,93,447

Appendix 2.11
(Reference: Paragraph 2.6)
Cases where the large savings had not been surrendered by the Departments

(Rupees in lakh)

Sl. No.	Number and name of Grant/Appropriation	Total Grant/Appropriation	Total savings	Amount not surrendered
(1)	(2)	(3)	(4)	(5)
	Revenue-Charged			
1	Appropriation No.1- Governor	175.49	13.57	13.57
2	Appropriation No. 3 – MPSC	160.63	7.07	7.07
3	5 Finance Department	14.23	6.60	6.60
4	8 Public Works Department	12.09	8.50	8.50
	Total (Revenue-Charged)	362.44	35.74	35.74
	Revenue-Voted			
5	1 State Legislature	1,478.72	162.42	159.80
6	2 Council of Ministers	179.28	13.65	3.65
7	3 Secretariat	2,844.22	149.35	149.35
8	4 Land Revenue, Stamps and Registration and District Administration	2,734.83	108.52	103.52
9	5 Finance Department	22,556.62	1,302.33	1,302.33
10	6 Transport	273.91	22.70	22.70
11	7 Police	27,272.18	1,096.81	1,096.81
12	8 Public Works Department	17,548.31	5,317.95	1,911.04
13	9 Information and Publicity	310.00	8.37	8.37
14	10 Education	35,666.86	1,854.10	1,854.10
15	11 Medical, Health and Family Welfare Services	10,571.10	1,439.72	1,439.72
16	12 Municipal Administration, Housing and Urban Development	2,960.54	1,626.34	1,626.01
17	13 Labour and Employment	870.90	36.62	36.62
18	14 Development of Tribal and Scheduled Castes	9,747.69	121.18	121.18
19	15 Food and Civil Supplies	499.38	9.96	9.96
20	17 Agriculture	4,588.87	36.32	36.32
21	19 Environment and Forest	4,401.16	231.06	231.06
22	20 Community Development & ANP, IRDP and NREP	8,926.13	4,308.49	4,167.11
23	21 Commerce & Industries and Weights & Measures Department	4,427.90	929.69	929.69
24	23 Power	20,095.13	3,265.91	656.00
25	24 Vigilance Department	94.00	2.02	2.02
26	26 Administration of Justice	965.20	213.42	213.42
27	27 Election	468.43	8.30	8.30
28	28 State Excise	783.05	30.25	30.25
29	29 Sales Tax, Other Taxes/Duties on Commodities & Services	172.43	4.57	3.41
30	30 General Economic Services and Planning	22,178.79	13,871.53	22.44
31	31 Fire Protection and Control	305.57	0.48	0.48
32	32 Jails	490.35	12.85	12.85
33	33 Home Guards	778.62	0.16	0.16
34	34 Rehabilitation	1,110.26	56.68	56.68
35	35 Stationery & Printing	257.55	11.94	1.94
36	36 Minor Irrigation	831.53	357.72	357.72
37	37 Fisheries	1,222.94	35.06	35.06
38	38 Panchayat	3,197.52	543.02	543.02
39	39 Sericulture	2,168.53	610.25	610.25
40	42 State Academy of Training	111.12	7.31	7.31

(1)	(2)	(3)	(4)	(5)
41	43 Horticulture & Soil Conservation	3,465.17	291.36	291.36
42	44 Social Welfare Department	7,511.62	689.87	261.92
43	45 Tourism	238.38	58.40	44.40
44	46 Science and Technology	1,073.15	571.73	561.58
45	47 Welfare of Minorities and Other Backward Classes	1,941.67	838.20	594.97
46	48 Relief and Disaster Management	1,804.56	295.85	295.85
	Total (Revenue-Voted)	2,29,124.17	40,552.46	19,820.73
	Capital-Voted			
47	2 Council of Ministers	120.00	110.00	110.00
48	5 Finance Department	40.01	34.91	34.91
49	6 Transport	178.15	178.15	178.15
50	10 Education	1,669.47	266.15	162.38
51	11 Medical, Health and Family Welfare Services	4,147.44	308.18	308.18
52	12 Municipal Administration, Housing & Urban Development	2,210.66	405.35	405.35
53	13 Labour and Employment	204.97	4.38	4.38
54	15 Food and Civil Supplies	302.01	237.00	236.99
55	16 Co-operation	159.04	62.76	33.76
56	17 Agriculture	316.04	1.04	1.04
57	18 Animal Husbandry and Veterinary including Dairy Farming	267.40	237.40	237.40
58	21 Commerce & Industries and Weights and Measures Department	664.26	211.01	211.01
59	22 Public Health Engineering	13,570.00	1,343.39	1,306.32
60	30 General Economic Services and Planning	45,277.00	3,852.84	3,852.84
61	36 Minor Irrigation	9,971.00	3,949.30	714.58
62	37 Fisheries	294.45	294.45	100.00
63	39 Sericulture	6,282.79	3,645.08	3,645.08
64	40 Irrigation and Flood Control Department	16,432.00	6,312.02	6,312.02
65	42 State Academy of Training	29.00	4.00	4.00
66	47 Welfare of Minorities and Other Backward Classes	83.33	15.00	15.00
	Total (Capital-Voted)	1,02,219.02	21,472.41	17,873.39
	Grand Total	3,31,710.63	62,060.61	37,729.86

Appendix 2.12
(Reference: Paragraph 2.7)
Instances of major variations in recoveries

(Rupees in crore)

Sl. No.	Number and name of Grant	Budget estimate	Actual recoveries	Excess (+)/ Savings (-)
1	2	3	4	5
1	8- Public Works Department (Revenue) (Capital)	42.77 5.00	4.84 17.24	(-) 37.93 (+) 12.24
2	15- Food and Civil Supplies (Revenue) (Capital)	0.10 3.00	- 2.32	(-) 0.10 (-) 0.68
3	21- Commerce & Industries and Weights and Measures Department (Revenue) (Capital)	- 0.03	- -	- (-) 0.03
4	22- Public Health Engineering (Revenue) (Capital)	2.00 -	14.82 -	(+) 12.82 -
5	23- Power Department (Revenue) (Capital)	0.05 -	14.04 -	(+) 13.99 -
6	36- Minor Irrigation Department (Revenue) (Capital)	1.00 -	- -	(-) 1.00 -
	Total : (Revenue) (Capital)	45.92 8.03	33.70 19.56	(-) 12.22 (+) 11.53
	Grand Total (Voted)	53.95	53.26	(-) 0.69

Appendix 2.13
(Reference: Para 2.9.1)

Statement showing amount deposited in Major Head “8449 – Other Deposits” as on September 2008

(Rupees in lakh)

Name of Department/Drawing & Disbursing Officer	Public Works Department	Irrigation & Flood Control Department	Public Health Engineering Department	Power Department	Secretariat Planning	Chief Conservator of Forest (A&P)	Rural Development & Panchayati Raj	Veterinary & Animal Husbandry Department	Environment & Ecological Wing	Social Welfare Department	University & Higher Education Department	Municipal Administration, Housing & Urban Development Department	Education (S) Department	TOTAL	Period of retention in the head as on September 2008
2005-06															
Amount Deposited	2277.79	0	0	0	6000	0	0	0	74.06	464.98	4215.53	60	17.1	13109.46	2.5 years
Amount Withdrawn	1712.84	0	0	0	6000	0	0	0	0	464.98	4215.53	60	0	12453.35	
Amount lying in the head	564.95	0	0	0	0	0	0	0	74.06	0	0	0	17.1	656.11	
2006-07															
Amount Deposited	8590.81	6443.3	0	2273.16	0	0	0	90	0	1528.18	200.33	158.62	0	19284.4	1.5 years
Amount Withdrawn	6076.77	6443.3	0	1776.44	0	0	0	90	0	1528.18	200.33	0	0	16115.02	
Amount lying in the head	2514.04	0	0	496.22	0	0	0	0	0	0	0	158.62	0	3168.88	
2007-08															
Amount Deposited	11361.95	1381.5	854.58	5743.19	22	2478.07	2008.4	22.42	0	454.7	88.7	605.53	542.92	25563.96	6 months
Amount Withdrawn	5233.53	244	0	3188.58	10.53	562.63	0	0	0	98.92	0	580.66	0	9918.85	
Amount lying in the head	6128.42	1137.5	854.58	2554.61	11.47	1915.44	2008.4	22.42	0	355.78	88.7	24.87	542.92	15645.11	
Total deposits in the head	22230.55	7824.8	854.58	8016.35	6022	2478.07	2008.4	112.42	74.06	2447.86	4504.56	824.15	560.02	57957.82	
Total amount lying in this head	9207.41	1137.5	854.58	3050.83	11.47	1915.44	2008.4	22.42	74.06	355.78	88.7	183.49	560.02	19470.1	

Appendix 3.1
(Reference: Paragraph 3.1.7)

Execution capacity of State Government *vis-à-vis* proposal

(Rupees in crore)

Year	Expenditure	Cumulative expenditure in the preceding three years	Average expenditure per year in the preceding three years	No. of projects proposed during the year	Approximate cost in the proposal	Proportionate expenditure, if the proposed expenditure (column 6) is made in four years*	Proportionate expenditure during the year, considering the project duration is four years*
(1)	(2)	(3)	(4) ((3) ÷ 3)	(5)	(6)	(7)((6) ÷ 4)	(8) ((7) plus amount carried over)
2002-03	19.17	152**	50	42	961	240 per year (till 2005-06)	240***
2003-04	52.41	151**	50	27	298	75 per year (till 2006-07)	315 (240+ 75)
2004-05	45.86	100**	33	51	593	148 per year (till 2007-08)	463 (240+ 75+ 148)
2005-06	71.60	117	39	51	389	97 per year (till 2008-09)	560 (240+ 75+ 148+ 97)
2006-07	47.54	170	57	58	513	128 per year (till 2009-10)	448 (75+ 148+97+ 128)
2007-08	25.34	165	55	13	NA	NA	373****

* As per guidelines, maximum project duration is three to four years.

** Expenditure during 1999-00 was Rs.20.17 crore, Rs.103.41 crore in 2000-01 and Rs.28.42 crore in 2001-02.

*** Proportionate expenditure of earlier years has not been taken due to non-availability of records.

**** Without approximate cost proposal made during 2007-08.

Appendix 3.2
(Reference: Paragraph 3.1.8.2)
Statement showing projects undertaken in the State

(Rupees in crore)

Sl. No.	Name of the projects	Date of approval	Approved cost	Amt. released (up to March/08)	Amt. utilized (up to March 2008)	Stipulated date of completion	Completed/ not completed
1	Construction of Veterinary Hospitals in 9 Districts (1584)	31/12/2007	7.49	2.31	0.00	NA	Not completed
2	Construction of Government College of Technology (467)	07/09/2004	10.00	2.63	0.00	—	-do-
3	Infrastructure Development of Manipur University Phase II (468)	29/10/2004	3.88	3.17	2.79	February 2007	Completed
4	Basic Minimum services – Construction of 40 primary schools under ADC (469)	30/12/1999	1.18	1.18	1.18	NA	Completed
5	Basic Minimum services- Construction of 32 primary schools (470)	30/12/1999	1.25	1.25	1.25	NA	-do-
6	Construction of 2 (Two) class rooms for 205 schools without Building (471)	31/03/2000	1.60	1.60	1.60	NA	-do-
7	Extension of 2 (Two) Class rooms for 172 State Govt. Secondary Schools (472)	31/03/2000	8.60	8.60	8.60	NA	-do-
8	Extension of 2 (Two) Class rooms for the State Govt. Secondary Schools including 21 newly upgraded Higher Secondary Schools (473)	31/03/2000	2.15	2.15	2.15	NA	-do-
9	University and 60 Affiliated Colleges from Manipur (474)	31/03/2000	20.00	14.78	9.70	NA	Not completed
10	Sarva Shiksha Abhiyan (1375)	27/03/2006	2.65	2.65	0.00	NA	NA
11	Construction of 8 Classrooms in Rengkai Government High School, Churachandpur (1133)	27/09/2005	0.60	0.52	0.27	NA	Not completed
12	Sarva Shiksha Abhiyan (2006-07) (1406)	29/06/2006	3.78	3.78	0.00	NA	NA
13	Modernisation of Kakching Ithei Maru Main Canal (1609)	28/03/2008	3.41	0.00	0.00	NA	Not completed
14	Strengthening of Health equipments in Govt Hospitals (508)	17/03/2005	8.27	3.99	1.00	NA	-do-
15	Basic Minimum services – Construction of primary health service centre (510)	30/12/1999	5.92	5.92	5.92	NA	Completed
16	Construction of Dharmasala Building at Regional Institute of Medical Sciences (RIMS) (1426)	11/09/2006	2.82	0.86	0.00	NA	Not completed
17	Construction and Equipping of 50 bedded Hospital at Jiribam Sub Division (1442)	30/11/2006	15.64	4.93	0.00	NA	-do-
18	Construction and Equipping of 50 bedded Hospital at Tamenglong District (1443)	30/11/2006	14.37	4.53	0.00	NA	-do-
19	Construction and Equipping of 50 bedded Hospital at Senapati District (1444)	30/11/2006	14.26	4.49	0.00	NA	-do-
20	Construction and Equipping of 50 Bedded hospital at Ukhrul District (1445)	30/11/2006	13.97	4.40	0.00	NA	-do-
21	Construction and Equipping of 50 Bedded Hospital at Chandel District (1446)	30/11/2006	13.16	4.14	0.00	NA	-do-
22	Construction of 32 PHCs in Hill areas in Manipur (1578)	21/11/2007	5.45	1.65	0.00	NA	-do-
23	Construction of 10 PHCs in valleys (1579)	20/11/2007	7.86	2.42	0.00	NA	-do-
24	Construction of 18 PHSCs in valley areas (1580)	20/11/2007	2.57	1.13	0.00	NA	-do-
25	Upgradation and Equipping of 480 Bedded JN Hospital at Imphal (1585)	31/12/2007	17.55	5.53	0.00	NA	-do-
26	Restoration of (i) Manipur Legislative Assembly, (ii) CM Secretariat Building Complex and (iii) Speaker's Bungalow and Annexxe (895)	31/03/2002	1.60	1.60	1.60	NA	Completed
27	Basic Minimum services – Construction of 156 houses for tribals (896)	30/12/1999	0.25	0.25	0.25	Na	-do-
28	Basic Minimum services – Construction of rural shelters (897)	30/12/1999	0.40	0.40	0.40	NA	-do-

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29	ST&D – 2x1MVA Sub Station at Saikul (577)	17/11/2000	1.49	1.49	1.49	NA	-do-
30	ST&D – 33 KV DC line from Yurembam to Mongsangei (578)	17/11/2000	1.72	1.72	1.72	NA	-do-
31	Electrification of tribal Villages (579)	28/01/2002	11.29	11.29	11.12	NA	Not completed
32	ST&D – 33 KV DC line from Leimakhong to Iroisemba. (580)	13/02/2002	4.31	3.60	0.00	NA	-do-
33	Trial Run of Laimakhong Heavy Fuel Based Power project (581)	18/09/2001	4.32	4.32	4.32	NA	Completed
34	Construction of 33 kv sub-station at Tousem (582)	17/03/2003	2.54	2.37	0.76	NA	Not completed
35	Construction of 33/11 kv sub-station at Noney (583)	17/03/2003	3.82	3.75	3.75	NA	Completed
36	Construction of 33/11 kv sub-station at Tamei (584)	28/02/2003	2.91	2.71	2.33	NA	Not completed
37	Construction of 33/11 kv, 2x5 MVA sub-station at Maram (Senapati Dist.) (585)	17/03/2003	2.81	2.81	2.81	December 2005	Completed
38	Construction of 33/11 kv, 2x5 MVA substation at Singhat (586)	21/03/2003	4.10	3.78	2.64	NA	Not completed
39	Installation of 132/33 KV substation at Rengpang (Tamenglong District) (587)	28/02/2003	6.44	6.36	6.35	NA	Not completed
40	ST&D – 2x1MVA Sub Station at Shivapurikhan (588)	21/10/2002	1.32	1.32	1.24	NA	-do-
41	ST&D- 33 KV DC line from Mongsangei to Khumanlampak via Kongba (590)	21/10/2002	4.52	2.40	0.60	NA	-do-
42	Installation of Sub Station at Lakhamai (591)	15/03/2005	2.87	2.68	2.50	NA	-do-
43	Installation of Sub Station at Namare (592)	15/03/2005	3.75	3.50	2.81	NA	-do-
44	Installation of Sub Station at Thanlon (593)	15/03/2005	5.44	5.09	3.90	NA	-do-
45	Installation of Sub Station at Thinkew (594)	15/03/2005	3.15	2.94	2.60	NA	-do-
46	Leimakhong Heavy Fuel Based Power project (595)	15/02/1999	117.61	117.61	117.61	NA	Completed
47	Installation of 2x5 MVA 33 KV Sub-station at Moreh Town (596)	18/01/2000	4.60	4.59	4.59	NA	-do-
48	2 nd Phase electrification of 29 tribal villages (1192)	21/12/2005	4.60	2.90	1.45	NA	Not completed
49	Construction of Baily Suspension Bridge (360 ft. span) over Barak River on Tamenglong – Tousem – Haflong Road (1190)	26/12/2005	3.39	2.97	1.94	NA	-do-
50	Construction of Keishamthong Bridge (1370)	17/02/2006	3.47	3.03	3.01	NA	-do-
51	Construction of Lamlong Bridge (1369)	17/02/2006	4.54	3.97	3.19	NA	-do-
52	Construction of Singjamei bridge (793)	29/10/2004	3.69	3.35	2.88	October 2006	Completed (December 2007)
53	Senapati-Phaibung Road (59 Kms.) (794)	31/03/2000	88.72	71.23	60.04	NA	Not completed
54	Construction of Bridge over Thoubal River at Leishangthem (1437)	30/11/2006	3.41	1.07	0.00	NA	-do-
55	Construction of Kumbi Bridge over Khuga River at 10.75 km of Moirang-Kumbi Road (1465)	04/01/2007	4.32	2.70	1.28	NA	-do-
56	Construction of Bridge at Irong Ichin (1439)	30/11/2006	3.34	1.05	0.00	NA	-do-
57	Construction of Bridge over Imphal River at Kiyamgei Mang Mapa (1440)	30/11/2006	4.71	1.48	1.48	March 2009	Not completed
58	Construction of Bridge at Babu Bazar (1441)	30/11/2006	2.93	0.92	0.00	NA	-do-
59	Construction of Bridge over the Thoubal River at Haokha (1447)	30/11/2006	2.76	0.87	0.69	NA	-do-
60	Construction of Bridge over Heirok river at Heirok Chingdongpok (1498)	25/05/2007	2.20	0.69	0.00	NA	-do-
61	Improvement of Jiri – Tipaimukh Road (8-48 Km) (1586)	31/12/2007	18.56	5.73	0.00	NA	-do-
62	Improvement of Lamsang-Khonghampat Road (1594)	07/03/2008	2.68	0.85	0.00	NA	-do-
63	Infrastructural development for national games (886)	15/02/1999	10.00	10.00	10.00	NA	Completed
64	Establishment of National Sports Academy at Khuman Lampak Sports complex, Imphal (1435)	30/11/2006	18.43	5.81	0.00	NA	Not completed

65	Augmentation of Water Supply for Chandel HQ and surrounding areas (692)	28/02/2003	5.64	5.56	5.56	NA	Completed
66	Augmentation of Water Supply for Churachandpur town from Khuga dam (Khuga river source) – Zone-III (693)	28/02/2003	8.15	7.84	6.54	NA	Not completed
67	Augmentation of Water Supply for Churachandpur town from Koite and Loklao river sources-Zone-I (694)	28/02/2003	14.17	13.97	12.62	NA	-do-
68	Augmentation of Water Supply for Ukhrul District Headquarter (695)	28/02/2003	5.29	5.03	5.02	NA	Completed
69	Composite water supply for Senapati District Headquarter (696)	28/02/2003	4.68	4.52	4.51	4.52	NA
70	Composite water supply for Tamenglong District Headquarter (697)	28/02/2003	4.70	4.46	4.46	3.63	NA
71	Upgradation of existing treatment plant at Bungmual from Lanva river source (Churachandpur District)-Zone-II (698)	28/02/2003	1.08	1.02	1.02	1.02	NA
72	Augmentation of Water Supply at Chakpikarong (699)	15/03/2005	1.15	0.56	0.00	NA	—
73	Augmentation of Water Supply at Khoupum (700)	15/03/2005	1.49	1.37	0.74	NA	—
74	Augmentation of Water Supply at Tamei (701)	15/03/2005	1.00	0.92	0.49	NA	—
75	Augmentation of Water Supply Scheme at Kangpokpi (702)	28/10/2004	2.12	1.93	1.56	NA	—
76	Augmentation of Water Supply Scheme at Mao (703)	28/10/2004	5.65	5.15	3.81	October 2007	—
77	Augmentation of Water Supply Scheme at Maram (704)	28/10/2004	3.06	2.79	2.34	NA	—
78	Augmentation of Water Supply Scheme at Noney (705)	28/10/2004	1.42	1.29	1.29	NA	—
79	Augmentation of Water Supply Scheme at Saikul (706)	28/10/2004	1.68	1.56	1.34	NA	—
80	Augmentation of Water Supply Scheme at Tadubi (707)	28/10/2004	4.30	3.87	2.64	NA	-do-
81	Waithoupat Water Supply Scheme (708)	23/03/2005	59.71	23.54	16.28	March 2009	-do-
82	Augmentation of water supply to Imphal City Phase-1 (29.5 MLD) (709)	30/12/1999	43.29	42.53	41.37	NA	-do-
83	Basic Minimum services – Rural water supply (710)	30/12/1999	7.00	7.00	7.00	NA	Completed
84	Augmentation of Konthoujam Water Supply Scheme (Imphal West District) (1581)	31/12/2007	8.86	2.74	0.00	NA	Not completed
85	Augmentation of Water Supply Scheme at Purul Sub Division HQ (1587)	31/12/2007	4.29	1.32	0.00	—	—
86	Augmentation of Water Supply Scheme at Tungjoy (1588)	31/12/2007	2.16	0.68	0.00	NA	Not completed
87	Augmentation of Water Supply Scheme at Unopat and Surrounding village (1606)	31/03/2008	2.97	0.00	0.00	NA	-do-
	Total		755.30	533.46	414.40		

Appendix 3.3

(Reference: Paragraph 3.1.8.5)

Delay in release of funds

(Rupees in crore)

Name of the project (1)	Release of funds by the				Delays in days as reckoned against dates marked * in column (4) (6)
	Centre to the State		State to the Departments		
	Date (2)	Amount (3)	Date (4)	Amount (5)	
Installation of Sub-Station at Maram	7-3-03	0.84	1-12-03*	0.84	239
	12.1.04	1.00	1-9-04	0.71	413
			13-12-04	0.04	
			31-3-05*	0.25	
	10.2.05	0.97	2-7-05	0.57	215
			14-7-05	0.13	
13-10-05*			0.26		
Augmentation of Water Supply Scheme at Mao	28-10-04	2.32	4-7-05*		219
	21.10.05	1.35	27-10-05	1.95	128
			17-10-05		
			28-3-06*		
	12.9.06	1.48	7-6-06	1.86	534
			11-8-06		
			27-12-06		
			27-3-06		
			30-3-08*	1.20	
Construction of bridge over Imphal river at Singjamei	29-10-04	1.17	15-3-05	0.90	284
	18.10.05	1.72	8-9-05*	0.40	397
			27-10-05	0.03	
			21-1-06	0.90	
			13-10-06	0.25	
	5.7.07	0.34	6-8-07	0.12	115
29-11-07*			0.34		
Infrastructure development of Manipur University, Phase-II	29-10-04	1.10	29-10-05*	1.10	335
	27.12.05	1.69	2-9-06*	1.66	219
	26.9.07	0.37	11-6-08*	0.37	228
Waihoupat Water Supply Scheme	24-3-05	4.59	24-10-05	4.59	339
			28-3-06*		
	21.6.06	7.26	5-9-06	7.26	197
			31-8-06		
			27-3-07		
	28.6.07	11.69	3-2-07*	4.43	245
29-11-07					
		30-3-08*	5.77		
Sarva Shiksha Abhiyan	Between 3/06 & 6/06	6.44	Between 3/07 & 12/07*	6.44	Between 365 days & 488 days
Construction of bridge over Imphal river at Kiyamgei Mang Mapa	30-11-06	1.48	20-11-07*	1.48	295
Construction and equipping of 50 bedded hospital at Tamenglong	30-11-06	4.53	28-3-08*	4.53	424
Construction and equipping of 50 bedded hospital at Senapati	30-11-06	4.49	28-3-08*	4.49	424
Construction and equipping of 50 bedded hospital at Ukhrlul	30-11-06	4.40	28-3-08*	4.40	424
Construction and equipping of 50 bedded hospital at Chandel	30-11-06	4.14	28-3-08*	4.14	424
Establishment of National Sports Academy at Khuman Lampak Sports Complex	30-11-06	5.81	23-6-07*	5.81	145
Total				67.47	

Appendix 6.1

(Reference: Paragraph 6.2)

STATEMENT SHOWING ELECTRICITY CHARGES OUTSTANDING AGAINST DISCONNECTED CONSUMERS

Sl. No.	Name of Division	2005-06		2004-05		2003-04		2002-03		2001-02		Prior to 2001-02		TOTAL	
		No. of Consumers	Amount (Rs.)	No. of Consumers	Amount (Rs.)	No. of Consumers	Amount (Rs.)	No. of Consumers	Amount (Rs.)	No. of Consumers	Amount (Rs.)	No. of Consumers	Amount (Rs.)	No. of Consumers	Amount (Rs.)
1	Executive Engineer, Bishenpur	58	7,41,488	88	1,009,646	70	6,00,973	117	10,06,474	85	1,114,043	920	51,96,336	1,338	96,68,960
2	Executive Engineer, Kakching	22	1,57,430	39	192,677	9	62,808	29	80,689	90	257,807	241	5,34,404	430	12,85,815
3	Executive Engineer, Thoubal	69	4,94,400	205	1,348,569	318	21,57,532	102	6,63,762	65	305,432	436	19,54,200	1,195	69,23,895
4	Executive Engineer, Imphal Maint. Divn	74	15,29,797	70	1,171,969	56	8,54,172	117	19,76,192	196	4,453,355	243	37,99,072	756	1,37,84,557
5	Executive Engineer, Imphal Electrical Divn-II	388	78,51,729	139	3,978,152	118	24,61,585	87	15,29,658	157	1,837,635	128	16,26,670	1,017	19,285,429
6	Executive Engineer, Imphal Electrical Divn-III	39	8,61,693	78	992,903	129	14,76,808	6	75,104	1	11,012	58	5,00,136	311	39,17,656
7	Executive Engineer, Tamenglong Electrical Divn	23	1,23,509	6	40,686									29	1,64,195
TOTAL		673	1,17,60,046	625	8,734,602	700	76,13,878	458	53,31,879	594	7,979,284	2026	1,36,10,818	5,076	5,50,30,507

Appendix 7.1

(Reference: Paragraphs 7.2.3, 7.3.1 and 7.8.3)

Statement showing particulars of up-to-date paid-up capital, budgetary outgo, loans given out of budget and loans outstanding as on 31 March 2008 in respect of Government companies and Statutory corporation

(Figures in column 3(a) to 4(f) are Rupees in lakh)

Sl. No.	Sector and name of the company	Paid-up capital as at the end of the current year					Equity/loans received out of Budget during the year		Other loans received during the year	Loans outstanding at the close of 2007-08			Debt equity ratio for 2007-08[4 (f)/3(c) (previous year)]
		State Govt.	Central Govt.	Holding Companies	Others	Total	Equity	Loans		Govt.	Others	Total	
(1)	(2)	3(a)	3(b)	3(c)	3(d)	3(e)	4(a)	4(b)	4(c)	4(d)	4(e)	4(f)	(5)
A. Working Government companies													
1.	INDUSTRY SECTOR Manipur Industrial Dev. Corporation Ltd.	803.00	421.00	—	—	1224.00	-	—	—	—	681.00	681.00	0.56:1 (0.56:1)
	Sector wise total	803.00	421.00	—	—	1224.00	-	—	—	—	681.00	681.00	0.56:1 (0.56:1)
2.	ELECTRONICS SECTOR Manipur Electronics Dev. Corporation Ltd.	376.35	—	—	—	376.35	-	—	—	—	—	—	—
	Sector wise total	376.35	—	—	—	376.35	-	—	—	—	—	—	—
3.	HANDLOOM AND HANDICRAFT SECTOR Manipur Handloom and Handicrafts Development Corporation Ltd.	1033.75	117.00	—	—	1150.75	—	—	—	175.38	—	175.38	0.15:1 (0.15:1)
	Sector wise total	1033.75	117.00	—	—	1150.75	—	—	—	175.38	—	175.38	0.15:1 (0.15:1)
4.	CONSTRUCTION SECTOR Manipur Police Housing Corporation Ltd.	2.00	—	—	—	2.00	—	—	—	—	—	—	—
	Sector wise total	2.00	—	—	—	2.00	—	—	—	—	—	—	—
5.	DEVELOPMENT OF ECONOMICALLY WEAKER SECTIONS SECTOR Manipur Tribal Dev. Corporation Ltd.	77.50	—	—	—	77.50	—	—	—	10.00	—	10.00	0.13:1 (0.13:1)
	Sector wise total	77.50	—	—	—	77.50	—	—	—	10.00	—	10.00	0.13:1 (0.13:1)
6.	POWER SECTOR Manipur State Power Dev. Corporation Ltd.	—	—	—	—	—	—	—	—	—	—	—	—
	Sector wise total	—	—	—	—	—	—	—	—	—	—	—	—
7.	MISCELLANEOUS Manipur Film Dev. Corporation Ltd.	6.00	—	—	—	6.00	—	—	—	-	—	-	-
	Sector wise total	6.00	—	—	—	6.00	—	—	—	-	—	-	-
8.	Sugar Sector Manipur Food Industries Corpn. Ltd	97.66	—	—	—	97.66	—	—	412.00	—	549.00	549.00	5.62:1 (1.40:1)
	Total (A – Working Government Companies)	2396.26	538.00	—	—	2934.26	—	—	412.00	185.38	1230.00	1415.38	0.48:1 (0.34:1)

(1)	(2)	3(a)	3(b)	3(c)	3(d)	3(e)	4(a)	4(b)	4(c)	4(d)	4(e)	4(f)	(5)
B. Non-working Companies													
1.	INDUSTRY SECTOR Manipur cycle Corpn. Ltd.	64.22	—	—	—	64.22	—	—	—	—	—	—	—
2.	Manipur Pulp & Allied Products Limited	154.20	—	—	—	154.20	—	—	—	—	—	—	—
	Sector wise total	218.42	—	—	—	218.42	—	—	—	—	—	—	—
3.	AGRICULTURE & ALLIED SECTOR Manipur Agro Industries Corporation Ltd.	354.78	—	—	—	354.78	—	—	—	—	—	—	—
4.	AGRICULTURE & ALLIED SECTORS Manipur Plantation Crops Corporation Ltd.	1161.79	—	—	—	1161.79	—	—	—	—	38.25	38.25	0.03:1 (0.03:1)
	Sector wise total	1516.57	—	—	—	1516.57	—	—	—	—	38.25	38.25	0.03:1 (0.03:1)
5.	TEXTILE SECTOR Manipur Spinning Mills Corporation Ltd.	3081.41	—	—	—	3081.41	—	—	—	—	537.47	537.47	0.17:1 (0.17:1)
	Sector wise total	3081.41	—	—	—	3081.41	—	—	—	—	537.47	537.47	0.17:1 (0.17:1)
6.	CEMENT SECTOR Manipur Cement Limited	291.34	—	—	—	291.34	—	—	—	—	—	—	—
	Sector wise total	291.34	—	—	—	291.34	—	—	—	—	—	—	—
7.	DRUGS, CHEMICALS & PHARMACEUTICAL S SECTOR. Manipur State Drugs & Pharmaceuticals Ltd.	447.96	—	43.35	—	491.31	—	—	—	1099.43	—	1099.43	2.24:1 (2.24:1)
	Sector wise total	447.96	—	43.35	—	491.31	—	—	—	1099.43	—	1099.43	2.24:1 (2.24:1)
	Total (B – Non-Working Companies)	5555.70	—	43.35	—	5599.05	—	—	—	1099.43	575.72	1675.15	0.30:1 (0.30:1)
	Grand total (A+B)	7951.96	538.00	43.35	—	8533.31	—	—	412.00	1284.81	1805.72	3090.53	0.36:1 (0.31:1)

Note: All figures in respect of companies and corporation are provisional and as given by the companies/corporation.
Loans outstanding at the close of 2007-08 represent long-term loans only.

Appendix 7.2

(Reference: Paragraphs 7.4.2, 7.5.1, 7.6.2, 7.6.3 and 7.8.6)

Summarised financial results of Government companies and Statutory corporation for the latest year for which accounts were finalised

(Figures in columns 7 to 12 and 15 are Rupees in lakh)

Sl. No.	Sector and name of the company	Name of Department	Date of incorporation	Period of accounts	Year in which accounts finalised	Net profit(+) /Loss (-)	Net impact of audit comments	Paid up capital	Accumulated profit (+)/Loss (-)	Capital employed (A)	Total return on capital employed	Percentage of total return on capital employed	Arrears of accounts in terms of years	Turn-Over	Man-Power as on March 2008
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
A- Working Govt. Companies															
	Industry Sector														
1.	Manipur Industrial Development Corporation Ltd.	Commerce and Industries	6/1969	1990-91	2008-09	(+) 99.94	-	1006.48	(+) 182.25	2030.42	(+) 188.18	9.27	17	268.39	-
	Sector wise Total					(+) 99.94	-	1006.48	(+) 182.25	2030.42	(+) 188.18	9.27		268.39	
	Electronics Sector														
2.	Manipur Electronics Development Corporation Ltd.	—do—	4/1987	1995-96	2003-04	(+) 11.19	-	269.28	(+) 61.90	372.57	(+) 12.19	3.27	12	292.85	51
	Sector wise total					(+) 11.19	-	269.28	(+) 61.90	372.57	(+) 12.19	3.27		292.85	
	Handloom and Handicrafts Sector														
3.	Manipur Handloom and Handicrafts Development Corporation Ltd.	—do—	16.10.76	1987-88	2007-08	(-) 51.79	-	120.00	(-) 221.44	68.12	(-) 49.32	--	20	8.70	24
	Sector wise total					(-) 51.79	-	120.00	(-) 221.44	68.12	(-) 49.32	-	-	8.70	
	Construction Sector														
4.	Manipur Police Housing Corpn. Ltd.	Home	26.4.86	1995-96	2003-04	(+) 24.30	-	2.00	(+) 26.44	48.44	(+) 24.30	50.16	12	96.78	118
	Sector wise total					(+) 24.30	-	2.00	(+) 26.44	48.44	(+) 24.30	50.16		96.78	
	Development of Economically Weaker Section Sector														
5.	Manipur Tribal Development Corporation Ltd.	Tribal Area Backward Classes Development	6/1979	1982-83	2004-05	(-) 2.33	-	1.00	(+) 3.53	14.32	(-) 2.33	—	25	5.19	NA
	Sector wise total					(-) 2.33	-	1.00	(+) 3.53	14.32	(-) 2.33	-	-	5.19	
	Power														
6.	Manipur State Power Development Corporation Ltd.	Electricity	3/1997	-	-	-	-	-	-	-	-	-	11	NA	NA
	Sector wise total														
	Miscellaneous Sector														
7.	Manipur Film Dev. Corporation Ltd.	Arts and Culture	1-5-1987	1991-92	2006-07	(-) 1.11	-	6.00	(-) 5.89	49.07	(-) 0.90	-	16	3.08	27
	Sector wise total					(-) 1.11	-	6.00	(-) 5.89	49.07	(-) 0.90	-		3.08	

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8.	Sugar Sector Manipur Food Industries Corpn. Ltd	Commerce & Industries	4/1987	1997-98	2008-09	—	—	78.39	—	45.17	—	—	10	Pre-operative stage	4
	Total (A-Working Govt. Companies)					(+) 80.20	-	1483.15	46.79	2628.11	172.12			674.99	
B. Non-working Companies															
1.	Industry Sector Manipur Cycle Corporation Ltd.	Commerce & Industries	6/85	1996-97	2008-09	(-) 7.52	-	59.26	(-) 69.56	(-)0.32	(-) 7.52	-	Under closure since 1996	2.30	NA
2.	Manipur Pulp & Allied Products Ltd.	Commerce & Industries	10/88	1994-95	2007-08	(-) 22.50	-	89.31	(-) 195.46	71.02	(-) 8.21	-	Under closure since 1/03	95.11	NA
	Sector wise total					(-) 30.02		148.57	(-) 265.02	70.70	(-) 15.73	-		97.41	
3.	Agriculture & Allied Sector Manipur Agro. Industries Corporation Ltd.	Agriculture	19-3-81	1988-89	2005-06	(-) 3.61	-	32.25	(-) 45.45	(-) 18.07	(-) 3.61	-	Under closure since 6/03	19.02	NA
4.	Agriculture and Allied Sector Manipur Plantation Crops Corpn. Ltd.	Agriculture	19.3.81	1983-84	2000-01	-	-	51.15	-	60.00	-	-	Under closure since 6/03	Pre-operative stage	NA
	Sector wise Total					(-) 3.61		83.40	(-) 45.45	41.93	(-) 3.61	-		19.02	-
5.	Textile Sector Manipur Spinning Mills Corpn. Ltd.	Commerce & Industries	27-3-74	1985-86	2008-09	(-)22.92	-	362.20	(-)22.92	577.24	(-)13.28	-	Under closure since 6/03	93.34	4
	Sector wise total					(-)22.92		362.20	(-)22.92	577.24	(-)13.28	-	-	93.34	-
6.	Cement Sector Manipur Cement Ltd.	Commerce & Industries	10-5-88	1992-93	2008-09	(-) 43.76	-	46.79	(-) 188.66	210.56	(-)43.76	-	under closure since 12/02	34.98	2
	Sector wise Total					(-) 43.76	-	46.79	(-) 188.66	210.56	(-)43.76	-		34.98	
7.	Drugs, Chemicals & Pharmaceuticals Sector Manipur State Drugs & Pharmaceuticals Ltd.	Chemicals & Pharmaceuticals	7/89	1996-97	1998	(-)123.08	-	85.00	(-)241.48	267.45	-	-	Under closure since 6/03	NA	NA
	Sector wise total					(-)123.08	-	85.00	(-)241.48	267.45					
	Total (B - Non-working Companies)					(-) 223.39	-	725.96	(-) 763.53	1167.88	(-) 76.38	-	-	244.75	
	Grand Total (A+B)					(-) 143.19	-	2209.11	(-) 716.74	3795.99	95.74	-	-	919.74	

Note: Capital employed represents net fixed assets (including capital work-in-progress) plus working capital.

Appendix 7.3

(Reference: Paragraphs 7.3.1 and 7.8.3)

Statement showing subsidy, guarantees received, waiver of dues, loans on which moratorium allowed and loans converted into equity during the year and subsidy receivable and guarantees outstanding at the end of March 2008

(Figures in column 3(a) to 7 are in Rupees in lakh)

Sl. No.	Name of Public Sector Undertaking	Subsidy received during the year				Guarantees received during the year and outstanding at the end of the year (in bracket)					Waiver of dues during the year				Loan on which moratorium allowed	Loans converted into equity during the year
		Central Govt.	State Govt.	Others	Total	Cash credit from banks	Loans from other sources	Letters of credit opened by banks in respect of imports	Payment obligation under agreement with foreign consultants or contracts	Total	Loan repayment written off	Interest waived	Penal interest	Total		
1	2	3(a)	3(b)	3(c)	3(d)	4(a)	4(b)	4(c)	4(d)	4(e)	5(a)	5(b)	5(c)	5(d)	6	7
(R u p e e s i n l a k h)																
1.	A. Working Government companies		—	—		—	—	—	—	—	—	—	—	—	—	—
	Total — A															
	B. Non-Working Government companies		—	—	—	—	—	—	—	—	—	—	—	—	—	—
	C. Non-Working Statutory corporations	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Grand Total (A+B+C)		—	—		—	—	—	—	—	—	—	—	—	—	—

Appendix 7.4

(Reference: Paragraph 7.11.1)

**Statement showing the department wise outstanding Inspection Reports
(Inspection Report)**

Sl. No.	Name of department	No. of PSUs	No. of outstanding IRs	No. of outstanding paragraphs	Year from which paragraphs outstanding
1	Tribal Development	1	7	55	1991-2008
2	Industries	8	15	76	1996-2008
3	Home	1	5	23	1991-2008
4	Arts & Culture	1	5	22	1991-2008
	Total	11	32	176	

Appendix 7.5

(Reference: Paragraph 7.4.4)

Statement showing Investment made by State Government in PSUs whose accounts are in arrears.

(Amount Rs. in lakh)

Sl. No.	Name of PSU	Year upto which accounts finalized	Paid up Capital as per latest finalized accounts	Investment made by State Govt. during the years for which accounts are in arrears				
				Equity	Loans	Grants	Others to be specified	Years in which Investments have been received.
	Working companies							
1.	Manipur Industrial Development Corpn. Ltd.	1990-91	1006.48	217.52	-	-		1991-92 to 2004-05
2.	Manipur Electronics Development Corpn. Ltd.	1995-96	269.28	107.07	-	-		1996-97 to 2004-05
3.	Manipur Handloom & Handicrafts Development Corpn. Ltd.	1987-88	120.00	1030.75	-	-		1988-89 to 2005-06
4.	Manipur Police Housing Corpn. Ltd.	1995-96	2.00	-	-	-		-
5.	Manipur Tribal Development Corpn. Ltd.	1982-83	1.00	76.50	-	-		1983-84 to 1991-92
6.	Manipur Food Industries Corpn. Ltd.	1997-98	78.39	19.27				1998-99 to 2003-04
	Total:		1477.15	1451.11				

In the absence of finalized accounts, the figures of investments are provisional.