Appendix 1.1

Part A: Structure and Form of Government Accounts

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

Part I: Consolidated Fund

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

Part II: Contingency Fund

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

Part III: Public Account

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

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

The new format of Finance Accounts introduced from the year 2009-10, has been divided into two Volumes – Volume I and 2. Volume 1 represents the financial statements of the Government in summarized form while Volume 2 represents detailed financial statement. The layout of the Finance Accounts is chalked out in the following manner:

Statement	Layout
Volume 1	
Statement No.1	Statement of Financial Position.
Statement No.2	Statement of Receipts and Disbursements.
Statement No.3	Statement of Receipts (Consolidated Fund)
Statement No.4	Statement of Expenditure (Consolidated Fund) by Function and Nature, Notes to Accounts, and Appendix I: Cash Balances and Investment of Cash Balances
Volume 2 PART - I	
Statement No.5	Statement of Progressive Capital expenditure
Statement No.6	Statement of Borrowings and other Liabilities
Statement No.7	Statement of Loans and Advances given by the Government
Statement No.8	Statement of Grants-in-aid given by the Government
Statement No.9	Statement of Guarantees given by the Government
Statement No.10	Statement of Voted and Charged Expenditure
PART - II	
Statement No.11	Detailed Statement of Revenue and Capital Receipts by minor heads
Statement No.12	Detailed Statement of Revenue Expenditure by minor heads
Statement No.13	Detailed Statement of Capital Expenditure
Statement No.14	Detailed Statement of Investments of the Government
Statement No.15	Detailed Statement of Borrowings and other Liabilities
Statement No.16	Detailed Statement on Loans and Advances given by the Government
Statement No.17	Detailed Statement on Sources and Application of funds for expenditure other than Revenue account
Statement No.18	Detailed Statement on Contingency Fund and other Public Account Transactions
Statement No.19	Detailed Statement on Investments of Earmarked Funds
PART - III	
Appendices	
II	Comparative Expenditure on Salary
III	Comparative Expenditure on Subsidy
IV	Grants-in-aid (Scheme wise and Institution wise)
V	Externally Aided Projects
VI	Plan Scheme expenditure (Central and State Plan Schemes)
VII	Direct transfer of central scheme funds to implementing agencies in the State
VIII	Summary of Balances
IX	Financial results of Irrigation Schemes
X	Incomplete Works
XI	Maintenance expenditure with segregation of salary and non-salary portion

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

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

Appendix 1.1-contd.
Part D: State Profile

Sl. No.	Particulars		Figures
1.	Area		22,327 sq km
2	Population		
	a.	As per 2001 census	21.67 lakh
	b.	As per 2011 census	27.22 lakh
3	Density of Population (2001)(All India Average = 325 persons per sq km)		103 persons per sq km.
	Density of Population (2011)(All India Average = 382 persons per sq km)		122 persons per sq km.
4	Population below poverty line^ (All India Average = 27.5%)		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 = 50 per 1000 live births)		16
7	Gross State Domestic Product (GSDP) in 2010-11 at current prices		₹ 9198 crore (A)
8	GSDP CAGR* (2001-02 to 2010-11)	Manipur	11.79 *per cent*
		NE States	12.52 *per cent*
9	Per capita GSDP CAGR (2000-01 to 2009-10)	Manipur	8.69 *per cent*
		NE States	9.49 *per cent*
10	Population Growth (2000-01 to 2009-10)	Manipur	18.65 *per cent*
		NE States	16.94 *per cent*

Financial Data

Particulars		Figures (*in per cent*)		
		2001-02 to 2009-10		2001-02 to 2010-11
CAGR of		**NE States**	**Manipur**	**Manipur**
a	Revenue Receipts	15.53	16.06	18.50
b	Own Tax Revenue	15.99	18.33	20.17
c	Non Tax Revenue	21.28	30.37	27.69
d	Total Expenditure	14.52	14.89	16.48
e	Capital Expenditure	18.88	31.70	30.40
f	Revenue Expenditure on Education	11.27	5.75	7.81
g	Revenue Expenditure on Health	16.48	7.85	13.08
h	Pension	13.11	9.67	12.36

^ The level of poverty is being determined on different measures and the data furnished by Planning Commission & NSSO is one such indicator.
*Compounded Annual Growth Rate
Source: BPL – Planning Commission & NSSO data, 61st 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 (January 2011).

Appendix – 1.1—contd.

Part E 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 *per cent* 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 *per cent* 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 *per cent* 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 2010-11

(₹ in crore)

2009-10	Receipts	2010-11		2009-10	Disbursements			2010-11
						Non-Plan	Plan	Total
Section-A: Revenue								
3873.14	**I - Revenue receipts**		**5,429.94**	**3014.40**	**I - Revenue expenditure-**	**2,979.44**	**1098.57**	**4078.01**
196.04	*-Tax revenue*	267.05		1,181.29	General Services-	1,618.53	24.22	1,642.75
239.75	*-Non-tax revenue*	259.88		891.16	Social Services *of which*	662.83	575.64	1,238.47
597.56	*-State's share of Union Taxes*	990.57		452.21	*-Education, Sports, Art and Culture*	436.01	133.01	569.02
1059.41	*-Non-plan Grants*	1,302.84		126.63	*-Health and Family Welfare*	114.42	94.91	209.33
1416.73	*-Grants for State Plan Schemes*	2,137.55		105.48	*-Water Supply, Sanitation, Housing and Urban Development*	60.28	42.02	102.30
334.52	*-Grants for Central and Centrally sponsored Plan Schemes*	425.91		3.51	*-Information and Broadcasting*	3.41	1.25	4.66
29.13	*-Grants for Special Schemes for NEC and for other purposes*	46.14		78.20	*-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes*	11.31	169.96	181.27
				8.41	*-Labour and labour Welfare*	6.81	3.79	10.60
				112.11	*-Social Welfare and Nutrition*	25.29	130.70	155.99
				4.61	*-Others*	5.30	-	5.30
				815.98	Economic Services *of which*	584.97	498.71	1,083.68
				270.38	*-Agriculture and Allied Activities*	152.62	231.06	383.68
				71.56	*-Rural Development*	26.06	59.80	85.86
				51.12	*-Special Areas Programmes*	-	41.58	41.58
				54.71	*-Irrigation and Flood Control*	42.00	24.67	66.67
				167.67	*-Energy*	206.06	5.50	211.56
				50.57	*-Industry and Minerals*	35.42	38.85	74.27
				83.63	*-Transport*	100.40	-	100.40
				8.79	*-Science, Technology and Environment*	1.35	13.32	14.67
				57.55	*-General Economic Services*	21.06	83.93	104.99
				125.97	Grants-in-aid and Contributions	113.11	-	113.11
-	**II - Revenue deficit carried over to Section B**		**-**	**858.74**	**II - Revenue Surplus carried over to Section B**			**1351.93**
3873.14	**Total: Section A**		**5,429.94**	**3873.14**	**Total: Section A**			**5429.94**
Section –B: Others								
616.05	**III - Opening Cash balance including Permanent Advances and Cash Balance Investment**		**367.40**	**-**	**III - Opening Overdraft from Reserve Bank of India**			**-**
-	**IV - Miscellaneous Capital receipts**		**-**	**1587.78**	**IV - Capital Outlay-**	**0.99**	**1917.07**	**1918.06**
				103.01	General Services-	-	264.76	264.76
				559.10	Social Services *of which*	0.01	600.72	600.73
				109.29	*-Education, Sports, Art and Culture*	-	82.40	82.40
				80.00	*-Health and Family Welfare*	-	94.96	94.96
				299.28	*-Water Supply, Sanitation, Housing and Urban Development*	0.01	374.06	374.07
				0.20	*-Information and Broadcasting*	-	0.15	0.15
				54.13	*-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes*	-	47.24	47.24
				14.09	*-Social Welfare and Nutrition*	-	-	-
				2.11	*-Others*	-	1.91	1.91
				925.67	Economic Services *of which*	0.98	1,051.59	1,052.57
				9.21	*-Agriculture and Allied Activities*	0.98	15.50	16.48
					-Rural Development	-	-	-
				21.81	*-Special Areas Programmes*	-	11.38	11.38
				208.32	*-Irrigation and Flood Control*	-	*395.31*	*395.31*
				300.78	*-Energy*	-	*308.75*	*308.75*

				24.51	*-Industry and Minerals*	*-*	*7.09*	*7.09*
				2.05	*-Science and Technology and Environment*	*-*	*18.37*	*18.37*
				319.42	*-Transport*	*-*	*290.25*	*290.25*
				39.57	*-General Economic Services*	*-*	*4.94*	*4.94*
3.28	**V - Recoveries of Loans and Advances-**		**1.19**	**6.89**	**V - Loans and Advances disbursed-**			**3.80**
-	*-From Power Projects*	*-*			*-For Power Projects*	*-*	*-*	*-*
0.60	*-From Government Servants*	*0.62*		*0.19*	*To Government Servants*	*0.25*	*-*	*0.25*
2.68	*-From Others*	*0.57*		*6.70*	*-To Others*	*-*	*3.55*	*3.55*
858.74	**VI - Revenue Surplus brought down**		**1351.93**	**-**	**VI - Revenue Deficit brought down**			**-**
519.89	**VII - Public debt receipts-**		**298.40**	**116.75**	**VII - Repayment of Public debt**			**115.02**
	-External debt	*-*		*-*	*External debt*		*-*	
519.81	*-Internal debt other than Ways and Means Advances and overdrafts*	*298.40*		74.70	*-Internal debt other than Ways and Means Advances and Overdrafts*		*69.75*	
-	*-Net transactions under Ways and Means Advances*	*-*		*-*	*-Net transactions under Ways and Means Advances*		*-*	
0.08	*-Loans and Advances from Central Government*	*-*		42.05	*-Repayment of Loans and Advances to Central Government*		*45.27*	
-	*-Net transactions under over- draft*	*-*						
	VIII - Appropriation to Contingency Fund		-	--	**VIII - Appropriation to Contingency Fund**			-
	IX - Amount transferred to Contingency Fund		-	--	**IX - Expenditure from Contingency Fund**			-
3218.15	**X - Public Account receipts-**		**4008.55**	**3137.29**	**X - Public Account disbursement-**			**3634.11**
143.75	*Small Savings and Provident Funds*	*179.56*		118.81	*-Small Savings and Provident Funds*		*138.25*	
30.51	*-Reserve Funds*	*27.87*		5.99	*-Reserve Funds*		*-*	
45.37	*Suspense and Miscellaneous*	*53.11*		79.74	*-Suspense and Miscellaneous*		*53.41*	
2130.40	*Remittances*	*2694.26*		2,290.63	*-Remittances*		*2,775.48*	
868.12	*Deposits and Advances*	*1053.75*		642.12	*-Deposits and Advances*		*666.97*	
-	**XI – Closing Overdraft from Reserve Bank of India**			**367.40**	**XI - Cash Balance at end-**			**356.48**
					-Cash in Treasuries and Local Remittances		*4.62*	
					-Deposits with Reserve Bank		*95.96*	
					-Departmental Cash Balance including permanent Advances		*32.17*	
					-Cash Balance Investment and Investment of earmarked fund		*223.73*	
9089.25	**Total**		**11457.41**	**9,089.25**	**Total**			**11457.41**

Appendix – 1.3
(Reference: Paragraph 1.5.2)
Statement showing funds transferred to the State implementing Agencies under Programmes/Schemes outside the State budget during 2010-11

(₹ in lakh)

Implementing Agency	GOI Programme/Scheme	Amount
1. The Women's Voluntary Organization 2. Weaker Section Development Association	Access and Equity	14.59
9 NGOs	Archives and Archival Libraries	1.81
Institute of Bioresources and Sustainable Development	Autonomous R&D Institution	688.22
Institute of Bioresources and Sustainable Development	Bio-informatics	16.38
5 NGOs	Biotechnology for Social Development	37.57
34 NGOs	Baba Saheb Ambedkar Hastashilpa Vikas Yojana	452.02
Wakf Board Manipur	Computerisation of Records of State WAKF Boards	27.10
State Water and Sanitation Mission Manipur	Central Rural Sanitation Scheme	80.30
1. Centre for Development 2. Institute for Community Action & Resource	Comprehensive Scheme for Combating Trafficking	27.22
19 NGOs	Credit Support Programme	18.81
Manipur Police Housing Corporation Ltd.	Crime and Criminal Tracking Network and System	1,266.20
14 NGOs	Deel Dayal Rehabilitation Scheme SJE	305.91
50 NGOs	Design and Technical Development	116.20
DRDAs	DRDA Administration	528.58
Women's Income Generation Centre & Kanglei Mime Theatre Repertory	Education in Human Values DHE	3.66
Manipur State Information Technology Society	Electronic Governance	62.55
Manipur ENVIS Centre and Project Implementation Committee, Environment & Ecology	Environment Information Education and Awareness	31.52
Institute of Bioresources and Sustainable Development	Grand Challenge Programmes	28.82
Council for Development of Poor Labourers & Rural Area Development Committee (RADCO)	Free Coaching and Allied Scheme for Minorities MA	7.76
Type Writing Institute & Rural Development Services (TWIRDS)	Free Coaching for SC's and OBC's SJE	78.40
Wangjing Women and Girl Society & Universal Caring Mission	GIA for Research Publication and Monitoring	4.57
13 NGOs	GIA to NGO's including Coaching	422.21
19 NGOs	GIA to Research Training Information and Miscellaneous SJE	78.40
Philanthropic Society, Rural Service Agency and Action for Women and Rural Development (AWARD)	Grants in Aid to Research Academic Institutions land Non Governmental Voluntary Organizations for undertaking research in Labour Related Subjects	2.64
8 NGOs	HRD	12.45
State Health Society, Manipur, Imphal	Hospitals and Dispensaries (Under NRHM)	6.90
7 DRDAs	Indira Awaz Yojana (IAY) Rural Housing	2,052.53
Development Net Working Agency	Information Education and Communication	1.00
Manipur Renewable Energy Development Agency (MANIREDA)	Information Publicity and Extension	29.00
Administrative Officer, Medical Directorate	HRD for Health	3,000.00
Volunteers for Village Development	Information Education and Communication, M/o Water	2.29

Manipur Milk Producer's Co-operative Union Ltd.	Intensive Dairy Development Programme	200.00
5 DRDAs	Integrated Watershed Management Programme (IWMP)	2,670.49
Secretary, MAHUD, Government of Manipur	Market Access Initiative	5.52
DOEACC Society, Imphal Centre	Manpower Development (including Skill Development in IT)	9.10
9 DRDAs	Mahatma Gandhi National Rural Employment NRE	33,945.99
17 NGOs	Marketing Support and Services & Export Promotion	240.82
Manipur State Medicinal Plants Board, Manipur	Medicinal Plants	7.64
Deputy Commissioner	MPs Local Area Development Scheme MPLADS	600.00
Zoom Arts and Cultural Development	Museums	54.27
Highland Welfare	National Afforestation and Eco-Development Board	3.75
Forest Development Agencies Thoubal, Imphal	National Afforestation Programme	1,036.88
Marchang Jims	National Overseas Scholarship Scheme	0.02
Manipur State AIDS Control Society, SASO – Social Awareness Service	National AIDS Control Programme including STD Control	2,303.38
State Bamboo Steering Committee (SBSC)	National Bamboo Mission	1,307.00
1. 30 NGOs 2. Rural Upliftment and Development Organisation (RUDO)	National Programme for Youth and Adolescent Development General Component	17.42
Manipur Livestock Development Board Ltd.	National Project for Cattle and Buffalo Breeding	361.75
SWSM Manipur, Imphal	National Rural Drinking Water Programme	4,020.92
State Health Society, Manipur, Imphal	National Rural Health Mission (NRHM) Central Sector	35.00
State Health Society, Manipur, Imphal	National Rural Health Mission (NRHM) (including CSP)	5,145.04
Manipur Renewable Energy Development Agency (MANIREDA)	Off Grid DRPS	289.33
24 NGOs	Panchayati Raj Institutions Voluntary Organizations	139.94
Manipur Pollution & Project Implementation Committee, Environment & Ecology	Pollution Abatement	36.14
Manipur Rural Roads Development Agency (MSRRDA)	Pradhan Mantri Gram Sadak Yojana (PMGSY)	8,883.00
Manipur Development Society	Product/Infrastructure Development for	2,513.52
47 NGOs (Dance and Cultural Organizations)	Promotion and Dissemination of Art and Culture	530.80
5 NGOs	Promotion of Sports among Disabled	12.00
1. Women's Worth Organization 2. Malem Leima Destitute & Backward Women's Welfare Association	Research & Development (Handicrafts)	4.17
2 NGOs	Research & Development Bioresources	169.24
State Implementation Society, SSA, Manipur	Rashtriya Madhyamic Shiksha Abhiyan (RMSA)	2,526.00
2 NGOs	Research and Development Support (SERC)	322.81
Development Network Agency	Research and Development Water Resources	0.28
4 NGOs	Research Information and Mass Education – Tribal	1.08
State Implementation Society, SSA, Manipur	Sarva Shiksha Abhiyan (SSA)	13,253.77
1. The Centre for Rural Development 2. S. Kula Women College	Scheme for Human Resources Development FPI	3.00
Rishang Keishing Foundation for Management for Tribal Areas MASTA	Scheme for Infrastructure Development FPI	100.00

6 NGOs	Scheme for Quality Assurance, CODEX Standard	91.45
5 NGOs	Scheme for Technology	82.04
SC/ST Backward Women and Children Development, Society for Progressive Development	Scheme for the Welfare of Working Children in Need of Care and Protection	151.94
People Advance in Social Service, Lions Club of Thoubal	Scheme Arising out of the Implementation of the Person with Disabilities SJE	11.82
Manipur Science and Technology	Science and Technology Programme for Socio Economic	77.71
National Institute of Technology	Setting up of National Institute	250.00
Manipur Science & Technology Council	State Science and Technology Programme	85.72
5 NGOs	Step Support to Training and Employment Programme for Women	100.74
Manipur Renewable Energy Development Agency (MANIREDA)	Solar Thermal Systems Water Heating	25.00
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	90.00
State Agricultural Management & Extension Training Institute (SAMETI), Manipur	Support to State Extension Programme	174.71
1. 9 NGOs 2. Department of Social Welfare	SWADHAR	224.75
9 DRDAs	Swaran Jayanti Gram Swarozgar Yojana (SGSY)	934.04
Manipur Urban Development Agency (MUDA)	SJSRY (Swarna Jayanti Shahari Rojgar Yojana)	448.44
1. Krishi Bigyan Kendra Sylvan 2. Manipur Science & Technology Council	Technology Development Programme	6.60
Institute of Social Research & Development Society	UNESCO related activities including fund for	0.87
16 NGOs	Voluntary Organization for providing social	193.48
Leirik Memorial Hospital	Working Women Hostel (WWH)	**52.81**
Total:		**93,157.80**

(source: Finance Accounts)

Appendix 1.4
(Reference: Paragraph 1.10.1)
Assets and Liabilities of the Government of Manipur as on 31 March 2011

(₹ in crore)

As on 31.03.2010		Liabilities	As on 31.03.2011	
2871.54		**Internal Debt -**		3100.20
	1897.41	*Market Loans bearing interest*	2103.61	
	0.04	*Market Loans not bearing interest*	*0.04*	
	5.93	*Loans from Life Insurance Corporation of India*	*5.93*	
	20.94	*Loans from NABARD*	*47.92*	
	0.11	*Loans from SBI*	*0.11*	
	8.79	*Loans from National Co-operative Development Corporation*	*6.14*	
	855.17	*Special Securities issued to National Small Savings Fund of the Central Government*	*849.26*	
	83.15	*Other Loans*	*87.19*	
684.62		**Loans and Advances from Central Government -**		639.35
	0.06	*Pre 1984-85 Loans*	*0.06*	
	568.62	*Non-Plan Loans*	*530.67*	
	89.00	*Loans for State Plan Schemes*	*83.31*	
	1.96	*Loans for Central Plan Schemes*	*1.69*	
	20.35	*Loans for Centrally Sponsored Plan Schemes*	*19.28*	
	4.63	*Loans for Special Plan Schemes*	*4.34*	
	-	*Other Ways & Means Advances*	-	
	-	*Contingency Fund*	-	
800.50		**Small Savings, Provident Funds, etc.**		841.80
1148.68		**Deposits**		1535.46
47.58		**Reserve Funds**		75.45
5552.92		**Total**		**6192.26**
		Assets		
9599.56		**Gross Capital Outlay on Fixed Assets -**		11517.62
	176.25	*Investments in shares of Companies, Corporations, etc.*	*176.31*	
	9423.31	*Other Capital Outlay*	*11341.31*	
202.81		**Loans and Advances -**		205.42
	-	*Loans for Power Projects*	-	
	11.17	*Loans to Government servants and Miscellaneous loans*	*10.80*	
	191.64	*Other Development Loans*	*194.62*	
1.73		**Advances**		1.73
(-)299.80		**Deposit with Reserve Bank and other banks**		95.96
186.30		**Remittance Balance**		267.52
124.64		**Suspense and Miscellaneous Balance**		124.95
667.20		**Cash -**		260.52
	4.61	*Cash in Treasuries and Local Remittances*	*4.62*	
	37.79	*Departmental Cash Balance*	*32.15*	
	0.02	*Permanent Advances*	*0.02*	
	590.80	*Cash Balance Investments*	*155.31*	
	33.98	*Investment of earmarked funds*	*68.42*	
(-)4929.52		**Deficit on Government Account**		(-)6281.46
	(-)858.74	*Less Revenue Surplus of the current year*	*(-)1351.93*	
		Miscellaneous Deficit		
	(-)4070.78	*Accumulated Deficit at the beginning of the year*	*(-)4929.53*	
5552.92				**6192.26**

Appendix 1.5
(Reference: Paragraph 1.6)
Time series data on the State Government finances

(₹in crore)

	2006-2007	2007-2008	2008-2009	2009-10	2010-11
Part A Receipts					
1. Revenue Receipts *(i +ii+iii+iv)*	**2,863**	**3,508**	**3,873**	**3873**	**5430**
(i) Tax Revenue *of which*	122	147	170	196	267
Taxes on Agricultural Income	-	-	-	-	-
Taxes on Sales, Trade, etc.	*97*	*121*	*141*	*163*	*227*
State Excise	*4*	*4*	*4*	*5*	*7*
Taxes on Vehicles	*3*	*3*	*4*	*4*	*4*
Stamps and Registration fees	*3*	*3*	*3*	*4*	*4*
Land Revenue	*1*	*1*	*1*	*1*	*1*
Taxes on Goods and Passengers	*1*	*1*	*1*	*1*	*1*
Other taxes	*13*	*14*	*16*	*18*	*23*
Taxes and duties on electricity	-	-	-	-	-
(ii) Non-Tax Revenue	181	165	254	240	260
(iii) State's share of Union taxes and duties	436	550	581	597	991
(iv) Grants-in-aid from Government of India	2,124	2,646	2,868	2840	3912
2. Miscellaneous Capital Receipts	-	-	-	-	-
3. Recoveries of Loans and Advances	**1**	**2**	**1**	**3**	**1**
4. Total Revenue and Non-debt capital receipts (1+2+3)	**2,864**	**3,510**	**3,874**	**3876**	**5431**
5. Public Debt Receipts *of which*	**266**	**261**	**314**	**520**	**298**
Internal Debt (excluding Ways and Means Advances and Overdrafts)	*260*	*253*	*309*	*520*	*298*
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-
Loans and Advances from Government of India	*6*	*8*	*5*	-	-
6. Total Receipts in the Consolidated Fund (4+5)	**3130**	**3771**	**4188**	**4396**	**5729**
7. Contingency Fund Receipts	-	-	-	-	-
8. Public Account Receipts	**2207**	**2481**	**2848**	**3218**	**4009**
9. Total Receipts of the State (6+7+8)	**5337**	**6252**	**7036**	**7614**	**9738**
Part B Expenditure/Disbursement					
10. Revenue Expenditure	**2415**	**2292**	**2622**	**3014**	**4078**
Plan	*420*	*480*	*490*	*710*	*1099*
Non-Plan	*1,995*	*1,812*	*2,132*	*2304*	*2979*
General Services (including interest payments)	*873*	*932*	*1,094*	*1181*	*1643*
Social Services	*664*	*718*	*803*	*891*	*1238*
Economic Services	*878*	*642*	*725*	*816*	*1084*
Grants-in-aid and contributions	-	-	-	*126*	*113*
11. Capital Expenditure	**867**	**1,108**	**1,467**	**1588**	**1918**
Plan	*865*	*1,110*	*1,464*	*1589*	*1917*
Non-Plan	*2*	*(-)2*	*3*	*(-)1*	*1*
General Services	*131*	*104*	*55*	*103*	*265*
Social Services	*271*	*378*	*547*	*559*	*601*
Economic Services	*465*	*626*	*865*	*926*	*1052*
12. Disbursement of Loans and Advances	**57**	**8**	**1**	**7**	**4**
13. Total/Aggregate Expenditure (10+11+12)	**3339**	**3408**	**4090**	**4609**	**6000**

14. Repayments of Public Debt *of which*	**285**	**308**	**310**	**117**	**115**
Internal Debt (excluding Ways and Means Advances and Overdrafts)	*40*	*63*	*65*	*75*	*70*
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-
Loans and Advances from Government of India	*245*	*245*	*245*	*42*	*45*
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	**3624**	**3716**	**4400**	**4726**	**6115**
17. Contingency Fund disbursements	-	-	-	-	-
18. Public Account disbursements	**1787**	**1953**	**2560**	**3137**	**3634**
19. Total disbursement by the State (16+17+18)	**5411**	**5669**	**6960**	**7863**	**9749**
Part C Deficits					
20. Revenue Deficit (-)/Surplus (+) (1-10)	(+)448	(+)1,216	(+)1,251	(+) 859	(+)1352
21. Fiscal Deficit (-)/Surplus (+) (4-13)	(-)475	(+)102	(-)216	(-) 733	(-)569
22. Primary Deficit(-)/ Surplus(+) (21+23)	(-)186	(+)400	(+)98	(-) 410	(-)204
Part D Other data					
23. Interest Payments (included in revenue expenditure)	289	298	314	323	365
24. Financial Assistance to local bodies etc.	42	43	51	37	41
25. Ways and Means Advances/Overdraft availed (days)	-	7	-	-	-
Ways and Means Advances availed (days)	-	7	-	-	-
Overdraft availed (days)	-	-	-	-	-
26. Interest on Ways and Means Advances/Overdraft	-	0.03	-	-	-
27. Gross State Domestic Product (GSDP)@	6137	6799	7399	8314	9198
28. Outstanding Fiscal liabilities (year end)	4187	4529	4861	5519	6124
29. Outstanding guarantees (year end) (including interest)	251	211	274	195	233
30. Maximum amount guaranteed (year end)	194	207	197	197	196
31. Number of incomplete projects*	90	228	49	44	21
32. Capital blocked in incomplete projects	149	176	144	225	132
Part E Fiscal Health Indicators					
I Resource Mobilization					
Own Tax revenue/GSDP	1.99	2.16	2.30	2.36	2.90
Own Non-Tax Revenue/GSDP	2.95	2.43	3.43	2.89	2.83
Central Transfers/GSDP	7.10	8.09	7.85	7.18	10.77
II Expenditure Management					
Total Expenditure/GSDP	54.41	50.12	55.28	55.44	65.23
Total Expenditure/Revenue Receipts	116.63	97.15	105.60	119.00	110.50
Revenue Expenditure/Total Expenditure	72.33	67.25	64.11	65.39	67.97
Expenditure on Social Services/Total Expenditure	28.00	32.15	33.01	31.46	30.65
Expenditure on Economic Services/Total Expenditure	40.22	32.15	38.88	37.80	35.60
Capital Expenditure/Total Expenditure	25.96	32.51	35.87	34.45	31.97
Capital Expenditure on Social and Economic Services/Total Expenditure	22.04	29.46	34.52	32.22	27.55
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	7.30	17.88	16.89	10.33	14.70
Fiscal deficit (surplus)/GSDP	(-) 7.74	1.50	(-)2.93	(-) 8.82	(-)6.18
Primary Deficit (surplus)/GSDP	(-) 3.03	5.88	1.32	(-) 4.93	(-)2.22
Revenue Deficit/Fiscal Deficit	(-)94.32	1,192.16	(-)576.04	(-) 117.19	(-)237.61
Primary Revenue Balance/GSDP	12.03	22.30	21.17	14.24	18.68
IV Management of Fiscal Liabilities					

Fiscal Liabilities/GSDP	68.23	66.61	65.70	66.38	66.58
Fiscal Liabilities/RR	146.24	129.10	125.50	142.50	112.78
Primary deficit vis-à-vis quantum spread	(+) 1039.73	1199.76	(-) 302.77	(-) 57.69	36.67
Debt Redemption (Principal+Interest)/Total Debt Receipts	100.85	95.88	97.25	78.28	84.31
V Other Fiscal Health Indicators					
Return on Investment	-	0.05	-	-	-
Balance from Current Revenue (₹ in crore)	(-)325	32	(-)97.15	(-) 188.43	(-)137.01
Financial Assets/Liabilities	1.35	1.59	1.79	8.91	(-)69.42

@ 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 case or more than 25 *per cent* of the total provision

(₹in lakh)

Sl. no.	Grant/ Appropriation	Total provision	Saving	Percentage of savings
(1)	(2)	(3)	(4)	(5)
Revenue Voted				
1	1 – State Legislature	2795.72	270.94	10
2	3 – Secretariat	5603.06	563.41	10
3	4 – Land Revenue, Stamps & Registration and District Administration	5151.51	619.44	12
4	7 – Police	63209.89	1746.20	3
5	8 – Public Works Department	16776.22	1349.63	8
6	10 – Education	61085.74	8666.14	14
7	11 – Medical, Health and Family Welfare Services	22141.92	1209.19	5
8	12 – Municipal Administration, Housing and Urban Development	6511.83	409.49	6
9	14 – Development of Scheduled Tribes and Scheduled Castes Department	24958.68	761.62	3
10	15 – Consumer Affairs, Food and Public Distribution	1099.93	200.48	18
11	16 – Co-operation	1427.48	144.48	10
12	17 – Agriculture	12742.66	2877.59	23
13	18 – Animal Husbandry and Veterinary including Dairy Farming	5557.71	549.20	10
14	19 – Environment and Forest	8678.95	545.12	6
15	20 – Community Development and ANP, IRDP and NREP	11382.57	1224.78	11
16	21 – Commerce & Industries	5708.56	822.87	14
17	22 – Public Health Engineering	5314.57	599.80	11
18	23 – Power	21041.84	435.53	2
19	26 – Administration of Justice	1807.98	203.21	11
20	28 – State Excise	1372.61	148.83	11
21	30 – Planning	30740.84	13187.51	43
22	37 – Fisheries	2525.06	138.06	5
23	38 – Panchayat	3706.16	587.56	16
24	40 – Irrigation and Flood Control Department	5121.37	476.20	9
25	43 – Horticulture and Soil Conservation	5126.92	141.31	3
26	44 – Social Welfare Department	14735.95	929.13	6
27	47 - Welfare of Minorities and Other Backward Classes	2503.85	260.39	10
28	48 – Relief and Disaster Management	925.93	373.36	40
29	49 – Economics & Statistics	1063.50	220.08	21
30	50 – Information Technology	513.70	140.11	27
Revenue Charged				
31	Appropriation No. 2	37265.65	787.87	2
32	5 – Finance Department	10.01	9.09	91
33	8 – Public Works Department	100.20	65.38	65
34	26 – Administration of Justice	609.12	609.12	100
Capital Voted				

35	1 – State Legislature	30.00	30.00	100
36	2 – Council of Ministers	80.00	80.00	100
37	5 – Finance Department	40.01	15.16	38
38	6 – Transport	1080.00	228.01	21
39	8 – Public Works Department	23113.03	5403.98	23
40	11 – Medical, Health and Family Welfare Services	3501.60	435.59	12
41	12 – Municipal Administration, Housing and Urban Development	9925.85	4645.22	47
42	16 – Co-operation	84.50	30.00	36
43	21 – Commerce & Industries	620.00	264.84	43
44	23 – Power	25983.01	313.08	1
49	25 – Youth Affairs and Sports Department	2575.95	541.32	21
50	30 – Planning	68993.55	2417.69	4
51	32 – Jails	0.01	0.01	100
52	37 – Fisheries*	50.00	50.00	100
53	39 – Sericulture	6276.00	6122.73	98
54	40 – Irrigation and Flood Control Department	30149.76	9673.60	32
55	44 – Social Welfare Department	1375.00	1375.00	100
45	45 – Tourism	793.32	240.17	30
46	47 – Welfare of Minorities and Other Backward Classes	2457.59	181.28	7
	Total	**566446.87**	**73320.80**	

* Under Loans and Advances of the Grant

Appendix 2.2
(Reference: Paragraph 2.3.4)

Statement showing expenditure incurred without provision during 2010-11

(₹ in crore)

Sl. No.	No. and Name of Grants (Heads of Accounts)	Amount of Expenditure without provision	Reasons/Remarks
	Grant No. 7 – Police		
1	3454.01.800.21	0.47	Reasons for incurring expenditure without provisions had not been intimated (November 2011) nor mentioned in the detailed appropriation account
2	4055(SP).207.17(V)	0.85	-do-
	Grant No. 8 – Public Works Department		
3	5054(SP).01.337.45(V)	14.37	-do-
	Grant No. 11 – Medical, Health and Family Welfare Services		
4	2210(SP).01.110.15(H)	3.73	-do-
5	2211(CSS).105.04(V)	0.13	-do-
	Grant No. 14 – Development of Scheduled Tribes & Scheduled Castes Department		
6	2225(SP).02.277.06(V)	2.48	-do-
7	4225(SP).02.800.31(V)	8.22	-do-
8	4225(CSS).02.800.10(V)	13.73	-do-
	Grant No. 17 - Agriculture		
9	2401(SP).104.35(V)	0.03	-do-
10	4705(SP).800.01(V)	2.00	-do-
	Grant No. 18 – Animal Husbandry and Veterinary including Dairy Farming		
11	2404(SP).102.25(V)	0.20	-do-
	Grant No. 19 – Environment and Forest		
12	2406(SP).01.101.08(H)	0.11	-do-
13	2406(CSS).01.101.04(H)	0.50	-do-
	Grant No. 21 – Commerce & Industries		
14	2851(SP).001.01(H)	0.13	-do-
15	2851(SP).102.21(H)	0.02	-do-
	Grant No. 22 – Public Health Engineering		
16	4215(SP).01.102.09.(H)	1.68	-do-
17	4215(CPS).01.102.02(H)	15.64	-do-
	Grant No. 23 – Power		
18	4801(SP).05.799.03(H)	0.02	-do-
19	4801(SP).05.799.90(H)	0.94	-do-
	Grant No. 25 – Youth Affairs and Sports Department		
20	4202(SP).03.800.12(V)	0.05	-do-
21	4202(SP).03.800.13(V)	0.50	-do-
	Grant No. 30 – Planning		
22	4059(SP).01.101.01(H)	48.15	-do-
	Total	**113.95**	

'H' stands for Hill, 'V' for Valley, 'SP' for State Plan and 'CSS' for Centrally Sponsored Scheme

Appendix 2.3
(Reference: Paragraph 2.3.5)
Excess over provision of previous years requiring regularization

(₹ in crore)

Year	No. of Grants/ Appropriations	Grant/Appropriation No.	Amount of excess	Stage of consideration by Public Accounts Committee (PAC)
2007-08	13	1, Appn.2 (Capital charged), 26,16,18,22,25,41,8,23,25,41 and Appn.2 (Charged)	81.59	PAC recommendation awaited (November 2011
2008-09	14	5,11,12,13,22,23,25,27,29,33 ,39,45,46,47	102.87	-do-
2009-10	11	5, 13, 19, 22, 25, 39 and 48 (Revenue voted), 11, 12, 22 and Appropriation no. 2 (Capital voted)	29.14	-do-
	38	**Total**	**213.60**	

Appendix 2.4
(Reference: Paragraph 2.3.8)
Excess /Unnecessary/Insufficient re-appropriation of funds

(₹ in lakh)

Sl. No.	Grants/ Appropriation No.	Head of Account	Reappropriation	Final excess(+)/ Saving(-)
	Savings cases			
1	Grant 5 – Finance Department	2071.01.104.11	(-) 180.26	(-) 168.13
2	Grant 6 – Transport	5075.60.800.13(V)	(-) 66.72	(-) 68.11
3	-do-	5075.60.800.15(V)	147.28	(-) 55.38
4	Grant 7 – Police	2055.001.01	(-) 7520.85	(-) 294.02
5	-do-	2055.003.24	306.80	(-) 84.59
6	-do-	2055.101.03	552.35	(-) 215.54
7	-do-	2055.101.04	305.30	(-) 117.54
8	-do-	2055.101.29	508.71	(-) 137.79
9	-do-	2055.101.30	458.81	(-) 96.83
10	-do-	2055.115.25	1140.07	(-) 80.51
11	Grant 8 – Public Works Department	3054.80.001.08	60.38	(-) 1259.56
12	-do-	4059.80.800.45(V)	(-) 400.00	(-) 167.86
13	-do-	4059.80.800.46(V)	102.50	(-) 102.50
14	-do-	5054.03.101.07(H)	55.00	(-) 245.00
15	-do-	5054.04.800.39(H)	50.00	(-) 231.75
16	-do-	4552.337.15(H)	926.74	(-) 2199.54
17	-do-	5054.05.101.15(V)	332.63	(-) 144.31
18	-do-	5054.05.337.16(H)	351.98	(-) 205.65
19	Grant 10 – Education	2202.01.101.19	132.01	(-) 4457.13
20	-do-	2202.02.109.24	1509.14	(-) 2791.48
21	-do-	2202.03.103.11	(-) 1820.97	(-) 486.11
22	-do-	2202.04.001.07	13.51	(-) 229.40
23	-do-	2202.80.001.01	34.41	(-) 60.36
24	-do-	2203.105.12	5.22	(-) 114.83
25	-do-	2202.03.001.01(H)	117.64	(-) 415.42
26	-do-	2202.03.104.76(V)	286.86	(-) 286.86
27	-do-	2202.04.001.01(H)	1.33	(-) 100.53
28	-do-	2202.01.800.19(V)	453.68	(-) 108.58
29	-do-	2202.80.800.17(V)	30.11	(-) 69.21

30	Grant 11 – Medical, Health and Family Welfare Services	2210.01.001.11	27.35	(-) 69.76
31	-do-	2210.01.110.20	(-) 25.36	(-) 97.71
32	-do-	2210.01.110.15(V)	2.50	(-) 393.41
33	Grant 17 – Agriculture	2401.103.27(V)	256.31	(-) 256.31
34	Grant 19 – Environment and Forest	2406.01.800.54(H)	1227.83	(-) 105.55
35	-do-	2406.01.101.04(V)	0.09	(-) 59.60
36	Grant 20 – Community Development and ANP, IRDP and NREP	2505.02.101.01(V)	1.95	(-) 713.46
37	Grant 21 – Commerce and Industries	2851.001.01	153.27	(-) 193.48
38	-do-	2851.103.87(H)	248.00	(-) 248.00
39	-do-	2851.103.40(V)	71.76	(-) 107.29
40	Grant 23 – Power	4801.05.799.11(H)	50.00	(-) 131.16
41	-do-	4801.05.799.90(V)	(-) 150.00	(-) 100.00
42	-do-	4801.05.799.94(V)	311.00	(-) 111.12
43	-do-	4801.05.799.95(V)	1040.00	(-) 120.50
44	Grant 26 – Administration of Justice	2014.102.08	(-) 46.89	(-) 562.23
45	Grant 30 – Planning	2402.800.02(V)	(-) 882.11	(-) 161.79
46	-do-	3451.042.04(H)	300.00	(-) 1000.00
47	-do-	4059.01.101.01(V)	4340.56	(-) 6817.09
48	-do-	4202.03.800.02(H)	(-) 65.08	(-) 200.00
49	-do-	4210.01.110.02(H)	(-) 30.00	(-) 346.00
50	-do-	4702.800.01(H)	70.00	(-) 370.00
51	-do-	4801.05.799.01(H)	1000.00	(-) 749.16
52	-do-	4801.05.799.02(V)	(-) 1500.00	(-) 300.00
53	-do-	5054.05.101.01(V)	2165.00	(-) 819.27
54	-do-	5054.05.337.02(H)	7500.00	(-) 398.77
55	Grant 40 – Irrigation and Flood Control Department	2711.01.001.03	50.00	(-) 128.01
56	-do-	2700.05.001.01(H)	21.00	(-) 346.78
57	-do-	4700.01.051.10	30.00	(-) 206.63
58	-do-	4700.03.051.11(V)	(-) 30.00	(-) 7684.76
59	Grant 44 – Social Welfare Department	2235.02.104.32(V)	1080.26	(-) 1247.51
60	Grant 45 – Tourism	5452.01.101.03(V)	1.86	(-) 225.18
61	Grant 47 – Welfare of Minorities and Other Backward Classes	4225.03.800.20(V)	43.88	(-) 354.15
62	-do-	2225.80.800.06(V)	133.05	(-) 106.59
63	-do-	4225.80.800.03(V)	(-) 193.88	(-) 1472.58
64	Grant 48 – Relief and Disaster Management	2245.05.101.01	713.25	(-) 361.00
65	Grant 49 – Economics and Statistics	3454.02.205.09	108.93	(-) 180.00
	Sub Total			***(-) 41739.37***
	Excess Cases			
66	Appropriation 2 – Interest Payment & Debt Services	2049.01.101.10	(-) 279.26	161.68
67	-do-	2049.01.305.24	5.32	99.61
68	Grant 5 – Finance Department	2071.01.101.36	(-) 1249.86	2443.86
69	-do-	2071.01.102.06	(-) 242.04	117.08
70	-do-	2071.01.105.09	(-) 105.86	870.82
71	-do-	2071.01.105.28	(-) 385.35	316.16
72	Grant 6 – Transport	5075.60.800.14(V)	(-) 258.23	73.15
73	Grant 7 – Police	2055.101.32	52.64	361.49
74	Grant 8 – Public Works Department	2216.07.053.01	(-) 156.31	248.96
75	-do-	3054.04.337.12	3.40	869.64
76	-do-	3054.80.001.01	30.70	996.29
77	-do-	4059.01.051.11(V)	107.00	188.14
78	-do-	5054.03.101.07(V)	(-) 55.00	88.93
79	-do-	5054.04.800.37(V)	(-) 50.00	888.90

80	-do-	5054.05.337.15(V)	70.15	332.68
81	Grant 10 – Education	2202.02.101.24	4.53	133.47
82	-do-	2202.03.001.01(V)	(-) 300.00	410.62
83	-do-	2202.03.103.31(V)	(-) 128.00	69.71
84	-do-	2202.04.001.01(V)	(-) 1.33	100.49
85	Grant 12 – Municipal Administration, Housing and Urban Development	4217.01.800.06(V)	300.77	99.64
86	Grant 14 – Development of Scheduled Tribes & Scheduled Castes Department	2225.02.800.07(V)	88.32	95.89
87	Grant 19 – Environment and Forest	2406.01.800.54(V)	(-) 1227.83	105.80
88	Grant 20 – Community Development and ANP, IRDP and NREP	2515.102.02	94.87	345.29
89	-do-	2575.02.101.01(V)	(-) 209.00	209.00
90	Grant 21 – Commerce & Industries	2851.103.87(V)	(-) 248.00	248.00
91	-do-	2851.103.31(V)	(-) 395.75	395.75
92	Grant 22 – Public Health Engineering	4059.01.102.18(V)	(-) 210.00	210.00
93	Grant 30 – Planning	3451.092.04(V)	765.00	1000.00
94	-do-	4210.01.110.02(V)	(-) 530.00	341.10
95	-do-	4217.60.051.04(V)	(-) 741.83	100.00
96	-do-	4702.800.01(V)	103.78	370.00
97	-do-	4801.05.799.01(V)	(-) 111.11	424.27
98	-do-	5054.05.337.02(V)	(-) 1082.50	1082.46
99	Grant 36 – Minor Irrigation	4702.800.02(V)	(-) 187.05	304.80
100	Grant 39 – Sericulture	4851.107.14(V)	(-) 6211.00	88.55
101	Grant 40 – Irrigation and Flood Control Department	2700.05.001.01(V)	(-) 21.00	288.49
102	46 – Science and Technology	2501.04.105.08(V)	18.00	98.50
	Sub Total			***14579.22***
	Total			**(-) 27160.15**

'V' stands for Valley and 'H' stands for Hill

Appendix 2.5

(Reference: Paragraph 2.3.9)

Statement showing cases of substantial surrenders (exceeding ₹ 50 lakh) made during the year 2010-11

(₹ in crore)

Sl. No.	Name of Grant	Head of Account	Total provision	Amount of surrender	Percentage of surrender
1	Appropriation No. 2 – Interest Payment & Debt Services	2049 – Interest Payment			
		01 – Interest on Internal Debt			
		101 – Interest on Market Loans			
		10 – Interest on Market Loans	144.37	2.79	2
2	-do-	6003 – Internal Debt of the State Government			
		103 – Loans from Life Insurance Corporation of India			
		18 – Loans from Life Insurance Corporation of India	0.00*	3.00	NA
3	5 – Finance Department	2071 – Pensions and Other Retirement benefits			
		01 – Civil			
		101 – Superannuation and Retirement Allowances			
		36 – Superannuation and Retirement Allowances	189.05	12.50	7
4	-do-	2071 – Pensions and Other Retirement benefits			
		01 – Civil			
		102 – Commuted value of Pensions			
		06 – Commuted value of Pension	28.17	2.42	9
5	-do-	2071 – Pensions and Other Retirement benefits			
		01 – Civil			
		104 – Gratuities			
		11 – Gratuities	29.70	1.80	6
6	-do-	2071 – Pensions and Other Retirement benefits			
		01 – Civil			
		105 – Family Pensions			
		09 – Family Pensions	79.67	1.05	1
7	-do-	2071 – Pensions and Other Retirement benefits			
		01 – Civil			
		111 – Pensions to Legislators			
		28 – Pension to Legislators	1.21	3.85	NA
8	-do-	2071 – Pensions and Other Retirement benefits			
		01 – Civil			
		117 – Government Contribution for Defined Contribution Pension Scheme			
		01 – Government Contribution	0.02	19.34	NA
9	6 – Transport	5075 – Capital Outlay on Other Transport Services			
		60 – Others			
		800 – Other Expenditure			
		13 – Compensation for Acquisition of Land for Imphal Airport	7.05	0.67	10

* Only ₹ 1,000

10	-do-	5075 – Capital Outlay on Other Transport Services			
		60 – Others			
		800 – Other Expenditure			
		14 – Construction of Road for expansion of Tulihal Airport	0.50	1.15	NA
11	21 – Commerce & Industries	2851 – Village and Small Industries			
		103 – Handloom Industries			
		31 – Deen Dayal Hatkargha Protsahan Yojana (CSS)	3.96	3.96	100
12	30 – Planning	3451 – Secretariat Economic Services			
		092 – Other Offices			
		13 – Special Development Fund	0.00	128.19	NA
13	-do-	4217 – Capital Outlay on Urban Development			
		60 – Other Urban Development Schemes			
		051 – Construction			
		05 – Construction of Ima Market under SPA	0.00	3.85	NA
14	39 – Sericulture	4851 – Capital Outlay on Village and Small Industries			
		107 – Sericulture Industries			
		14 – Sericulture Project (EAP)	0.00	62.11	NA
15	44 – Social Welfare Department	4235 – Capital Outlay on Social Security and Welfare			
		02 – Social Welfare			
		800 – Other Expenditure			
		36 – Construction of Anganwadi Centres	0.00	13.75	NA
16	48 – Relief and Disaster Management	2245 – Relief on account of Natural Calamities			
		05 – State Disaster Response Fund			
		101 – Transferred to Reserve Funds and Deposits Accounts State Disaster I			
		01 – State Disaster Response Fund	7.22	14.27	NA
17	-do-	2245 – Relief on account of Natural Calamities			
		80 – General			
		800 – Other Expenditure			
		04 – State Disaster Relief Fund	0.00	1.44	NA
18	-do-	2245 – Relief on account of Natural Calamities			
		80 – General			
		800 – Other Expenditure			
		05 – State Disaster Relief Fund	0.00	13.00	NA
	Total		**490.92**	**289.14**	

Appendix 2.6
(Reference: Paragraph 2.3.12)

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

(₹in lakh)

Sl. no.	Grant No.	Total provision	Expend-iture	Saving
Revenue voted				
1	1 –State Legislature	2795.72	2524.78	270.94
2	2 – Council of Ministers	380.28	317.02	63.26
3	3 – Secretariat	5603.06	5039.65	563.41
4	4 – Land Revenue, Stamps & Registration and District Administration	5151.51	4532.07	619.44
5	6 – Transport	466.53	426.07	40.46
6	7 – Police	63209.89	61463.69	1746.20
7	8 – Public Works Department	16776.22	15426.59	1349.63
8	9 – Information and Publicity	428.02	410.87	17.15
9	10 – Education	61085.74	52419.60	8666.14
10	11 – Medical, Health and Family Welfare Services	22141.92	20932.73	1209.19
11	12 – Municipal Administration, Housing and Urban Development	6511.83	6102.34	409.49
12	13 – Labour and Employment	1128.11	1059.87	68.24
13	14 – Development of Scheduled Tribes & Scheduled Castes Department	24958.68	24197.06	761.62
14	15 – Consumer Affairs, Food and Public Distribution	1099.93	899.45	200.48
15	16 – Co-operation	1427.48	1283.00	144.48
16	17 – Agriculture	12742.66	9865.07	2877.59
17	18 – Animal Husbandry and Veterinary including Dairy Farming	5557.71	5008.51	549.20
18	19 – Environment and Forest	8678.95	8133.83	545.12
19	20 – Community Development and ANP, IRDP and NREP	11382.57	10157.79	1224.78
20	22 – Public Health Engineering	5314.57	4714.77	599.80
21	23 - Power	21041.84	20606.31	435.53
22	24 – Vigilance Department	199.91	194.62	5.29
23	25 – Youth Affairs and Sports Department	2463.04	2456.77	6.27
24	26 – Administration of Justice	1807.98	1604.77	203.21
25	27 – Election	625.06	540.28	84.78
26	28 – State Excise	1372.61	1223.78	148.83
27	29 –Sales Tax, Other Taxes/Duties on Commodities and Services	423.36	408.65	14.71
28	31 – Fire Protection and Control	726.13	690.10	36.03
29	32 – Jails	1250.96	1163.77	87.19
30	33 – Home Guards	986.93	985.39	1.54
31	34 – Rehabilitation	204.25	179.22	25.03
32	35 – Stationery and Printing	444.68	437.11	7.57
33	36 – Minor Irrigation	925.54	838.72	86.82
34	37 – Fisheries	2525.06	2387.00	138.06
35	38 – Panchayat	3706.16	3118.60	587.56
36	39 – Sericulture	2670.29	2645.76	24.53
37	40 – Irrigation and Flood Control Department	5121.37	4645.17	476.20
38	41 – Art and Culture	2116.67	2067.00	49.67
39	42 – State Academy of Training	472.10	461.06	11.04
40	43 – Horticulture and Soil Conservation	5126.92	4985.61	141.31
41	44 – Social Welfare Department	14735.95	13806.82	929.13
42	45 – Tourism	473.31	459.55	13.76

43	47 – Welfare of Minorities and Other Backward Classes	2503.85	2243.46	260.39
44	48 – Relief and Disaster Management	925.93	552.57	373.36
45	49 – Economics & Statistics	1063.50	843.42	220.08
46	50 – Information Technology	513.70	373.59	140.11
Revenue Charged				
47	1 – State Legislature	27.62	21.22	6.40
48	App. 1 - Governor	281.27	252.49	28.78
49	App. 3 – Manipur Public Service Commission	246.84	225.18	21.66
50	5 – Finance Department	10.01	0.92	9.09
51	8 – Public Works Department	100.20	34.82	65.38
52	26 – Administration of Justice	609.12	0.00	609.12
Capital voted				
53	1 – State Legislature	30.00	0.00	30.00
54	2 – Council of Ministers	80.00	0.00	80.00
55	5 – Finance Department	40.01	24.85	15.16
56	7 – Police	3108.92	3108.66	0.26
57	8 – Public Works Department	23113.03	17709.05	5403.98
58	10 – Education	2336.40	2298.18	38.22
59	11 – Medical, Health and Family Welfare Services	3501.60	3066.01	435.59
60	12 – Municipal Administration, Housing and Urban Development	9925.85	5280.63	4645.22
61	13 – Labour and Employment	192.54	191.05	1.49
62	14 – Development of Scheduled Tribes & Scheduled Castes Department	2541.54	2447.29	94.25
63	15 – Consumer Affairs, Food and Public Distribution	300.02	300.00	0.02
64	16 – Co-operation	84.50	54.50	30.00
65	21 – Commerce & Industries	1176	911.16	264.84
66	23 – Power	25983.01	25669.93	313.08
67	30 – Planning	68993.55	66575.86	2417.69
68	37 – Fisheries	212.22	161.48	50.74
69	40 – Irrigation and Flood Control Department	30149.76	20476.16	9673.60
70	42 – State Academy of Training	45.25	45.23	0.02
71	45 – Tourism	793.32	553.15	240.17
72	47 – Welfare of Minorities and Other Backward Classes	2457.59	2276.31	181.28
	Total	**507608.65**	**456517.99**	**51090.66**

Appendix 2.7
(Reference: Paragraph 2.3.12)

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

(₹in lakh)

Sl. no.	Grant No.	Total provision	Expend-iture	Saving	Surren-der	Saving not surrendered
	Revenue Voted					
1	1 – State Legislature	2795.72	2524.78	270.94	0.00	270.94
2	3 – Secretariat	5603.06	5039.65	563.41	0.00	563.41
3	4 – Land Revenue, Stamps & Registration and District Administration	5151.51	4532.07	619.44	0.00	619.44
4	7 – Police	63209.89	61463.69	1746.20	0.00	1746.2
5	8 – Public Works Department	16776.22	15426.59	1349.63	0.00	1349.63
6	10 – Education	61085.74	52419.60	8666.14	0.00	8666.14
7	11 – Medical, Health and Family Welfare Services	22141.92	20932.73	1209.19	0.00	1209.19
8	12 – Municipal Administration, Housing and Urban Development	6511.83	6102.34	409.49	0.00	409.49
9	14 – Development of Scheduled Tribes & Scheduled Castes Department	24958.68	24197.06	761.62	0.00	761.62
10	15 – Consumer Affairs, Food and Public Distribution	1099.93	899.45	200.48	0.00	200.48
11	16 – Co-operation	1427.48	1283.00	144.48	0.00	144.48
12	17 – Agriculture	12742.66	9865.07	2877.59	0.00	2877.59
13	18 – Animal Husbandry and Veterinary including Dairy Farming	5557.71	5008.51	549.20	0.00	549.20
14	19 – Environment and Forest	8678.95	8133.83	545.12	0.00	545.12
15	20 – Community Development and ANP, IRDP and NREP	11382.57	10157.79	1224.78	0.00	1224.78
16	21 – Commerce & Industries	5708.56	4885.69	822.87	408.41	414.46
17	22 – Public Health Engineering	5314.57	4714.77	599.80	0.00	599.80
18	23 – Power	21041.84	20606.31	435.53	0.00	435.53
19	26 – Administration of Justice	1807.98	1604.77	203.21	0.00	203.21
20	28 – State Excise	1372.61	1223.78	148.83	0.00	148.83
21	30 – Planning	30740.84	17553.33	13187.51	12819.17	368.34
22	37 – Fisheries	2525.06	2387.00	138.06	0.00	138.06
23	38 – Panchayat	3706.16	3118.60	587.56	0.00	587.56
24	40 – Irrigation and Flood Control Department	5121.37	4645.17	476.20	0.00	476.20
25	43 – Horticulture and Soil Conservation	5126.92	4985.61	141.31	0.00	141.31
26	44 – Social Welfare Department	14735.95	13806.82	929.13	0.00	929.13
27	47 – Welfare of Minorities and Other Backward Classes	2503.85	2243.46	260.39	0.00	260.39
28	48 – Relief and Disaster Management	925.93	552.57	373.36	0.00	373.36
29	49 – Economics & Statistics	1063.50	843.42	220.08	0.00	220.08
30	50 – Information Technology	513.70	373.59	140.11	0.00	140.11
	Revenue Charged					
31	Appropriation No. 2 – Interest Payment and Debt Services	37265.65	36477.78	787.87	299.99	487.88
32	26 – Administration of Justice	609.12	0.00	609.12	0.00	609.12
	Capital Voted					
33	8 – Public Works Department	23113.03	17709.05	5403.98	0.00	5403.98
34	11 – Medical, Health and Family Welfare Services	3501.60	3066.01	435.59	0.00	435.59
35	12 – Municipal Administration, Housing and Urban Development	9925.85	5280.63	4645.22	0.00	4645.22
36	23 – Power	25983.01	25669.93	313.08	0.00	313.08
37	25 – Youth Affairs and Sports Department	2575.95	2034.63	541.32	0.00	541.32

38	30 – Planning	68993.55	66575.86	2417.69	384.55	2033.14
39	40 – Irrigation and Flood Control Department	30149.76	20476.16	9673.60	0.00	9673.60
40	45 – Tourism	793.32	553.15	240.17	0.00	240.17
41	47 – Welfare of Minorities and Other Backward Classes	2457.59	2276.31	181.28	0.00	181.28
42	21 – Commerce & Industries	1176	911.16	264.84	0	264.84
	Total	**557877.14**	**492561.72**	**65315.42**	**13912.12**	**51403.30**

Appendix 2.8

(Reference: Paragraph 2.3.12)

Statement showing cases of surrender of funds made as on 31 March 2011

(₹ in lakh)

Sl. no.	Grant No.	Total Provision	Expend-iture	Excess (+) /Saving (-)	Surrender	%age of surrender vis-à-vis Total Provision
	Revenue Voted					
1	5 – Finance Department	43068.59	43282.22	213.63	4097.55	9.51
2	21 – Commerce and Industries	5708.56	4885.69	-822.87	408.41	7.15
3	30 - Planning	30740.84	17553.33	-13187.51	12819.17	41.70
	Revenue Charged					
4	App. 2 - Interest Payment & Debt Services	37265.65	36477.78	-787.87	299.99	0.81
	Capital Voted					
5	6 - Transport	1080.00	851.99	-228.01	181.57	16.81
6	22 – Public Health Engineering	21207.10	21997.03	789.93	21.00	0.10
7	30 – Planning	67993.55	66575.86	-1417.69	384.55	0.54
8	32 – Jails	0.01	0.00	-0.01	0.01	100.00
9	39 – Sericulture	6276.00	153.27	-6122.73	6211.00	98.96
10	44 – Social Welfare Department	1375.00	0.00	-1375.00	1375.00	100
	Capital Charged					
11	App. 2 – Interest Payment & Debt Services	11294.89	11501.83	206.94	299.99	2.66
	Total	**226010.19**	**203279.00**	**-22731.19**	**26098.24**	

Appendix 2.9

(Reference: Paragraph 2.3.13)

Statement showing cases of rush of expenditure during March; which was more than 25 per cent of the total expenditure of the year

(₹ in crore)

Sl. No.	Heads of Accounts/Major Head	Total expenditure during the year	Expenditure during March 2011	
			Amount	Percentage of total expenditure
1	Council of Ministers/2013	3.11	1.00	32.15
2	Other Fiscal Services/2047	0.27	0.07	25.93
3	Other Administrative Services/2070	2.60	2.34	90.00
4	Information and Publicity/2220	0.55	0.17	30.91
5	Social Security and Welfare/2235	0.19	0.15	78.95
6	Capital Outlay on Public Works/4059	5.85	5.60	95.73
7	Taxes on Sales, Trade etc./2040	3.80	1.40	36.84
8	Interest Payment/2049	0.009	0.002	22.22
9	Capital Outlay on Public Works/4059	1.05	1.05	100.00
10	Capital Outlay on Other Administrative Services/4070	0.45	0.45	100.00
11	Public Works/2059	0.40	0.24	60.00
12	Other Administrative Services/2070	9.78	2.46	25.15
13	Housing/2216	0.03	0.03	100.00
14	Social Security and Welfare/2235	0.11	0.06	59.80
15	Capital Outlay on Public Works/4059	47.44	34.93	73.64
16	Capital Outlay on Education, Sports, Art and Culture/4202	44.84	44.84	100.00
17	Capital Outlay on North Eastern Area/4552	0.46	0.46	100.00
18	Welfare of Scheduled Castes, Scheduled Tribes & Other Backward Classes/2225	158.34	41.80	26.40
19	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes/4225	24.47	23.02	94.07
20	North Eastern Area/2552	1.04	1.04	100.00
21	Industry/2852	3.77	2.02	53.58
22	Capital Outlay on Village and Small Industries/4851	5.55	4.11	74.05
23	Capital Outlay on Information and Publicity/4220	0.14	0.10	71.43
24	Capital Outlay on Tourism/5452	4.94	2.86	57.89
25	Art and Culture/2205	20.42	11.66	57.10
26	Capital Outlay on Education, Sports, Art and Culture/4202	9.56	5.05	52.82
27	Pensions and Other Retirement benefits/2071	0.003	0.003	100.00
28	Soil and Water Conservation/2402	0.03	0.01	33.33
29	Food Storage and Warehousing/2408	0.20	0.05	25.00
30	Other Agricultural Programmes/2435	0.03	0.02	66.67
31	Capital Outlay on Crop Husbandry/4401	6.69	4.54	67.86
32	Capital Outlay on Command Area Development/4705	9.65	9.65	100.00
33	Soil and Water Conservation/2402	18.90	7.02	37.14
34	North Eastern Area/2552	1.65	1.65	100.00
35	Capital Outlay on Crop Husbandry/4401	0.80	0.48	60.00
36	Animal Husbandry/2403	46.14	15.04	32.60
37	Dairy Development/2404	1.49	0.43	28.86
38	Capital Outlay on Animal	5.83	4.44	76.16

	Husbandry/4403			
39	Family Welfare/2211	0.01	0.01	100.00
40	Capital Outlay on Medical and Public Health/4210	94.79	89.32	94.23
41	Capital Outlay on North Eastern Areas/4552	1.52	1.18	77.63
42	Family Welfare/2211	14.94	5.77	38.62
43	Social Security and Welfare/2235	0.73	0.18	24.66
44	Fisheries/2405	22.88	7.53	32.91
45	Capital Outlay on Fisheries/4405	1.61	1.60	99.38
46	Social Security and Welfare/2235	83.03	22.33	26.89
47	Nutrition/2236	53.26	27.29	51.24
48	Village and Small Industries/2851	25.84	11.42	44.20
49	Capital Outlay on Village and Small Industries/4851	0.64	0.61	95.31
50	Other Special Areas Programmes/2575	4.89	3.92	80.16
51	Secretariat-Economic Services/3451	84.17	24.28	28.85
52	Capital Outlay on Public Works/4059	19.18	12.42	64.75
53	Capital Outlay on Minor Irrigation/4702	9.23	9.23	100.00
54	Capital Outlay on Other Scientific and Environmental Research/5425	7.00	7.00	100.00
55	Stationery and Printing/2058	3.96	1.00	25.25
56	Stamps and Registration/2030	0.09	0.09	100.00
57	Special Programmes for Rural Development/2501	1.48	1.17	79.05
58	North Eastern Areas/2552	2.51	2.51	100.00
59	Non-Conventional Sources of Energy/2810	5.50	2.65	48.18
60	Other Scientific Research/3425	1.77	0.62	35.03
61	Technical Education/2203	10.14	2.56	25.25
62	North Eastern Areas/2552	0.06	0.06	100.00
63	Capital Outlay on Education, Sports, Art and Culture/4202	27.05	24.41	90.24
64	General Education/2202	409.22	137.92	33.70
65	Sports and Youth Services/2204	0.64	0.35	54.69
66	Capital Outlay on Other Transport Services/5075	4.02	2.78	69.15
67	Land Revenue/2029	3.83	1.11	28.98
68	Pensions and Other Retirement Benefits/2071	0.01	0.01	100.00
69	Soil and Water Conservation/2402	0.02	0.02	100.00
70	Special Programmes for Rural Development/2501	4.84	1.38	28.51
71	Rural Employment/2505	51.92	16.92	32.59
72	Census Surveys and Statistics/3454	0.74	0.74	100.00
73	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions/3604	18.75	18.75	100.00
74	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes/4225	14.55	11.34	77.94
75	Urban Development/2217	46.16	28.22	61.14
76	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions/3604	11.25	11.25	100.00
77	Capital Outlay on Urban Development/4217	80.38	35.45	44.10

78	Capital Outlay on Food Storage and Warehousing/4408	3.00	1.50	50.00
79	Capital Outlay on other Social Services/4250	1.91	1.89	98.95
80	Jails/2056	11.04	4.62	41.85
81	Capital Outlay on Public Works/4059	5.99	5.99	100.00
82	Administration of Justice/2014	9.02	3.41	37.80
83	Forestry and Wild Life/2406	22.44	5.65	25.18
84	Interest Payment/2049	0.008	0.008	100.00
85	Parliament/State/Union Territory Legislatures/2011	24.76	7.92	31.99
86	Water Supply and Sanitation/2215	32.49	12.15	37.40
87	Roads and Bridges/3054	0.0004	0.0004	100.00
88	Stamps and Registration/2030	0.22	0.11	50.00
89	Social Security and Welfare/2235	0.003	0.003	100.00
90	Other Administrative Services/2070	5.69	3.23	56.77
91	Welfare of Scheduled Castes, Scheduled Tribes & Other Backward Classes/2225	22.32	19.17	85.89
92	Other Social Services/2250	0.03	0.03	100.00
93	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes/4225	5.10	1.50	29.41
94	Other Scientific Research/3425	3.73	3.26	87.40
95	Capital Outlay on Other Scientific and Environmental Research/5425	11.37	11.37	100.00
96	Relief on account of Natural Calamities/2245	5.15	4.64	90.10
	Total	**1727.46**	**842.10**	

Appendix 2.10
(Reference: Paragraph 2.4.1)

Statement showing department/institute-wise outstanding A.C. Bills as on October 2011

(₹ in crore)

Sl. No.	Department/Institutes	Number of AC bills	Amount
1	Adult Education Department	1	0.15
2	Agriculture Department	3	0.31
3	Art & Culture Department	10	6.62
4	Co-Operation Department	1	0.13
5	Department of Information & Public Relations	5	0.23
6	Development of Tribals and Backward Classes	107	61.50
7	District Administration	6	1.15
8	Education (S) Department	132	174.79
9	Education (U) Department	66	40.53
10	Election Department	1	0.04
11	Family & Children Welfare Bureau	6	0.92
12	Finance Department	2	1.85
13	Fisheries Department	2	0.19
14	Food & Civil Supply Department	8	7.30
15	General Administration Department (GAD) Secretariat	5	0.22
16	Horticulture Department	1	1.65
17	Industries Department	14	7.98
18	Information Technology	4	11.37
19	Jail (Prison) Department	4	4.36
20	Labour Department	7	1.36
21	Manipur Fire Service	1	0.21
22	Medical & Health Services Department	298	116.81
23	Municipal Administration, Housing & Urban Development	8	7.71
24	Planning Department	19	26.57
25	Police Department	17	55.17
26	Relief and Disaster Management Department	1	0.06
27	Rural Development & Panchayati Raj	34	37.69
28	Science & Technology Department	4	9.07
29	Secretariat Development Department	1	7.50
30	Sericulture Department	1	0.39
31	Sports & Youth Services Department	37	16.35
32	Taxation Department	4	1.51
33	Tourism Department	14	27.64
34	Transport Department	10	10.60
35	Veterinary & Animal Husbandry Department	33	6.45
36	Weights & Measures Department	2	0.50
37	Welfare of Minorities and Other Backward Classes	14	6.41
	Total	**883**	**653.29**

Appendix – 3.1
(Reference: Paragraph 3.1)

Statement showing outstanding Utilization Certificates as on 31 March 2011

(₹ in crore)

Sl. No.	Department	Year of payment of Grant	Total Grants paid		Utilization Certificates			
			Number	Amount	Received		Outstanding	
					Number	Amount	Number	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	Agriculture	2007-08	Nil	Nil	Nil	Nil	Nil	Nil
		2008-09	1	0.05	Nil	Nil	1	0.05
		2009-10	Nil	Nil	Nil	Nil	Nil	Nil
		2010-11	1	0.05	Nil	Nil	1	0.05
2	Arts & Culture	2007-08	Nil	Nil	Nil	Nil	Nil	Nil
		2008-09	43	2.39	Nil	Nil	43	2.39
		2009-10	29	2.72	Nil	Nil	29	2.72
		2010-11	38	6.03	Nil	Nil	38	6.03
3	Co-operation	2007-08	5	0.59	Nil	Nil	5	0.59
		2008-09	5	0.58	Nil	Nil	5	0.58
		2009-10	6	0.88	Nil	Nil	6	0.88
		2010-11	4	0.92	Nil	Nil	4	0.92
4	Development of Tribals and Backward Classes	2007-08	Nil	Nil	Nil	Nil	Nil	Nil
		2008-09	245	29.51	Nil	Nil	245	29.51
		2009-10	Nil	Nil	Nil	Nil	Nil	Nil
		2010-11	241	101.60	Nil	Nil	241	101.60
5	District Administration	2007-08	Nil	Nil	Nil	Nil	Nil	Nil
		2008-09	48	3.43	Nil	Nil	48	3.43
		2009-10	Nil	Nil	Nil	Nil	Nil	Nil
		2010-11	29	1.39	Nil	Nil	29	1.39
6	Education (S)	2007-08	Nil	Nil	Nil	Nil	Nil	Nil
		2008-09	143	15.96	Nil	Nil	143	15.96
		2009-10	Nil	Nil	Nil	Nil	Nil	Nil
		2010-11	123	29.45	Nil	Nil	123	29.45
7	Education (U)	2007-08	14	4.46	Nil	Nil	14	4.46
		2008-09	11	3.34	Nil	Nil	11	3.34
		2009-10	12	5.36	Nil	Nil	12	5.36
		2010-11	10	5.72	Nil	Nil	10	5.72
8	Excise	2007-08	Nil	Nil	Nil	Nil	Nil	Nil
		2008-09	1	0.02	Nil	Nil	1	0.02
		2009-10	Nil	Nil	Nil	Nil	Nil	Nil
		2010-11	Nil	Nil	Nil	Nil	Nil	Nil
9	Finance	2007-08	Nil	Nil	Nil	Nil	Nil	Nil
		2008-09	Nil	Nil	Nil	Nil	Nil	Nil
		2009-10	Nil	Nil	Nil	Nil	Nil	Nil
		2010-11	1	0.04	Nil	Nil	1	0.04
10	Fisheries	2007-08	4	0.57	Nil	Nil	4	0.57
		2008-09	6	0.62	Nil	Nil	6	0.62
		2009-10	6	0.99	Nil	Nil	6	0.99
		2010-11	7	2.44	Nil	Nil	7	2.44

11	Forest	2007-08	Nil	Nil	Nil	Nil	Nil	Nil
		2008-09	18	7.57	Nil	Nil	18	7.57
		2009-10	14	33.42	Nil	Nil	14	33.52
		2010-11	15	53.96	Nil	Nil	15	53.96
12	General Administrative/ Secretariat General Services	2007-08	11	14.52	Nil	Nil	11	14.52
		2008-09	14	11.50	Nil	Nil	14	11.50
		2009-10	14	7.40	Nil	Nil	14	7.40
		2010-11	11	0.75	Nil	Nil	11	0.75
13	Industries	2007-08	8	5.74	Nil	Nil	8	5.74
		2008-09	6	4.68	Nil	Nil	6	4.68
		2009-10	9	11.15	Nil	Nil	9	11.15
		2010-11	14	10.00	Nil	Nil	14	10.00
14	Information Technology	2007-08	Nil	Nil	Nil	Nil	Nil	Nil
		2008-09	Nil	Nil	Nil	Nil	Nil	Nil
		2009-10	Nil	Nil	Nil	Nil	Nil	Nil
		2010-11	1	0.28	Nil	Nil	1	0.28
15	Law Department	2007-08	4	0.06	Nil	Nil	4	0.06
		2008-09	8	0.12	Nil	Nil	8	0.12
		2009-10	7	0.13	Nil	Nil	7	0.13
		2010-11	Nil	Nil	Nil	Nil	Nil	Nil
16	Medical & Family Welfare	2007-08	3	0.83	Nil	Nil	3	0.83
		2008-09	1	0.20	Nil	Nil	1	0.20
		2009-10	6	16.40	Nil	Nil	6	16.40
		2010-11	7	33.08	Nil	Nil	7	33.08
17	Municipal Administration, Housing & Urban Development	2007-08	Nil	Nil	Nil	Nil	Nil	Nil
		2008-09	31	15.36	Nil	Nil	31	15.36
		2009-10	Nil	Nil	Nil	Nil	Nil	Nil
		2010-11	35	24.10	Nil	Nil	35	24.10
18	Other Administrative Services	2007-08	3	0.06	Nil	Nil	3	0.06
		2008-09	1	0.02	Nil	Nil	1	0.02
		2009-10	Nil	Nil	Nil	Nil	Nil	Nil
		2010-11	2	0.09	Nil	Nil	2	0.09
19	Planning	2007-08	4	13.50	Nil	Nil	4	13.50
		2008-09	3	11.90	Nil	Nil	3	11.90
		2009-10	3	16.14	Nil	Nil	3	16.14
		2010-11	18	44.52	Nil	Nil	18	44.52
20	Police	2007-08	6	0.44	Nil	Nil	6	0.44
		2008-09	3	0.05	Nil	Nil	3	0.05
		2009-10	4	0.21	Nil	Nil	4	0.21
		2010-11	3	0.10	Nil	Nil	3	0.10
21	Public Works	2007-08	Nil	Nil	Nil	Nil	Nil	Nil
		2008-09	1	0.01	Nil	Nil	1	0.01
		2009-10	Nil	Nil	Nil	Nil	Nil	Nil
		2010-11	Nil	Nil	Nil	Nil	Nil	Nil
22	Rural Development & Panchayati Raj	2007-08	Nil	Nil	Nil	Nil	Nil	Nil
		2008-09	58	25.17	Nil	Nil	58	25.17
		2009-10	Nil	Nil	Nil	Nil	Nil	Nil
		2010-11	97	54.62	Nil	Nil	97	54.62

23	Sericulture	2007-08	Nil	Nil	Nil	Nil	Nil	Nil
		2008-09	1	4.94	Nil	Nil	1	4.94
		2009-10	2	0.86	Nil	Nil	2	0.86
		2010-11	2	6.22	Nil	Nil	2	6.22
24	Science & Technology	2007-08	5	2.06	Nil	Nil	5	2.06
		2008-09	6	5.65	Nil	Nil	6	5.65
		2009-10	5	3.82	Nil	Nil	5	3.82
		2010-11	6	8.21	Nil	Nil	6	8.21
25	Social Welfare	2007-08	11	0.55	Nil	Nil	11	0.55
		2008-09	12	1.25	Nil	Nil	12	1.25
		2009-10	17	3.94	Nil	Nil	17	3.94
		2010-11	12	0.82	Nil	Nil	12	0.82
26	Sports & Youth Services	2007-08	7	0.85	Nil	Nil	7	0.85
		2008-09	7	1.09	Nil	Nil	7	1.09
		2009-10	6	0.65	Nil	Nil	6	0.65
		2010-11	4	1.46	Nil	Nil	4	4.94
27	Town Planning	2007-08	Nil	Nil	Nil	Nil	Nil	Nil
		2008-09	Nil	Nil	Nil	Nil	Nil	Nil
		2009-10	2	0.13	Nil	Nil	2	0.13
		2010-11	4	1.89	Nil	Nil	4	1.89
28	Veterinary & Animal Husbandry	2007-08	Nil	Nil	Nil	Nil	Nil	Nil
		2008-09	41	2.85	Nil	Nil	41	2.85
		2009-10	2	0.60	Nil	Nil	2	0.60
		2010-11	3	1.84	Nil	Nil	3	1.84
29	Welfare of Minorities and Other Backward Classes	2007-08	6	0.51	Nil	Nil	6	0.51
		2008-09	7	0.90	Nil	Nil	7	0.90
		2009-10	8	0.99	Nil	Nil	8	0.99
		2010-11	7	4.68	Nil	Nil	7	4.68
Sub-total		***2007-08***	***91***	***44.74***	**Nil**	**Nil**	***91***	***44.74***
		2008-09	***721***	***149.16***	**Nil**	**Nil**	***721***	***149.16***
		2009-10	***152***	***105.79***	**Nil**	**Nil**	***152***	***105.79***
		2010-11	***695***	***394.26***	**Nil**	**Nil**	***695***	***394.26***
Grand total			**1659**	**693.95**	**Nil**	**Nil**	***1659***	**693.95**

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
	Department: Rural Development		
1	Executive Director, DRDA, Imphal West	2010-11	Not Furnished
2	Executive Director, DRDA, Imphal East	2010-11	-do-
3	Executive Director, DRDA, Bishnupur	Nil	-do-
4	Executive Director, DRDA, Thoubal	2010-11	-do-
5	Executive Director, DRDA, Ukhrul	2010-11	-do-
6	Executive Director, DRDA, Senapati	2010-11	-do-
7	Executive Director, DRDA, Chandel	2008-09	-do-
8	Executive Director, DRDA, Churachandpur	2010-11	-do-
9	Executive Director, DRDA, Tamenglong	2010-11	-do-
	Department: Forest		-do-
10	Loktak Development Authority	2005-06	-do-
11	Manipur Pollution Control Board	1999-2000	-do-
	Department: Commerce and Industries		-do-
12	Manipur Development Society	2009-10	-do-
	Department: Medical and Health		-do-
13	Manipur AIDS control Society	2001-02	-do-
	Department: Art and Culture		-do-
14	Manipur State Kala Academy	1998-99	-do-
	Department: Horticulture and Soil Conservation		-do-
15	Eastern Border Area Development Authority	2010-11	-do-
16	Barak River Valley Development Board	2009-10	-do-
	Department: Social Welfare		-do-
17	Manipur State Social Welfare Board	2007-08	-do-

Appendix 3.3
(Reference: Paragraph 3.3)

Statement showing position of placement of SAR of ADC/ Autonomous body as on 31 March 2011

Name of the ADC/ Autonom-ous 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 place-ment 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 2006-07	Between 29.5.06 and 24.8.10	NA
Churachandpur	-do-	2007-08	1998-99	29.12.00	17.3.06	Over 5 years	NA	1999-00 to 2007-08	Between 31.1.02 and 26.8.10	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 2007-08	Between 3.10.02 and 21.10.10	NA
Tamenglong	-do-	2007-08	1999-00	11.12.01	17.3.06	Over 4 years	NA	2000-01 to 2007-08	Between 21.7.05 and 21.10.10	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

Appendix 4.1

Glossary of terms

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