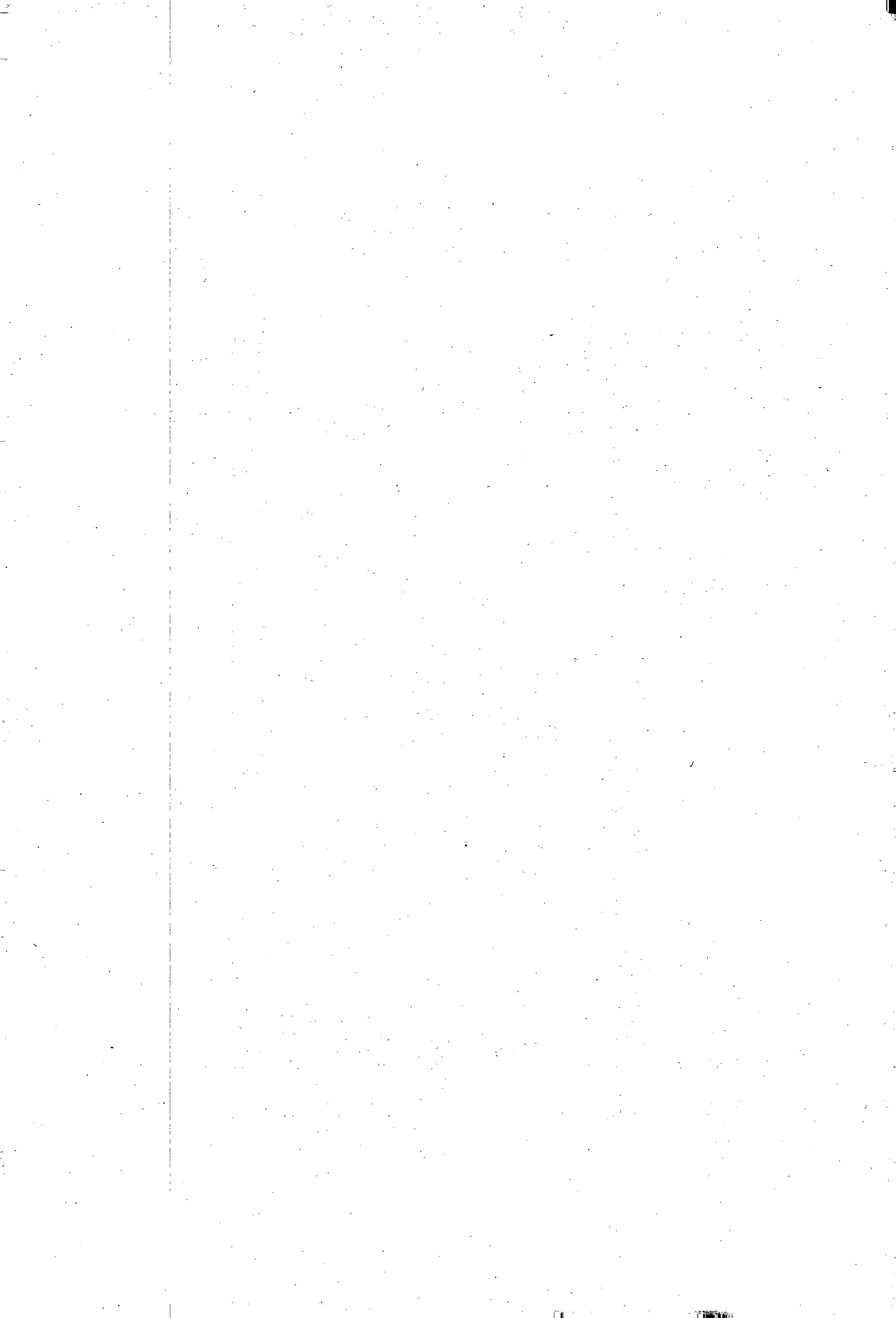


Finance Accounts

(Volume – 1)

2009-2010

GOVERNMENT OF MANIPUR

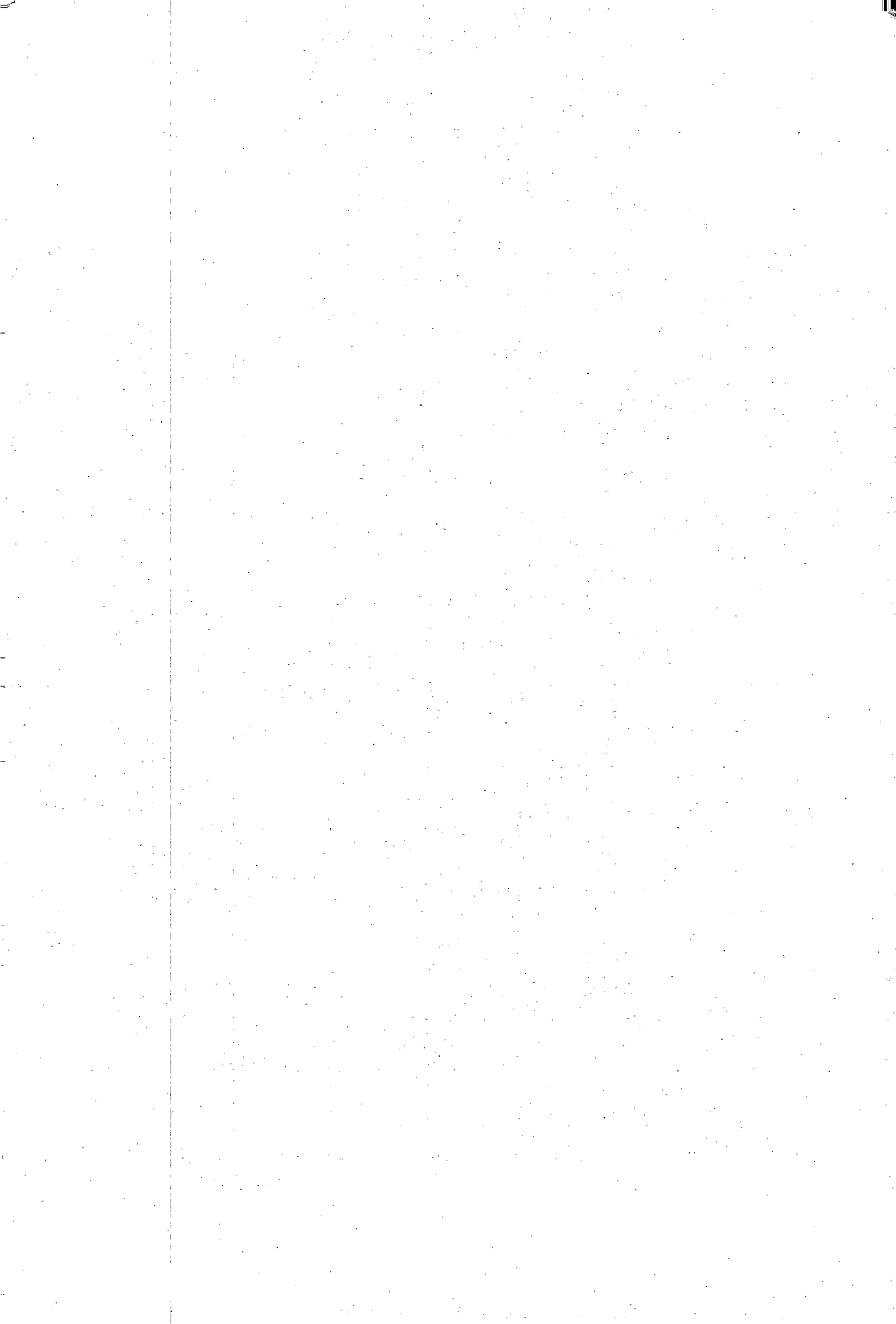


FINANCE ACCOUNTS

2009-2010

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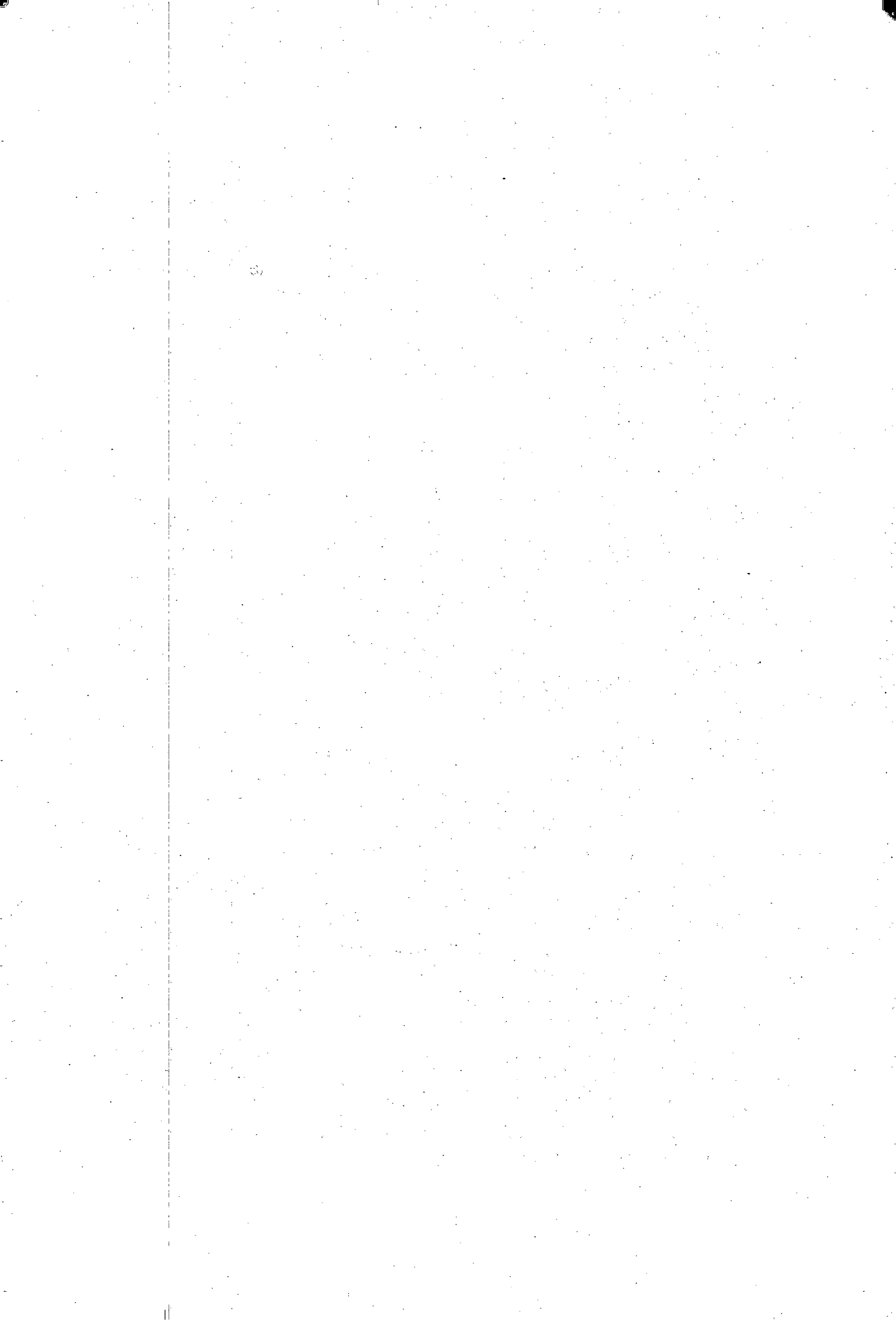


Certificate of the Comptroller and Auditor General of India

This compilation containing the Finance Accounts of the Government of Manipur for the year ending 31st March 2010 presents the accounts of the receipts and disbursements of the Government for the year, together with the financial results disclosed by the revenue and capital accounts, the accounts of the public debt and the liabilities and assets as worked out from the balances recorded in the accounts. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations are presented in a separate compilation.

The Finance Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices, and departments responsible for the keeping of such accounts functioning under the control of the Government of Manipur and the statements received from the Reserve Bank of India. Statement No.9 and explanatory notes (information regarding number of pensioners in Statement No.12) and appendices (V, IX and X) in this compilation have been prepared directly from the information received from the Government of Manipur who is responsible to ensure the correctness of such information.

The treasuries, offices, and/or departments functioning under the control of the Government of Manipur are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions. I am responsible for compilation, keeping of the accounts, preparation and submission of Annual Accounts to the State Legislature. My responsibility for the compilation, preparation and finalization of accounts is discharged through the office of the Accountant General (A&E). The audit of these accounts is independently conducted through the office of the Accountant General (Audit) in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, powers and Conditions of Service) Act, 1971, for expressing an opinion on these Accounts based on the results of such audit. These offices are independent organizations with distinct cadres, separate reporting lines and management structure.



The audit was conducted in accordance with the Auditing Standards generally accepted in India. These Standards require that we plan and perform the audit to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory 'Notes to Accounts' give a true and fair view of the receipts and disbursements for the purpose of the Government of Manipur for the year 2009-2010.

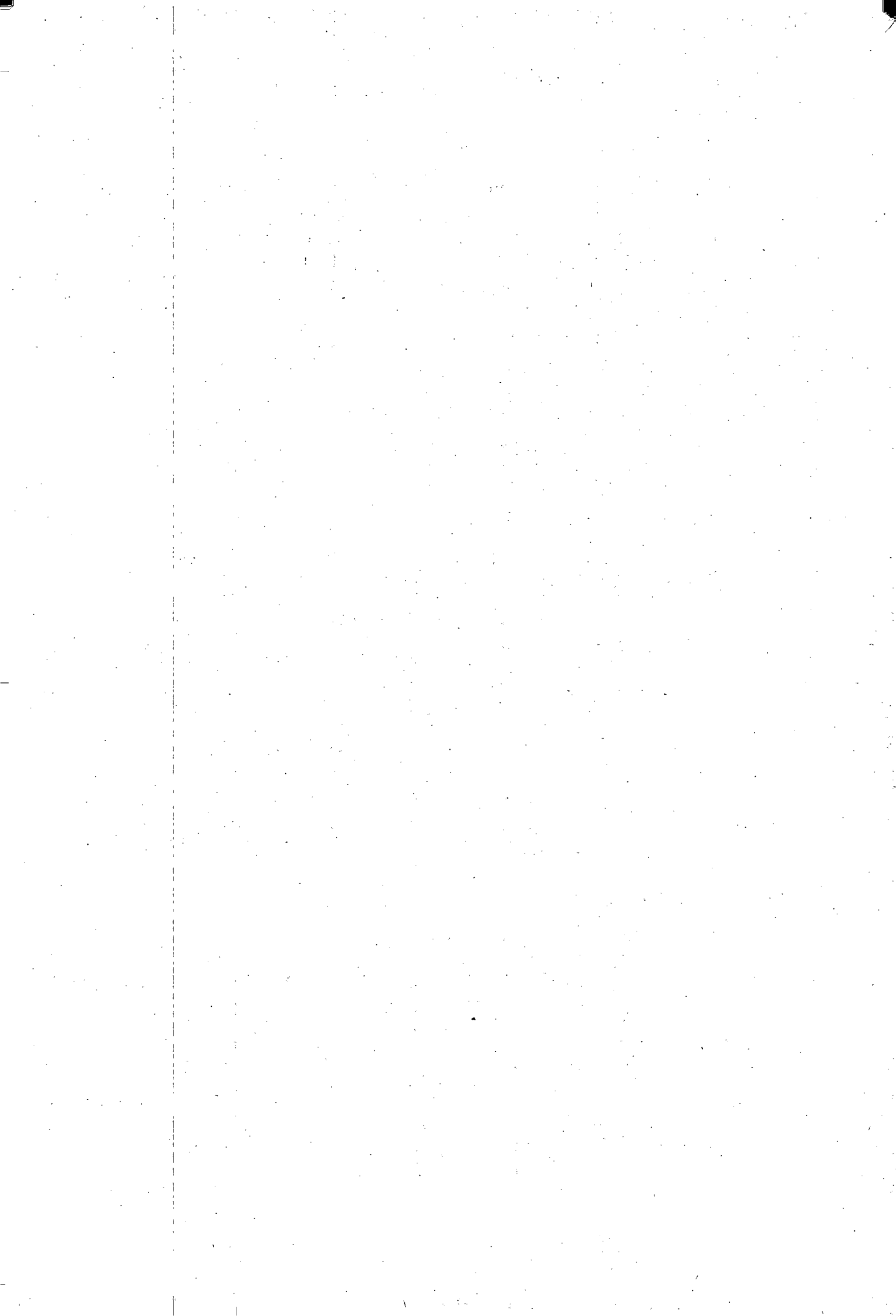
Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Reports on the Government of Manipur being presented separately for the year ended 31st March, 2010.



(Vinod Rai)

Comptroller and Auditor General of India

Dated | 1 NOV 2010
Place:



Guide to the Finance Accounts

A. Broad overview of the Structure of Government Accounts

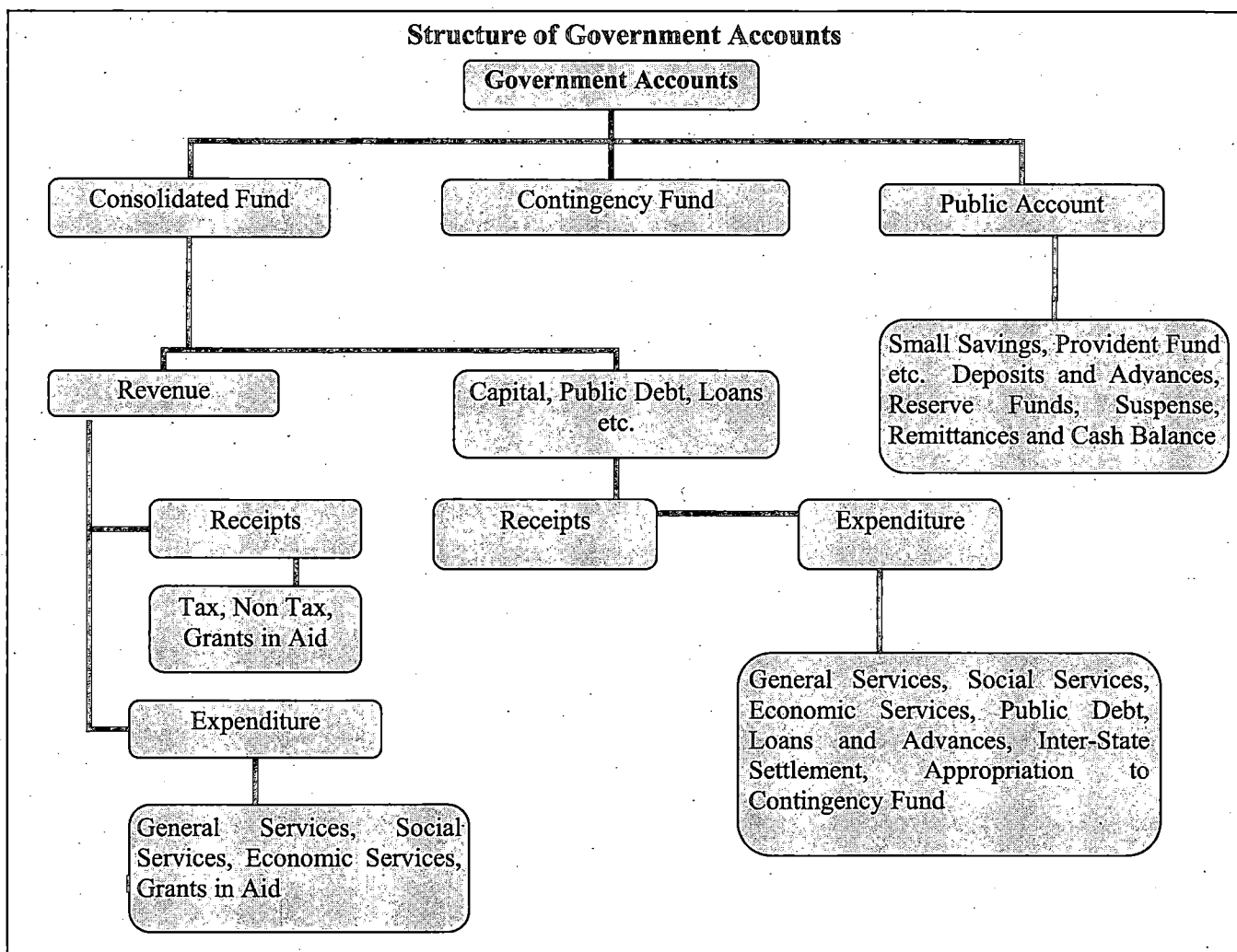
1. The Accounts of the Government are kept in three parts:

Part I: The Consolidated Fund: All Receipts and Expenditure on Revenue and Capital Account, Public Debt and Loans & Advances forms the Consolidated Fund of the State.

Part II: The Contingency Fund: Legislature may by law establish a Contingency Fund which is in the nature of an imprest. The Fund is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head in the Consolidated Fund of the State.

Part III: The Public Account: All other public moneys received by or on behalf of the Government are credited to the Public Account. The expenditure out of this account is not subject to the vote of the Legislature. In respect of the receipts into this account, the Government acts as a banker or trustee. Transactions relating to Debt (other than public debt in Part I), Deposits, Advances, Reserve Funds, Remittances and Suspense form the Public Account.

A.1.1 Pictorial representation of Structure of Government accounts



2. DIVISIONS, SECTIONS, SECTORS etc.

The two main divisions of the Accounts in the Consolidated fund are, as depicted in A.1.1 on previous page, 'Revenue and 'Capital, Public Debt, Loans etc.' which are divided into sections 'Receipts 'and 'Expenditure'. Within each of the Divisions and Sections of the Consolidated Fund the transactions on the expenditure side are grouped into Sectors such as, "General Services", "Social Services", "Economic Services", under which specific functions or services shall be grouped. The Sectors are sub-divided into subsectors/Major heads of account. Major heads correspond to functions and are further divided into sub major heads (sub functions) and minor heads (programmes) which are depicted in volume 2 of the Finance Accounts. The classification below minor heads of account i.e. subheads (schemes) and detailed and object heads(objects of expenditure) are not depicted in the Finance Accounts (minor exceptions exist), though some details are included in the appendices.

B. WHAT DO THE STATEMENTS CONTAIN

The Finance Accounts have been divided into two volumes. Volume 1 presents the financial statements of the Government in the form of commonly understood summarised form while the details are presented in volume 2.

Volume 1 contains the Certificate of the Comptroller and Auditor General of India, four summary statements as given below and Notes to Accounts including accounting policy.

1. Statement of financial position: Cumulative figures of assets and liabilities of the Government, as they stand at the end of the year, are depicted in the statement. The assets are largely financial assets with the figures for progressive capital expenditure denoting physical assets of the Government. Assets, as per the accounting policy, are depicted at historical cost.
2. Statement of receipts and disbursements: This is a summarised statement showing all receipts and disbursements of the Government during the year in all the three parts in which Government account is kept, namely, the consolidated fund, contingency fund and public account. Further within the consolidated fund, receipts and expenditure on revenue and capital account are depicted distinctly.

The fiscal parameters of the Government, i.e. the primary, revenue and fiscal deficit are calculated on the operations of the consolidated fund of the State. Hence the following two statements give the operations of the consolidated fund in a summarised form.

3. Statement of receipts (consolidated fund): This statement comprises revenue and capital receipts and receipts from borrowings of the Government consisting of loans from the GOI, other institutions, market loans raised by the Government and recoveries on account of loans and advances made by the Government.
4. Statement of expenditure (consolidated fund): This statement not only gives expenditure by function (activity) but also summarises expenditure by nature of activity (objects of expenditure).

In addition the volume comprises an appendix, Appendix 1, which depicts cash balances and investment of cash balances of the Government.

The second volume comprises three parts. The **first part contains six statements** as given below:

5. Statement of progressive capital expenditure: This statement details progressive capital expenditure by functions, the aggregate of which is depicted in statement 1.

6. Statement of Borrowings and other liabilities: Borrowings of the Government comprise market loans raised by it (internal debt) and Loans and Advances received from the GOI. Both these together form the public debt of the State Government. In addition, this summary statement depicts 'other liabilities' which are the balances under various sectors in the public account. In respect of the latter, the Government as a trustee or custodian of the funds, hence these constitute liabilities of the Government. The statement also contains a note on service of debt, i.e a note on the quantum of net interest charges met from revenue receipts.
7. Statement of Loans given by the Government: The loans and advances given by the State Government are depicted in statement 1 and recoveries, disbursements feature in statement 2,3 and 4. Here, loans and advances are summarised sector and loanee group wise. This is followed by a note on the recoveries in arrear in respect of loans, the details of which are maintained by the AG office and details of which are maintained by the State departments.
8. Statement of Grants in aid given by the State Government, organised by grantee institutions group wise. It includes a note on grants given in kind also.
9. Statement of Guarantees given by the Government: Guarantees given by the State Government for repayment of loans, etc. raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions during the year and sums guaranteed outstanding as at the end of the year are presented in this statement.
10. Statement of Voted and Charged Expenditure: This statement presents details of voted and charged expenditure of the Government.

Part II Volume 2: This part contains 9 statements presenting details of transactions by minor head corresponding to statements in volume 1 and part 1 of volume 2.

11. Detailed Statement of Revenue and Capital Receipts by minor heads: This statement presents the revenue and capital receipts of the Government in detail.
12. Detailed Statement of Revenue Expenditure by minor heads: This statement presents the details of revenue expenditure of the Government in detail. Non Plan and Plan figures are depicted separately and a comparison with the figures for the previous year are available.
13. Detailed Statement of Capital Expenditure : This statement presents the details of capital expenditure of the Government in detail. Non Plan and Plan figures are depicted separately and a comparison with the figures for the previous year are available. Cumulative capital expenditure upto the end of the year is also depicted.
14. Detailed Statement of Investments of the Government: The position of Government Investment in the share capital and debentures of different concerns is depicted in this statement for the current and previous year. Details include type of shares held, face value, dividend received etc.
15. Detailed Statement of Borrowings and other Liabilities: Details of borrowings (market loans raised by the Government and Loans etc from GOI) by minor heads, the maturity and repayment profile of all loans is provided in this statement. This is the detailed statement corresponding to statement 6 in part 1 volume 2.
16. Detailed Statement on Loans and Advances given by the Government: The details of loans and advances given by the Government, the changes in loan balances, loans written off, interest received on loans etc. is presented in this statement. It also presents plan loans separately. This is the detailed statement corresponding to statement 7 in part 1 volume 2.

17. Detailed Statement on Sources and Application of funds for expenditure other than revenue account: The capital and other expenditure (other than on revenue account and the sources of fund for the expenditure is depicted in this statement).
18. Detailed Statement on Contingency Fund and other Public Account transactions: The statement shows changes in contingency fund during the year, the appropriations to the fund, expenditure, amount recouped etc. It also depicts the transactions in public account in detail.
19. Statement showing details of earmarked balances: This statement shows the details of investment out of reserve funds in public account.

Part III Volume 2 contains appendices on salaries, subsidies, grants-in-aid scheme wise and institution wise, details of externally aided projects, scheme wise expenditure in respect of major Central schemes and State Plan schemes etc. These details are present in the accounts at sub head level or below (i.e. below minor head levels) and so are not depicted in the Finance accounts. For a detail list please refer to the index in volume 1 or 2. The Statements read with the appendices give a complete picture of the state of finances prevailing in the State Government.

C. READY RECKONER

For a quick reference to what the statements contain, please refer to the table below. The summary and detail statement in respect of the important parameters is depicted below. The number of appendices depicted below are not exhaustive.

Parameter	Summary Statements (Volume 1)	Detailed Statements (Volume 2)	Appendices
Revenue Receipts (incl Grants received)	2,3	11	
Revenue Expenditure	2,4	12	II (Salary), III (Subsidy)
Grants-In-Aid given by the Government	2	8	IV
Capital receipts	2,3	11	
Capital expenditure	1,2,4	5,13,17	
Loans and Advances given by the Government	1,2,7	16	
Debt Position/Borrowings	1,2,6	15	
Investments of the Government in Companies, Corporations etc		14	
Cash	1,2		I, VIII
Balances in Public Account and investments thereof	1,2	18, 19	
Guarantees		9	
Schemes			V (Externally Aided Projects), VI, VII

C. Periodical adjustments and Book adjustments:

Certain transactions are in the nature of periodical adjustment and book adjustments and do not represent actual cash transaction, as mentioned below. The specific details are mentioned as 'Notes to Accounts' and as footnotes in the relevant statements.

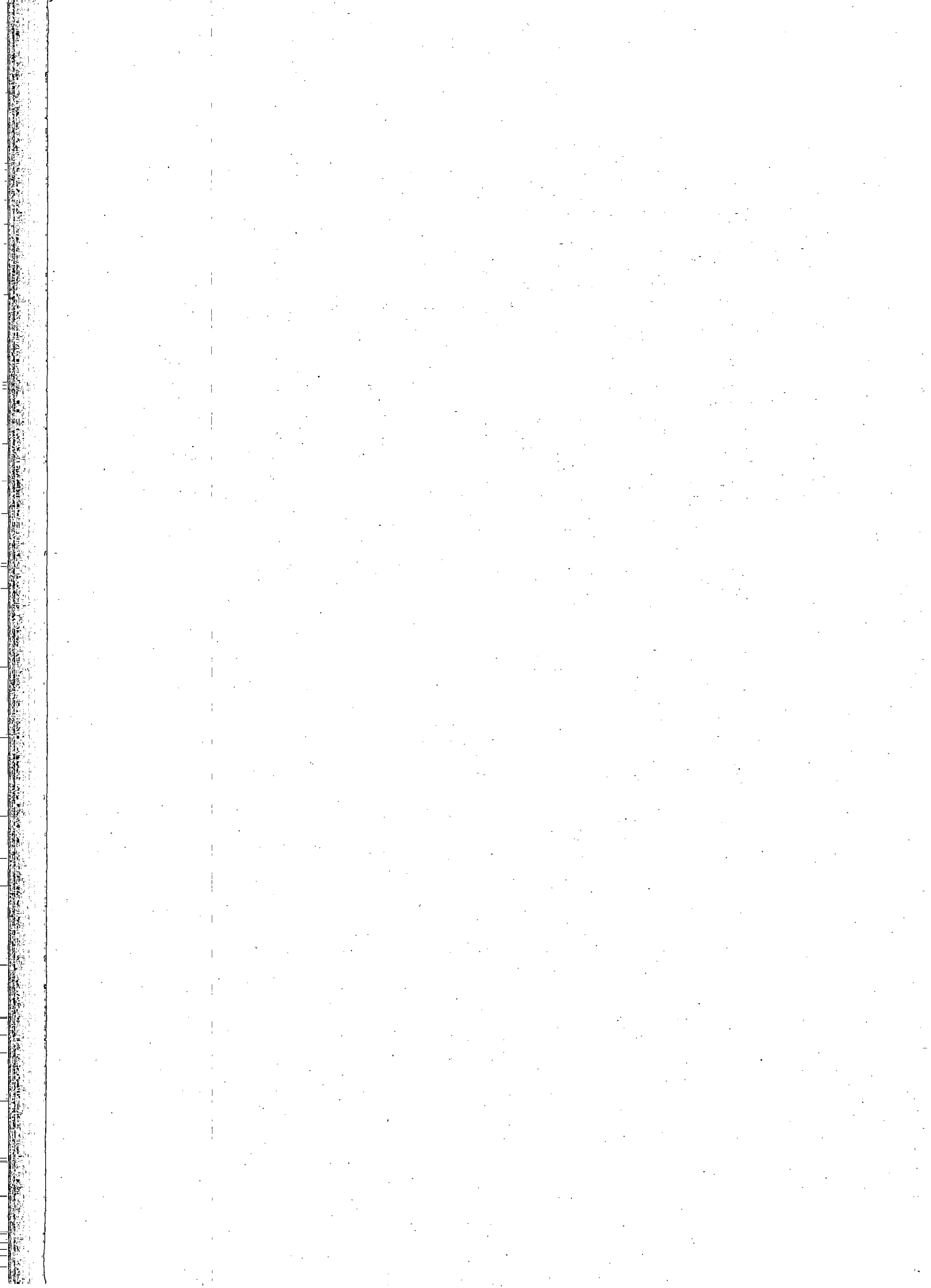
(i) Adjustment of all deductions (GPF, recoveries of advances given etc) from salaries by debiting functional major heads (department concerned) by book adjustment to revenue receipt (e.g. deductions other than GPF)/Public Account (e.g. GPF).

(ii) Creation of funds/adjustment of contribution to Funds in Public Account by debit to Consolidated Fund e.g. Calamity Relief Fund, Reserve Funds, Sinking Fund etc.

(iii) Crediting of deposit heads of accounts in public account by debit to Consolidated Fund.

(iv) Annual adjustment of interest on GPF and State Government Group Insurance Scheme where interest on General Provident Fund of State Government is adjusted by debiting 2049-Interest and crediting 8009-General Provident Fund.

(v) Certain adjustments such as adjustment of Debt waiver scheme granted by the Government of India in accordance with the recommendation of Finance commission. It affects both revenue receipts and Public Debt heads where Central loans are written off by crediting 0075-Misc. General Services by contra entry in the Major Head 6004-Loans and Advances from the Central Government.



1. STATEMENT OF FINANCIAL POSITION

(₹ in crore)

Assets	Reference (Sr. no.)		As at 31 st March 2010	As at 31 st March 2009
	Notes to Accounts	Statement		
Cash				
(i) Cash in Treasuries and Local Remittances		18	4.61	12.27
(ii) Departmental Balances		18	37.79	20.51
(iii) Permanent Imprest		18	0.02	0.02
(iv) Cash Balance Investments		18	5,90.80	8,40.89
(v) Deposits with Reserve Bank of India	Para 7	18	(-) 2,99.80	(-) 2,71.30
(vi) Investments from Earmarked Funds ²		18	33.98	13.66
Capital Expenditure				
(i) Investments in shares of Companies, Corporations, etc.		13,14	1,76.25	1,75.83
(ii) Other Capital Expenditure		5,13	94,23.31	78,35.94
Contingency Fund (un-recouped)			...	...
Loans and Advances	Para 9	16	2,02.81	1,99.20
Advances with departmental officers		18	1.73	1.73
Suspense and Miscellaneous Balances ³	Para 10	18	1,24.64	90.28
Remittance Balances	Para 10	18	1,86.30	26.08
Cumulative excess of expenditure over receipts⁴			...	...
Total :			1,04,82.44	89,45.11

¹ The figures of assets and liabilities are cumulative figures. Please also see note 1 (ii) in the section 'Notes to Accounts'.

² Investments out of earmarked funds in shares of companies etc. are excluded under capital expenditure and included under 'Investments from Earmarked Funds'.

³ In this statement the line item 'Suspense and Miscellaneous Balances' does not include 'Cash Balance Investment Account', which is included separately above, though the latter forms part of this sector elsewhere in these Accounts.

⁴ The cumulative excess of receipts over expenditure or expenditure over receipts is different from and not the fiscal/revenue deficit for the current year.

1. STATEMENT OF FINANCIAL POSITION - Concl'd.

(₹ in crore)

Liabilities	Reference (Sr. no.)		As at 31 st March 2010	As at 31 st March 2009
	Notes to Accounts	Statement		
Borrowings (Public Debt)				
(i) Internal Debt		6,15	28,71.54	(A) 24,26.43
(ii) Loans and Advances from Central Government				
Non-Plan Loans		6,15	5,68.62	6,06.49
Loans for State Plan Schemes		6,15	89.00	91.50
Loans for Central Plan Schemes		6,15	1.96	2.21
Loans for Centrally Sponsored Plan Schemes		6,15	20.35	21.46
Other loans		6,15	4.69	4.93
Contingency Fund (corpus)	Para 11	18	...	...
Liabilities on Public Account				
(i) Small Savings, Provident Funds, etc.		18	8,00.50	7,75.56
(ii) Deposits		18	11,48.68	9,22.68
(iii) Reserve Funds		18	47.58	23.07
(iv) Remittance Balances	Para 10	18	...	...
(v) Suspense and Miscellaneous Balances	Para 10	18	...	...
Cumulative excess of receipts over expenditure			49,29.52	40,70.78
Total :			1,04,82.44	89,45.11

(A) Includes balance on Investments of National Small Savings Fund which was included in Small Savings, Provident Funds, etc. in 2008-09.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

Receipts			Disbursements		
	2009-10	2008-09		2009-10	2008-09
Part-I Consolidated Fund					
Section-A: Revenue					
Revenue Receipts	38,73.14	38,72.62	Revenue Expenditure	30,14.40	26,22.28
Tax revenue (raised by the State)	1,96.04	1,70.07	Salaries ¹	11,48.89	10,91.54
Non-tax revenue			Subsidies	0.45	0.37
			Grants-in-aid ²	2,56.58	1,81.73
Interest receipts	32.73	39.99	General services		
Others	2,07.02	2,13.47	Interest Payment and servicing of debt	3,45.89	3,27.49
Total	2,39.75	2,53.46	Pension	2,92.79	2,67.06
Share of Union Taxes/Duties	5,97.56	5,80.81	Others	1,64.95	1,52.23
			Total	8,03.63	7,46.78
			Social services	2,78.54	2,07.70
			Economic services	4,00.34	3,94.16
Grants from Central Government	28,39.79	28,68.28	Compensation and assignment to Local Bodies and PRIs	1,25.97	...
Revenue Deficit	...	...	Revenue Surplus	8,58.74	12,50.34
Section-B: Capital					
Capital Receipts	...	...	Capital Expenditure		
			General Services	1,03.01	54.79
			Social Services	5,59.10	5,47.15
			Economic Services	9,25.67	8,64.86
Recoveries of Loans and Advances			Loans and Advances disbursed		
			General Services	...	...
Loans for Social Security & Welfare	1.00	...	Social Services	...	0.74
Loans for Co-operation	1.68	0.03	Economic Services	6.70	...
Loans to Govt. Servant	0.60	0.63	Loans to Govt. Servant	0.19	0.34
Public debt receipts			Repayment of Public Debt		
Internal Debt # (market loans etc.)	5,19.81	5,12.65	Internal Debt (market loans etc.)	74.70	68.48

¹ Salary, Subsidy and Grants in Aid figures have been summed up across all sectors to present a consolidated figure. The expenditure in this statement under the sectors 'Social', 'General' and 'economic' services does not include expenditure on salaries, subsidies and grants in aid (explained in footnote 2).

² Grants in Aid are given to statutory corporations, companies, autonomous bodies, local bodies etc by the Government which is included as a line item above. These grants are distinct from compensation and assignment of taxes, duties to the Local Bodies which is depicted as a separate line item 'Compensation and assignment to Local Bodies and PRIs'.

Includes NSSF transactions (Receipt ₹ 2.12 and Payment ₹ 4.79 Crores).

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS- Concl'd.

Receipts			Disbursements		
	2009-10	2008-09		2009-10	2008-09
Loans from GOI	0.08	5.18	Loans from GOI	42.05	2,45.14
Net of Inter State-settlement	...	...	Net of Inter State-settlement	...	...
Total Receipts Consolidated Fund	43,96.31	43,91.11	Total Expenditure Consolidated Fund	47,25.82	44,03.78
Deficit in Consolidated Fund	3,29.51	12.67	Surplus in Consolidated Fund	...	...
Part II Contingency Fund					
Contingency Fund	...	...	Contingency Fund	...	...
Part III Public Account³					
Small savings	1,43.75	1,40.06	Small savings	1,18.81	87.76
Reserves & Sinking Funds	30.51	25.08	Reserves & Sinking Funds	26.31	33.33
Deposits	8,51.19	4,69.23	Deposits	6,25.19	3,85.60
Advances	16.93	12.49	Advances	16.93	12.40
Suspense and Misc.	1,94,25.04	1,98,42.83	Suspense and Misc. ⁴	1,92,26.60	1,99,38.95
Remittances	21,30.40	19,52.25	Remittances	22,90.63	20,00.40
Total Receipts Public Account	2,25,97.82	2,24,41.94	Total Disbursements Public Account	2,23,04.47	2,24,58.44
Deficit in Public Account	...	16.50	Surplus in Public Account	2,93.35	...
Opening Cash Balance	(-)2,59.03	(-)2,29.84	Closing Cash Balance	(-) 2,95.19	(-) 2,59.03
Increase in cash balance	...	...	Decrease in cash balance	36.16	29.19

³ For details please refer to statement 18 in Volume 2.

⁴ 'Suspense and Miscellaneous' includes 'other accounts' such as Cash Balance Investment account (Major Head 8673)etc. The figures may appear huge on account of these other accounts. Details may please be seen in Statement 18.

3. STATEMENT OF RECEIPTS
I- CONSOLIDATED FUND

		(₹ in Crore)	
	Description	2009-10	2008-09
A.	Tax Revenue		
A.1	Own Tax revenue		
	Land Revenue	0.81	0.78
	Stamps and Registration fees	4.26	3.18
	State Excise	4.70	3.91
	Sales Tax	1,63.28	1,41.38
	Taxes on goods and passengers	0.81	0.80
	Taxes on Vehicles	4.35	4.04
	Others	17.83	15.98
A.2	Share of net proceeds of Taxes		
	Corporation Tax	2,45.90	1,90.48
	Taxes on Income other than Corporation Tax	1,36.98	1,19.56
	Other Taxes on Income and Expenditure	...	...
	Taxes on Wealth	0.56	0.14
	Customs	83.63	1,11.03
	Union Excise Duties	67.36	96.86
	Service Tax	63.13	62.74
	Other Taxes and Duties on Commodities and Services	...	...
	Others	...	...
	Total A	7,93.60	7,50.88
B	Non-tax Revenue		
	Interest receipts	32.73	39.99
	Power	1,04.07	88.28
	Miscellaneous General services	61.47	92.77
	Public Works	17.65	7.96
	Water Supply and Sanitation	9.48	6.89

3. STATEMENT OF RECEIPTS-Contd.

B. Non-tax Revenue-Concl.

Description	(` in crore)	
	2009-10	2008-09
Medium Irrigation	7.00	8.00
Forestry and Wild Life	2.25	1.03
Education, Sports, Art and Culture	1.21	0.91
Police	0.94	3.36
Housing	0.71	1.30
Other Administrative Services	0.38	0.59
Contributions and Recoveries towards Pension and Other Retirement Benefits	0.28	0.36
Crop Husbandry	0.25	0.07
Food Storage and Warehousing	0.20	0.14
Minor Irrigation	0.19	0.10
Co-operation	0.16	0.16
Medical and Public Health	0.12	0.52
Roads and Bridges	0.10	0.36
Dairy Development	0.09	0.08
Fisheries	0.08	0.12
Animal Husbandry	0.08	0.08
Village and Small Industries	0.08	0.04
Information and Publicity	0.05	0.07
Other General Economic Services	0.04	0.07
Labour and Employment	0.03	0.04
Tourism	0.03	...
Other Social Services	0.02	0.05
Stationery and Printing	0.02	0.04
Non-ferrous Mining and Metallurgical Industries	...	0.02
Other Scientific Research	0.01	0.01
Other Rural Development Programmes	0.01	...
Public Service Commission	...	0.04
Others	0.02	0.01
Total B	2,39.75	2,53.46

3. STATEMENT OF RECEIPTS-Contd.

II. GRANTS FROM GOVERNMENT OF INDIA

		(₹ in crore)	
	Description	2009-10	2008-09
(C)	Grants		
	Grants-In-Aid from Central Government		
	Non Plan Grants		
	Grants under the proviso to Article 275 (1) of the Constitution	9,91.68	9,46.37
	Grants towards contribution to Calamity Relief Fund	6.96	9.93
	Grants under National Calamity Contingency Fund	0.91	...
	Other Grants	59.86	60.79
	Grants for State /Union Territory Plan Schemes		
	Block Grants (of which EAP)	...	46.59
	Grants under the proviso to Article 275 (1) of the Constitution	8.80	13.13
	Grant for Central Road Fund	2.20	0.60
	Other Grants	14,05.73	14,30.71
	Grants for Central Plan Schemes	6.22	12.53
	Grants for Centrally Sponsored Plan Schemes	3,28.30	3,29.92
	Grants for Special Plan Schemes	29.13	17.71
	Total C	28,39.79	28,68.28
	Total Revenue Receipts (A+B+C)	38,73.14	38,72.62

3. STATEMENT OF RECEIPTS-Contd.

III CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS

		(₹ in crore)	
	Description	2009-10	2008-09
D.	Capital Receipts		
	Disinvestment proceeds	...	...
	Others	...	...
	Total D	...	...
E.	Public Debt receipts		
	Internal Debt		
	Market Loans	5,02.78	3,03.30
	WMA ¹ from the RBI	...	...
	Bonds	...	...
	Loans from Financial Institutions	8.85	1.40
	Special Securities issued to National Small Savings Fund	2.12	2,03.29
	Other Loans	6.06	4.66
	Loans and Advances from Central Government		
	Non Plan Loans	0.08	...
	Loans for State Plan Schemes	...	5.18
	Loans for Central Plan Schemes	...	...
	Loans for Centrally Sponsored Plan Schemes	...	...
	Other Loans	...	...
	Total E	5,19.89	3,14.54

¹ WMA: Ways and Means Advances

3. STATEMENT OF RECEIPTS-Concl'd.

III CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS- Concl'd.

		(₹ in crore)	
	Description	2009-10	2008-09
F.	Loans and Advances by State Government (Recoveries) ²	3.28	0.66
G	Inter State- Settlements	...	...
	Total Receipts in Consolidated Fund³ (A+B+C+D+E+F)	43,96.31	43,91.11

² Details are in Statement No.7 and 16 in Volume 2.

³ Details are in Statement No.11,15 and 16 in Volume 2.

**4. STATEMENT OF EXPENDITURE
(CONSOLIDATED FUND)**

A. EXPENDITURE BY FUNCTION

(₹ in crore)

	Description	Revenue	Capital	L&A	Total
A	General Services				
A.1	Organs of State				
	Parliament/State/Union Territory Legislatures	15.80	...	...	15.80
	President, Vice President/Governor, Administrator of Union Territories	1.95	...	...	1.95
	Council of Ministers	1.71	...	...	1.71
	Administration of Justice	6.86	...	...	6.86
	Election	5.51	...	...	5.51
A.2	Fiscal Services				
	Land Revenue	16.23	...	...	16.23
	Stamps and Registration	1.61	...	...	1.61
	State excise	1.74	...	...	1.74
	Taxes on Sales, Trade etc.	2.07	...	...	2.07
	Taxes on Vehicles	3.26	...	...	3.26
	Other Taxes and Duties on Commodities and Services	0.05	...	...	0.05
	Other Fiscal Services	0.31	...	...	0.31
	Appropriation for Reduction or Avoidance of Debt	23.32	...	...	23.32
	Interest Payments	3,22.57	...	...	3,22.57
A.3	Administrative Services				
	Public Service Commission	1.78	...	...	1.78
	Secretariat-General Service	23.57	...	...	23.57
	District Administration	14.76	...	...	14.76
	Treasury and Accounts Administration	7.01	...	...	7.01
	Police	3,59.28	0.50	...	3,59.78
	Jails	9.20	...	...	9.20
	Stationery and Printing	3.17	...	...	3.17
	Public Works	44.60	1,02.36	...	1,46.96
	Other Administrative Services	21.72	0.15	...	21.87
A.4	Pension & Misc. General Services				
	Pensions and Other Retirement Benefits	2,92.79	...	...	2,92.79
	Miscellaneous General Services	0.42	...	...	0.42
	Total General Services	11,81.29	1,03.01	...	12,84.30
B	Social Services				
B.1	Education, Sports Art & Culture				
	General Education	4,16.47	(A)1,09.30	...	5,25.77
	Technical Education	3.69	...	...	3.69
	Sports and Youth Services	18.84	...	...	18.84
	Art and Culture	13.22	...	...	13.22
B.2	Health & Family Welfare				
	Medical and Public health	1,14.10	80.00	...	1,94.10
	Family Welfare	12.53	...	...	12.53

(A) Includes expenditure of Sports for ₹ 50.31 and ₹ 21.73 crores for Arts & Culture.

4. STATEMENT OF EXPENDITURE -Contd.

B - EXPENDITURE BY FUNCTION-Contd.

(₹ in Crore)

	Description	Revenue	Capital	L&A	Total	
B.3	Water Supply, Sanitation, Housing & Urban Development					
	Water Supply and Sanitation	58.50	1,58.66	...	2,17.16	
	Housing	17.25	9.97	...	27.22	
	Urban Development	29.73	1,30.64	...	1,60.37	
B.4	Information and Broadcasting					
	Information and Publicity	3.50	0.20	...	3.70	
B.5	Welfare of Scheduled Caste, Scheduled Tribes and other Backward Classes					
	Welfare of Scheduled Caste, Scheduled Tribes and other Backward Classes	78.21	54.13	...	1,32.34	
B.6	Labour and Labour Welfare					
	Labour and employment	8.40	...	...	8.40
B.7	Social Welfare & Nutrition					
	Social Security and Welfare	75.81	14.10	...	89.91	
	Nutrition	25.52	...	...	25.52
	Relief on Account of Natural Calamities	10.78	...	...	10.78
B.8	Others					
	Other Social Services	0.88	2.10	...	2.98	
	Secretariat- Social Services	3.73	...	...	3.73
	Total Social Services	8,91.16	5,59.10	...	14,50.26	
C	Economic Services					
	C.1 Agriculture & Allied Activities					
C.1	Crop Husbandry	68.05	...	...	68.05
	Soil & Water Conservation	91.85	...	...	91.85
	Animal Husbandry	33.11	1.74	...	34.85	
	Dairy Development	0.98	...	...	0.98
	Fisheries	17.36	0.86	...	18.22	
	Forestry & Wild Life	38.36	...	...	38.36
	Plantations	0.05	...	...	0.05
	Food, Storage & Warehousing	9.40	5.80	...	15.20	
	Agricultural Research & Education	1.67	...	...	1.67
	Agricultural Financial Institutions	...	...	...	...
	Co-operation	9.49	0.81	...	10.30	
	Other Agricultural Programmes	0.06	...	...	0.06
	C.2	Rural Development				
		Special Programmes for Rural Development	8.16	8.16
Rural Employment		40.56	...	...	40.56
Other Rural Development Programmes		22.83	...	...	22.83
C.3	Special Areas Programmes					
	North Eastern Areas	0.99	21.81	...	22.80	
	Other Special Areas Programmes	50.13	...	...	50.13

4. STATEMENT OF EXPENDITURE –Contd.

C -EXPENDITURE BY FUNCTION–Concl..

(₹ in Crore)

	Description	Revenue	Capital	L&A	Total
C.4	Irrigation & Flood Control				
	Major Irrigation	23.53	1,08.15	...	1,31.68
	Medium Irrigation	5.83	...	...	5.83
	Minor Irrigation	6.05	34.21	...	40.26
	Command Area Development	9.59	10.61	...	20.20
	Flood Control & Drainage	9.71	55.35	...	65.06
C.5	Energy				
	Power	1,64.67	3,00.78	...	4,65.45
	Non-Conventional Sources of Energy	3.00	...	...	3.000
C.6	Industry & Minerals				
	Village & Small Industries	46.62	19.78	6.70	73.10
	Industries	2.41	0.27	...	2.68
	Non- Ferrous Mining & metallurgical Industries	1.54	...	...	1.54
	Consumer Industries	...	4.46	...	4.46
C.7	Transport				
	Roads & Bridges	83.64	2,97.92	...	3,81.56
	Road Transport	...	1.79	...	1.79
	Inland and Water Transport	...	1.78	...	...
	Other Transport Services	...	17.93	...	17.93
C.9	Science & Technology				
	Other Scientific and Environmental Research	1.78	2.05	...	3.83
	Ecology & Environment	7.01	...	...	7.01
C.10	General Economic Service				
	Secretariat- Economic Services	46.10	...	...	46.10
	Tourism	3.41	39.57	...	42.98
	Census Surveys & Statistics	5.93	...	...	5.93
	Civil Supplies	0.22	...	...	0.22
	Other General Economic Service	1.89	...	...	1.89
	Total Economic Services	8,15.98	9,25.67	6.70	17,48.35
D.	Loans, Grants in Aid & Contributions				
	Compensation & Assignments to Local Bodies and Panchayati Raj Institutions	1,25.97	...	...	1,25.97
E	Loans to Government Servants etc.				
	Loans to Government Servants etc.	...	...	0.19	0.19
	Misc. Loans	...	...	...	...
F	Public Debt				
	Internal Debt of the State Government	...	...	74.70	74.70
	Loans and Advances from the Central Government	...	...	42.05	42.05
	Total Loans, Grants in Aid & Contributions	1,25.97	...	1,16.94	2,42.91
	Total CF Expenditure	30,14.40	15,87.78	1,23.64	47,25.82

4. STATEMENT OF EXPENDITURE –Concl'd.

B. EXPENDITURE BY NATURE

Object of Expenditure	(₹ in crore)								
	2007-08			2008-09			2009-10		
	Rev	Cap	Total	Rev	Cap	Total	Rev	Cap	Total
Salaries	9,03.53	...	9,03.53	10,91.54	...	10,91.54	11,48.89	...	11,48.89
Pensionary Charge	2,05.75	...	2,05.75	2,67.06	...	2,67.06	2,92.79	...	2,92.79
Office Expenses	41.78	...	41.78	45.88	...	45.88	85.70	...	85.70
Arms & Ammunition	12.68	...	12.68	...	...	...	14.99	...	14.99
P.O.L.	19.71	...	19.71	18.93	...	18.93	20.48	...	20.48
Minor Works	1,17.75	10.99	1,28.74	1,49.32	10.06	1,59.38	1,46.20	10.28	1,56.48
Grants-in-Aids General	1,80.02	...	1,80.02	1,81.73	...	1,81.73	3,82.55	...	3,82.55
Contributions	13.01	...	13.01	11.67	...	11.67	...	33.65	33.65
Scholarship/Stipend	19.23	...	19.23	27.17	...	27.17	28.91	...	28.91
Interest	2,98.50	...	2,98.50	3,13.83	...	3,13.83	3,22.57	...	3,22.57
Other Charges	3,04.31	48.52	3,52.83	3,22.75	1,25.91	4,48.66	4,30.97	88.95	5,19.92
Machinery & Equipments	1,24.25	1,09.53	2,33.78	1,30.33	74.08	2,04.41	1,17.03	1,32.43	2,49.46
Major Works	...	9,38.84	9,38.84	...	12,54.25	12,54.25	...	13,25.54	13,25.54
Investments	...	...	...	13.66	...	13.66	20.32	...	20.32
Repayment of Borrowing	...	3,46.54	3,46.54	...	3,09.79	3,09.79	...	1,16.75	1,16.75
Others	* 52.00	8.01	60.01	* 48.41	3.58	51.99	* 3.00	3.82	6.82
GROSS AMOUNT	22,92.52	14,62.43	37,54.95	26,22.28	17,77.67	43,99.95	30,14.40	17,11.42	47,25.82

* Includes expenditure on subsidies of ₹ 0.45 crore (2009-10), ₹ 0.37 crore (2008-09) and ₹ 0.25 crore (2007-08)

Notes to Accounts

1. Summary of significant accounting policies :

(i) **Entity and Accounting Period** : These accounts present the transactions of the Government of Manipur for the period 1st April 2009 to 31st March 2010.

(ii) **Basis of Accounting** : With the exception of some book adjustments (note below) the accounts represent the actual cash receipts and disbursements during the account period. Assets are valued at historical cost and Government investment etc. is shown at historical cost. Physical assets are not depreciated or amortised. The losses of physical assets at the end of its life is also not expensed or recognised.

The pension liability of the Government, i.e. the liability towards payment of retirement benefits for the past and present service of its employees is not included in the accounts. However, the retirement benefits disbursed during the accounts period have been reflected in the accounts. The expenditure on pension and other retirement benefits to the State Government employees during the year was ₹ 2,92.79 crores (9.71 per cent of total revenue expenditure). However the State Government employees recruited with effect from 1.1.2005 are eligible for New Pension Scheme. An amount ₹ 6.89 crores towards employee's contribution and employer's share has been deposited under the head "8342-Other Deposits-117-Defined Contribution Pension Scheme for Government employees during the year. The State Government's liability and their account as on 31st March, 2010 was ₹ 17.60 crores. However, for the AIS officers appointed in Manipur State New Pension Scheme is applicable with effect from 1.1.2004, but the State Government is yet to implement the scheme.

(iii) **Currency in which Accounts are kept** : The accounts of Government are maintained in Indian Rupees.

(iv) **Form of Accounts** : Under Article 150 of the Constitution, the accounts of the Union and the States are kept in such form as the President may on the advice of the Comptroller and Auditor General, prescribe. The word "Form" used in Article 150 has a comprehensive meaning so as to include the prescription not only of the broad form in which the accounts are to be kept but also the basis for selecting appropriate heads under which the transactions are to be classified.

(v) **Classification between Revenue and Capital** : Revenue expenditure is recurring in nature and is supposed to be met from revenue receipts. Capital expenditure is defined as expenditure incurred with the object of increasing concrete assets of a material and permanent character. Expenditure on Grants-in-Aid is recorded as revenue expenditure in the books of the grantor. In the books of the recipient it is taken as revenue receipt.

Notes to Accounts –contd.

2. Status on inclusion of statements/ information recommended by Twelfth Finance Commission in the Finance Accounts.

As per the recommendation of the XII Finance Commission the following statements/information are included in the Finance Accounts:

Sl.No.	Particulars	Status in Finance Accounts.
1.	Statement of subsidies given	Appendix-III
2.	Statement containing expenditure on salaries	Appendix-II
3.	Detailed information on pensioners and expenditure on Government pensions	Footnote in Statement No.12
4.	Statement containing on other liabilities as well as repayment schedule	Statement Nos.6,15
5.	Statement on accretion and erosion of financial assets held by the Government including those arising out of changes in the manner of spending by the Government	Information is available through Statement No.1
6.	Data on committed liabilities in the future	Not included this year as format is being revised due to non-availability of requisite information
7.	Implication of major policy decisions taken by the Government during the year new scheme proposed in the Budget for the future cash flows	Not included this year as format is being revised due to non-availability of requisite information
8.	Maintenance expenditure with segregation of Salary and non-salary portion	Appendix-XI

3. Bookings under Minor Head 800- 'Other Receipts' and 'Other Expenditure':

₹ 7,31.18 crores under 62 (Sixty Two) Major Head of accounts (representing function of the Government) were classified under the Minor Head '800- Other expenditure' in the accounts constituting more than 15.47 percent of the total expenditure recorded under the respective Major Heads. In some Major Heads of accounts with substantial amount of expenditure was booked under "Other Expenditure" are given in "Annexure-A". Similarly ₹ 1,76.91 crores under 19 (Nineteen) Major Heads of accounts (representing function of the Government) was classified under Minor Heads "Other Receipts" in the accounts constituting 4.57 percent of the total receipts recorded under the respective Major Heads. The major schemes are not depicted distinctly in the Finance Accounts, though the details of these expenditure are depicted at the sub-head (scheme) level or below in the Detailed Demands for Grants and corresponding head-wise Appropriation Accounts forming the part of the State Government Account.

Notes to Accounts –contd.

4. Existence of unadjusted Abstract Contingency Bills (AC Bills).

The Drawing and Disbursing Officers are authorized to draw sums of money by preparing Abstract Contingency Bill by debiting Service Heads, and they are required to present Detailed Contingency Bill (vouchers in support of final expenditure) in all these cases within a specified period. Presently 963 DC Bills amounting to ₹12,36.83 crores have not been received in the Office of the Accountant General as detailed below:-

Unadjusted AC Bills as on 31st March, 2010.

(₹ in crore)

Year	No. of AC Bill outstanding	Amount Outstanding
upto 2007-08	411	4,59.82
2008-09	259	4,29.11
2009-10	293	3,47.90
Total	963	12,36.83

5. Transfer of Funds to PD Accounts-

Transfer to PD Accounts is booked as expenditure in the Consolidated fund (service major heads) of the State. While Government is authorized to open personal Deposit Accounts in order to deposit money for specific purposes, the Administrators are required to close such accounts at the last working day of the year and transfer the unspent balances back to the Government Accounts. During the year ₹ 3.24 crore was transferred to PD accounts for opening of the PD accounts and procurement of food and raw materials.

6. Reconciliation of Receipts and Expenditure:

All Drawing and Disbursing Officers are required to reconcile the Receipts and Expenditure of the Government with the figures accounted for by the Accountant General. Such reconciliation has been completed in respect of 55 % of DDOs for a value of ₹ 5,94.90 crores of expenditure against the total expenditure 12.59% of the Government amounting to ₹47,25.82 crores.

7. Cash Balance worked out by AG is ₹ 299.80 crores (debit). The cash balance reported by RBI as on 31st March, 2010 is ₹ 2,97.49 crores (debit). Thus there is a difference of ₹ 2.31 crores (debit) between the two figures. The difference is mainly because of (a) net unadjusted balance of ₹ 2.30 crores (debit) being less adjustment by Bank in respect of treasuries during 1985-86 to 2009-10, (b) Remittance in transit for ₹ 0.01 (debit).

8. Guarantees reported in Statement no. 9 are on the basis of the information received from the State Government which is the authority for issuing such guarantees. ₹ 2.00 crores has been transferred to Guarantee Redemption Fund during the account period.

9. In respect of Loans and Investments, for which detailed accounts are kept by the State Government departments, constant efforts are made to obtain complete information from the State Government.

Notes to Accounts –contd.

10. The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balances under these heads are worked out by aggregating the outstanding debit and credit balances separately under various heads. The position of gross figures under major suspense heads for the last three years is given below :

Suspense		₹ in crore)					
		2007-2008		2008-2009		2009-2010	
		Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
8658	101-PAO Suspense	63.83	7.12	62.33	6.40	65.36	8.69
Net		56.71 (Dr)		55.93 (Dr)		56.67 (Dr)	
8658	102-Suspense Account (Civil)	68.27	1.29	73.25	1.07	93.53	...
Net		66.98 (Dr)		72.18 (Dr)		93.53 (Dr)	
8658	107-Cash Settlement Suspense Account	45.41	2.31	42.62	1.79	41.18	...
Net		43.10 (Dr)		40.83 (Dr)		41.18 (Dr)	
8658	110-Reserve Bank Suspense (CAO)	2.36	71.43	5.29	68.64	9.54	64.32
Net		69.07 (Cr)		63.35 (Cr)		54.78 (Cr)	
8658	129-Material purchase settlement Account	...	2.50	...	2.81	...	3.17
Net		2.50 (Cr)		2.81 (Cr)		3.17 (Cr)	

Remittance

		2007-2008		2008-2009		2009-2010	
		Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
8782	102-Public Works Remittances	7.27	5.16	56.69	11.22	2,22.4 9	16.76
Net		2.11 (Dr)		45.47 (Dr)		2,05.73 (Dr)	
8782	103-Forest Remittances	3.43	1.09	2.03	3.76	2.12	3.88
Net		2.34 (Dr)		1.73 (Cr)		1.76 (Cr)	
8782	105-reserve Bank of India Remittances	3.12	29.65	2.46	20.12	...	17.66
Net		26.53 (Cr)		17.66 (Cr)		17.66 (Cr)	

Constant efforts are underway to clear the balances under these heads. However, clearance of suspense and remittance items depends on the details furnished by the government departments /works and forest divisions/Central Ministries/PAOs/RBI etc.

Notes to Accounts –contd.

11 Contingency fund: There is no transaction relating to Contingency fund and the corpus of the Fund has not been appropriated from the Consolidated Fund of the State.

12. The State Government provides funds to State/district level autonomous bodies and authorities, societies, non government organizations, etc. for implementation of centrally sponsored schemes (State Share) and State schemes. Since the funds are generally not being spent fully by the implementing agencies in the same financial year, there remain unspent balances in the bank accounts of these implementing agencies.

The aggregate amount of the unspent balances in the accounts of the implementing agencies kept outside Government accounts (in bank accounts) is not readily ascertainable. The Government expenditure as reflected in the Accounts to that extent is, therefore, not final.

13. Certain transactions are in the nature of book adjustment and do not represent actual cash transaction as below:-

Sl. No	Book Adjustment	Head of Account			Remarks
		From	To	(₹ in crore)	
1.	Contribution towards Calamity Relief Fund	2245	8235	10.19	The contribution of State Government towards Calamity Relief Fund has been transferred to 8235-111-Calamity Relief Fund
2.	Contribution towards Sinking Fund	2048	8222	18.32	The contribution towards Sinking Fund has been transferred to 8222-101-Sinking Fund.
3.	Contribution towards Guarantee Redemption Fund	2048	8235	2.00	The contribution towards Guarantee Redemption Fund has been transferred to 8235-117-Guarantee Redemption Fund.
4.	Annual adjustment of interest on G.P.F.	2049	8009	60.53	Interest on G.P.F. (including Group 'D')
5.	Animal Husbandry	2403	8443	0.20	Opening of PD account
6.	Civil Supply	2408	8443	3.00	Food procurement
7.	Village and Small Industries	2851	8443	0.04	Raw Material procurement

Notes to Accounts – Concl.

14. As per 151(1) of General Financial Rules provides that Utilisation Certificates (UCs) should be obtained by the departmental officers from the grantees and after verification, these should be forwarded to the Accountant General within 18 months from the date of their sanction unless specified otherwise in respect of grants provided for specific purposes. The position of awaited UCs is given below:-

(₹ in crore)

Year	Number of UCs awaited	Amount involved
2007-08	851	211.37
2008-09	937	224.49
2009-10	416	118.94

15. Amount involved in incomplete projects, as furnished by the State Government during 2009-10 is given in Appendix – X.

16. 12 Treasuries, 104 P.W. Divisions and 30 Forest Divisions are rendering accounts to the Accountant General. The average delay in rendition of accounts by the Treasuries, P.W. Divisions and Forest Divisions were 50 days, 98 days and 92 days respectively.

Annexure - A
Major Heads where substantial expenditure/receipts are
classified as Other Expenditure/Other Receipts

Expenditure

(₹ in crore)

	Major Head	Total Expenditure	Expenditure Under 800	Per Cent
2013	Council of Ministers	1.71	1.19	70
2056	Jails	9.21	2.72	30
2205	Art and Culture	13.22	4.65	35
2217	Urban Development	29.73	24.96	84
2225	Welfare of Sceduled Castes, Sceduled Tribes and Other Backward Classes	78.21	33.36	43
2245	Relief on Account of Natural Calamities	10.78	10.19	95
2250	Other Social Services	0.88	0.88	100
2401	Crop Husbandry	68.05	33.59	49
2402	Soil and Water Conservation	91.85	65.00	71
2406	Forestry and Wild Life	38.36	9.26	24
2407	Plantations	0.05	0.05	100
2408	Food Storage and Warehousing	9.40	3.56	38
2501	Special Programmes for Rural Development	8.16	4.05	50
2505	Rural Employment	40.56	27.00	67
2552	North Eastern Areas	0.99	0.43	43
2575	Other Special Areas Programmes	50.13	42.93	86
2705	Command Area Development	9.59	7.56	79
2810	Non-Conventional Sources of Energy	3.00	3.00	100
3435	Ecology and Environment	7.01	2.40	34
4070	Capital Outlay on other Administrative Services	0.15	0.15	100
4202	Capital Outlay on Education, Sports, Art and Culture	109.30	78.17	72
4217	Capital Outlay on Urban Development	130.64	60.60	46
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	54.13	53.83	99
4235	Capital Outlay on Social Security and Welfare	14.10	13.60	96
4250	Capital Outlay on Other Social Services	2.10	2.10	100
4403	Capital Outlay on Animal Husbandry	1.74	1.74	100
4405	Capital Outlay on Fisheries	0.86	0.72	84
4408	Capital Outlay on Food Storage and Warehousing	6.60	6.60	100
4552	Capital Outlay on North Eastern Areas	21.81	4.59	21
4702	Capital Outlay on Minor Irrigation	34.20	29.90	87
4705	Capital Outlay on Command Area Development	10.60	3.17	30
4801	Capital Outlay on Power Projects	300.78	81.60	27
5056	Capital Outlay on Inland and Water Transport	1.78	1.78	100
5075	Capital Outlay on other Transport Services	17.93	17.93	100

Annexure - A - Conclid.
Major Heads where substantial expenditure/receipts are
classified as Other Expenditure/Other Receipts

Receipts**(₹ in crore)**

	Major Head	Total Receipts	Receipts Under 800	Per Cent
0029	Land Revenue	0.81	0.26	32
0045	Other Taxes and Duties on commodities and Services	0.19	0.09	47
0055	Police	0.94	0.18	19
0070	Other Administrative Services	0.31	0.20	65
0075	Miscellaneous General Services	61.47	61.42	100
0401	Crop Husbandry	0.25	0.05	20
0405	Fisheries	0.08	0.02	25
0408	Food Storage and Warehousing	0.20	0.04	20
0701	Medium Irrigation	7.00	6.99	100
0702	Minor Irrigation	0.19	0.19	100
0801	Power	103.83	103.83	100
1054	Roads and Bridges	0.10	0.10	100

Appendix -I
CASH BALANCES AND INVESTMENT OF CASH BALANCES

(₹ in crore)

		As on 31 st March 2010	As on 31 st March 2009
(A)	General Cash Balance		
(1)	Cash in Treasuries	4.60	4.61
(2)	Deposits with Reserve Bank	-2,99.80	-2,71.30
(3)	Remittance in Transit	0.01	7.66
	Total:-	-2,95.19	-2,59.03
	Investments held in the "Cash Balance Investment Accounts"	5,90.80	8,40.89
	Total (A)	2,95.61	5,81.86
(B)	Other Cash Balances and Investments		
(1)	Cash with Department Officers Viz, Forest and Public Works Department	37.79	20.51
(2)	Permanent Advances for contingent Expenditure with departmental officers	0.02	0.02
(3)	Investment of Earmarked Funds	33.98	13.66
	Total (B)	71.79	34.19
	Total (A+B)	3,67.40	6,16.05

Explanatory Notes:-

- (a) **Cash and Cash Equivalents:** Cash and cash equivalents consist of cash in treasuries and deposit with Reserve Bank of India and other Banks and Remittances in Transit, as stated below. The balance under the head 'Deposits with Reserve Bank' ('2' above) depicts the combined balance of the Consolidated Fund, Contingency Fund and the Public Account at the end of the year. To arrive at the overall cash position, the cash balances with treasuries, departments and investments out of the cash balances/reserve funds etc are added to the balance in 'Deposits with RBI'.

Appendix -I
CASH BALANCES AND INVESTMENT OF CASH BALANCES - Contd.

(b) **Daily Cash Balance:** Under an agreement with the Reserve Bank of India, the State Government has to maintain a minimum cash balance of ₹. 0.24 crore with the Bank. If the balance falls below the agreed minimum on any day, the deficiency is made good by taking ordinary and special ways and means advances/overdrafts from time to time.

For arriving at the daily cash balance¹ for the purpose of grant of Ways and Means advances/Overdraft, the RBI evaluates the holdings of the 14 day treasury bills along with the transactions reported (at RBI counters, Inter-Government transactions and Treasury transactions reported by the agency banks) for the day. To the cash balance so arrived, the maturity of 14 day Treasury Bills if any, is added and excess balance, if any, after maintaining the minimum cash balance is reinvested in Treasury Bills. If the net cash balance arrived at results in less than the minimum cash balance or a credit balance and if there are no 14 day treasury bills maturing on that day, RBI rediscounts the holdings of the 14 day Treasury Bills and makes good the shortfall. If there is no holding of 14 day Treasury Bills on that day the State Government applies for Ways and Means Advances/Special Ways and Means Advances/ Over Draft.

(c) **Ways and Means Advances:** The limit for ordinary ways and means advances to the State Government was ₹ 60.00 crore with effect from 1.4.2006. The Bank has also agreed to give special ways and means advances against the pledge of Government Securities. The limit of special ways and means advances revised by the Bank from time to time.

Interest is payable on advances, shortfalls and overdrafts as follows.

Category	Period	Rate of Interest
Normal Ways & Means Advances		6.50%
Specials Ways & Means Advances	First 90 days	7.75%
	Beyond 90 days upto 180 days	8.75%
Shortfall		6%
Overdraft	Under normal Ways & Means advances(WMA) Limit.	9%
	Over normal Ways and Means Advances(WMA)	12%

The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2009-10 is given below:-

(i) Number of days on which the minimum balance was maintained without taking any advance	365
(ii) Number of days on which the minimum balance was maintained by taking ordinary ways and means advance	Nil
(iii) Number of days on which the minimum balance was maintained by taking special ways and means advances	Nil
(iv) Number of days on which there was shortfall in minimum balance even after taking the above advances, but no overdraft was taken	Nil
(v) Number of days on which overdrafts were taken	Nil

¹ The cash balance ('Deposits with RBI') above is the closing cash balance of the year as on 31st March 2010 but worked out by 16 April 2010 and not simply the daily balance on 31st March 2010.

Appendix -I
CASH BALANCES AND INVESTMENT OF CASH BALANCES - Concl'd.

(d) The investment made during 2009-10 from out of the General Cash Balance were in Government of India Treasury Bills and Securities.

The following is an analysis of investments held in Cash Balance Investment Account:-

(₹ in crore)

	Opening Balance On 1 st April 2009	Purchase During the year	Sales During the year	Closing Balance on 31 st March 2010	Interest realized during the year
Short Term investments					
Government of India Treasury Bills	8,38.46	1,93,26.03	1,90,75.94	5,88.37	30.27
Long Term Investments					
Securities of the Government of India	2.43	...	...	2.43	0.22
Total	8,40.89	1,93,26.03	1,90,75.94	5,90.80	30.49