

APPENDIX I**(Referred to in Paragraph 1.1; page 1)****Statement showing the structure of Government Accounts****Part-A - Government Accounts****I. Structure**

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 receipts of the State Government from revenues, loans and recoveries of loans go into the Consolidated Fund of the State, constituted under Article 266(1) of the Constitution of India. All expenditure of the Government is incurred from this Fund from which no amount can be withdrawn without authorisation from the State Legislature. This part consists of two main divisions, namely Revenue Account (Revenue receipts and Revenue expenditure) and Capital Account (Capital receipts, Capital expenditure, Public Debt and Loans *etc.*).

Part-II Contingency Fund

The Contingency Fund in respect of Government of Manipur has not yet been created.

Part-III Public Account

Receipts and disbursement in respect of small savings, provident funds, deposits, reserve funds, suspense, remittance *etc.*, which do not form part of the Consolidated Fund, are accounted for in the Public Account and are not subject to vote by the State Legislature.

II. Form of Annual Accounts

The accounts of the State Government are prepared in two volumes viz., the Finance Accounts and the Appropriation Accounts. The Finance Accounts present the details of all transactions pertaining to both receipts and expenditure under appropriate classification in the Government accounts. The Appropriation Accounts, present the details of expenditure by the State Government *vis-à-vis* the amounts authorised by the State Legislature in the budget grants. Any expenditure in excess of the grants requires regularisation by the Legislature.

APPENDIX- IB

(Referred to in paragraph 1.11.2 at page 18)

Part B. List of Indices/ ratios and basis for their calculation

Indices/ ratio		Basis for calculation
Sustainability		
Balance from the current revenue	BCR	Revenue Receipts minus all Plan grants (under Major Head 1601- 02.03.04) and Non-Plan revenue expenditure
Primary Deficit		Fiscal Deficit minus Interest payments
Interest Ratio		$\frac{\text{Interest payments} - \text{Interest receipts}}{\text{Total revenue receipts} - \text{Interest receipts}}$
Capital Outlay Vs Capital receipts	Capital Outlay	Capital expenditure as per Statement No. of the Finance Accounts
	Capital receipts	Internal Loans (net of ways and means advances) + Loans and advances from Government of India + Net receipts from small savings, PF etc. + Repayment received of loans advanced by the State Government — Loans advanced by the State Government
Total tax receipts Vs GSDP		Statement 1 of Finance Accounts
State tax receipts Vs GSDP		State Tax receipts plus State's share of Union taxes
Flexibility		
- Balance from current revenues Capital Repayments Vs Capital Borrowings	Capital Repayments	As above Disbursements under Major heads 6003 and 6004 minus repayments on account of Ways and Means Advances/ Overdraft under both the major heads
	Capital borrowings	Addition under Major Heads 6003 & 6004 minus addition on accounts of Ways & Means advances/overdraft under both the major heads
- Total Tax receipts Vs GSDP	State Tax Receipts	Statement 1 of Finance Accounts
	Total Tax Receipts	State Tax receipts plus State's share of Union Taxes
- Debt Vs GSDP	Debt	Borrowings and other obligations at the end of the year (Statement No.3 of the Finance Accounts)
Vulnerability		
- Revenue deficit		Revenue Expenditure minus Revenue Receipts (Para 1.9.4.2 of Audit Report)
- Fiscal Deficit		Total expenditure minus Revenue receipts and non-debt public receipts (Para 1.9.4.3 of Audit Report)
- Primary Deficit Vs Fiscal Deficit	Primary Deficit	Fiscal Deficit minus interest payments
Total outstanding guarantees including letters of comfort Vs Total revenue receipts of the Government	Outstanding guarantees	Table in Para 1.4.3
	Revenue Receipts	Exhibit I
Assets Vs Liabilities	Assets and Liabilities	Table in Para 1.2

APPENDIX- II
Working sheet for indicators of financial performance of Government
(Referred to Table no.1.15 at page 20)

(Rupees in crore)

SL No.	Particulars	2001-02
1 (a)	Revenue receipts	1176.78
(b)	Less all plan grants under MH-1601 (02+03+04+05)	604.30
(c)	Less non-plan revenue expenditure	1139.21
(d)	Balance from current revenues (BCR)	(-) 566.73
2 (a)	Interest Receipts (0049)	1.00
(b)	Interest payments (2049)	191.41
(c)	Net interest payments (b-a)	190.41
(d)	Revenue receipts – Interest Receipts (1(a)-2(a))	1175.78
(e)	Interest Ratio (2c/2d)	0.16
3.	Capital outlay (Capital Expenditure)	175.46
4.	Capital Receipts	
(a)	Addition under 6003-Internal Debt (-) Ways and Means Advances	1539.18
(b)	Addition under 6004 Loans from Central Government (-) W & M Advances	(-) 981.93
(c)	Net receipts under small savings, PF etc.	41.30
(d)	Miscellaneous Capital Receipts (4000)	—
(e)	Net loans and advances (Receipts- repayments)	(-) 3.67
(f)	Total (4a+b+c+d+e)	594.88
5.	Capital outlay/Capital Receipts (3/4f)	0.30
6.	Gross State Domestic Product (GSDP)	3590.76
7.	Total Tax Receipts (State Tax+State's Share of Union taxes)	193.15
8.	Total tax receipts/ GSDP (7/6)	0.05
9.	State Tax Receipts (Tax Revenue- Income Tax)	51.01
10.	State Tax Receipts/ GSDP (9/6)	0.01
11.	Total Investments (at the year end)	107.57
12.	Return on investments	0.08
13.	Ratio of return on investment	0.0008
14.	Capital repayment:-	
(a)	Disbursements under 6003 Internal Debt (-) Ways and Means Advances	1395.78
(b)	6004 Loans and Advances from Central Government (minus) W&M advances	(-) 796.28
(c)	Total (14a+b)	599.50
15.	Capital borrowings (4a+4b)	557.25
16.	Capital repayment/Capital borrowings (14c/15)	1.08
17.	Debt	
(a)	Borrowings (Closing balance of the year)	1424.01
(b)	Other obligations (Closing balance of the year)	773.66
(c)	Total (17a+b)	2197.67
18.	Debt/GSDP (17c/b)	0.61
19.	Revenue Deficit	161.18
20.	Fiscal Deficit (Revenue Expenditure + Capital Expenditure+Net Loans and Advances) minus (Revenue Receipts+Miscellaneous Capital receipts)	340.31
21.	Primary Deficit (Fiscal Deficit minus Interest payments)- (20-2(b))	148.90
22.	PD/FD (21/20)	0.44
23.	RD/FD (19/20)	0.47
24.	Outstanding guarantees + Interest	23.70
25.	Outstanding guarantees/Revenue receipts (24/1(a))	0.02
26.	Assets	2989.00
27.	Liabilities	2197.53
28.	Assets/Liabilities (26/27)	1.36

APPENDIX III
(Referred to paragraph 2.4.3 at page 26)
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	173.51	23.33	165.07	31.77
2	7- Police	14966.85	89.08	13993.54	1062.39
3	11- Medical, Health and Family Welfare Services	7060.08	1287.48	6843.55	1504.01
4	16- Co-operation	767.16	83.47	765.21	85.42
5	18- Animal Husbandry and Veterinary including Dairy Farming	2257.87	127.35	1985.42	399.80
6	19- Forestry and Soil Conservation	1759.88	555.94	1641.41	674.41
7	23- Power	11460.00	40.50	10130.85	1369.65
8	25- Youth Affairs and Sports	799.39	0.56	723.45	76.50
9	26- Administration of Justice	619.99	109.75	483.97	245.77
10	31- Fire Protection and Control	331.74	2.61	266.42	67.93
11	32- Jails	493.85	11.36	437.45	67.76
12	35- Stationery and Printing	254.05	27.39	232.23	49.21
13	36- Minor Irrigation	898.84	883.90	626.27	1156.47
14	38- Panchayet	474.99	71.73	326.01	220.71
15	40- Irrigation and Flood Control Department	2610.20	207.80	1473.51	1344.49
16	44- Social Welfare	2155.61	351.59	2018.33	488.87
17	46- Science and Technology	247.59	196.05	177.32	266.32
	Total (Revenue-Voted)	47331.60	4069.89	42290.01	9111.48
	Capital- Voted				
18	10- Education	40.00	229.00	—	269.00
19	12- Municipal Administration, Housing and Urban Development	1542.04	195.49	413.31	1324.22
20	22- Public Health Engineering	4283.41	2593.73	3878.53	2998.61
21	25- Youth Affairs and Sports	104.00	8.00	8.00	104.00
22	37- Fisheries	1.24	48.77	—	50.01
23	40- Irrigation and Flood Control Department	5650.50	2140.44	4159.54	3631.40
24	43- Horticulture and Soil Conservation	25.00	120.00	4.16	140.84
25	45- Tourism	121.06	51.63	3.00	169.69
	Total (Capital- Voted)	11767.25	5387.06	8466.54	8687.77
	Grand Total	59098.85	9456.95	50756.55	17799.25

APPENDIX- IV**(Referred to paragraph 2.4.4 at page 26)****Cases where supplementary provisions were made in excess of actual requirement
resulting in saving exceeding Rs.10 lakh in each case****(R u p e e s i n l a k h)**

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 – Voted					
1	3- Secretariat	1792.52	1814.28	21.76	122.34	100.58
2	4- Finance Department	9683.51	14500.77	4817.26	7696.44	2579.18
3	12- Municipal Administration, Housing and Urban Development	373.35	993.05	619.70	800.98	181.28
4	14- Development of Tribal and Scheduled Castes	5749.43	7769.66	2020.23	2278.14	257.91
5	17- Agriculture	1900.04	2148.90	248.86	421.61	172.75
6	20- Community Development, ANP, IRDP and NREP	2104.15	2451.09	346.94	846.00	499.06
7	27- Election	147.33	591.95	444.62	465.45	20.83
8	29- Sales Tax, Duties on Commodities and Services	150.50	183.62	33.12	44.25	11.13
9	30- General Economic Services and Planning	1384.21	2117.13	732.92	1356.88	623.96
10	37- Fisheries	778.06	882.25	104.19	159.01	54.82
11	39- Sericulture	695.76	696.63	0.87	69.24	68.37
12	42- State Academy of Training	51.94	55.97	4.03	24.56	20.53
	Total	24810.80	34205.30	9394.50	14284.90	4890.40
	Capital – Voted					
13	6- Transport	—	150.00	150.00	200.00	50.00
14	01- Medical, Health and Family Welfare Services	10.00	215.54	205.54	481.72	276.18
15	16- Co-operation	0.01	432.46	432.45	960.77	528.32
16	17- Sericulture	133.00	230.00	97.00	130.00	33.00
17	21- Industries and Weights and Measures	38.00	243.00	205.00	402.93	197.93
18	23-Power	2100.04	2150.56	50.52	2353.96	2303.44
19	41- Art and Culture	—	103.23	103.23	448.00	344.77
20	47- Welfare of Minorities and Backward Classes	—	30.00	30.00	88.92	58.92
	Total	2281.05	3554.79	1273.74	5066.30	3792.56
	Grand Total	27091.85	37760.09	10668.24	19351.20	8682.96

APPENDIX V
(Referred to paragraph 2.4.5 at page 26)
Statement showing the details of excess over grants/appropriation

Sl. No.	Number and names of grants/ appropriation	Total grants/ appropriation Rs.	Expenditure Rs.	Excess Rs.
1	2	3	4	5
1	Appropriation No.2- Interest Payment and Debt Services (Revenue) charged	1,77,19,59,000	1,91,40,74,409	142115409
2	8- Public Works Department (Revenue) charged	9,72,0000	21,30,372	11,58,372
	Total	1,77,29,31,000	1,91,62,04,781	14,32,73,781
3	21- Industries and Weights and Measures (Revenue) voted	21,05,68,000	22,81,22,465	1,75,54,465
4	33- Home Guards (Revenue) voted	4,22,35,000	4,45,44,273	23,09,273
5	34- Rehabilitation (Revenue) voted	78,43,000	1,44,48,742	66,05,742
6	41- Art and Culture (Revenue) voted	4,09,40,000	4,16,22,861	6,82,861
7	45- Tourism (Revenue) voted	1,19,95,000	1,26,72,159	6,77,159
	Total	31,35,81,000	34,14,10,500	2,78,29,500
8	Appropriation No.2- Interest Payment and Debt Services (Capital) charged	11,79,92,40,000	20,58,01,57,181	8,78,09,17,181
	Total	11,79,92,40,000	20,58,01,57,181	8,78,09,17,181
	Grand total	13,88,57,52,000	22,83,77,72,462	8,95,20,20,462

APPENDIX –VI
(Referred to paragraph 2.4.6 at page 26)
Inadequate Supplementary grant/ appropriation resulting in uncovered excess over
grants/appropriation exceeding Rs.10 lakh in each case
(R u p e e s i n l a k h)

Sl. No.	Number and name of grants/ appropriation	Original provision	Supplementary provision	Total expenditure	Excess
1	2	3	4	5	6
	Revenue – Voted				
1	21- Industries and Weights and Measures	1435.33	670.35	2281.22	175.54
2	34- Rehabilitation	76.30	2.13	144.49	66.06
	Total	1511.63	672.48	2425.71	241.60
	Revenue – Charged				
3	Appropriation No.2-				
	Interest Payment and Debt Services	15884.02	1835.57	19140.74	1421.15
4	8- Public Works Department	8.50	1.22	21.30	11.58
	Total	15892.52	1836.79	19162.04	1432.73
	Capital – Charged				
5	Appropriation No.2-				
	Interest Payment and Debt Services	85223.12	32769.28	205801.57	87809.17
	Total	85223.12	32769.28	20580.57	87809.17
	Grand Total	102627.27	35278.55	42,16,832	89483.50

APPENDIX VII
(Referred to paragraph 2.4.7 at page 26)
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 and its percentage to the provision
1	2	3	4
	Revenue –Voted		
1	1- State Legislature	6.68	1.50 (22)
2	4- Land Revenue, Stamps and Registration and District Administration	25.97	6.66 (26)
3	5- Finance Department	173.80	28.79 (17)
4	8- Public Works Department	70.81	19.09 (27)
5	11- Medical, Health and Family Welfare Services	83.48	15.04 (18)
6	12- Municipal Administration, Housing and Urban Development	11.74	1.81 (15)
7	15- Food and Civil Supplies	5.15	1.34 (26)
8	18- Animal Husbandry and Veterinary including Dairy Farming	23.85	4.00 (17)
9	19- Forestry and Soil Conservation	23.16	6.74 (29)
10	20- Community Development, ANP, IRDP and NREP	29.50	4.99 (17)
11	22- Public Health Engineering	21.24	7.01 (33)
12	23- Power	115.00	13.70 (12)
13	26- Administration of Justice	7.30	2.46 (34)
14	28- State Excise	6.13	1.24 (20)
15	30- General Economics Services and Planning	27.41	6.24 (23)
16	36- Minor Irrigation	17.83	11.56 (65)
17	38- Panchayat	5.47	2.21 (40)
18	40- Irrigation and Flood Control Department	28.18	13.44 (48)
19	44- Social Welfare	25.07	4.89 (20)
20	46- Science and Technology	4.44	2.66 (60)
	Total	712.21	155.37
	Capital Voted		
21	7- Police	2.10	2.10 (100)
22	8- Public Works Department	50.07	20.68 (41)
23	10- Education	2.69	2.69 (100)
24	11- Medical, Health and Family Welfare Services	4.92	2.76 (56)
25	12- Municipal Administration, Housing and Urban Development	17.38	13.24 (76)
26	15- Food and Civil Supplies	3.00	3.00 (100)
27	16- Co-operation	9.61	5.28 (55)
28	21- Industries and Weights and Measures	4.41	1.98 (45)
29	22- Public Health Engineering	68.77	29.99 (44)
30	23- Power	44.54	23.04 (52)
31	25- Youth Affairs and Sports	1.12	1.04 (93)
32	36- Minor Irrigation	10.52	8.97 (85)
33	39- Sericulture	46.54	37.49 (81)
34	40- Irrigation and Flood Control Department	77.91	36.31 (47)
35	41- Art and Culture	4.48	3.45 (77)
36	43- Horticulture and Soil Conservation	1.45	1.41 (97)
37	45- Tourism	1.73	1.70 (98)
	Total	351.24	195.13
	Grand Total	1063.45	350.50

APPENDIX VIII

(Referred to paragraph 2.4.8 at page 27)

Cases where persistent saving in excess of Rs.10 lakh in each case and 20 per cent or more of the provision

Sl. No.	Number and name of grant	1999-2000		2000-01		2001-02	
		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	10- Education (Capital Voted)	1340.50	1340.50 (100)	872.00	872.00 (100)	269.00	269.00 (100)
2	15- Food and Civil Supplies (Revenue- Voted)	594.57	47.74 (8)	557.90	189.59 (34)	515.28	134.25 (26)
3	17- Agriculture (Capital – Voted)	227.00	90.43 (40)	183.00	117.73 (64)	263.00	33.00 (13)
4	23- Power (Revenue Voted)	7739.38	4037.07 (52)	7838.65	2443.29 (31)	11500.50	1369.65 (12)
5	30- General Economic Services and Planning (Revenue Voted)	4643.80	3385.63 (73)	3120.09	2338.12 (75)	2741.09	623.96 (23)
6	36- Minor Irrigation (Revenue Voted)	785.86	274.62 (35)	1525.83	1211.63 (79)	1782.74	1156.47 (65)
7	39- Sericulture (Capital Voted)	1150.00	1125.80 (98)	3660.00	3246.41 (89)	4654.00	3749.07 (81)
8	40- Irrigation and Flood Control Department						
	(a) Revenue Voted	3324.76	826.85 (25)	2113.28	501.81 (24)	2818.00	1344.49 (48)
	(b) Capital Voted	5689.25	1721.12 (30)	5782.71	3653.83 (63)	7790.94	3631.40 (47)
9	41- Art and Culture (Capital voted)	546.53	546.53 (100)	326.37	38.00 (12)	448.00	344.77 (77)
10	45- Tourism (Capital Voted)	54.30	39.86 (73)	121.06	121.06 (100)	172.69	169.69 (98)

APPENDIX IX
(Referred to paragraph 2.4.10 at page 27)
Cases where expenditure exceeded the approved provision by 25 lakh or more and
by more than 10 per cent of the total provision

Sl. No.	Number and name of grant/ appropriation	Total grant/ appropriation	Expenditure	Excess amount
1	2	3	4	5
1	34- Rehabilitation (Revenue- Voted)	78.43	144.49	66.06 (84)
2	Appropriation No.2- Interest Payment and Debt Services (Capital Charged)	117992.40	205801.57	87809.17 (74)

APPENDIX X
(Referred to in paragraph 2.4.11 at page 27)
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 Payment (Non-Plan) (Charged)					
	200- Interest on Other Internal Debt					
	112145- Rural Electrification Corporation	1472.30	(+) 154.58	1626.88	813.70	(-)813.18
	112526- Special Securities issued to NSSF of Central Government by State Government	282.74	(+) 17.26	300.00	—	(-)300.00
	6003- Internal Debt of the State (charged)					
	108-Loans from National Co-operative Development Corporation					
	111731- Loans from National Co-operative Development Corporation	140.00	(+) 111.17	251.17	2.95	(-) 248.22
	209- Loans from Other Institutions					
	111727- Loans from HUDCO	600.00	(+) 149.84	749.84	—	(-) 749.84
	6004- Loans and Advances from Central Government (charged)					
	02- Loans for State/Union Territories Plan Schemes					
	101- Block Loans					
	111116- Block Loans	1863.20	(-) 546.55	1316.65	1547.94	(+) 231.29
2	Grant No.4 – Land Revenue, Stamps and Registration and District Administration					
	2245- Relief on account of Natural Calamities (Non-Plan)					
	80- General					
	800- Other Expenditure					
	112263- State Calamity Relief Fund	301.00	(+) 15.00	316.00	—	(-) 316.00
3	Grant No.7 – Police					
	2055- Police (Non-Plan)					
	001- Direction and Administration					
	111001- Direction	754.51	(+) 366.73	1121.24	1067.65	(-) 53.59
	111150- Centralised Procurement	260.00	(+) 270.00	530.00	341.79	(-) 188.21
	104- Special Police					
	111007- 12 th Bn. Manipur Rifles (2 nd IRB)	778.12	(+) 25.52	803.64	738.06	(-) 65.58
	112063- 13 th Bn. Manipur Rifles (3 rd IRB)	3.16	(+) 506.21	509.37	284.08	(-) 225.29
	109- District Police					
	111571- Imphal East District	280.28	(+) 135.55	415.83	282.47	(-) 133.36
	2055- Police (Plan)					
	800- Other Expenditure					
	271218- Schemes under EFC Award	258.35	(+) 0.65	259.00	—	(-) 259.00
	2059- Public Works (Non- Plan)					
	80- General					

(1)	(2)	(3)	(4)	(5)	(6)	(7)
4	Grant No.8 – Public Works Department					
	001- Direction and Administration					
	111001- Direction	158.06	(-) 24.21	133.85	206.03	(+) 72.18
	4059- Capital Outlay on Public Works (Plan)					
	01- Office Buildings					
	101- Construction of general Pool Accommodation					
	211216- Construction of Non-Residential PAB Buildings Valley Areas	353.29	(+) 277.26	630.55	385.13	(-) 245.42
	4216- Capital Outlay on Housing (Plan)					
	01- Government Residential Buildings					
	106- General Pool Accommodation					
	211126- Buildings at State Capital Valley Areas	130.00	(+) 223.00	353.00	50.12	(-) 302.88
	5054- Capital Outlay on Roads and Bridges (Plan)					
	800- Other Expenditure					
	211936- Other District Roads (Minimum Needs Programme) Hill Areas	43.55	(+) 40.45	84.00	13.69	(-) 70.31
	5054- Capital Outlay on Roads and Bridges (CPS)					
	04- District and Other Roads					
	800- Other Expenditure					
	412509- Bridges Works of Central Road Fund	—	(+) 137.24	137.24	—	(-) 137.24
	4552- Capital Outlay on North Eastern Areas (NEC)					
	337- Road Works					
	511874- NEC Works Hill Areas	500.00	(+) 40.00	540.00	368.35	(-) 171.65
5	Grant No.10 -. Education					
	2202- General Education (Non-Plan)					
	104- Inspection					
	112015- Primary School	199.71	(-) 52.76	146.95	200.91	(+) 53.96
	2202- General Education (Plan)					
	191- Assistance to Local Bodies for Secondary Education					
	211082- Assistance to Local Bodies for Secondary Education Valley Areas	104.50	(+) 92.50	197.00	146.24	(-) 50.76
	800- Other Expenditure					
	212100- Remuneration of Part Time Lecturers Valley Areas	171.03	(+) 91.37	262.40	120.61	(-) 141.79
	2202- General Education (CSS)					
	05- Language Development					
	102- Promotion of MIL and Literature					
	312046- Propagation of Hindi	—	(+) 176.59	176.59	—	(-) 176.59
	2202- General Education (CPS)					
	80- General					
	411318- District Institute of Educational Training	92.85	(+) 176.77	269.62	160.98	(-) 108.64

(1)	(2)	(3)	(4)	(5)	(6)	(7)
6.	Grant No. 11- Medical, Health and Family Welfare Services					
	2210- Medical and Public Health (Plan)					
	03- Rural Health Services-Allopathy					
	104- Community Health Centres					
	211194- Community Health Centre					
	Hill Areas	17.42	(+) 64.36	81.78	—	(-) 81.78
	Valley Areas	114.98	(+) 23.24	138.22	86.15	(-) 52.07
	04- Rural Health Services-Other Systems of Medicine					
	200- Other Schemes					
	211861- Multipurpose Workers Schemes					
	Hill Areas	20.00	(+) 78.89	98.89	—	(-) 98.89
7.	Grant No.12-Municipal Administration Housing and Urban Development					
	2217- Urban Development(Plan)					
	800- Other Expenditure					
	212238- Solid Waste Management	1.00	(-) 1.00	—	71.57	(+) 71.57
	6216- Loans for Housing (Plan)					
	80- General					
	800- Other loans					
	211746- Low Income Group (LIC/GIC)					
	Valley Areas	842.00	(+) 240.00	1082.00	—	(-) 1082.00
8	Grant No.14-Development of Tribal and Scheduled Castes					
	2225- Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes (Plan)					
	02- Welfare of Scheduled Tribes					
	800- Other Expenditure					
	211313- District Council					
	Valley Areas	359.00	(+) 15.00	374.00	—	(-) 374.00
9	Grant No. 16- Co-operation					
	2425- Co-operation (NCDC)					
	106- Assistance to Multipurpose Rural Co-operatives					
	611180- Co-operative Development Programme	83.47	(+) 78.20	161.67	85.62	(-) 76.05
10	Grant No. 17- Agriculture					
	2401- Crop Husbandry (Plan)					
	001- Direction and Administration					
	212288- Strengthening of Agricultural Extension and Administration					
	Hill Areas	95.20	(-) 23.55	71.65	226.47	(+)154.82
	Valley Areas	283.42	(+) 23.55	306.97	153.43	(-)153.54
	2410- Crop Husbandry (CSS)					
	108- Commercial Crops					
	312505- Macro Management of Agriculture	—	(+) 189.00	189.00	137.44	(-) 51.56
11	Grant No. 19- Forestry and Soil Conservation					
	2406- Forestry and Wild Life (Plan)					
	102- Social and Farm Forestry					
	211023- 50% State share of Centrally Sponsored Schemes					
	Hill Areas	95.19	(+) 1.71	96.90	4.29	(-) 92.61
	Valley Areas	73.65	(+) 2.29	75.94	12.36	(-) 63.58

(1)	(2)	(3)	(4)	(5)	(6)	(7)
12	Grant No. 20- Community Development ANP, IRDP, and NREP					
	2501- Special Programme for Rural Development (Plan)					
	101- Subsidy to District Rural Development Agency					
	212312- Subsidy to District Rural Development Agency Valley Areas	10.00	(+) 169.80	179.80	—	(-) 179.80
	2505- Rural Employment (Plan)					
	01- National Programme					
	701- Jawahar Razgar Yojana					
	211360- Employment Assurance Scheme (20% of State share) Hill Areas Valley Areas	35.00 —	(-) 35.00 (+) 209.03	— 209.03	204.90 —	(+) 204.90 (-) 209.03
	211673- Jawahar Razgar Yojna Hill Areas	45.40	(+) 69.90	115.30	—	(-) 115.30
	60- Other Programmes					
	800- Other Expenditure					
	211748- MLA's Local Area Development Programme Hill Areas	100.00	(+) 100.00	200.00	—	(-) 200.00
	2515- Other Rural Development programme (Plan)					
	800- Other Expenditure					
	231325- Rural Shelter programme (PMGY) Hill Areas	200.00	(-) 200.00	—	315.00	(+) 315.00
13	Grant No.21- Industries and Weights and Measures					
	2851- Village and Small Industries (Non-Plan)					
	003- Training					
	111508- Handicraft Training Centres	36.05	(-) 2.75	33.30	90.13	(+) 56.83
14	Grant No.22- Public Health Engineering					
	4215- Capital Outlay on Water Supply and Sanitation (Plan)					
	01- Water Supply					
	102- Rural Water Supply					
	212156- Rural Water Supply Valley Areas	887.78	(+) 14.66	902.44	782.54	(-) 119.90
15	Grant No. 23- Power					
	2801- Power (Non-Plan)					
	800- Other Expenditure					
	11580- Imphal Supply System	270.00	(-) 10.00	260.00	313.17	(+) 53.17
	4801- Capital Outlay on Power Project (Plan)					
	001- Direction and Administration					
	212495- Installation of 33 KV S/S at Kakwa Valley Areas	30.00	(+) 50.00	80.00	—	(-) 80.00
	01- Hydel Generation					
	001- Direction and Administration					
	211398- Execution Valley Areas	106.00	(+) 156.98	262.98	186.70	(-) 76.28
	06- Rural Electrification					
	799- Rural Electrification Schemes					

(1)	(2)	(3)	(4)	(5)	(6)	(7)
	211618- Installation of 132 KV S/S at Kongba Valley Areas	524.00	(+) 76.00	600.00	203.00	(-) 397.00
	211824- Minimum Needs Programme Hill Areas	181.00	(-) 53.79	127.21	180.11	(+) 52.90
	211972- Pilferage Prove Domestic Energy Meter Single Phase/ Three Phase Valley Areas	26.00	(+) 104.00	130.00	48.46	(-) 81.54
	4801- Capital Outlay on power project (CSS)					
	05- Transmission and Distribution					
	800- Other Expenditure					
	312498- Accelerated Power Development Programme (CSS)					
	02- Upgrading of Transmission Network energy accounting Valley Areas	71.97	(+) 0.01	71.98	—	(-) 71.98
16	Grant No.30- General Economic Services and Planning					
	3451- Secretariat Economic Services (Plan)					
	092- Other Offices					
	211246- Crash Scheme for generation of Employment Valley Areas	233.76	(+) 36.24	270.00	121.00	(-) 149.00
17	Grant No.37- Fisheries					
	6405- Loans for Fisheries (Plan)					
	800- Other Loans					
	211521- Inland Fisheries Development Valley Areas	48.77	(+) 1.23	50.00	—	(-) 50.00
18	Grant No. 39- Sericulture					
	2851- Village and Small Industries (Plan)					
	107- Sericulture Industries					
	212139- Rotating Fund for Sericulture Project Valley Areas	69.24	(+) 30.76	100.00	—	(-) 100.00
19	Grant No.40- Irrigation and Flood Control Department					
	4701- Capital Outlay on Major and Medium Irrigation (Plan)					
	02- Major Irrigation (Non-Commercial)					
	051- Construction					
	211701- Khuga Irrigation project Hill Areas	2504.00	(+)1978.00	4482.00	2280.00	(-)2202.00
	212215- Singda Irrigation Project Hill Area	97.00	(+)97.00	194.00	117.09	(-)76.91
	212348- Thoubal River Irrigation Project Hill Areas	164.50	(+)91.50	256.00	9.77	(-)246.23
20	Grant No.43- Horticulture and Soil Conservation					
	2401- Crop Husbandry (CSS)					
	800- Other Expenditure					
	312505- Macro Management of Agriculture Valley Areas	72.91	(+)117.09	190.00	—	(-)190.00

(1)	(2)	(3)	(4)	(5)	(6)	(7)
21	Grant No.45- Tourism					
	5452- Capital Outlay on Tourism (Plan)					
	01- Tourist Infrastructure					
	101- Tourist Centres					
	212284- State's share of Centrally Sponsored Schemes Valley Areas	51.63	(+)48.37	100.00	—	(-)100.00
22	Grant No.46- Science and Technology					
	2501- Special programme for Rural Development (Plan)					
	04- Integrated Rural Energy Planning Programme					
	105- Project Implementation					
	212035- Project Implementation Valley Areas	92.00	(+)3.40	95.40	—	(-)95.40

APPENDIX XI
(Referred to in paragraph 2.4.12 at page 27)
Cases where expenditure incurred without provision

Sl. No.	Number and name of grant/ appropriation and head of account	Total provision	Actual expenditure
1	2	3	4
1.	Appropriation No.2- Interest payment and Debt Services		
	2049- Interest payment (Non-Plan) Charged		
	04- Interest on Loans and Advances from Central Government		
	106- Interest on Ways and Means Advances	----	2409.10
2.	Grant No.4- Land Revenue, Stamps and Registration and District Administration		
	2029- Land Revenue (Non-Plan)		
	101- Collection Charges		
	112328- Tamenglong District	----	1.21
	102- Survey and Settlement		
	112389- Ukhrl District	----	2.54
	2029- Land Revenue (CSS)		
	102- Survey and Settlement		
	311206- Computerisation of Land Records	----	0.96
3	Grant No.8- Public Works Department		
	3054- Roads and Bridges (Plan)		
	80- General		
	001- Direction and Administration		
	211001- Direction Valley Areas	----	60.57
	211398-Execution Valley Areas	----	25.46
	212287- Store Control Valley Areas	----	0.09
	4059- Capital Outlay on Public Works (Plan)		
	80- General		
	800- Other Expenditure		
	211886- National Game Works Valley Areas	----	0.01
	4202- Capital Outlay on Education, Sports, Art and Culture (Plan)		
	02- Technical Education		
	105- Engineering/Technical Colleges and Institutions		
	211366- Engineering College Valley Areas	----	(-) 15.02
	211488- Government Polytechnic Valley Areas	----	1.94
	4210- Capital Outlay on Medical and Public Health (Plan)		
	104- Community Health Centres		
	211219- Construction of 30 bedded Community Health Centre at Lilong Haoreibi Valley Areas	----	0.26
	80- General		
	102- ISM and Homeopathy		
	211558- ISM and Homeopathy Valley Areas	----	6.86
	800- Other Expenditure		
	211808- Medical Directorate Hill Areas	----	19.81
	4405- Capital Outlay on Fisheries (Plan)		
	101- Inland Fisheries		

1	2	3	4
	211983- Ponds/Bunds Valley Areas	----	0.07
	5054- Capital Outlay on Roads and Bridges (Plan)		
	03- State Highways		
	052- Machinery and Equipment		
	211710- Leasing Finance Valley Areas	----	5.52
	04- District and Other Roads		
	337- Road Works		
	212203- Senapati Phaibung Road Valley Areas	----	7.63
	800- Other Expenditure		
	211886- National Games Works Valley Areas	----	15.47
	211946- Other Village Roads Hill Areas	----	19.98
	Valley Areas	----	47.08
	212135- Road submerged by Loktak Lake Hill Areas	----	74.80
	Valley Areas	----	0.78
	5425- Capital Outlay on Other Scientific and Environmental Research (Plan)		
	800- Other Expenditure		
	212187- Scientific and Research Buildings Valley Areas	----	(-) 9.89
	3055- Road Transport (CPS)		
	80- General		
	001- Direction and Administration		
	211398- Execution	----	24.97
4	Grant No.11- Medical, Health and Family Welfare Services		
	2210- Medical and Public Health (CSS)		
	06- Public Health		
	101- Prevention and Control of Diseases		
	311879- National AIDS Control Programme	----	2.35
	2211- Family Welfare (CSS)		
	103- Maternity and Child Health		
	311563- Immunisation programme	----	211.66
5	Grant No.14- Development of Tribal and Scheduled Castes		
	2225- Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes (Plan)		
	02- Welfare of Scheduled Tribes		
	800- Other Expenditure		
	211313- District Council Hill Areas	----	338.26
6	Grant No. 16- Co-operation		
	2425- Co-operation (Plan)		
	001- Direction and Administration		
	212482- Zonal Administration Hill Areas	----	0.29
	4425- Capital Outlay on Co-operation (Plan)		
	107- Investment in Credit Co-operatives		
	211787- Manipur State Co-operative Bank (MSCB)	----	15.00
	4425- Capital Outlay on Co-operation (NCDC)		
	108- Investment in Other Co-operatives		
	612210- Sericulture/Tasar Co-opeatives Hill Areas	----	0.64

1	2	3	4
7	Grant No.17- Agriculture		
	2401- Crop Husbandry (Plan)		
	001- Direction and Administration		
	211389- Establishment of Other Agricultural Programme Valley Areas	----	2.39
8	Grant No.19- Forestry and Soil Conservation		
	2402- Soil and Water Conservation		
	001- Direction and Administration		
	211001- Direction Hill Areas	----	0.66
	Valley Areas	----	0.26
	2406- Forestry and Wild Life (Plan)		
	02- Environmental Forestry and Wild Life		
	110- Wild Life Preservation		
	211023- 50% State Share of Centrally Sponsored Schemes Hill Areas	----	0.88
	Valley Areas	----	3.88
	211131- Captive Breeding Valley Areas	----	0.11
	211237- Control of Poaching Valley Areas	----	0.06
	2406- Forestry and Wild Life (CSS)		
	01- Forestry		
	101- Forest Conservation, Development and Regeneration		
	311094- Association of Schedule Tribe and Rural Poor in Regeneration of Degraded Forest in Manipur (100% CSS) Hill Areas	----	25.00
	102- Social and Farm Forestry		
	311023- 50% State share of Centrally Sponsored Schemes Valley Areas	----	1.17
	105- Forest Produce		
	311103- Bamboo Plantation Hill Areas	----	24.64
	311827- Minor Forest Produce (Plantation) Hill Areas	----	18.63
	02- Environmental Forestry and Wild Life		
	110- Wild Life Preservation		
	312475- Yangoupokpi Lokchao Sanctuary Hill Areas	----	18.84
	800- Other Expenditure		
	311658- Integrated Afforestation and Eco-Development Project Hill Areas	----	141.96
9	Grant No.21- Industries and Weights and Measures		
	2851- Village and Small Industries (Non-Plan)		
	103- Handloom Industries		
	111516- Hank Yarn Price Subsidy	----	0.68
10	Grant No.22- Public Health Engineering		
	2215- Water Supply and Sanitation (Plan)		
	01- Water Supply		
	001- Direction and Administration		
	211001- Direction Valley Areas	----	2.24
	4215- Capital Outlay on Water Supply and Sanitation (Plan)		
	01- Water Supply		

1	2	3	4
	211583- Imphal Water Supply Hill Areas	----	2.78
	02- Sewerage and Sanitation		
	102- Rural Sanitation Services		
	212154- Rural Sanitation Services Hill Areas	----	6.91
	Valley Areas	----	8.92
	4215- Capital Outlay on Water Supply and Sanitation (CPS)		
	01- Water Supply		
	101- urban Water Supply		
	411037- Accelerated urban Water Supply programme (AUWSP) Hill Areas	----	26.35
	102- Rural Water Supply		
	411036- Accelerated Rural Water Supply programme (ARP) Hill Areas	----	218.67
11	Grant No.23- Power		
	2801- Power(Plan)		
	111398- Execution Valley Areas	----	4.19
	4801-Capital Outlay on Power Project (Plan)		
	799- Hydel Schemes		
	211715- Leimakhong Hydel Electrical Project Valley Areas	----	432.00
	05- Transmission and Distribution		
	211398- Execution Hill Areas	----	15.24
	Valley Areas	----	115.02
	06- Rural Electrification		
	211398- Execution Hill Areas	----	53.65
	799- Transmission and Distribution System		
	211010- 132/33 KV Supply System at Churachandpur Valley Areas	----	1.40
	211021- 33 KV Sub- Transmission System Valley Areas	----	26.12
	4801- Capital Outlay on Power Project (CSS)		
	05- transmission and Distribution		
	800- Other Expenditure		
	312498- Accelerated Power Development Programme(CSS) Valley Areas	----	56.91
12	Grant No.36- Minor Irrigation		
	2702- Minor Irrigation (Plan)		
	80- General		
	001- Direction and Administration		
	211001- Direction Valley Areas	----	21.55
	211398- Execution Hill Areas	----	44.62
	Valley Areas	----	66.93
	2405- Fisheries (Plan)		
	101- Inland Fisheries		
	211188- Commercial Fish Farm Hill Areas	----	0.50
	211435- Fish Fry Distribution Hill Areas	----	1.60

1	2	3	4
13	Grant No.37-Fisheries		
14	Grant No.39- Sericulture		
	2851- Village and Small Industries (Plan)		
	107- Sericulture Industries		
	211001- Direction Hill Areas	----	0.10
15	Grant No.40- Irrigation and Flood Control Department		
	2701- Major and Medium Irrigation (Plan)		
	04- Medium Irrigation (Non-Commercial)		
	001- Direction and Administration		
	211001- Direction Valley Areas	----	52.25
	2711- Flood Control (Plan)		
	01- Flood Control		
	001- Direction and Administration		
	211398- Execution Valley Areas	----	129.29
16	Grant No.41- Arts and Culture		
	2205- Art and Culture (Plan)		
	800- Other Expenditure		
	271218- Schemes under 11 th Finance Commission Awards Valley Areas	----	103.23
17	Grant No.43- Horticulture and Soil Conservation		
	2402- Soil and Water Conservation (Plan)		
	102- Soil Conservation		
	211240- Control of Shifting Cultivation Valley Areas	----	0.10
	2401- Crop Husbandry (CSS)		
	102- Food grain Crops		
	311387- Establishment of Nutritional Garden in Rural Areas Valley Areas	----	25.39
	312219- Small and Marginal Farmers Valley Areas	----	2.50
	800- Other Expenditure		
	312045- Promotion of use of Plastics Valley Areas	----	210.00
18	Grant No.44- Social Welfare Department		
	2235- Social Security and Welfare (CSS)		
	02- Social Welfare		
	102- Child Welfare		
	311676- Jiribam ICDS Project Valley Areas	----	29.28
	311753- Machi ICDS Project Hill Areas	----	17.02
	311811- Medical Component, Ukhurul ICDS Project Hill Areas	----	0.10
	311955- Parbung ICDS Project Hill Areas	----	13.27
	312067- Purul ICDS Project Hill Areas	----	17.97
	312168- Samulamlan ICDS Project Hill Areas	----	10.59
	106- Correctional Services		
	311629- Integrated Child Development Udishu Valley Areas	----	33.00
			5257.25

APPENDIX XII
(Referred to in paragraph 2.4.13 at page 28)

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 saving	Amount not surrendered
(1)	(2)	(3)	(4)	(5)
	Revenue –Voted			
1.	1- State Legislature	667.81	150.42	11.30
2.	3- Secretariat	1914.86	100.58	100.58
3.	4- Land Revenue, Stamps and Registration and District Administration	2597.47	666.33	553.98
4	5- Finance Department	17379.95	2879.18	2879.18
5.	6- Transport	196.84	31.77	31.77
6.	7- Police	15055.93	1062.39	1062.39
7.	8- Public Works Department	7081.48	1909.10	1217.26
8.	9- Information and Publicity	207.24	20.18	3.15
9.	10- Education	25078.35	1671.18	515.66
10.	11-Medical, Health and Family Welfare Services	8347.56	1504.01	1504.01
11.	12- Municipal Administration, Housing and Urban Development	1174.33	181.28	181.28
12.	13- Labour and Employment	360.68	3.98	3.98
13.	14- Development of Tribal and Scheduled Castes	8027.57	257.91	257.91
14.	15- Food and Civil Supplies	515.28	134.25	72.16
15.	16- Co-operation	850.63	85.42	85.42
16.	17- Agriculture	2321.65	172.75	172.75
17.	18- Animal Husbandry and Veterinary including Dairy Farming	2385.22	399.80	399.80
	Revenue Voted			
18.	19- Forestry and Soil Conservation	2315.82	674.41	674.41
19.	20- Community Development, ANP, IRDP and NREP	2950.15	499.06	499.06
20.	22- Public Health Engineering	2124.23	700.58	458.22
21.	23- Power	11500.50	1369.65	1369.65
22.	24- Vigilance	69.53	9.94	7.06
23.	25- Youth Affairs and Sports	799.95	76.50	76.50
24.	26- Administration of Justice	729.74	245.77	245.77
25.	27- Election	612.78	20.83	20.83
26.	28- State Excise	613.06	124.05	124.05
27.	29- Sales Tax, Other Taxes/Duties on Commodities and Services	194.75	11.13	11.13
28	30- General Economic Services and Planning	2741.09	623.96	623.96
29.	31- Fire Protection and Control	334.35	67.93	67.93
30.	32- Jails	505.21	67.76	67.76
31.	35- Stationery and Printing	281.44	49.21	49.21
32.	36- Minor Irrigation	1782.74	1156.47	1156.47
33.	37- Fisheries	937.07	54.82	54.82
34.	38- Panchayat	546.72	220.71	220.71
35.	39- Sericulture	765.00	68.37	68.37
36.	40- Irrigation and Flood Control Department	2818.00	1344.49	1344.49

(1)	(2)	(3)	(4)	(5)
37.	42- State Academy of Training	76.50	20.53	20.53
38.	43- Horticulture and Soil Conservation	1530.74	1.98	1.98
39.	44- Social Welfare	2507.20	488.87	488.87
40.	46- Science and Technology	443.64	266.32	266.32
41.	47- Welfare of Minorities and Backward Classes	173.00	30.57	28.93
			Total :	16,999.61
	Revenue-Charged			
42.	1- State Legislature	9.49	4.91	1.31
43.	Appropriation No.1- Governor	139.84	38.95	26.54
44.	5- Finance Department	10.29	3.91	3.91
45.	26- Administration of Justice	130.35	79.62	73.63
			Total :-	105.39
	Capital- Voted			
46.	5- Finance Department	51.22	12.78	12.78
47.	6- Transport	200.00	50.00	50.00
48.	7- Police	210.00	210.00	210.00
49.	8- Public Works Department	5006.84	2068.14	2068.14
50.	10- Education	269.00	269.00	269.00
51.	11- Medical, Health and Family Welfare Services	491.72	276.18	276.18
52.	12- Municipal Administration, Housing and Urban Development	1737.53	1324.22	1324.22
53.	15- Food and Civil Supplies	300.00	300.00	300.00
54.	16- Co-operation	960.78	528.32	528.32
55.	17- Agriculture	263.00	33.00	33.00
56.	18- Animal Husbandry and Veterinary including Dairy Farming	3.00	3.00	3.00
57.	20- Community Development, ANP, IRDP and NREP	2014.35	4.00	4.00
58.	21- Industry and Weights and Measures	440.93	197.93	197.93
59.	22- Public Health Engineering	6877.14	2998.61	2998.61
60.	23- Power	4454.00	2303.44	2303.44
61.	25- Youth Affairs and Sports	112.00	104.00	104.00
62.	26- Administration of Justice	130.35	79.62	73.63
63.	36- Minor Irrigation	1052.00	896.88	896.88
64.	37- Fisheries	50.01	50.01	50.01
65.	39- Sericulture	4654.00	3749.07	3749.07
66.	40- Irrigation and Flood Control Department	7790.94	3631.40	3631.40
67.	41- Art and Culture	448.00	344.77	344.77
68.	43- Horticulture and Soil Conservation	145.00	140.84	140.84
69.	45- Tourism	172.69	169.69	169.69
70.	47- Welfare of Minorities and Backward Classes	88.92	58.92	58.92
			Total:-	19797.83
			Grand Total:-	36902.83

APPENDIX – XIII
(Referred to paragraph 2.4.16 at page 28)
Instances of major variations in recoveries

(R u p e e s i n C r o r e)

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)	39.28 12.50	4.69 —	(-) 34.59 (-) 12.50
2	15- Food and Civil Supplies (Revenue) (Capital)	0.90 3.00	— 1.04	(-) 0.90 (-) 1.96
3	17- Agriculture (Revenue) (Capital)	— 0.33	— 0.04	— (-) 0.29
4	21- Industries and Weights and Measures (Revenue) (Capital)	— 0.08	— —	— (-) 0.08
5	22- Public Health Engineering (Revenue) (Capital)	10.57 —	2.96 —	(-) 7.61 —
6	23- Power (Revenue) (Capital)	16.77 —	2.61 —	(-) 14.16 —
7	36- Minor Irrigation (Revenue) (Capital)	1.00 —	— —	(-) 1.00
8	40- Irrigation and Flood Control Department (Revenue) (Capital)	4.51 —	2.18 —	(-) 2.33 —
9	43- Horticulture and Soil Conservation (Revenue) (Capital)	— 0.25	— —	— (-) 0.25
	Total Voted	89.19	13.52	75.67

APPENDIX – XIV
(Referred to paragraph 2.6.1 at page 31)

Scheme wise fund lying in 8449 Other Deposits

(Rupees in lakh)

Sl. No.	Name of the scheme	Amount drawn and deposited to 8449 Other Deposit (1996-97 to 2001-02)	Amount withdrawn from 8449 Other Deposit (1996-97 to 2001-02)	Amount lying in 8449 Other Deposit as on 1 st April 2002
1	Integrated Development of Small and Medium Town (IDSMT)	9.67	2.50	7.17
2	State Capital Project	1.00	NIL	1.00
3.	EIUS Scheme	5.40	1.40	4.00
4.	National Slum Development programme(NSDP)	145.00	61.25	83.75
5.	Social housing scheme	350.00	NIL	350.00
6.	Development of Playground etc.	16.19	NIL	16.19
7.	Nehru Rojgar Yojana (NRY)	110.37	39.30	71.07
8.	Prime Minister's Integrated Urban Poverty Eradication programme (PMIUPEP)	159.70	19.66	140.04
9.	Urban Basic Services Programme(UBSP)	36.00	5.88	30.12
10.	Swarna Jayanti Sahari Rojgar Yojana (SJSRY)	624.15	NIL	624.15
11.	Garbage bin (50 nos.)	50.00	NIL	50.00
	Total	1507.48	129.99	1377.49

APPENDIX I

(Referred to in Paragraph 1.1; page 1)

Statement showing the structure of Government Accounts

Part-A - Government Accounts

II. Structure

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 receipts of the State Government from revenues, loans and recoveries of loans go into the Consolidated Fund of the State, constituted under Article 266(1) of the Constitution of India. All expenditure of the Government is incurred from this Fund from which no amount can be withdrawn without authorisation from the State Legislature. This part consists of two main divisions, namely Revenue Account (Revenue receipts and Revenue expenditure) and Capital Account (Capital receipts, Capital expenditure, Public Debt and Loans *etc.*).

Part-II Contingency Fund

The Contingency Fund in respect of Government of Manipur has not yet been created.

Part-III Public Account

Receipts and disbursement in respect of small savings, provident funds, deposits, reserve funds, suspense, remittance *etc.*, which do not form part of the Consolidated Fund, are accounted for in the Public Account and are not subject to vote by the State Legislature.

II. Form of Annual Accounts

The accounts of the State Government are prepared in two volumes viz., the Finance Accounts and the Appropriation Accounts. The Finance Accounts present the details of all transactions pertaining to both receipts and expenditure under appropriate classification in the Government accounts. The Appropriation Accounts, present the details of expenditure by the State Government *vis-à-vis* the amounts authorised by the State Legislature in the budget grants. Any expenditure in excess of the grants requires regularisation by the Legislature.

APPENDIX- IB

(Referred to in paragraph 1.11.2 at page 18)

Part B. List of Indices/ ratios and basis for their calculation

Indices/ ratio		Basis for calculation
Sustainability		
Balance from the current revenue	BCR	Revenue Receipts minus all Plan grants (under Major Head 1601- 02.03.04) and Non-Plan revenue expenditure
Primary Deficit		Fiscal Deficit minus Interest payments
Interest Ratio		$\frac{\text{Interest payments} - \text{Interest receipts}}{\text{Total revenue receipts} - \text{Interest receipts}}$
Capital Outlay Vs Capital receipts	Capital Outlay	Capital expenditure as per Statement No. of the Finance Accounts
	Capital receipts	Internal Loans (net of ways and means advances) + Loans and advances from Government of India + Net receipts from small savings, PF <i>etc.</i> + Repayment received of loans advanced by the State Government — Loans advanced by the State Government
Total tax receipts Vs GSDP		Statement 1 of Finance Accounts
State tax receipts Vs GSDP		State Tax receipts plus State's share of Union taxes
Flexibility		
- Balance from current revenues Capital Repayments Vs Capital Borrowings	Capital Repayments	As above Disbursements under Major heads 6003 and 6004 minus repayments on account of Ways and Means Advances/ Overdraft under both the major heads
	Capital borrowings	Addition under Major Heads 6003 & 6004 minus addition on accounts of Ways & Means advances/overdraft under both the major heads
- Total Tax receipts Vs GSDP	State Tax Receipts	Statement 1 of Finance Accounts
	Total Tax Receipts	State Tax receipts plus State's share of Union Taxes
- Debt Vs GSDP	Debt	Borrowings and other obligations at the end of the year (Statement No.3 of the Finance Accounts)
Vulnerability		
- Revenue deficit		Revenue Expenditure minus Revenue Receipts (Para 1.9.4.2 of Audit Report)
- Fiscal Deficit		Total expenditure minus Revenue receipts and non-debt public receipts (Para 1.9.4.3 of Audit Report)
- Primary Deficit Vs Fiscal Deficit	Primary Deficit	Fiscal Deficit minus interest payments
Total outstanding guarantees including letters of comfort Vs Total revenue receipts of the Government	Outstanding guarantees	Table in Para 1.4.3
	Revenue Receipts	Exhibit I
Assets Vs Liabilities	Assets and Liabilities	Table in Para 1.2

APPENDIX- II
Working sheet for indicators of financial performance of Government
(Referred to Table no.1.15 at page 20)

(Rupees in crore)

SL No.	Particulars	2001-02
1 (a)	Revenue receipts	1176.78
(b)	Less all plan grants under MH-1601 (02+03+04+05)	604.30
(c)	Less non-plan revenue expenditure	1139.21
(d)	Balance from current revenues (BCR)	(-) 566.73
2 (a)	Interest Receipts (0049)	1.00
(b)	Interest payments (2049)	191.41
(c)	Net interest payments (b-a)	190.41
(d)	Revenue receipts – Interest Receipts (1(a)-2(a))	1175.78
(e)	Interest Ratio (2c/2d)	0.16
3.	Capital outlay (Capital Expenditure)	175.46
4.	Capital Receipts	
(a)	Addition under 6003-Internal Debt (-) Ways and Means Advances	1539.18
(b)	Addition under 6004 Loans from Central Government (-) W & M Advances	(-) 981.93
(c)	Net receipts under small savings, PF etc.	41.30
(d)	Miscellaneous Capital Receipts (4000)	—
(e)	Net loans and advances (Receipts- repayments)	(-) 3.67
(f)	Total (4a+b+c+d+e)	594.88
5.	Capital outlay/Capital Receipts (3/4f)	0.30
6.	Gross State Domestic Product (GSDP)	3590.76
7.	Total Tax Receipts (State Tax+State's Share of Union taxes)	193.15
8.	Total tax receipts/ GSDP (7/6)	0.05
9.	State Tax Receipts (Tax Revenue- Income Tax)	51.01
10.	State Tax Receipts/ GSDP (9/6)	0.01
11.	Total Investments (at the year end)	107.57
12.	Return on investments	0.08
13.	Ratio of return on investment	0.0008
14.	Capital repayment:-	
(a)	Disbursements under 6003 Internal Debt (-) Ways and Means Advances	1395.78
(b)	6004 Loans and Advances from Central Government (minus) W&M advances	(-) 796.28
(c)	Total (14a+b)	599.50
15.	Capital borrowings (4a+4b)	557.25
16.	Capital repayment/Capital borrowings (14c/15)	1.08
17.	Debt	
(a)	Borrowings (Closing balance of the year)	1424.01
(b)	Other obligations (Closing balance of the year)	773.66
(c)	Total (17a+b)	2197.67
18.	Debt/GSDP (17c/b)	0.61
19.	Revenue Deficit	161.18
20.	Fiscal Deficit (Revenue Expenditure + Capital Expenditure+Net Loans and Advances) minus (Revenue Receipts+Miscellaneous Capital receipts)	340.31
21.	Primary Deficit (Fiscal Deficit minus Interest payments)- (20-2(b))	148.90
22.	PD/FD (21/20)	0.44
23.	RD/FD (19/20)	0.47
24.	Outstanding guarantees + Interest	23.70
25.	Outstanding guarantees/Revenue receipts (24/1(a))	0.02
26.	Assets	2989.00
27.	Liabilities	2197.53
28.	Assets/Liabilities (26/27)	1.36

APPENDIX III
(Referred to paragraph 2.4.3 at page 26)
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	173.51	23.33	165.07	31.77
2	7- Police	14966.85	89.08	13993.54	1062.39
3	11- Medical, Health and Family Welfare Services	7060.08	1287.48	6843.55	1504.01
4	16- Co-operation	767.16	83.47	765.21	85.42
5	18- Animal Husbandry and Veterinary including Dairy Farming	2257.87	127.35	1985.42	399.80
6	19- Forestry and Soil Conservation	1759.88	555.94	1641.41	674.41
7	23- Power	11460.00	40.50	10130.85	1369.65
8	25- Youth Affairs and Sports	799.39	0.56	723.45	76.50
9	26- Administration of Justice	619.99	109.75	483.97	245.77
10	31- Fire Protection and Control	331.74	2.61	266.42	67.93
11	32- Jails	493.85	11.36	437.45	67.76
12	35- Stationery and Printing	254.05	27.39	232.23	49.21
13	36- Minor Irrigation	898.84	883.90	626.27	1156.47
14	38- Panchayet	474.99	71.73	326.01	220.71
15	40- Irrigation and Flood Control Department	2610.20	207.80	1473.51	1344.49
16	44- Social Welfare	2155.61	351.59	2018.33	488.87
17	46- Science and Technology	247.59	196.05	177.32	266.32
	Total (Revenue-Voted)	47331.60	4069.89	42290.01	9111.48
	Capital- Voted				
18	10- Education	40.00	229.00	—	269.00
19	12- Municipal Administration, Housing and Urban Development	1542.04	195.49	413.31	1324.22
20	22- Public Health Engineering	4283.41	2593.73	3878.53	2998.61
21	25- Youth Affairs and Sports	104.00	8.00	8.00	104.00
22	37- Fisheries	1.24	48.77	—	50.01
23	40- Irrigation and Flood Control Department	5650.50	2140.44	4159.54	3631.40
24	43- Horticulture and Soil Conservation	25.00	120.00	4.16	140.84
25	45- Tourism	121.06	51.63	3.00	169.69
	Total (Capital- Voted)	11767.25	5387.06	8466.54	8687.77
	Grand Total	59098.85	9456.95	50756.55	17799.25

APPENDIX- IV
(Referred to paragraph 2.4.4 at page 26)
Cases where supplementary provisions were made in excess of actual requirement
resulting in saving exceeding Rs.10 lakh in each case
(R u p e e s i n l a k h)

Sl. No.	Number and name of grant/ appropriation	Original provision	Expenditure	Additional requirement	Supplementa ry provision obtained	Saving
1	2	3	4	5	6	7
	Revenue – Voted					
1	3- Secretariat	1792.52	1814.28	21.76	122.34	100.58
2	4- Finance Department	9683.51	14500.77	4817.26	7696.44	2579.18
3	12- Municipal Administration, Housing and Urban Development	373.35	993.05	619.70	800.98	181.28
4	14- Development of Tribal and Scheduled Castes	5749.43	7769.66	2020.23	2278.14	257.91
5	17- Agriculture	1900.04	2148.90	248.86	421.61	172.75
6	20- Community Development, ANP, IRDP and NREP	2104.15	2451.09	346.94	846.00	499.06
7	27- Election	147.33	591.95	444.62	465.45	20.83
8	29- Sales Tax, Duties on Commodities and Services	150.50	183.62	33.12	44.25	11.13
9	30- General Economic Services and Planning	1384.21	2117.13	732.92	1356.88	623.96
10	37- Fisheries	778.06	882.25	104.19	159.01	54.82
11	39- Sericulture	695.76	696.63	0.87	69.24	68.37
12	42- State Academy of Training	51.94	55.97	4.03	24.56	20.53
	Total	24810.80	34205.30	9394.50	14284.90	4890.40
	Capital – Voted					
13	6- Transport	—	150.00	150.00	200.00	50.00
14	01- Medical, Health and Family Welfare Services	10.00	215.54	205.54	481.72	276.18
15	16- Co-operation	0.01	432.46	432.45	960.77	528.32
16	17- Sericulture	133.00	230.00	97.00	130.00	33.00
17	21- Industries and Weights and Measures	38.00	243.00	205.00	402.93	197.93
18	23-Power	2100.04	2150.56	50.52	2353.96	2303.44
19	41- Art and Culture	—	103.23	103.23	448.00	344.77
20	47- Welfare of Minorities and Backward Classes	—	30.00	30.00	88.92	58.92
	Total	2281.05	3554.79	1273.74	5066.30	3792.56
	Grand Total	27091.85	37760.09	10668.24	19351.20	8682.96

APPENDIX V
(Referred to paragraph 2.4.5 at page 26)
Statement showing the details of excess over grants/appropriation

Sl. No.	Number and names of grants/ appropriation	Total grants/ appropriation Rs.	Expenditure Rs.	Excess Rs.
1	2	3	4	5
1	Appropriation No.2- Interest Payment and Debt Services (Revenue) charged	1,77,19,59,000	1,91,40,74,409	142115409
2	8- Public Works Department (Revenue) charged	9,72,0000	21,30,372	11,58,372
	Total	1,77,29,31,000	1,91,62,04,781	14,32,73,781
3	21- Industries and Weights and Measures (Revenue) voted	21,05,68,000	22,81,22,465	1,75,54,465
4	33- Home Guards (Revenue) voted	4,22,35,000	4,45,44,273	23,09,273
5	34- Rehabilitation (Revenue) voted	78,43,000	1,44,48,742	66,05,742
6	41- Art and Culture (Revenue) voted	4,09,40,000	4,16,22,861	6,82,861
7	45- Tourism (Revenue) voted	1,19,95,000	1,26,72,159	6,77,159
	Total	31,35,81,000	34,14,10,500	2,78,29,500
8	Appropriation No.2- Interest Payment and Debt Services (Capital) charged	11,79,92,40,000	20,58,01,57,181	8,78,09,17,181
	Total	11,79,92,40,000	20,58,01,57,181	8,78,09,17,181
	Grand total	13,88,57,52,000	22,83,77,72,462	8,95,20,20,462

APPENDIX –VI
(Referred to paragraph 2.4.6 at page 26)
Inadequate Supplementary grant/ appropriation resulting in uncovered excess over
grants/appropriation exceeding Rs.10 lakh in each case
(R u p e e s i n l a k h)

Sl. No.	Number and name of grants/ appropriation	Original provision	Supplementary provision	Total expenditure	Excess
1	2	3	4	5	6
	Revenue – Voted				
1	21- Industries and Weights and Measures	1435.33	670.35	2281.22	175.54
2	34- Rehabilitation	76.30	2.13	144.49	66.06
	Total	1511.63	672.48	2425.71	241.60
	Revenue – Charged				
3	Appropriation No.2-				
	Interest Payment and Debt Services	15884.02	1835.57	19140.74	1421.15
4	8- Public Works Department	8.50	1.22	21.30	11.58
	Total	15892.52	1836.79	19162.04	1432.73
	Capital – Charged				
5	Appropriation No.2-				
	Interest Payment and Debt Services	85223.12	32769.28	205801.57	87809.17
	Total	85223.12	32769.28	20580.57	87809.17
	Grand Total	102627.27	35278.55	42,16,832	89483.50

APPENDIX VII
(Referred to paragraph 2.4.7 at page 26)
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 and its percentage to the provision
1	2	3	4
	Revenue –Voted		
1	1- State Legislature	6.68	1.50 (22)
2	4- Land Revenue, Stamps and Registration and District Administration	25.97	6.66 (26)
3	5- Finance Department	173.80	28.79 (17)
4	8- Public Works Department	70.81	19.09 (27)
5	11- Medical, Health and Family Welfare Services	83.48	15.04 (18)
6	12- Municipal Administration, Housing and Urban Development	11.74	1.81 (15)
7	15- Food and Civil Supplies	5.15	1.34 (26)
8	18- Animal Husbandry and Veterinary including Dairy Farming	23.85	4.00 (17)
9	19- Forestry and Soil Conservation	23.16	6.74 (29)
10	20- Community Development, ANP, IRDP and NREP	29.50	4.99 (17)
11	22- Public Health Engineering	21.24	7.01 (33)
12	23- Power	115.00	13.70 (12)
13	26- Administration of Justice	7.30	2.46 (34)
14	28- State Excise	6.13	1.24 (20)
15	30- General Economics Services and Planning	27.41	6.24 (23)
16	36- Minor Irrigation	17.83	11.56 (65)
17	38- Panchayat	5.47	2.21 (40)
18	40- Irrigation and Flood Control Department	28.18	13.44 (48)
19	44- Social Welfare	25.07	4.89 (20)
20	46- Science and Technology	4.44	2.66 (60)
	Total	712.21	155.37
	Capital Voted		
21	7- Police	2.10	2.10 (100)
22	8- Public Works Department	50.07	20.68 (41)
23	10- Education	2.69	2.69 (100)
24	11- Medical, Health and Family Welfare Services	4.92	2.76 (56)
25	12- Municipal Administration, Housing and Urban Development	17.38	13.24 (76)
26	15- Food and Civil Supplies	3.00	3.00 (100)
27	16- Co-operation	9.61	5.28 (55)
28	21- Industries and Weights and Measures	4.41	1.98 (45)
29	22- Public Health Engineering	68.77	29.99 (44)
30	23- Power	44.54	23.04 (52)
31	25- Youth Affairs and Sports	1.12	1.04 (93)
32	36- Minor Irrigation	10.52	8.97 (85)
33	39- Sericulture	46.54	37.49 (81)
34	40- Irrigation and Flood Control Department	77.91	36.31 (47)
35	41- Art and Culture	4.48	3.45 (77)
36	43- Horticulture and Soil Conservation	1.45	1.41 (97)
37	45- Tourism	1.73	1.70 (98)
	Total	351.24	195.13
	Grand Total	1063.45	350.50

APPENDIX VIII
(Referred to paragraph 2.4.8 at page 27)
Cases where persistent saving in excess of Rs.10 lakh in each case and 20 per cent or more of the provision

Sl. No.	Number and name of grant	1999-2000		2000-01		2001-02	
		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	10- Education (Capital Voted)	1340.50	1340.50 (100)	872.00	872.00 (100)	269.00	269.00 (100)
2	15- Food and Civil Supplies (Revenue- Voted)	594.57	47.74 (8)	557.90	189.59 (34)	515.28	134.25 (26)
3	17- Agriculture (Capital – Voted)	227.00	90.43 (40)	183.00	117.73 (64)	263.00	33.00 (13)
4	23- Power (Revenue Voted)	7739.38	4037.07 (52)	7838.65	2443.29 (31)	11500.50	1369.65 (12)
5	30- General Economic Services and Planning (Revenue Voted)	4643.80	3385.63 (73)	3120.09	2338.12 (75)	2741.09	623.96 (23)
6	36- Minor Irrigation (Revenue Voted)	785.86	274.62 (35)	1525.83	1211.63 (79)	1782.74	1156.47 (65)
7	39- Sericulture (Capital Voted)	1150.00	1125.80 (98)	3660.00	3246.41 (89)	4654.00	3749.07 (81)
8	40- Irrigation and Flood Control Department						
	(a) Revenue Voted	3324.76	826.85 (25)	2113.28	501.81 (24)	2818.00	1344.49 (48)
	(b) Capital Voted	5689.25	1721.12 (30)	5782.71	3653.83 (63)	7790.94	3631.40 (47)
9	41- Art and Culture (Capital voted)	546.53	546.53 (100)	326.37	38.00 (12)	448.00	344.77 (77)
10	45- Tourism (Capital Voted)	54.30	39.86 (73)	121.06	121.06 (100)	172.69	169.69 (98)

APPENDIX IX
(Referred to paragraph 2.4.10 at page 27)
Cases where expenditure exceeded the approved provision by 25 lakh or more and
by more than 10 per cent of the total provision

Sl. No.	Number and name of grant/ appropriation	Total grant/ appropriation	Expenditure	Excess amount
1	2	3	4	5
1	34- Rehabilitation (Revenue- Voted)	78.43	144.49	66.06 (84)
2	Appropriation No.2- Interest Payment and Debt Services (Capital Charged)	117992.40	205801.57	87809.17 (74)

APPENDIX X
(Referred to in paragraph 2.4.11 at page 27)
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 Payment (Non-Plan) (Charged)					
	200- Interest on Other Internal Debt					
	112145- Rural Electrification Corporation	1472.30	(+) 154.58	1626.88	813.70	(-)813.18
	112526- Special Securities issued to NSSF of Central Government by State Government	282.74	(+) 17.26	300.00	—	(-)300.00
	6003- Internal Debt of the State (charged)					
	108-Loans from National Co-operative Development Corporation					
	111731- Loans from National Co-operative Development Corporation	140.00	(+) 111.17	251.17	2.95	(-) 248.22
	209- Loans from Other Institutions					
	111727- Loans from HUDCO	600.00	(+) 149.84	749.84	—	(-) 749.84
	6004- Loans and Advances from Central Government (charged)					
	02- Loans for State/Union Territories Plan Schemes					
	101- Block Loans					
	111116- Block Loans	1863.20	(-) 546.55	1316.65	1547.94	(+) 231.29
2	Grant No.4 – Land Revenue, Stamps and Registration and District Administration					
	2245- Relief on account of Natural Calamities (Non-Plan)					
	80- General					
	800- Other Expenditure					
	112263- State Calamity Relief Fund	301.00	(+) 15.00	316.00	—	(-) 316.00
3	Grant No.7 – Police					
	2055- Police (Non-Plan)					
	001- Direction and Administration					
	111001- Direction	754.51	(+) 366.73	1121.24	1067.65	(-) 53.59
	111150- Centralised Procurement	260.00	(+) 270.00	530.00	341.79	(-) 188.21
	104- Special Police					
	111007- 12 th Bn. Manipur Rifles (2 nd IRB)	778.12	(+) 25.52	803.64	738.06	(-) 65.58
	112063- 13 th Bn. Manipur Rifles (3 rd IRB)	3.16	(+) 506.21	509.37	284.08	(-) 225.29
	109- District Police					
	111571- Imphal East District	280.28	(+) 135.55	415.83	282.47	(-) 133.36
	2055- Police (Plan)					
	800- Other Expenditure					
	271218- Schemes under EFC Award	258.35	(+) 0.65	259.00	—	(-) 259.00
	2059- Public Works (Non- Plan)					
	80- General					

(1)	(2)	(3)	(4)	(5)	(6)	(7)
4	Grant No.8 – Public Works Department					
	001- Direction and Administration					
	111001- Direction	158.06	(-) 24.21	133.85	206.03	(+) 72.18
	4059- Capital Outlay on Public Works (Plan)					
	01- Office Buildings					
	101- Construction of general Pool Accommodation					
	211216- Construction of Non-Residential PAB Buildings Valley Areas	353.29	(+) 277.26	630.55	385.13	(-) 245.42
	4216- Capital Outlay on Housing (Plan)					
	01- Government Residential Buildings					
	106- General Pool Accommodation					
	211126- Buildings at State Capital Valley Areas	130.00	(+) 223.00	353.00	50.12	(-) 302.88
	5054- Capital Outlay on Roads and Bridges (Plan)					
	800- Other Expenditure					
	211936- Other District Roads (Minimum Needs Programme) Hill Areas	43.55	(+) 40.45	84.00	13.69	(-) 70.31
	5054- Capital Outlay on Roads and Bridges (CPS)					
	04- District and Other Roads					
	800- Other Expenditure					
	412509- Bridges Works of Central Road Fund	—	(+) 137.24	137.24	—	(-) 137.24
	4552- Capital Outlay on North Eastern Areas (NEC)					
	337- Road Works					
	511874- NEC Works Hill Areas	500.00	(+) 40.00	540.00	368.35	(-) 171.65
5	Grant No.10 -. Education					
	2202- General Education (Non-Plan)					
	104- Inspection					
	112015- Primary School	199.71	(-) 52.76	146.95	200.91	(+) 53.96
	2202- General Education (Plan)					
	191- Assistance to Local Bodies for Secondary Education					
	211082- Assistance to Local Bodies for Secondary Education Valley Areas	104.50	(+) 92.50	197.00	146.24	(-) 50.76
	800- Other Expenditure					
	212100- Remuneration of Part Time Lecturers Valley Areas	171.03	(+) 91.37	262.40	120.61	(-) 141.79
	2202- General Education (CSS)					
	05- Language Development					
	102- Promotion of MIL and Literature					
	312046- Propagation of Hindi	—	(+) 176.59	176.59	—	(-) 176.59
	2202- General Education (CPS)					
	80- General					
	411318- District Institute of Educational Training	92.85	(+) 176.77	269.62	160.98	(-) 108.64

(1)	(2)	(3)	(4)	(5)	(6)	(7)
6.	Grant No. 11- Medical, Health and Family Welfare Services					
	2210- Medical and Public Health (Plan)					
	03- Rural Health Services-Allopathy					
	104- Community Health Centres					
	211194- Community Health Centre					
	Hill Areas	17.42	(+) 64.36	81.78	—	(-) 81.78
	Valley Areas	114.98	(+) 23.24	138.22	86.15	(-) 52.07
	04- Rural Health Services-Other Systems of Medicine					
	200- Other Schemes					
	211861- Multipurpose Workers Schemes					
	Hill Areas	20.00	(+) 78.89	98.89	—	(-) 98.89
7.	Grant No.12-Municipal Administration Housing and Urban Development					
	2217- Urban Development(Plan)					
	800- Other Expenditure					
	212238- Solid Waste Management	1.00	(-) 1.00	—	71.57	(+) 71.57
	6216- Loans for Housing (Plan)					
	80- General					
	800- Other loans					
	211746- Low Income Group (LIC/GIC)					
	Valley Areas	842.00	(+) 240.00	1082.00	—	(-) 1082.00
8	Grant No.14-Development of Tribal and Scheduled Castes					
	2225- Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes (Plan)					
	02- Welfare of Scheduled Tribes					
	800- Other Expenditure					
	211313- District Council					
	Valley Areas	359.00	(+) 15.00	374.00	—	(-) 374.00
9	Grant No. 16- Co-operation					
	2425- Co-operation (NCDC)					
	106- Assistance to Multipurpose Rural Co-operatives					
	611180- Co-operative Development Programme	83.47	(+) 78.20	161.67	85.62	(-) 76.05
10	Grant No. 17- Agriculture					
	2401- Crop Husbandry (Plan)					
	001- Direction and Administration					
	212288- Strengthening of Agricultural Extension and Administration					
	Hill Areas	95.20	(-) 23.55	71.65	226.47	(+)154.82
	Valley Areas	283.42	(+) 23.55	306.97	153.43	(-)153.54
	2410- Crop Husbandry (CSS)					
	108- Commercial Crops					
	312505- Macro Management of Agriculture	—	(+) 189.00	189.00	137.44	(-) 51.56
11	Grant No. 19- Forestry and Soil Conservation					
	2406- Forestry and Wild Life (Plan)					
	102- Social and Farm Forestry					
	211023- 50% State share of Centrally Sponsored Schemes					
	Hill Areas	95.19	(+) 1.71	96.90	4.29	(-) 92.61
	Valley Areas	73.65	(+) 2.29	75.94	12.36	(-) 63.58

(1)	(2)	(3)	(4)	(5)	(6)	(7)
12	Grant No. 20- Community Development ANP, IRDP, and NREP					
	2501- Special Programme for Rural Development (Plan)					
	101- Subsidy to District Rural Development Agency					
	212312- Subsidy to District Rural Development Agency Valley Areas	10.00	(+) 169.80	179.80	—	(-) 179.80
	2505- Rural Employment (Plan)					
	01- National Programme					
	701- Jawahar Razgar Yojana					
	211360- Employment Assurance Scheme (20% of State share) Hill Areas Valley Areas	35.00 —	(-) 35.00 (+) 209.03	— 209.03	204.90 —	(+) 204.90 (-) 209.03
	211673- Jawahar Razgar Yojna Hill Areas	45.40	(+) 69.90	115.30	—	(-) 115.30
	60- Other Programmes					
	800- Other Expenditure					
	211748- MLA's Local Area Development Programme Hill Areas	100.00	(+) 100.00	200.00	—	(-) 200.00
	2515- Other Rural Development programme (Plan)					
	800- Other Expenditure					
	231325- Rural Shelter programme (PMGY) Hill Areas	200.00	(-) 200.00	—	315.00	(+) 315.00
13	Grant No.21- Industries and Weights and Measures					
	2851- Village and Small Industries (Non-Plan)					
	003- Training					
	111508- Handicraft Training Centres	36.05	(-) 2.75	33.30	90.13	(+) 56.83
14	Grant No.22- Public Health Engineering					
	4215- Capital Outlay on Water Supply and Sanitation (Plan)					
	01- Water Supply					
	102- Rural Water Supply					
	212156- Rural Water Supply Valley Areas	887.78	(+) 14.66	902.44	782.54	(-) 119.90
15	Grant No. 23- Power					
	2801- Power (Non-Plan)					
	800- Other Expenditure					
	11580- Imphal Supply System	270.00	(-) 10.00	260.00	313.17	(+) 53.17
	4801- Capital Outlay on Power Project (Plan)					
	001- Direction and Administration					
	212495- Installation of 33 KV S/S at Kakwa Valley Areas	30.00	(+) 50.00	80.00	—	(-) 80.00
	01- Hydel Generation					
	001- Direction and Administration					
	211398- Execution Valley Areas	106.00	(+) 156.98	262.98	186.70	(-) 76.28
	06- Rural Electrification					
	799- Rural Electrification Schemes					

(1)	(2)	(3)	(4)	(5)	(6)	(7)
	211618- Installation of 132 KV S/S at Kongba Valley Areas	524.00	(+) 76.00	600.00	203.00	(-) 397.00
	211824- Minimum Needs Programme Hill Areas	181.00	(-) 53.79	127.21	180.11	(+) 52.90
	211972- Pilferage Prove Domestic Energy Meter Single Phase/ Three Phase Valley Areas	26.00	(+) 104.00	130.00	48.46	(-) 81.54
	4801- Capital Outlay on power project (CSS)					
	05- Transmission and Distribution					
	800- Other Expenditure					
	312498- Accelerated Power Development Programme (CSS)					
	02- Upgrading of Transmission Network energy accounting Valley Areas	71.97	(+) 0.01	71.98	—	(-) 71.98
16	Grant No.30- General Economic Services and Planning					
	3451- Secretariat Economic Services (Plan)					
	092- Other Offices					
	211246- Crash Scheme for generation of Employment Valley Areas	233.76	(+) 36.24	270.00	121.00	(-) 149.00
17	Grant No.37- Fisheries					
	6405- Loans for Fisheries (Plan)					
	800- Other Loans					
	211521- Inland Fisheries Development Valley Areas	48.77	(+) 1.23	50.00	—	(-) 50.00
18	Grant No. 39- Sericulture					
	2851- Village and Small Industries (Plan)					
	107- Sericulture Industries					
	212139- Rotating Fund for Sericulture Project Valley Areas	69.24	(+) 30.76	100.00	—	(-) 100.00
19	Grant No.40- Irrigation and Flood Control Department					
	4701- Capital Outlay on Major and Medium Irrigation (Plan)					
	02- Major Irrigation (Non-Commercial)					
	051- Construction					
	211701- Khuga Irrigation project Hill Areas	2504.00	(+)1978.00	4482.00	2280.00	(-)2202.00
	212215- Singda Irrigation Project Hill Area	97.00	(+)97.00	194.00	117.09	(-)76.91
	212348- Thoubal River Irrigation Project Hill Areas	164.50	(+)91.50	256.00	9.77	(-)246.23
20	Grant No.43- Horticulture and Soil Conservation					
	2401- Crop Husbandry (CSS)					
	800- Other Expenditure					
	312505- Macro Management of Agriculture Valley Areas	72.91	(+)117.09	190.00	—	(-)190.00

(1)	(2)	(3)	(4)	(5)	(6)	(7)
21	Grant No.45- Tourism					
	5452- Capital Outlay on Tourism (Plan)					
	01- Tourist Infrastructure					
	101- Tourist Centres					
	212284- State's share of Centrally Sponsored Schemes Valley Areas	51.63	(+)48.37	100.00	—	(-)100.00
22	Grant No.46- Science and Technology					
	2501- Special programme for Rural Development (Plan)					
	04- Integrated Rural Energy Planning Programme					
	105- Project Implementation					
	212035- Project Implementation Valley Areas	92.00	(+)3.40	95.40	—	(-)95.40

APPENDIX XI
(Referred to in paragraph 2.4.12 at page 27)
Cases where expenditure incurred without provision

Sl. No.	Number and name of grant/ appropriation and head of account	Total provision	Actual expenditure
1	2	3	4
1.	Appropriation No.2- Interest payment and Debt Services		
	2049- Interest payment (Non-Plan) Charged		
	04- Interest on Loans and Advances from Central Government		
	106- Interest on Ways and Means Advances	----	2409.10
2.	Grant No.4- Land Revenue, Stamps and Registration and District Administration		
	2029- Land Revenue (Non-Plan)		
	101- Collection Charges		
	112328- Tamenglong District	----	1.21
	102- Survey and Settlement		
	112389- Ukhrul District	----	2.54
	2029- Land Revenue (CSS)		
	102- Survey and Settlement		
	311206- Computerisation of Land Records	----	0.96
3	Grant No.8- Public Works Department		
	3054- Roads and Bridges (Plan)		
	80- General		
	001- Direction and Administration		
	211001- Direction Valley Areas	----	60.57
	211398-Execution Valley Areas	----	25.46
	212287- Store Control Valley Areas	----	0.09
	4059- Capital Outlay on Public Works (Plan)		
	80- General		
	800- Other Expenditure		
	211886- National Game Works Valley Areas	----	0.01
	4202- Capital Outlay on Education, Sports, Art and Culture (Plan)		
	02- Technical Education		
	105- Engineering/Technical Colleges and Institutions		
	211366- Engineering College Valley Areas	----	(-) 15.02
	211488- Government Polytechnic Valley Areas	----	1.94
	4210- Capital Outlay on Medical and Public Health (Plan)		
	104- Community Health Centres		
	211219- Construction of 30 bedded Community Health Centre at Lilong Haoreibi Valley Areas	----	0.26
	80- General		
	102- ISM and Homeopathy		
	211558- ISM and Homeopathy Valley Areas	----	6.86
	800- Other Expenditure		
	211808- Medical Directorate Hill Areas	----	19.81
	4405- Capital Outlay on Fisheries (Plan)		
	101- Inland Fisheries		

1	2	3	4
	211983- Ponds/Bunds Valley Areas	----	0.07
	5054- Capital Outlay on Roads and Bridges (Plan)		
	03- State Highways		
	052- Machinery and Equipment		
	211710- Leasing Finance Valley Areas	----	5.52
	04- District and Other Roads		
	337- Road Works		
	212203- Senapati Phaibung Road Valley Areas	----	7.63
	800- Other Expenditure		
	211886- National Games Works Valley Areas	----	15.47
	211946- Other Village Roads Hill Areas	----	19.98
	Valley Areas	----	47.08
	212135- Road submerged by Loktak Lake Hill Areas	----	74.80
	Valley Areas	----	0.78
	5425- Capital Outlay on Other Scientific and Environmental Research (Plan)		
	800- Other Expenditure		
	212187- Scientific and Research Buildings Valley Areas	----	(-) 9.89
	3055- Road Transport (CPS)		
	80- General		
	001- Direction and Administration		
	211398- Execution	----	24.97
4	Grant No.11- Medical, Health and Family Welfare Services		
	2210- Medical and Public Health (CSS)		
	06- Public Health		
	101- Prevention and Control of Diseases		
	311879- National AIDS Control Programme	----	2.35
	2211- Family Welfare (CSS)		
	103- Maternity and Child Health		
	311563- Immunisation programme	----	211.66
5	Grant No.14- Development of Tribal and Scheduled Castes		
	2225- Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes (Plan)		
	02- Welfare of Scheduled Tribes		
	800- Other Expenditure		
	211313- District Council Hill Areas	----	338.26
6	Grant No. 16- Co-operation		
	2425- Co-operation (Plan)		
	001- Direction and Administration		
	212482- Zonal Administration Hill Areas	----	0.29
	4425- Capital Outlay on Co-operation (Plan)		
	107- Investment in Credit Co-operatives		
	211787- Manipur State Co-operative Bank (MSCB)	----	15.00
	4425- Capital Outlay on Co-operation (NCDC)		
	108- Investment in Other Co-operatives		
	612210- Sericulture/Tasar Co-opeatives Hill Areas	----	0.64

1	2	3	4
7	Grant No.17- Agriculture		
	2401- Crop Husbandry (Plan)		
	001- Direction and Administration		
	211389- Establishment of Other Agricultural Programme Valley Areas	----	2.39
8	Grant No.19- Forestry and Soil Conservation		
	2402- Soil and Water Conservation		
	001- Direction and Administration		
	211001- Direction Hill Areas	----	0.66
	Valley Areas	----	0.26
	2406- Forestry and Wild Life (Plan)		
	02- Environmental Forestry and Wild Life		
	110- Wild Life Preservation		
	211023- 50% State Share of Centrally Sponsored Schemes Hill Areas	----	0.88
	Valley Areas	----	3.88
	211131- Captive Breeding Valley Areas	----	0.11
	211237- Control of Poaching Valley Areas	----	0.06
	2406- Forestry and Wild Life (CSS)		
	01- Forestry		
	101- Forest Conservation, Development and Regeneration		
	311094- Association of Schedule Tribe and Rural Poor in Regeneration of Degraded Forest in Manipur (100% CSS) Hill Areas	----	25.00
	102- Social and Farm Forestry		
	311023- 50% State share of Centrally Sponsored Schemes Valley Areas	----	1.17
	105- Forest Produce		
	311103- Bamboo Plantation Hill Areas	----	24.64
	311827- Minor Forest Produce (Plantation) Hill Areas	----	18.63
	02- Environmental Forestry and Wild Life		
	110- Wild Life Preservation		
	312475- Yangoupokpi Lokchao Sanctuary Hill Areas	----	18.84
	800- Other Expenditure		
	311658- Integrated Afforestation and Eco-Development Project Hill Areas	----	141.96
9	Grant No.21- Industries and Weights and Measures		
	2851- Village and Small Industries (Non-Plan)		
	103- Handloom Industries		
	111516- Hank Yarn Price Subsidy	----	0.68
10	Grant No.22- Public Health Engineering		
	2215- Water Supply and Sanitation (Plan)		
	01- Water Supply		
	001- Direction and Administration		
	211001- Direction Valley Areas	----	2.24
	4215- Capital Outlay on Water Supply and Sanitation (Plan)		
	01- Water Supply		

1	2	3	4
	211583- Imphal Water Supply Hill Areas	----	2.78
	02- Sewerage and Sanitation		
	102- Rural Sanitation Services		
	212154- Rural Sanitation Services Hill Areas	----	6.91
	Valley Areas	----	8.92
	4215- Capital Outlay on Water Supply and Sanitation (CPS)		
	01- Water Supply		
	101- urban Water Supply		
	411037- Accelerated urban Water Supply programme (AUWSP) Hill Areas	----	26.35
	102- Rural Water Supply		
	411036- Accelerated Rural Water Supply programme (ARP) Hill Areas	----	218.67
11	Grant No.23- Power		
	2801- Power(Plan)		
	111398- Execution Valley Areas	----	4.19
	4801-Capital Outlay on Power Project (Plan)		
	799- Hydel Schemes		
	211715- Leimakhong Hydel Electrical Project Valley Areas	----	432.00
	05- Transmission and Distribution		
	211398- Execution Hill Areas	----	15.24
	Valley Areas	----	115.02
	06- Rural Electrification		
	211398- Execution Hill Areas	----	53.65
	799- Transmission and Distribution System		
	211010- 132/33 KV Supply System at Churachandpur Valley Areas	----	1.40
	211021- 33 KV Sub- Transmission System Valley Areas	----	26.12
	4801- Capital Outlay on Power Project (CSS)		
	05- transmission and Distribution		
	800- Other Expenditure		
	312498- Accelerated Power Development Programme(CSS) Valley Areas	----	56.91
12	Grant No.36- Minor Irrigation		
	2702- Minor Irrigation (Plan)		
	80- General		
	001- Direction and Administration		
	211001- Direction Valley Areas	----	21.55
	211398- Execution Hill Areas	----	44.62
	Valley Areas	----	66.93
	2405- Fisheries (Plan)		
	101- Inland Fisheries		
	211188- Commercial Fish Farm Hill Areas	----	0.50
	211435- Fish Fry Distribution Hill Areas	----	1.60

1	2	3	4
13	Grant No.37-Fisheries		
14	Grant No.39- Sericulture		
	2851- Village and Small Industries (Plan)		
	107- Sericulture Industries		
	211001- Direction Hill Areas	----	0.10
15	Grant No.40- Irrigation and Flood Control Department		
	2701- Major and Medium Irrigation (Plan)		
	04- Medium Irrigation (Non-Commercial)		
	001- Direction and Administration		
	211001- Direction Valley Areas	----	52.25
	2711- Flood Control (Plan)		
	01- Flood Control		
	001- Direction and Administration		
	211398- Execution Valley Areas	----	129.29
16	Grant No.41- Arts and Culture		
	2205- Art and Culture (Plan)		
	800- Other Expenditure		
	271218- Schemes under 11 th Finance Commission Awards Valley Areas	----	103.23
17	Grant No.43- Horticulture and Soil Conservation		
	2402- Soil and Water Conservation (Plan)		
	102- Soil Conservation		
	211240- Control of Shifting Cultivation Valley Areas	----	0.10
	2401- Crop Husbandry (CSS)		
	102- Food grain Crops		
	311387- Establishment of Nutritional Garden in Rural Areas Valley Areas	----	25.39
	312219- Small and Marginal Farmers Valley Areas	----	2.50
	800- Other Expenditure		
	312045- Promotion of use of Plastics Valley Areas	----	210.00
18	Grant No.44- Social Welfare Department		
	2235- Social Security and Welfare (CSS)		
	02- Social Welfare		
	102- Child Welfare		
	311676- Jiribam ICDS Project Valley Areas	----	29.28
	311753- Machi ICDS Project Hill Areas	----	17.02
	311811- Medical Component, Ukhurul ICDS Project Hill Areas	----	0.10
	311955- Parbung ICDS Project Hill Areas	----	13.27
	312067- Purul ICDS Project Hill Areas	----	17.97
	312168- Samulamlan ICDS Project Hill Areas	----	10.59
	106- Correctional Services		
	311629- Integrated Child Development Udishu Valley Areas	----	33.00
			5257.25

APPENDIX XII
(Referred to in paragraph 2.4.13 at page 28)

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 saving	Amount not surrendered
(1)	(2)	(3)	(4)	(5)
	Revenue –Voted			
1.	1- State Legislature	667.81	150.42	11.30
2.	3- Secretariat	1914.86	100.58	100.58
3.	4- Land Revenue, Stamps and Registration and District Administration	2597.47	666.33	553.98
4	5- Finance Department	17379.95	2879.18	2879.18
5.	6- Transport	196.84	31.77	31.77
6.	7- Police	15055.93	1062.39	1062.39
7.	8- Public Works Department	7081.48	1909.10	1217.26
8.	9- Information and Publicity	207.24	20.18	3.15
9.	10- Education	25078.35	1671.18	515.66
10.	11-Medical, Health and Family Welfare Services	8347.56	1504.01	1504.01
11.	12- Municipal Administration, Housing and Urban Development	1174.33	181.28	181.28
12.	13- Labour and Employment	360.68	3.98	3.98
13.	14- Development of Tribal and Scheduled Castes	8027.57	257.91	257.91
14.	15- Food and Civil Supplies	515.28	134.25	72.16
15.	16- Co-operation	850.63	85.42	85.42
16.	17- Agriculture	2321.65	172.75	172.75
17.	18- Animal Husbandry and Veterinary including Dairy Farming	2385.22	399.80	399.80
	Revenue Voted			
18.	19- Forestry and Soil Conservation	2315.82	674.41	674.41
19.	20- Community Development, ANP, IRDP and NREP	2950.15	499.06	499.06
20.	22- Public Health Engineering	2124.23	700.58	458.22
21.	23- Power	11500.50	1369.65	1369.65
22.	24- Vigilance	69.53	9.94	7.06
23.	25- Youth Affairs and Sports	799.95	76.50	76.50
24.	26- Administration of Justice	729.74	245.77	245.77
25.	27- Election	612.78	20.83	20.83
26.	28- State Excise	613.06	124.05	124.05
27.	29- Sales Tax, Other Taxes/Duties on Commodities and Services	194.75	11.13	11.13
28	30- General Economic Services and Planning	2741.09	623.96	623.96
29.	31- Fire Protection and Control	334.35	67.93	67.93
30.	32- Jails	505.21	67.76	67.76
31.	35- Stationery and Printing	281.44	49.21	49.21
32.	36- Minor Irrigation	1782.74	1156.47	1156.47
33.	37- Fisheries	937.07	54.82	54.82
34.	38- Panchayat	546.72	220.71	220.71
35.	39- Sericulture	765.00	68.37	68.37
36.	40- Irrigation and Flood Control Department	2818.00	1344.49	1344.49

(1)	(2)	(3)	(4)	(5)
37.	42- State Academy of Training	76.50	20.53	20.53
38.	43- Horticulture and Soil Conservation	1530.74	1.98	1.98
39.	44- Social Welfare	2507.20	488.87	488.87
40.	46- Science and Technology	443.64	266.32	266.32
41.	47- Welfare of Minorities and Backward Classes	173.00	30.57	28.93
			Total :	16,999.61
	Revenue-Charged			
42.	1- State Legislature	9.49	4.91	1.31
43.	Appropriation No.1- Governor	139.84	38.95	26.54
44.	5- Finance Department	10.29	3.91	3.91
45.	26- Administration of Justice	130.35	79.62	73.63
			Total :-	105.39
	Capital- Voted			
46.	5- Finance Department	51.22	12.78	12.78
47.	6- Transport	200.00	50.00	50.00
48.	7- Police	210.00	210.00	210.00
49.	8- Public Works Department	5006.84	2068.14	2068.14
50.	10- Education	269.00	269.00	269.00
51.	11- Medical, Health and Family Welfare Services	491.72	276.18	276.18
52.	12- Municipal Administration, Housing and Urban Development	1737.53	1324.22	1324.22
53.	15- Food and Civil Supplies	300.00	300.00	300.00
54.	16- Co-operation	960.78	528.32	528.32
55.	17- Agriculture	263.00	33.00	33.00
56.	18- Animal Husbandry and Veterinary including Dairy Farming	3.00	3.00	3.00
57.	20- Community Development, ANP, IRDP and NREP	2014.35	4.00	4.00
58.	21- Industry and Weights and Measures	440.93	197.93	197.93
59.	22- Public Health Engineering	6877.14	2998.61	2998.61
60.	23- Power	4454.00	2303.44	2303.44
61.	25- Youth Affairs and Sports	112.00	104.00	104.00
62.	26- Administration of Justice	130.35	79.62	73.63
63.	36- Minor Irrigation	1052.00	896.88	896.88
64.	37- Fisheries	50.01	50.01	50.01
65.	39- Sericulture	4654.00	3749.07	3749.07
66.	40- Irrigation and Flood Control Department	7790.94	3631.40	3631.40
67.	41- Art and Culture	448.00	344.77	344.77
68.	43- Horticulture and Soil Conservation	145.00	140.84	140.84
69.	45- Tourism	172.69	169.69	169.69
70.	47- Welfare of Minorities and Backward Classes	88.92	58.92	58.92
			Total:-	19797.83
			Grand Total:-	36902.83

APPENDIX – XIII
(Referred to paragraph 2.4.16 at page 28)
Instances of major variations in recoveries

(R u p e e s i n C r o r e)

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)	39.28 12.50	4.69 —	(-) 34.59 (-) 12.50
2	15- Food and Civil Supplies (Revenue) (Capital)	0.90 3.00	— 1.04	(-) 0.90 (-) 1.96
3	17- Agriculture (Revenue) (Capital)	— 0.33	— 0.04	— (-) 0.29
4	21- Industries and Weights and Measures (Revenue) (Capital)	— 0.08	— —	— (-) 0.08
5	22- Public Health Engineering (Revenue) (Capital)	10.57 —	2.96 —	(-) 7.61 —
6	23- Power (Revenue) (Capital)	16.77 —	2.61 —	(-) 14.16 —
7	36- Minor Irrigation (Revenue) (Capital)	1.00 —	— —	(-) 1.00
8	40- Irrigation and Flood Control Department (Revenue) (Capital)	4.51 —	2.18 —	(-) 2.33 —
9	43- Horticulture and Soil Conservation (Revenue) (Capital)	— 0.25	— —	— (-) 0.25
	Total Voted	89.19	13.52	75.67

APPENDIX – XIV
(Referred to paragraph 2.6.1 at page 31)

Scheme wise fund lying in 8449 Other Deposits

(Rupees in lakh)

Sl. No.	Name of the scheme	Amount drawn and deposited to 8449 Other Deposit (1996-97 to 2001-02)	Amount withdrawn from 8449 Other Deposit (1996-97 to 2001-02)	Amount lying in 8449 Other Deposit as on 1 st April 2002
1	Integrated Development of Small and Medium Town (IDSMT)	9.67	2.50	7.17
2	State Capital Project	1.00	NIL	1.00
3.	EIUS Scheme	5.40	1.40	4.00
4.	National Slum Development programme(NSDP)	145.00	61.25	83.75
5.	Social housing scheme	350.00	NIL	350.00
6.	Development of Playground etc.	16.19	NIL	16.19
7.	Nehru Rojgar Yojana (NRY)	110.37	39.30	71.07
8.	Prime Minister’s Integrated Urban Poverty Eradication programme (PMIUPEP)	159.70	19.66	140.04
9.	Urban Basic Services Programme(UBSP)	36.00	5.88	30.12
10.	Swarna Jayanti Sahari Rojgar Yojana (SJSRY)	624.15	NIL	624.15
11.	Garbage bin (50 nos.)	50.00	NIL	50.00
	Total	1507.48	129.99	1377.49