

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 <i>etc.</i> which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266 (2) of the Constitution and are not subject to vote by the State Legislature.	
PART B: Layout of Finance Accounts	
Statement	Layout
Statement No.1	Presents the summary of transactions of the State Government – receipts and expenditure, revenue and capital, public debt receipts and disbursements <i>etc.</i> in the Consolidated Fund, Contingency Fund and Public Account of the State.
Statement No.2	Contains the summarised statement of capital outlay showing progressive expenditure to the end of the financial year.
Statement No.3	Exhibits the financial results of irrigation works and electricity scheme.
Statement No.4	Gives the summary of the debt position of the State, which includes borrowings from internal debt, Government of India, other obligations and servicing of debt.
Statement No.5	Gives the summary of loans and advances given by the State Government during the year, repayments made, recoveries in arrears, <i>etc.</i>
Statement No.6	Gives the summary of guarantees given by the Government for repayment of loans <i>etc.</i> raised by the statutory corporations, local bodies and other institutions.
Statement No.7	Gives the summary of cash balances and investments made out of such balances.
Statement No.8	Depicts the summary of balances under the Consolidated Fund, Contingency Fund and Public Account as on the last day of the financial year.
Statement No.9	Shows the revenue and expenditure under different heads for the year as a percentage of total revenue/expenditure.
Statement No.10	Indicates the distribution between the charged and voted expenditure incurred during the year.
Statement No.11	Indicates the detailed account of revenue receipts by minor heads.
Statement No.12	Provides accounts of revenue expenditure by minor heads under non-plan and plan separately and capital expenditure by major head wise..
Statement No.13	Depicts the detailed capital expenditure incurred during and to the end of the financial year.
Statement No.14	Shows the details of investment of the State Government in statutory corporations, Government companies, other joint stock companies, co-operative banks and societies, <i>etc.</i> up to the end of the financial year.
Statement No.15	Depicts the capital and other expenditure (other than revenue account) to the end of the current year and the principal sources from which the funds were provided for that expenditure.
Statement No.16	Gives the detailed account of receipts, disbursements and balances under the heads of account relating to Debt, Contingency Fund and Public Account.
Statement No.17	Presents the detailed account of debt and other interest bearing obligations of the Government.
Statement No.18	Provides the detailed account of loans and advances given by the Government, the amount of loans repaid during the year, the balances as on the last day of the financial year.
Statement No.19	Gives the details of balances of earmarked funds.

Appendix – 1.2
Methodology Adopted for the Assessment of Fiscal Position
Part A

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 (**Part B of Appendix 1.2**) 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 trends in GSDP for the last five years are indicated below:

Trends in Gross State Domestic Product (GSDP)

	2004-05	2005-06	2006-07	2007-08	2008-09
Gross State Domestic Product (Rs. in crore)	4568	5065	5343	5704	6344
Growth rate of GSDP	14.79	10.88	5.49	6.76	11.22

Source: Economics and Statistics Department

Methodology for Estimating the Fiscal Capacity

For working out the fiscal capacity of the State Governments, the following methodology given in Twelfth Finance Commission report has been adopted.

Step 1: Calculate the national average of AE-GSDP and CO/DE/SSE-AE.

Step 2: Based on the national average of AE-GSDP ratio, derive the aggregate expenditure so that no State is having a ratio AE-GSDP less than the national average, i.e., if

$$\begin{aligned} \text{AE/GSDP} &= x \\ \text{AE} &= x * \text{GSDP} \dots\dots (1) \end{aligned}$$

Where x is the national average of AE-GSDP ratio.

Wherever the States are having AE-GSDP ratio higher than national average, no adjustments were made. Wherever this ratio was less than average, it was made equal to the national average.

Step 3: Based on the national average of DE-AE, SSE-AE and COAE, derive the respective DE, SSE and CO, so that no State is having these ratios less than national average, i.e., if

$$\begin{aligned} \text{DE/AE} &= y \\ \text{DE} &= y * \text{AE} \dots\dots\dots (2) \end{aligned}$$

Substituting (1) in (2), we get

$$\text{DE} = y * x * \text{GSDP} \dots\dots\dots (3)$$

Wherever the States are having DE-AE, SSE-AE and CO-AE ratio higher than national average, no adjustments have been made. Wherever these ratios were less than average, it was made equal to the national average.

Step 4: Based on the derived DE, SSE and CO as per equation (3), respective per capita expenditure was calculated, i.e.,

$$PCDE = DE/P \dots\dots\dots (4)$$

Where PCDE is the per capita development expenditure and P is the population.

Substituting (3) in (4), we get

$$PDE = (y * x * GSDP)/P \dots\dots\dots (5)$$

Equation (5) provides the adjusted per capita expenditure. If the adjusted per capita expenditure is less than the national average of per capita expenditure, then the States' low level of spending is due to the low fiscal capacity. This gives a picture of actual level of expenditure when all the State Governments are attaching fiscal priority to these sectors equivalent to the national average.

The definitions of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are given below:

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 parameter (X)/ Rate of Growth of parameter (Y)
Rate of Growth (ROG)	[(Current year Amount/Previous years Amount) - 1]* 100
Development Expenditure	Social Services + Economic Services
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 – Average Interest Rate
Quantum spread	Debt stock *Interest spread
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 expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt

Appendix – 1.2—contd.
Fiscal Responsibility and Budget Management (FRBM) Act, 2005
Part B

The Fiscal Responsibility and Budget Management (FRBM) Act, 2005

The State Government enacted the Manipur Fiscal Responsibility and Budget Management (FRBM) Act in August 2005 to ensure prudence in fiscal management and fiscal stability by achieving sufficient revenue surplus, reduction in fiscal deficit, prudent debt management consistent with fiscal sustainability, greater transparency in fiscal operations of the Government. The Act prescribed the following fiscal targets for the State Government:

- (i) strive to remain revenue surplus by making a balance in revenue receipts and expenditure and build up further surplus;
- (ii) strive to bring down fiscal deficit to 3% of Gross State Domestic Product;
- (iii) limit the amount of outstanding Government guarantees as per the provisions of the Manipur Ceiling on State Government Guarantee Act, 2004;
- (iv) follow a recruitment and wage policy, in a manner such that the total salary bill relative to revenue expenditure excluding interest payments and pensions does not exceed 35 *per cent*:

As per Manipur FRBM Rules 2005 (enacted in December 2005 and subsequently amended in January 2006 and in July 2006) fraud under the Act, the following fiscal targets in respect of revenue surplus and fiscal deficit was set:

- remain revenue surplus and build up further surplus having regard to the norms of Central Assistance for the State Plan and the tax and non-tax revenue potential of the State,
- reduce the fiscal deficit by a minimum of 1% of the Gross State Domestic Product by the end of each financial years, beginning with the financial year 2005-06 so as to reduce the same to 3% or below by 2008-09 provided that, in the event of shortfall in the reduction of revenue and fiscal deficit as envisaged, the target of reduction of deficit in the succeeding year shall stand enhanced by the amount of shortfall in the preceding year.

Appendix – 1.2—contd.
Statement showing Fiscal Correction Path (FCP)

(Rupees in crore)

FISCAL CORRECTION PATH (2005-06 TO 2009-10)							
	2004-05	2005-06	2005-06	2006-07	2007-08	2008-09	2009-10
1	Pre-actual	BE	RE	Projections	Projections	Projections	Projections
	2	3	4	5	6	7	8
1. REVENUE RECEIPTS (1.1 TO 1.6)	1659.67	2380.28	2463.02	2708.35	2966.20	3232.49	3518.56
1.1 State's own Tax Revenue	83.13	100.24	95.00	106.40	119.17	133.47	149.48
1.2 Share in Central Taxes & Duties	287.96	344.01	344.01	378.69	434.50	499.66	577.81
1.3 State's own non-tax revenue	61.00	103.08	83.00	99.60	119.52	143.42	172.11
of which Lotteries (Gross Receipts)	0.50	0.50	0.50				
1.4 Plan Grants							
i) State Plan Schemes (Central Assst)	698.78	906.19	1014.25	1115.68	1227.24	1349.97	1484.96
ii) Grants for CSS/CPS	105.98	88.29	88.29	97.12	106.83	117.51	129.27
1.5 Grants from Finance Commission							
i) Non-Plan	398.39	827.76	821.76	885.12	933.19	962.71	979.18
ii) Plan	7.51	--	6.00	14.75	14.75	14.75	14.75
1.6 Non-Plan Grants other than F.C.	16.92	10.71	10.71	11	11	11	11
2. REVENUE EXPENDITURE (2.1+2.2)	1526.73	1849.74	2135.05	2090.75	2256.56	2437.11	2634.30
2.1 Plan Revenue Expenditure of which	242.82	393.31	393.31	432.64	475.91	523.50	575.85
2.1.1 Outlay on CSS/CPS	68.57	47.74	47.74	52.51	57.77	63.54	69.90
2.1.2 Support to State PSUs							
2.1.3 Lotteries (Gross Expenditure)							
2.2 Non-Plan Revenue Expenditure	1283.91	1456.43	1741.74	1658.11	1780.65	1913.61	2058.45
of which							
2.2.1 Interest Payment	239.51	298.18	231.25	267.93	284.09	298.37	309.95
2.2.2 Support to State PSUs							
2.2.3 Lotteries (Gross Expenditure)	0.66	0.54	0.66	0.61	0.64	0.67	0.71
3. CAPITAL RECEIPTS (3.1 TO 3.15)	787.37	211.28	759.11	391.09	415.41	420.84	253.63
3.1 Market Borrowings (Gross)	82.99	89.91	192.28	211.51	232.66	255.92	281.52
3.2 Negotiated Loans (Budgeted)	--	40.36	40.36	40.36	40.36	40.36	40.36
3.3 Loans for State Plan Schemes (Central Assst)	99.95	113.84	--	--	--	--	--
3.4 Loans against Net Small Savings							
3.5 Loans for Central Plan Schemes	2.01	4.25	--	--	--	--	--
3.6 Loans for Centrally Sponsored Schemes	--	--	--	--	--	--	--
3.7 W&M advance from RBI (Net)	--	--	--	--	--	--	--
3.8 W&M advances from Centre (Net)	--	--	--	--	--	--	--
3.9 Recovery of Loans & Advances	0.51	5.51	5.51	0.5	0.5	0.6	0.5
3.10 Dis-investment	--	--	--	--	--	--	--
3.11 Contingency Fund (Net)	--	--	--	--	--	--	--
3.12 Appropriation Contingency Fund (Net)	--	--	--	--	--	--	--
3.13 Inter-State Settlement (Net)	--	--	--	--	--	--	--
3.14 Other capital receipt into Consolidated Fund	609.01	0.01	--	--	--	--	--
3.15 Public Account (Net), of which	(-) 7.10	(-) 42.60	520.96	138.72	141.89	124.06	(-) 68.75
Small Savings Insurance, Provident Fund (Net)	(-) 11.55	(-) 20.00	538.00	183	183	153	-50
Reserve Fund (Net)	--	--	5.56	5.72	5.89	6.06	6.25
Deposits & advances	50.00	(-) 50.00	(-) 50.00	-15	-15	-15	-5
of which							
Deposits (Net/Budgeted)	50.00	(-) 50.00	(-) 60.00	-15	-15	-15	-5
Suspense & Miscellaneous (Net)	(-) 10.00	(-) 12.00	(-) 12.00	(-) 15.00	-12	0	0
Withdrawal from Cash Balance							
Investment Account (Net)							
Remittances (Net)	(-) 70.00	--	--	--	--	--	--
Others (Net)	34.45	39.40	39.40	(-) 20.00	(-) 20.00	(-) 20.00	(-) 20.00
4. CAPITAL EXPENDITURE (4.1 TO 4.6)	568.74	796.64	657.20	928.25	1026.19	1114.32	985.48
4.1 Plan Capital Outlay	498.08	529.99	529.99	582.99	641.29	705.42	775.96
of which outlay on CSS/CPS	89.03	41.92	41.92	46.11	50.72	55.80	61.38
4.2 Plan Lending	20.23	81.59	81.59	89.75	98.72	108.60	119.46
of which outlay on CSS/CPS	0.23	0.23	0.23	0.50	0.50	0.50	0.50
4.3 Non-Plan Capital Outlay	0.62	0.04	0.04	0.05	0.05	0.05	0.05
4.4 Non-Plan Lending	0.05	0.40	0.40	0.7	0.7	0.7	0.7
4.5 Discharge of Internal Debt.	27.79	37.67	42.43	49.01	79.68	93.81	86.57
of which Market Borrowings	14.00	16.00	16.00	16	38.78	39.05	41.82
4.6 Repayment of Loans to Centre	21.97	146.95	2.75	205.75	205.75	205.75	2.75
of which repayment of W & M Advance to Centre							
A. TOTAL RECEIPTS (1+3)	2447.04	2591.56	3222.13	3099.44	3381.61	3653.34	3772.19
B. TOTAL EXPENDITURE (2+4)	2095.47	2646.38	2792.25	3019.00	3282.75	3551.43	3619.78
C. OVERALL SURPLUS (+)/DEFICIT (-) (A-B)	351.57	(-) 54.82	429.88	80.44	98.86	101.91	152.41
D. OPENING BALANCE	(-) 609.00	(-) 423.87	(-) 257.43	172.45	252.89	351.76	453.67
E. CLOSING BALANCE (C+D)	(-) 257.43	(-) 478.69	172.45	252.89	351.76	453.67	606.07
F. REVENUE SURPLUS (+)/DEFICIT (-) (1-2)	132.94	630.54	327.97	617.60	709.65	795.39	884.27
G. GROSS FISCAL DEFICIT (-)(1+3.9+3.10)-(4.1 TO 4.4+2)	(-) 385.53	(-) 75.97	(-) 278.54	(-) 55.38	(-) 30.62	(-) 18.88	(-) 11.40
H.	(-) 146.02	222.24	(-) 47.29	212.55	253.47	279.49	298.55
1. STATE'S OWN RESOURCES (i to x)	(-) 195.43	(-) 105.03	(-) 99.25	(-) 109.42	(-) 120.31	(-) 132.30	(-) 145.48
i) Balance from Current revenues {(1.1+1.2+1.3+1.5+1.6)-(2.2+N.P. Support to PSUs)}	(-) 436.51	(-) 70.63	(-) 387.26	(-) 177.30	(-) 163.27	(-) 163.35	(-) 168.87

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

Appendix 1.3
(Reference: Paragraphs 1.3 and 1.7.2)
Time series data on the State Government finances

(Rupees in crore)

	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009
Part A. Receipts					
1. Revenue Receipts	1,743	2,409	2,863	3,508	3,873
(i) Tax Revenue	81	95	122	147	170
Taxes on Agricultural Income	--	--	--	--	--
Taxes on Sales, Trade, etc.	55	71	97	121	141
State Excise	3	3	4	4	4
Taxes on Vehicles	3	4	3	3	4
Stamps and Registration fees	2	3	3	3	3
Land Revenue	1	1	1	1	1
Taxes on Goods and Passengers	1	1	1	1	1
Other taxes	11	12	13	14	16
Taxes and duties on electricity	5	-	-	-	-
(ii) Non-Tax Revenue	70	76	181	165	254
(iii) State's share of Union taxes and duties	287	342	436	550	581
(iv) Grants-in-aid from Government of India	1,305	1,896	2,124	2,646	2,868
2. Miscellaneous Capital Receipts	-	-	-	-	-
3. Recoveries of Loans and Advances	1	1	1	2	1
4. Total Revenue and Non-debt capital receipts (1+2+3)	1,744	2,410	2,864	3,510	3,874
5. Public Debt Receipts	1,110	218	266	261	314
Internal Debt (excluding Ways and Means Advances and Overdrafts)	83	213	260	253	309
Net transactions under Ways and Means Advances and Overdrafts	-	-	-	-	-
Loans and Advances from Government of India	1,027	5	6	8	5
6. Total Receipts in the Consolidated Fund (4+5)	2,854	2,628	3,130	3,771	4,188
7. Contingency Fund Receipts	-	-	-	-	-
8. Public Account Receipts	1,108	2,173	2,207	2,481	2,848
9. Total Receipts of the State (6+7+8)	3,962	4,801	5,337	6,252	7,036
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	1,651	2,004	2,415	2,292	2,622
Plan	255	412	420	480	490
Non-Plan	1,396	1,592	1,995	1,812	2,132
General Services (including interest payments)	704	723	873	932	1,094
Social Services	523	683	664	718	803
Economic Services	424	598	878	642	725
Grants-in-aid and contributions	-	-	-	-	-
11. Capital Expenditure	521	616	867	1,108	1,467
Plan	520	616	865	1,110	1,464
Non-Plan	1	-	2	(-)	3
General Services	14	188	131	104	55
Social Services	258	130	271	378	547
Economic Services	249	298	465	626	865
12. Disbursement of Loans and Advances	20	61	57	8	1
13. Total (10+11+12)	2,192	2,681	3,339	3,408	4,090
14. Repayments of Public Debt	456	117	285	308	310
Internal Debt (excluding Ways and Means Advances and Overdrafts)	24	19	40	63	65

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Net transactions under Ways and Means Advances and Overdrafts	50	55	-	-	-
Loans and Advances from Government of India	382	43	245	245	245
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	2,648	2,798	3,624	3,716	4,400
17. Contingency Fund disbursements	-	-	-	-	-
18. Public Account disbursements	1,028	1,739	1,787	1,953	2,560
19. Total disbursement by the State (16+17+18)	3,676	4,537	5,411	5,669	6,960
Part C. Deficits					
20. Revenue Deficit (-)/Surplus (+) (1-10)	(+)92	(+)405	(+)448	(+)1,216	(+)1,250
21. Fiscal Deficit (-)/Surplus (+) (4-13)	(-)448	(-)271	(-)475	(+)102	(-)217
22. Primary Deficit/ Surplus (21+23)	(-)182	(-)33	(-)186	(+)400	(+)98
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	266	238	289	298	314
24. Financial Assistance to local bodies etc.	48	79	42	43	51
25. Ways and Means Advances/Overdraft availed (days)	54	127	-	7	-
Ways and Means Advances availed (days)					
Overdraft availed (days)					
26. Interest on Ways and Means Advances/Overdraft	10	3	-	-	-
27. Gross State Domestic Product (GSDP)@	4568	5065	5343	5,704	6,344
28. Outstanding Fiscal liabilities (year end)	3,082	3,905	4,187	4,529	4,861
29. Outstanding guarantees (year end) (including interest)	22	209	251	211	274
30. Maximum amount guaranteed (years end)	214	247	194	207	197
31. Number of incomplete projects	NA	NA	90	228	49
32. Capital blocked in incomplete projects	NA	NA	149.79	176.12	144
Part E: Fiscal Health Indicators					
I Resource Mobilization					
Own Tax revenue/GSDP	1.77	1.87	2.28	2.58	2.68
Own Non-Tax Revenue/GSDP	1.53	1.50	3.39	2.89	4.00
Central Transfers/GSDP	6.28	6.75	8.16	9.64	9.16
II Expenditure Management					
Total Expenditure/GSDP	47.99	52.93	62.49	59.73	64.47
Total Expenditure/Revenue Receipts	125.76	111.29	116.63	97.15	105.60
Revenue Expenditure/Total Expenditure	75.32	74.75	72.33	67.25	64.11
Expenditure on Social Services/Total Expenditure	35.96	31.03	28.49	32.24	33.01
Expenditure on Economic Services/Total Expenditure	31.12	34.20	40.92	37.29	38.88
Capital Expenditure/Total Expenditure	23.99	23.51	26.42	32.59	35.87
Capital Expenditure on Social and Economic Services/Total Expenditure.	23.13	15.96	22.04	29.46	34.52
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	2.01	7.99	8.38	21.32	19.70
Fiscal deficit/GSDP	(-) 9.81	(-) 5.35	(-) 8.89	1.79	(-)3.40
Primary Deficit (surplus)/GSDP	(-) 3.98	(-) 0.65	(-) 3.48	7.01	(-)1.54
Revenue Deficit/Fiscal Deficit	(-)20.54	(-)149.45	(-)94.32	1,192.16	(-)578.70
Primary Revenue Balance/GSDP	8.90	13.70	11.34	26.54	24.67

IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	67.47	77.10	78.36	79.40	76.61
Fiscal Liabilities/RR	176.85	162.10	146.24	129.09	125.48
Primary deficit vis-à-vis quantum spread	(-)430.82	(+)263.66	(+)1,039.73	1,199.76	(-)302.77
Debt Redemption (Principal+Interest)/Total Debt Receipts	68.82	51.00	100.85	95.88	97.25
V Other Fiscal Health Indicators					
Return on Investment	0.08	0.00	-	0.05	-
Balance from Current Revenue (Rs. in crore)	(-)532.00	(-)232.00	(-)325	32	(-)97.15
Financial Assets/Liabilities	1.22	1.29	1.35	1.59	1.79

**Figures in brackets represent percentages (rounded) to total of each sub-heading
@ GSDP figures as communicated by the State Government..**

Appendix 1.4

(Reference: Paragraph 1.1)

(Rs. in crore)

Part A: Abstract of Receipts and Disbursements for the year 2008-09

		Receipts			Disbursements					
2007-08				2008-09	2007-08		Non-Plan	Plan	Total	
		Section-A: Revenue								
3,508.27	I	Revenue receipts		3,872.62	2,292.52	Revenue expenditure-	2,132.23	490.08	2,622.28	
147.45		-Tax revenue	170.07		931.94	General services-	1,091.03	3.58	1,094.61	
					728.23	Social Services-	571.58	231.47	803.05	
164.71		-Non-tax revenue	253.46		408.79	-Education, Sports, Art and Culture	375.72	42.70	418.42	
					92.68	-Health and Family Welfare	83.07	24.12	107.19	
550.40		-State's share of Union Taxes	580.81		36.80	Water Supply, Sanitation, Housing and Urban Development	58.24	16.39	74.63	
					3.07	-Information and Broadcasting	2.34	1.03	3.37	
981.71		-Non-plan Grants	1,017.08		63.92	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	13.45	58.61	72.06	
1,417.71		-Grants for State Plan Schemes	1,491.04		8.34	-Labour and labour Welfare	5.06	3.36	8.42	
					100.80	Social Welfare and Nutrition	28.92	85.26	114.18	
213.41		-Grants for Central and Centrally sponsored Plan Schemes	342.45		4.13	-Others	4.78	-	4.78	

					642.35		Economic Services-	469.62	255.00	724.62
32.88		Grants for Special Schemes for NEC and for other purposes	17.71		211.97		-Agriculture and Allied Activities	104.66	79.35	184.01
					73.67		-Rural Development	44.35	43.46	87.81
					0.97		-Special Areas Programmes	-	37.02	37.02
					39.55		-Irrigation and Flood Control	26.81	15.04	41.85
					156.25		-Energy	185.32	4.80	190.12
					49.25		-Industry and Minerals	26.37	21.66	48.03
					66.99		-Transport	68.94	-	68.94
					5.83		-Science, Technology and Environment	0.79	14.88	15.67
					37.87		-General Economic Services	12.38	38.79	51.17
							Grants-in-aid and Contributions			
							Total			
	II	Revenue deficit carried over to Section B				II	Revenue Surplus carried over to Section B			
					1,215.75					1,250.34
		Section-B : Others								
(-) 42.94	III	Opening Cash balance including Permanent Advances and Cash Balance Investment		540.23		III	Opening Overdraft from Reserve Bank of India			
	IV	Miscellaneous Capital receipts			1,107.92	IV	Capital Outlay-	3.01	1,463.79	1,466.80
					104.19		General Services-	-	54.79	54.79
					378.31		Social Services-	0.01	547.14	547.15
					119.98		-Education, Sports, Art and Culture	-	110.64	110.64

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				61.65		-Health and Family Welfare	-	47.71	47.71
				172.35		-Water Supply, Sanitation, Housing and Urban Development	0.01	344.24	344.25
				0.20		-Information and Broadcasting	-	0.20	0.20
				4.43		-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	-	-	39.03
		Section-B: Others (concl'd)							
				17.69		-Social Welfare and Nutrition	-	-	-
				2.01		-Others	-	5.32	5.32
				625.42		Economic Services-	3.00	861.86	864.86
				3.59		-Agriculture and Allied Activities	3.00	28.61	31.61
				0.15		-Rural Development	-	0.20	0.20
				34.23		-Special Areas Programmes	-	15.37	15.37
				163.71		-Irrigation and Flood Control	-	307.38	307.38
				153.17		-Energy	-	112.87	112.87
				26.79		-Industry and Minerals	-	76.75	76.75
				10.00		Environment and Science and Technology	-	10.70	10.70
				229.71		-Transport	-	299.57	299.57
				4.07		-General Economic Services	-	10.41	10.41
						Total			
2.29	V	Recoveries of Loans and Advances-	0.66	7.97	V	Loans and Advances disbursed-	0.34	0.74	1.08
-		-From Power Projects	-	-		-For Power Projects	-	-	-

0.60		-From Government Servants	0.60		3.85		-To Government Servants	0.34	-	0.34
1.69		-From Others	0.03		4.12		-To Others	-	0.74	0.74
1,215.75	VI	Revenue Surplus brought down		1,250.34		VI	Revenue Deficit brought down	-	-	-
					307.75	VII	Repayment of Public debt-	-	-	309.79
261.01	VII	Public debt receipts-		314.54			-External debt			
		-External debt			62.71		-Internal debt other than Ways and Means Advances and Overdrafts		64.65	
252.68		-Internal debt other than Ways and Means Advances and overdrafts	309.36				-Net transactions under Ways and Means Advances			
		- Net transactions under Ways and Means Advances			245.04		-Repayment of Loans and Advances to Central Government		245.14	
		-Net transactions under overdraft				VIII	Appropriation to Contingency Fund			
8.33		-Loans and Advances from Central Government	5.18			IX	Expenditure from Contingency Fund			
-	VIII	Appropriation to Contingency Fund	-		1,953.25	X	Public Account disbursement -			2,559.71
-	IX	Amount transferred to Contingency Fund	-		80.57		-Small savings and Provident Funds		91.59	
2,481.01	X	Public Account receipts-		2,847.66	9.45		-Reserve Funds		19.67	

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332.91		Small Savings and Provident Funds	343.36		163.70		Suspense and Miscellaneous		50.04	
13.33		-Reserve Funds	25.08				Remittances			
191.33		Suspense and Miscellaneous	45.26		1,441.93		Deposits and Advances		2,000.41	
					257.60				398.00	
1,553.06		Remittances	1,952.25		540.23	XI	Cash Balance at end-			616.05
390.38		Deposits and Advances	481.71		5.09		Cash in Treasuries and Local Remittances		12.27	
	XI	Closing Overdraft from Reserve Bank of India			(-) 234.93		Deposits with Reserve Bank		(-) 271.30	
					141.89		Departmental Cash Balance including permanent Advances		20.53	
					628.18		Cash Balance Investment and Investment of earmarked fund		854.55	
7,425.39		Total	8,826.05	8,826.05	7,425.39		Total		8,826.05	

**Appendix 1.4 –Contd.
(Reference: Paragraph 1.7.1)**

Part-B-**Summarized financial position of the Government of Manipur as on 31 March 2009**

(Rupees in crore)

As on 31.03.2008		Liabilities	As on 31.03.2009	
1,323.89		Internal Debt -		1,568.60
	1,203.62	Market Loans bearing interest	1,452.16	
	0.04	Market Loans not bearing interest	0.29	
	8.29	Loans from Life Insurance Corporation of India	8.28	
	13.92	Loans from NABARD	13.73	
	98.02	Loans from other Institutions	94.14	
	-	Ways and Means Advances		
	-	Overdrafts from Reserve Bank of India		
966.55		Loans and Advances from Central Government -		726.59
	0.06	Pre 1984-85 Loans	0.06	
	847.44	Non-Plan Loans	606.49	
	88.73	Loans for State Plan Schemes	91.50	
	2.49	Loans for Central Plan Schemes	2.21	
	22.67	Loans for Centrally Sponsored Plan Schemes	21.46	
	5.16	Loans for Special Plan Schemes	4.87	
		Other Wage & Means Advances		
		Contingency Fund		
1,381.62		Small Savings, Provident Funds, etc.		1,633.39
839.05		Deposits		922.68
17.66		Reserve Funds		23.06
22.07		Remittance Balances		-
-		Suspense and Miscellaneous Balances		-
234.94		Deposit with Reserve Bank and other banks		271.30
2,820.44		Surplus on Government Account		4,070.78
	1,604.69	Net surplus as on 31 March 2008	2,820.44	
	-	Less deficit of the current year (2008-09)	-	
	1,215.75	Add surplus of the current year (2008-09)	1,250.34	
7,606		Total		9,216.40
		Assets		
6,544.98		Gross Capital Outlay on Fixed Assets -		8,011.78
		Investments in shares of Companies, Corporations, etc.		
	173.88	Co-operative	175.83	
	6,371.10	Other Capital Outlay	7,835.95	
198.78		Loans and Advances -		199.20
	-	Loans for Power Projects	-	
	186.92	Other Development Loans	187.54	
	11.86	Loans to Government servants and Miscellaneous loans	11.66	
1.81		Advances		1.73
		Remittance Balance		26.08
85.49		Suspense and Miscellaneous Balance		90.26
775.16		Cash -		887.35
	5.09	Cash in Treasuries and Local Remittances	12.27	
	141.87	Departmental Cash Balance	20.51	
	0.02	Permanent Advances	0.02	
	628.18	Cash Balance Investments	840.89	
	-	Investment of earmarked funds	13.66	
7,606.22				9,216.40

Appendix 2.1

(Reference: Paragraph 2.3.1)

Statement of various Grants/Appropriations where saving was more than one crore in each case or more than 20 per cent of the total provision

(Rs. in lakh)

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
Revenue voted					
1	1	State Legislature	1666.17	120.03	7
2	3	Secretariat	3720.05	586.01	16
3	4	Land Revenue, Stamps & Registration and District Administration	3425.51	246.96	7
4	7	Police	34252.66	2502.51	7
5	8	Public Works Department	19492.49	2835.6	15
6	10	Education	38338.94	3189.72	8
7	11	Medical, Health and Family Welfare Services	11307.68	831.66	7
8	12	Municipal Administration, Housing and Urban Development	4284.32	173.4	4
9	13	Labour and Employment	989.51	147.11	15
10	14	Development of Tribal and Scheduled Castes	11353.89	594.81	5
11	17	Agriculture	7661.79	1790.13	23
12	18	Animal Husbandry and Veterinary including Dairy Farming	3677.15	151.86	4
13	19	Environment and Forest	5015.79	633.66	13
14	20	Community Development and ANP, IRDP and NREP	9548.87	795.85	8
15	21	Commerce & Industries and Weights & Measures Department	4556.81	1477.73	32
16	22	Public Health Engineering	2935.22	1200.48	41
17	24	Vigilance Department	192.38	60.42	31
18	26	Administration of Justice	868.68	181.08	21
19	30	General Economic Services and Planning	6187.73	1555.78	25
20	36	Minor Irrigation	1343.87	790	59
21	38	Panchayat	3938.52	464.53	12
22	39	Sericulture	2089	219.42	11
23	40	Irrigation and Flood Control Department	4770	2158.91	45
24	41	Art and Culture	1275.19	208.24	16
25	43	Horticulture and Soil Conservation	3379.82	172.43	5
26	44	Social Welfare Department	10345.22	1246.23	12
27	47	Welfare of Minorities and Other Backward Classes	1475.6	228.58	15
28	48	Relief and Disaster Management	1506.26	306.93	20
Capital voted					
29	1	State Legislature	20	10	50
30	2	Council of Ministers	120	112.5	94
31	8	Public Works Department	11259.6	3028.91	27
32	10	Education	2237.62	560.29	25
33	16	Co-operation	151	51	34
34	17	Agriculture	643.47	200.81	31
35	21	Commerce & Industries and Weights & Measures Department	717.29	705.64	98
36	23	Power	16021.68	7027.89	44
37	25	Youth Affairs and Sports Department	897.83	479.24	53
38	30	General Economic Services and Planning	55839.5	8259.1	15
39	36	Minor Irrigation	5785.12	812.67	14
40	37	Fisheries	64	59.74	93
41	40	Irrigation and Flood Control Department	23198.5	2005.97	9
42	41	Art and Culture	525	230.22	44
43	44	Social Welfare Department	1769.13	1769.13	100

		Revenue charged			
44	1	State Legislature	16.04	4.02	25
45	App.2	Interest Payment and Debt Services	31499.25	115.94	0.37
46	8	Public Works Department	70.69	67.06	95
47	26	Administration of Justice	412.35	412.35	100
		Capital charged (Public debt)			
48	App. 2	Interest Payment and Debt Services	31440.06	461.01	1
		Total	382287.25	51243.56	

Appendix 2.2

(Reference: Paragraph 2.3.3)

Statement of various Grants/Appropriations where Expenditure was more than Rs.25 lakh in each case or more than 20 per cent of the total provision

(Rs. in lakh)

Sl. No.	Grant/ Appn. No.	Name of the Grant/Appropriation	Total Provision	Expenditure	Excess expenditure	Percentage of Excess Expenditure
(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Revenue voted				
1	5	Finance Department	27158.10	28854.28	1696.18	6
2	23	Power	18282.18	18532.53	250.35	1
3	25	Youth Affairs and Sports Department	1555.34	1590.93	35.59	2
4	46	Science and Technology	1385.05	1605.77	220.72	16
		Capital voted				
5	11	Medical, Health and Family Welfare Services	1741.96	4774.16	3032.20	174
6	12	Municipal Administration, Housing and Urban Development	8148.92	9348.83	1199.91	15
7	13	Labour and Employment	164.25	482.25	318.00	194
8	22	Public Health Engineering	15364.36	17686.57	2322.21	15
9	39	Sericulture	6282.18	7383.09	1100.91	18
10	45	Tourism	985.17	1040.66	55.49	6
11	47	Welfare of Minorities and Other Backward Classes	3176.27	3216.76	40.49	1
	Total		84243.78	94515.83	10272.05	

Appendix 2.3

(Reference: Paragraph 2.3.5)

Statement showing amount debited head-wise and credited to '8449 –Other Deposits'

(Rupees in crore)

Sl. No.	Department/Name of DDO	Debit Head	Credit Head	Month of credit	Amount credited
1	Tribal Welfare Department	2225	8449	March 09	13.65
2	Tourism Department	3452	8449	March 09	8.01
3	Youth Affairs and Sports Department	2204	8449	March 09	7.96
4	Directorate of Information & Public Relations	2220	8449	March 09	0.18
5	Superintendent of Police, Jails	2056	8449	March 09	0.72
6	Integrated Child Development Scheme	2235	8449	March 09	0.05
7	Education (Schools) Department	2202	8449	March 09	21.59
8	State Council of Educational Research and Training	2202	8449	March 09	0.17
9	Adult Education Department	2202	8449	March 09	0.01
10	Directorate of Treasuries and Accounts	2054	8449	March 09	0.02
11	Curator, Museum	2205	8449	March 09	0.35
12	Fisheries Department	2404	8449	March 09	0.53
13	Joint Director, Craftsman and Training	2070	8449	March 09	3.68
14	Principal, Government Polytechnics	2202	8449	March 09	2.12
15	Family Welfare Department	2211	8449	March 09	2.27
16	Transportation Department	2041	8449	March 09	0.01
17	Planning (Secretariat) Department	2053	8449	March 09	10.19
18	Science and Technology Department	2501	8449	March 09	12.47
19	Tribal Research Institute	3425	8449	March 09	0.96
	Total				84.94

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

(Rupees in crore)

Year	No. of Grants/ Appropriations	Grant/appropriation number	Amount of excess	Stage of consideration by Public Accounts Committee (PAC)
1997-98	12	5, 11, 16, 21, 26, 34, 44, Appn.2, 16, 23, 25 and Appn. 2	384.57	PAC recommended for regularization (24 th Report); but status of regularization not intimated yet.
1998-99	8	Appn. 2, 1, 8, 8, 20, 34 Appn. 2 and 23	293.66	-do-
1999-00	16	1, Appn. 2, 4, 5, 8, 20, 21, 29, 33, 34, 39, 44, Appn. 2, 21, 23 and 25	844.88	PAC recommended for regularization (27 th Report); but status of regularization not intimated yet.
2000-01	9	1, Appn. 2, 5, 8, 21, 23, 26, 27 and 34	85.77	-do-
2001-02	8	Appn. 2, 8, 21, 33,34,41,45 and Appn. 2	895.20	-do-
2007-08	13	1, Appn.2 (Charged),26 16,18,22,25,41,8,23,25,41 and Appn.2 (Charged)	81.59	PAC recommendation awaited.
	66	Total	2585.67	

Appendix 2.5
(Reference: Paragraph 2.3.8)
Cases where supplementary provision proved unnecessary

(Rupees in lakh)

Sl. No.	Number and Name of the Grant	Original Provision	Actual expenditure	Savings out of Original provision	Supplementary provision
	Revenue Voted				
1	11-Medical, Health and Family Welfare Services	10844.06	10476.02	368.04	463.62
2	19-Environment and Forest	4515.79	4382.13	133.66	500.00
3	21-Commerce and Industries and Weight & Measures Department	4402.98	3079.08	1323.90	153.83
4	22-Public Health Engineering	2663.10	1734.74	928.36	272.12
5	37-Fisheries	1318.09	1289.94	28.15	12.46
6	38-Panchayat	3577.43	3473.99	103.44	361.09
	Capital Voted				
7	15-Food and Civil Supplies	303.01	300.95	2.06	64.99
8	16-Co-operation	143.00	100.00	43.00	8.00
9	23-Power	12419.45	8993.79	3425.66	3602.23
10	36-Minor Irrigation	5564.00	4972.45	591.55	221.12
11	37-Fisheries	50.00	4.26	45.74	14.00
	Revenue Charged				
12	8-Public Works Department	12.09	3.63	8.46	58.60
	Capital Charged				
13	App. 2-Interest payment and Debt Services	31160.95	30979.05	181.90	279.11
	Total	76973.95	69790.03	7183.92	6011.17

Appendix 2.6

(Reference: Paragraph 2.3.8)

Statement of various Grants/Appropriations where supplementary provision proved insufficient by more than Rs.10 lakh in each case

(Rupees in lakh)

Sl. No.	Grant No.	Name of the Grants/ Appropriation	Original Provision	Supplementary provision	Total	Expenditure	Excess
		Revenue Voted					
1	5	Finance	23723.33	3434.77	27158.1	28854.28	1696.18
2	23	Power	18101.22	180.96	18282.18	18532.53	250.35
3	25	Youth Affairs and Sports Department	1501.96	53.38	1555.34	1590.93	35.59
4	46	Science and Technology and Information Technology	1139	246.05	1385.05	1605.77	220.72
		Capital Voted					
5	11	Medical, Health & Family Welfare Services	1662.38	79.58	1741.96	4774.16	3032.2
6	12	Municipal Administration, Housing and Urban Development	3783.86	4365.06	8148.92	9348.83	1199.91
7	13	Labour and Employment	152	12.25	164.25	482.25	318
8	22	Public Health Engineering	10495.94	4868.42	15364.36	17686.57	2322.21
9	39	Sericulture	6282.18	0	6282.18	7383.09	1100.91
10	45	Tourism	111.98	873.19	985.17	1040.66	55.49
11	47	Welfare of Minorities and Other Backward Classes	58.33	3117.94	3176.27	3216.76	40.49
	Total		67012.18	17231.6	84243.78	94515.83	10272.05

Appendix 2.7
(Reference: Paragraph 2.3.9)
Excess/Unnecessary/Insufficient re-appropriation of funds

(Rupees in lakh)

Sl. No.	Grant/ Appropriation No.	Description/Department	Head of Account	Re-appropriation	Final Excess/ Saving(-)
		Saving cases			
1	Appn. 2	Interest payment and debt services	2049.01.200.15	84.59	(-) 283.6
2	Appn. 2	Interest payment and debt services	2049.01.200.29	85.6	(-)58.9
3	Appn. 2	Interest payment and debt services	6003.103.18	(-) 1.67	(-)298.33
4	Appn. 2	Interest payment and debt services	6003.209.19	0.87	(-)159.87
5	5	Finance	2071.111.28	156.82	(-)291.67
6	7	Police	2055.109.16	9.65	(-)84.70
7	8	Public Works Department	4216.01.106.08	(-) 20.00	(-)180.17
8	8	Public Works Department	5054.05.337.15	415.61	(-)573.20
9	10	Education	2202.01.001.101.19	1464.84	(-)394.29
10	10	Education	2202.02.109.24	421.75	(-)547.82
11	10	Education	2202.02.104.03	18.09	(-)117.14
12	10	Education	2202.02.001.01	44.44	(-)57.34
13	10	Education	2202.03.103.31	(-) 431.40	(-)116.20
14	10	Education	2202.01.800.13	(-) 292.76	(-)85.29
15	10	Education	2202.01.800.19	599.92	(-)1135.78
16	10	Education	2202.01.800.22	391.95	(-)195.97
17	10	Education	4202.01.201.26	(-) 1.80	(-)68.60
18	11	Medical, Health and Family Welfare Services	2210.03.110.20	21.66	(-)134.66
19	11	Medical, Health and Family Welfare Services	2210.06.101.30	1.14	(-)63.02
20	11	Medical, Health and Family Welfare Services	2210.01.110.15	95.01	(-)457.30
21	11	Medical, Health and Family Welfare Services	4210.01.110.15	(-) 253.28	(-)82.68
22	11	Medical, Health and Family Welfare Services	2211.001.21	(-) 7.45	(-)131.86
23	12	Municipal Administration, Housing and Urban Development	2217.01.800.26	23.98	(-)73.95
24	14	Development of Tribal and Scheduled Caste	2225.02.227.06	(-) 40.00	(-)104.00
25	14	Development of Tribal and Scheduled Caste	2225.02.796.19	149.44	(-)125.00
26	17	Agriculture	2401.001.53. (H)	(-) 8.00	(-)60.52
27	20	Community Development and ANP, IRDP and NREP	2501.800.17 (H)	(-) 34.00	(-)110.00
28	21	Commerce and Industries and Weight and Measure Department	2852.08.600.70	8.50	(-)65.64
29	21	Commerce and Industries and Weight and Measure Department	2852.80.003.12	33.00	(-)57.74
30	22	Public Health Engineering	4215.01.101.17 (H)	12.50	(-)98.89
31	22	Public Health Engineering	4215.01.102.18	(-) 30.00	(-)70.00
32	22	Public Health Engineering	4215.02.101.19	(-) 479.29	(-)605.40
33	23	Power	4801.05.799.11 (H)	80.00	(-)80.00
34	23	Power	4801.05.799.75 (V)	25.00	(-)115.69
35	23	Power	4801.05.800.20	773.45	(-)4375.68
36	30	General Economic Services and Planning	3451.092.04	600.00	(-)600.00
37	30	General Economic Services and Planning	4202.03.04	10.00	(-)80.00

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38	30	General Economic Services and Planning	4250.800.01	400.00	(-)400.00
39	30	General Economic Services and Planning	4702.101.02	(-) 2387.46	(-)1612.54
40	30	General Economic Services and Planning	4711.01.103.01	4000.00	(-)619.46
41	38	Panchayat	2515.101.05	12.76	(-)373.85
42	39	Sericulture	2851.107.12	94.18	(-)177.95
43	43	Horticulture and Soil Conservation	2402.102.32	180.00	(-)890.00
44	43	Horticulture and Soil Conservation	2401.800.15	(-) 149.07	(-)125.43
45	44	Social Welfare Department	2235.02.102.14	(-) 340.48	(-)52.44
46	44	Social Welfare Department	2235.02.102.15 (V)	66.55	(-)66.55
47	47	Welfare of Minority and Other Backward Classes	2225.03.277.03	139.87	(-)115.49
		Sub-Total			(-)16574.61
		Excess cases			
48	App. 2	Interest payment and debt services	2049.01.123.43	(-) 209.62	139.48
49	App. 2	Interest payment and debt services	2049.01.305.24	3.69	175.17
50	App. 2	Interest payment and debt services	2049.04.104.07	(-) 0.17	4307.78
51	5	Finance	2071.01.101	(-) 682.07	639.44
52	5	Finance	2071.10.102	368.03	394.82
53	5	Finance	2071.104.11	157.22	254.38
54	10	Education	2202.01.001.01	28.60	161.41
55	10	Education	2202.05.001.01	31.54	57.87
56	13	Labour and Employment	4250.800.11	(-) 43.50	399.98
57	14	Development of Tribal and Scheduled Caste	2225.02.80.800.02	73.80	382.10
58	14	Development of Tribal and Scheduled Caste	2225.02.001.01	(-) 83.00	137.29
59	14	Development of Tribal and Scheduled Caste	4225.02.283.02	(-) 80.00	100.00
60	17	Agriculture	2401.001.53 (V)	8.00	63.52
61	20	Community Development and ANP, IRDP and NREP	2501.800.17 (V)	(-) 66.00	114.00
62	22	Public Health Engineering	2215.101.03	4.71	104.53
63	22	Public Health Engineering	4215.01.101.05	(-) 260.00	448.32
64	22	Public Health Engineering	4215.01.101.17 (V)	(-) 243.50	266.25
65	22	Public Health Engineering	4215.01.102.14 (H)	(-) 132.00	186.92
66	22	Public Health Engineering	4215.01.102.14 (V)	(-) 48.00	6.86
67	22	Public Health Engineering	4215.01.102.15	(-) 165.00	507.70
68	22	Public Health Engineering	4215.01.102.16	(-) 50.00	89.69
69	22	Public Health Engineering	4215.01.102.12	488.00	164.91
70	22	Public Health Engineering	4215.01.102.13	750.25	578.70
71	23	Power	4801.05.799.02 (H)	(-) 47.00	233.57
72	23	Power	4801.05.799.02 (V)	(-) 48.00	72.45
73	23	Power	4801.05.799.11 (V)	40.00	85.53
74	23	Power	4801.05.799.46	128.00	358.88
75	23	Power	4801.05.799.75 (H)	25.00	141.99
76	23	Power	4801.05.799.91	157.00	90.24
77	23	Power	4801.05.799.93	659.00	202.60
78	23	Power	4801.06.800.69	(-) 500.00	730.65
79	23	Power	4801.05.799.02	(-) 159.33	78.37
80	25	Youth Affairs and Sports Department	2204.101.03	(-) 2.37	52.04
81	30	General Economic Services and Planning	3451.092.04	(-) 360.00	600.00
82	30	General Economic Services and Planning	4202.03.04	(-) 10.00	80.00

83	30	General Economic Services and Planning	4215.102.01	(-) 100.00	300.29
84	36	Minor Irrigation	2702.80.001	16.94	76.72
85	44	Social Welfare Department	2235.02.102.15	(-) 46.08	56.79
86	46	Science and Technology	3425.004.26	(-) 1.10	280.00
		Sub-Total			13121.24
		Total			(-)3453.37

Appendix 2.8

(Reference: Paragraph 2.3.10)

Cases of substantial surrenders (amount exceeding Rs.25 lakh) made during the year 2008-09

(Rupees in crore)

Sl. No.	Number and name of grant	Name of the Scheme (Head of Account)	Total provision	Amount of surrender	Percentage of surrender
1	1 – State Legislature	2011 – Parliament/State/Union Territory Legislatures (NP)			
		02 – State/Union Territory Legislatures			
		101 – Legislative Assembly			
		08 – Member	6.69	0.49	7
2	-do-	2011 – Parliament/State/Union Territory Legislatures (NP)			
		02 – State/Union Territory Legislatures			
		103 – Legislative Secretariat			
		03 – General Estt.	7.11	0.41	6
3	2 – Council of Ministers	7610 – Loan to Government servants etc.			
		201 – House Building Advance			
		05 – Loan to Ministers	0.80	0.40	50
4	10 – Education	2202 – General Education (CPS)			
		01 – Elementary Education			
		800 – Other Expenditure			
		13 – Sarva Shiksha Abhiyan/UEE	0.85	0.85	100
5	-do-	2202 – General Education (CSS)			
		02 – Secondary Education			
		052 – Equipment			
		01 – Computer Literacy and Studies in School (Class)	4.36	4.36	100
6	-do-	4202 – Capital outlay on Education, Sports, Art and Culture (CPS)			
		01 – General Education			
		201 – Elementary Education			
		26 – Construction of kitchen-cum-Store	0.69	0.69	100
7	-do-	4202 - Capital outlay on Education, Sports, Art and Culture (CPS)			
		01 – General Education			
		800 – Other Expenditure			
		16 – DIET Buildings (SCERT)	1.40	1.40	100
8	-do-	4202 - Capital outlay on Education, Sports, Art and Culture (P)			
		01 – General Education			
		800 – Other Expenditure			
		48 – Upgradation of Science and Mathematics in valley	6.00	3.09	52
9	20 – Community development and ANP, IRDP and NREP	2501 – Special Programme for Rural development (P)			
		01 – Integrated Rural Development Programme			
		101 – Subsidy to District Rural Development Agencies			
		14 – Subsidy to District Rural Development Agency	1.34	0.79	59
10	24 – Vigilance Department	2070 – Other Administrative Service (NP)			
		104 – Vigilance			
		01 – Vigilance Department	1.92	0.49	26
11	25 – Youth Affairs and Sports	4202 – Capital outlay on Education, Sports, Art and Culture (P)			
		03 – University and Higher Education			

	Department	800 – Other Expenditure			
		08 – Sports Infra-structure	3.18	2.48	78
12	26 – Administration of Justice	2014 – Administration of Justice (NP)			
		105 – Civil and Section Courts			
		12 – Munsiff Court (East)	0.73	0.30	41
13	30 – General Economic Services and Planning	4702 – Capital outlay on Minor Irrigation (P)			
		101 – Surface Water			
		02 – Construction of Barrage and Retaining Wall across and over river under SPA	16.13	16.13	100
14	43 – Horticulture and Soil Conservation	2401 – Crop Husbandry (CSS)			
		800 – Other expenditure			
		15 – Macro Management of Agriculture	9.64	1.25	13
Total			60.84	33.13	

Appendix 2.9

(Reference: Paragraph 2.3.11)

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

(Rupees in lakh)

Sl. No.	Grant No.	Number and Name of grant/appropriation	Saving
Revenue Voted			
1	2	Council of Ministries	21.87
2	3	Secretariat	586.01
3	4	Land Revenue, Stamp & Registration and District Administration	246.96
4	6	Transport	6.3
5	7	Police	2502.51
6	8	Public Works Department	2835.6
7	9	Information and Publicity	7.01
8	11	Medical, Health and Family Welfare Services	831.66
9	12	Municipal Administration, Housing and Urban Development	173.4
10	13	Labour and Employment	147.11
11	14	Development of Tribal and Scheduled Caste	594.81
12	15	Food and Civil Supplies	76.39
13	16	Co-operation	29.43
14	17	Agriculture	1790.13
15	18	Animal Husbandry and Veterinary including Diary Farming	151.86
16	19	Environment and Forest	633.66
17	21	Commerce and Industries and Weight and Measures Department	1477.73
18	22	Public Health Engineering	1200.48
19	28	State Excise	58.35
20	30	General Economics Services and Planning	1555.78
21	31	Fire Protection and Control	6.97
22	32	Jail	14.19
23	34	Rehabilitation	20.22
24	35	Stationery and Printing	4.37
25	36	Minor Irrigation	790
26	37	Fisheries	40.61
27	38	Panchayat	464.53
28	39	Sericulture	219.42
29	40	Irrigation and Flood Control Department	2158.91
30	41	Arts and Culture	208.24
31	42	State Academy of Training	13.37
32	44	Social Welfare Department	1246.23
33	47	Welfare of Minorities and Other Backward Classes	228.58
34	48	Relief and Disaster Management	306.93
Capital Voted			
35	4	Land Revenue, Stamps & Registration and District Administration	0.3
36	5	Finance	9.12
37	6	Transport	0.22
38	8	Public Works Department	3028.91
39	9	Information and Publicity	0.18
40	15	Food and Civil Supplies	67.05
41	16	Co-operation	51
42	17	Agriculture	200.81
43	18	Animal Husbandry and Veterinary including Diary Farming	9.5
44	20	Social Welfare Department	0.67

45	21	Commerce and Industries and Weights & Measure Department	705.64
46	23	Power	7027.89
47	36	Minor Irrigation	812.67
48	37	Fisheries	59.74
49	40	Irrigation and Flood Control Department	2005.97
50	41	Arts and Culture	230.22
51	44	Social Welfare Department	1769.13
		Revenue Charged	
52	1	State Legislature	4.02
53	App.1	Governor	16.02
54	App.2	Interest payment and debt Services	115.94
55	App.3	Manipur Public Service Commission	3.31
56	5	Finance	1.8
57	8	Public Works Department	67.06
58	26	Administration of Justice	412.35
		Capital Charged	
59	App.2	Interest payment and debt Services	461.01
	Total		37710.15

Appendix 2.10
(Reference: Paragraph 2.3.11)
Details of saving of Rs.1 crore and above not surrendered

(Rupees in lakh)

Sl. No.	Number and Name of Grants/Appropriation	Saving	Surrender	Saving which remained to be surrendered
Revenue Voted				
1	3-Secretariat	586.01	0	586.01
2	4-Land Revenue, Stamps & Registration and District Administration	246.96	0	246.96
3	7-Police	2502.51	0	2502.51
4	8-Public Works Department	2835.6	0	2835.60
5	10-Education	3189.72	520.79	2668.93
6	11-Medical, Health and Family Welfare Services	831.66	0	831.66
7	12-Municipal Administration, Housing and Urban Development	173.4	0	173.40
8	13-Labour and Employment	147.11	0	147.11
9	14-Development of Tribal and Scheduled Caste	594.81	0	594.81
10	17-Agriculture	1790.13	0	1790.13
11	18-Animal Husbandry and Veterinary including Diary Farming	151.86	0	151.86
12	19-Environment and Forest	633.66	0	633.66
13	20-Community Development and ANP, IRDP & NREP	795.85	79.31	716.54
14	21-Commerce and Industries and Weights and Measures Department	1477.73	0	1477.73
15	22-Public Health Engineering	1200.48	0	1200.48
16	26-Administration of justice	181.08	53.59	127.49
17	30-General Economics Services & Planning	1555.78	0	1555.78
18	36-Minor Irrigation	790	0	790
19	38-Panchayat	464.53	0	464.53
20	39-Sericulture	219.42	0	219.42
21	40-Irrigation & Flood Control Department	2158.91	0	2158.91
22	41-Arts and Culture	208.24	0	208.24
23	44-Social Welfare Department	1246.23	0	1246.23
24	47-Welfare of Minorities and Other Backward Classes	228.58	0	228.58
25	48-Relief and Disaster Management	306.93	0	306.93
	Sub-total	24517.19	653.69	23863.50
Capital Voted				
26	8-Public Works Department	3028.91	0	3028.91
27	17-Agriculture	200.81	0	200.81
28	21-Commerce and Industries and Weights and Measures Department	705.64	0	705.64
29	23-Power	7027.89	0	7027.89
30	25-Youth Affairs and Sports Department	479.24	248.02	231.22
31	30-General Economic Services and Planning	8259.1	1612.54	6646.56
32	36-Minor Irrigation	812.67	0	812.67
33	40-Irrigation & Flood Control Department	2005.97	0	2005.97
34	41-Arts and Culture	230.22	0	230.22
35	44-Social Welfare Department	1769.13	0	1769.13
	Sub-total	24519.58	1860.56	22659.02
Revenue Charged				
36	App.2-Interest payment and Debt Services	115.94	0	115.94
37	26-Administration of Justice	412.35	0	412.35

	<i>Sub-total</i>	<i>528.29</i>	<i>0</i>	<i>528.29</i>
	Capital Charged			
38	App. 2-Interest payment and Debt Services	461.01	0	461.01
	<i>Sub-total</i>	<i>461.01</i>	<i>0</i>	<i>461.01</i>
	Total	50026.07	2514.25	47511.82

Appendix 2.11

(Reference: Paragraph 2.3.11)

Cases of surrender of funds (Rs.10 lakh and above) made on 31 March 2009

(Rupees in lakh)

Sl. No.	Grant No.	Major Head	Total Provision	Amount of Surrender	%age of Total Provision
1	2	3		4	5
1	1	Rev Voted 2011 (NP)	1682.21	96.82	5.76
2	10	Rev Voted 2202	35259.30	520.79	1.47
3	20	Rev Voted 2501	633.81	79.31	12.51
4	24	Rev Voted 2070 (NP)	192.38	48.77	25.35
5	26	Rev Voted 2014 (NP)	1218.99	53.59	4.39
6	43	Rev Voted 2401	1700.61	125.43	7.37
7	1	Cap Voted 7610 (NP)	20.00	10.00	50.00
8	2	Cap Voted 7610 (NP)	120.00	40.00	33.33
9	10	Cap Voted 4202 (P)	2237.62	517.82	23.14
10	25	Cap Voted 4202 (P)	693.00	248.02	35.79
11	30	Cap Voted 4702 (P)	2362.54	1612.54	68.25
12	32	Cap Voted 4059	201.50	10.50	5.21
		Total	4,6321.96	3,363.59	

P-means 'Plan'

NP-means Non-Plan'

Appendix 2.12
(Reference: Paragraph 2.3.12)
Rush of Expenditure where expenditure during March is more than Rs. 10 crore and 50 per cent of the Total Expenditure

(Rupees in crore)

Sl. No.	Grant Number and Name	Head of account Scheme/ Service	Expenditure incurred during Jan-March 2009	Expenditure incurred in March 2009	Total expenditure	% * of total expenditure incurred during	
						Jan-March 2009	March 2009
1	8-Public Works Department	2216	16.09	16.09	16.13	100	100
2	-do-	3054	51.73	51.79	68.94	75	75
3	-do-	5054	49.91	42.05	55.48	90	76
4	10-Education	4202	14.85	13.12	16.77	89	78
5	12-Municipal Administration, Housing and Urban Development	2217	29.69	29.45	41.11	72	72
6	-do-	4217	63.17	56.99	93.49	68	61
7	23-Power	4801	65.95	59.92	85.13	77	70
8	30-General Economic Services and Planning	4059	36.44	32.10	38.83	94	83
9	-do-	4202	80.79	46.14	87.24	93	53
10	-do-	4215	20.16	16.41	29.55	68	56
11	-do-	4402	22.50	22.50	22.50	100	100
12	-do-	4711	33.81	33.81	33.81	100	100
13	-do-	4801	27.74	27.74	27.74	100	100
14	-do-	5054	165.34	156.77	165.48	100	95
15	36-Minor Irrigation	4702	45.83	34.44	49.72	92	69
16	38-Panchayat	2515	31.80	31.61	34.74	92	91
17	40-Irrigation and Flood Control Department	4711	28.66	27.12	30.50	94	89
18	47-Welfare of Minorities and Other Backward Classes	4225	32.17	32.17	32.17	100	100
Total			816.63	730.22	929.33		

* Percentage figures are rounded

Appendix 2.13
(Reference: Paragraph 2.4.1)
Pending DCC bills as on 31 March 2009

(Rs. in crore)

Sl.No.	Department/Institutes	Number of AC bills	Amount
1	Agriculture	2	5.20
2	Art & Culture	15	11.83
3	Commerce and Industries	17	1.41
4	Co-operation	5	2.23
5	Development of Tribals and Backward Classes	125	54.10
6	District & Session Court	1	0.03
7	District Administration	8	14.39
8	Education (Adult)	2	0.16
9	Education (School)	148	168.28
10	Education (U)	35	59.01
11	Election	11	2.03
12	Family and Children Welfare Bureau	5	1.74
13	Finance	4	10.43
14	Fisheries	5	0.60
15	Food and Civil Supply	6	8.96
16	General Administration Department (Sectt)	9	7.39
17	Government Polytechnic	3	0.57
18	Governor's Secretariat	1	0.03
19	Horticulture	3	5.47
20	Information and Public Relation	15	0.57
21	Jail (Prison)	3	3.32
22	Labour	19	6.61
23	Manipur Fire Service	2	1.23
24	Medical and Health Services	124	136.11
25	Minorities and Other Backward Classes	41	39.89
26	Municipal Administration, Housing and Urban Development	76	163.67
27	Planning	12	30.39
28	Police	13	80.88
29	Public Health Engineering	1	0.60
30	Rural Development and Panchayati Raj	13	33.11
31	Science and Technology	7	17.54
32	Sericulture	7	0.10
33	Settlement and Land Records	4	2.32
34	Social Welfare	6	28.14
35	Tourism	51	22.04
36	Town Planning	1	0.01
37	Transport	3	72.10
38	Treasury and Accounts	1	0.42
39	Veterinary and Animal Husbandry	58	5.24
40	Youth Affairs and Sports	26	15.13
	Total	888	1013.28

APPENDIX 3.1

(Reference: Paragraph 3.1)

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

Sl. No.	Name of the Body/Authority	Year from which accounts had not been received	Grants received (Rs. in lakh)
	Department: Rural Development		
1	Executive Director, DRDA, Imphal West	2008-09	NA
2	Executive Director, DRDA, Imphal East	2008-09	NA
3	Executive Director, DRDA, Bishnupur	2008-09	NA
4	Executive Director, DRDA, Thoubal	2008-09	NA
5	Executive Director, DRDA, Ukhrul	2008-09	NA
6	Executive Director, DRDA, Senapati	2008-09	NA
7	Executive Director, DRDA, Chandel	2008-09	NA
8	Executive Director, DRDA, Churachandpur	2008-09	NA
9	Executive Director, DRDA, Tamenglong	2008-09	NA
	Department: Forest		
10	Loktak Development Authority	2005-06	NA
11	Manipur Pollution Control Board	1999-00	NA
	Department: Commerce and Industries		
12	Manipur Development Society	2000-01	NA
	Department: Medical and Health		
13	Manipur AIDS control Society	2001-02	NA
	Department: Art and Culture		
14	Manipur State Kala Academy	1998-99	NA
	Department: Horticulture and Soil Conservation		
15	Eastern Border Area Development Authority	2004-05	NA
16	Barak River Valley Development Board	2003-04	NA
	Department: Social Welfare		
17	Manipur State Social Welfare Board	2007-08	NA

APPENDIX 3.2
(Reference: Paragraph 3.2)

Statement showing position of placement of SAR of ADC/ Autonomous body

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