
APPENDICES

Appendix 1.1

(Reference: Paragraph 1.2)

PART A: Layout of Finance Accounts

The new format of Finance Accounts introduced from the year 2014-15, has been divided into two Volumes – Volume I and 2. Volume 1 represents the financial statements of the Government in summarised form while Volume 2 represents detailed financial statement. The layout of the Finance Accounts is chalked out in the following manner:

Statement	Layout
Volume I	
Statement No. 1	Statement of Financial Position
Statement No. 2	Statement of Receipts and Disbursements Annexure-Cash Balances and Investments of Cash Balances
Statement No. 3	Statement of Receipts (Consolidated Fund)
Statement No. 4	Statement of Expenditure (Consolidated Fund)
Statement No. 5	Statement of Progressive Capital expenditure
Statement No. 6	Statement of Borrowings and other Liabilities
Statement No. 7	Statement of Loans and Advances given by the Government
Statement No. 8	Statement of Investments of the Government
Statement No. 9	Statement of Guarantees given by the Government
Statement No. 10	Statement of Grants-in-Aid given by the Government
Statement No. 11	Statement of Voted and Charged Expenditure
Statement No. 12	Statement on Sources and Application of Funds for Expenditure other than Revenue Account
Statement No. 13	Summary of Balances under Consolidated Fund, Contingency Fund and Public Account
	Notes to Accounts
Annexure	A Statement of Periodical/Other Adjustment
	B Statement of Major Head-wise Receipts booked under MH 800-Other Receipts
	C Statement of Major Head-wise Expenditure booked under MH 800-Other Expenditure
	D Statement of Controlling officers who have not reconciled
	E Statement of Rush of Expenditure towards the end of the year
Volume II Part I	
Statement No. 14	Detailed Statement of Revenue and Capital Receipts by Minor Heads
Statement No. 15	Detailed Statement of Revenue Expenditure by Minor Heads
Statement No. 16	Detailed Statement of Capital Expenditure by Minor Heads and Sub Heads
Statement No. 17	Detailed Statement of Borrowings and other Liabilities
Statement No. 18	Detailed Statement of Loans and Advances given by the Government
Statement No. 19	Detailed Statement of Investments of the Government
Statement No. 20	Detailed Statement of Guarantees given by the Government
Statement No. 21	Detailed Statement of Contingency Fund and Public Account
Statement No. 22	Detailed Statement on Investment of Earmarked Balances
Part II: Appendices	
I	Comparative Expenditure on Salary
II	Comparative Expenditure on Subsidy
III	Grants-in-Aid given by the State Government (Scheme wise and Institution wise)
IV	Details of Externally Aided Projects
V	Plan Scheme Expenditure (Central and State Plan Schemes)
VI	Direct Transfer of Central Scheme Funds to Implementing Agencies in the State
VII	Acceptance and Reconciliation of Balances
VIII	(i) Financial Results of Irrigation Scheme (ii) Financial Results of Electricity Schemes
IX	Commitments of the Government-List of Incomplete Capital Works
X	Maintenance Expenditure with segregation of Salary and Non-Salary portion
XI	Major Policy Decisions of the Government during the year or new Schemes proposed in the Budget
XII	Committed Liabilities of the Government

Appendix 1.1 - contd.

(Reference: Paragraph 1.2)

Part B: Methodology Adopted for the Assessment of Fiscal Position

The norms/ceilings prescribed by the 13th Finance Commission for selected fiscal variable along with its projections for a set of fiscal aggregates and the commitments/projections made by the State Governments in their Fiscal Responsibility Acts and in other Statements required to be laid in the Legislature under the Act are used to make qualitative assessment of the trends and pattern of major fiscal aggregates. Assuming that Gross State Domestic Product (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 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 mobilisation of resources, pattern of expenditure *etc.*, are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP. The definitions of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are given below:

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

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X) with respect to another parameter (Y)	Rate of Growth of the parameter (X)/ Rate of Growth of the parameter (Y)
Rate of Growth (RoG)	$[(\text{Current year Amount}/\text{Previous years Amount}) - 1] * 100$
Average	Trend of growth over a period of 5 years
Share shift/Shift rate of a parameter	Trend of percentage shares, over a period of 5 years, of the parameter in Revenue or Expenditure, as the case may be
Development Expenditure	Social Services + Economic Services
Weighted Interest Rate (Average interest paid by the State)	$\text{Interest paid} [(\text{Opening balance} + \text{Closing balance of Outstanding Public Debt})/2] * 100$
Interest spread	GSDP growth – Weighted Interest Rate
Quantum spread	$\text{Debt stock} * \text{Interest spread}/100$
Interest received as <i>per cent</i> to Loans Outstanding	$\text{Interest Received} [(\text{Opening balance} + \text{Closing balance of Loans and Advances})/2] * 100$
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

Appendix 1.1 - contd.

(Reference: Paragraphs 1.1 & 1.2)

Part C: State Profile

Sl. No.	Particulars	Manipur	All India
1.	Area in sq. Km.	22,327	32,87,240
2.	Population in lakh (As per 2012 census)	29.03	12269.00
	Population in lakh (As per 2022 census)	32.09	13,756.00
3.	Density of Population (2022 projected) (persons per sq. km)	143	418.43
4.	Population below poverty line (2011-12)	10.22	21.92
5.	Literacy (2011 census) (percentage)	76.94	73
6.	Infant Mortality (per 1000 live births),	10.00	28
7.	Gini Co-efficient (measure of inequality of income among the population. 'Value rate is from zero to one,' Value close to zero indicates inequality is less and Vice versa).	Nil	35.70
8.	Gross State Domestic Product (GSDP) in 2021-22 at current prices (₹ in crore)	37761	23664636.99
9.	Per capita GSDP 2021-22 (in ₹)	105167	146087.25
10.	Decadal Population Growth (2012-22) in percentage	10.54	12.12

Financial Data									
Figures (in per cent)									
Particulars		CAGR				Growth			
		(2012-13 to 2015-16)		(2016-17 to 2019-20)		(2019-20 to 2020-21)		(2020-21 to 2021-22)	
		North Eastern & Himalayan States	Manipur	North Eastern & Himalayan States	Manipur	North Eastern & Himalayan States	Manipur	North Eastern & Himalayan States	Manipur
A	Revenue Receipts	11.51	6.68	7.21	5.38	6.95	21.51	18.08	8.54
B	Own Tax Revenue	10.22	18.26	7.75	26.98	2.92	7.77	19.62	27.35
C	Non Tax Revenue	7.16	-13.60	10.88	-6.54	-14.65	10.06	2.90	-26.97
D	State's share in Union Taxes and Duties	27.72	33.60	0.89	2.51	-11.34	5.54	46.49	40.68
E	Grants-in-aids from GOI	3.98	-3.49	11.29	4.68	24.94	37.12	6.08	-12.98
F	Total Receipts	13.89	8.74	10.17	16.75	13.43	31.30	14.07	19.83
G	Revenue Expenditure	12.17	11.56	9.82	7.75	3.60	21.39	13.86	1.72
H	Capital Expenditure	7.70	-6.23	7.10	-8.21	10.37	111.14	28.31	33.36

Financial Data									
Particulars		Figures (in per cent)							
		CAGR				Growth			
		(2012-13 to 2015-16)		(2016-17 to 2019-20)		(2019-20 to 2020-21)		(2020-21 to 2021-22)	
		North Eastern & Himalayan States	Manipur	North Eastern & Himalayan States	Manipur	North Eastern & Himalayan States	Manipur	North Eastern & Himalayan States	Manipur
I	Disbursement of Loans and Advances	-6.61	-21.44	-35.21	-100.00	-45.35	10.20	70.92	-84.02
J	Total Expenditure	11.47	8.12	9.40	5.59	4.58	30.85	16.14	6.85
K	Revenue Expenditure on Education	12.98	10.73	10.63	9.39	3.13	4.85	8.28	13.18
L	Revenue expenditure on Health & Family Welfare	18.35	19.09	14.10	13.49	15.46	32.83	18.04	20.65
M	Revenue Expenditure on Salary & Wages	10.67	5.23	12.41	8.81	0.24	16.08	7.53	4.75
N	Revenue Expenditure on Pension	16.34	10.85	16.28	14.19	11.38	1.83	25.75	-1.80
O	Revenue Expenditure on Subsidies	25.71	633.16	7.26	-8.47	8.74	-0.02	0.22	0.19

*The level of poverty is being determined on different measures and the data furnished by Planning Commission & National Sample Survey Organisation is one such indicator.

(AE) – Advanced Estimate

CAGR - Compounded Annual Growth Rate

Based on 9 Special Category States such as (1) Assam, (2) Himachal Pradesh, (3) Manipur, (4) Meghalaya (5) Mizoram, (6) Nagaland (7) Sikkim, (8) Tripura & (9) Uttarakhand

(Source: Planning Commission and Economics & Statistics Department, Government of Manipur)

Appendix 1.1 - contd.*(Reference: Paragraphs 1.2 & 1.6)***Part D: 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; and greater transparency in fiscal operations of the Government. The Act prescribed the following fiscal targets for the State Government:

- (i) strive to remain revenue surplus by making a balance in revenue receipts and expenditure and build up further surplus;
- (ii) strive to bring down fiscal deficit to 3 *per cent* of the 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 and
- (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, July 2006, July 2010 and October 2011) framed under the Act, the following fiscal targets in respect of revenue surplus and fiscal deficit were 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 to a maximum of 3.5 *per cent* of the Gross State Domestic Product by 2010-2011 and maintain it below 3.5 *per cent* in succeeding financial years up to 2012-13 and thereafter reduce it to a maximum of 3 *per cent* of the Gross State Domestic Product from 2013-14 and beyond; and
- maintain outstanding debt to a maximum of 65.80 *per cent* of Gross State Domestic Product in 2010-11, 62.9 *per cent* of Gross State Domestic Product in 2011-12, 60.1 *per cent* of Gross State Domestic Product in 2012-13, 57.00 *per cent* of Gross State Domestic Product in 2013-14 and 54.30 *per cent* of Gross State Domestic Product in 2014-15.

Appendix 1.2

(Reference: Paragraph 1.4)

Abstract of Receipts and Disbursements for the year 2021-22

(₹ in crore)

2020-21	Receipts	2021-22	2020-21	Disbursements	2021-22
Section-A: Revenue					
12982.65	I – Revenue receipts	14091.00	12428.47	I-Revenue expenditure-	12642.15
1294.49	-Tax revenue	1648.50	5055.21	General Services-	
148.07	-Non-tax revenue	108.13	3328.46	Social Services of which	
4271.97	-State's share of Union Taxes	6009.65	1578.19	-Education, Sports, Art and Culture	5899.12
-	-Non-plan Grants	-	825.68	-Health and Family Welfare	3556.79
-	-Grants for State Plan Schemes	-	296.17	-Water Supply, Sanitation, Housing and Urban Development	1752.00
-	-Grants for Central and Centrally sponsored Plan Schemes	-	12.15	-Information and Broadcasting	996.20
-	-Grants for Special Schemes for NEC and for other purposes	-	168.03	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes and Minorities	167.46
3917.26	-Grants for Centrally sponsored Schemes	3459.37	63.17	-Labour and Labour Welfare	13.29
3085.47	Finance Commission Grant	2674.37	384.32	-Social Welfare and Nutrition	129.39
265.39	Other transfer/Grants to States	190.98	0.75	-Others	36.93
			3421.41	Economic Services of which	2634.58
			614.00	-Agriculture and Allied Activities	497.78
			1998.04	-Rural Development	1341.60
			15.08	-Special Areas Programmes	10.52
			71.19	-Irrigation and Flood Control	59.56
			409.99	-Energy	426.54
			80.33	-Industry and Minerals	68.18
			75.36	-Transport	79.11
			81.83	-Science, Technology and Environment	95.03
			75.59	-General Economic Services	56.26
			623.39	Grants-in-Aid and Contributions	551.66
	II-Revenue deficit carried over to Section B		554.18	II-Revenue Surplus carried over to Section B	1448.85
12982.65	Total: Section A	14091.00	12982.65	Total: Section A	14091.00

2020-21	Receipts	2021-22	2020-21	Disbursements	2021-22
Section-B: Others					
881.70	III – Opening Cash balance including Permanent Advances and Cash Balance Investment	760.74		III – Opening Overdraft from Reserve Bank of India	-
-	IV – Miscellaneous Capital receipts		2439.18	IV – Capital Expenditure-	3252.79
			61.41	General Services-	83.07
			1247.11	Social Services of which	1303.32
			53.01	-Education, Sports, Art and Culture	106.06
			134.12	-Health and Family Welfare	72.75
			730.82	-Water Supply, Sanitation, Housing and Urban Development	932.87
			0.54	-Information and Broadcasting	1.03
			280.01	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes and Minorities	175.26
			42.61	-Social Welfare and Nutrition	9.35
			6.00	-Others	6.00
			1130.66	Economic Services of which	1866.40
			33.71	-Agriculture and Allied Activities	12.62
			0.00	-Rural Development	839.58
			130.20	-Special Areas Programmes	240.25
			365.68	-Irrigation and Flood Control	183.32
			0.00	-Energy	0.00
			21.22	-Industry and Minerals	5.29
			70.71	-Science Technology and Environment	68.41
			419.49	-Transport	443.20
			89.65	-General Economic Services	73.73
3.3	V–Recoveries of Loans and Advances-	2.38	10.20	V – Loans and Advances disbursed-	1.63
	-From Power Projects			-For Power Projects	-
3.25	-From Government Servants	2.34	10.20	To Government Servants	1.63
0.05	-From Others	0.04	0.00	-To Others	0.00
554.18	VI–Revenue Surplus brought down	1448.85		VI – Revenue Deficit brought down	-

State Finances Audit Report for the year ended 31 March 2022

2020-21	Receipts	2021-22		2020-21	Disbursements	2021-22	
9334.03	VII – Public debt receipts-		12652.37	7587.96	VII – Repayment of Public debt		10902.29
	-External debt			-	External debt	-	
1484.02	-Internal debt other than Ways and Means Advances and overdrafts		1657.04	271.62	-Internal debt other than Ways and Means Advances and Overdrafts	381.21	
7482.66	-Net transactions under Ways and Means Advances		10741.47	7268.41	-Net transactions under Ways and Means Advances	10480.80	
367.35	-Loans and Advances from Central Government		253.86	47.93	-Repayment of Loans and Advances to Central Government	40.28	
-	-Net transactions under over- draft	-	-				-
	VIII – Appropriation to Contingency Fund		-	-	VIII – Appropriation to Contingency Fund		-
	IX – Amount transferred to Contingency Fund		-	-	IX – Expenditure from Contingency Fund		
2852.87	X – Public Account receipts-		3061.43	2828.00	X – Public Account disbursement-		2695.87
357.80	Small Savings and Provident Funds	327.59		328.26	-Small Savings and Provident Funds	323.32	
93.45	-Reserve Funds	407.85		33.70	-Reserve Funds	53.67	
184.07	Suspense and Miscellaneous	158.34		172.99	-Suspense and Miscellaneous	171.52	
1667.54	Remittances	1681.94		1683.84	-Remittances	1723.46	
550.01	Deposits and Advances	485.71		609.21	-Deposits and Advances	423.90	
	XI – Closing Overdraft from Reserve Bank of India			760.74	XI – Cash Balance at end-		1073.19
				4.63	-Cash in Treasuries and Local Remittances	4.63	
				49.04	-Deposits with Reserve Bank	-7.06	
				50.07	-Departmental Cash Balance including permanent Advances	49.71	
				657.00	-Cash Balance Investment and Investment of earmarked fund	1025.91	
13626.08	Total:		17925.77	13626.08	Total:		17925.77

Appendix 1.3
(Reference: Paragraph 1.5)

Assets and Liabilities of the Government of Manipur as on 31 March 2022

(₹ in crore)

As on 31.03.2021	Liabilities	As on 31.03.2022	As on 31.03.2022
8430.64	Internal Debt -		9967.15
7133.39	<i>Market Loans bearing interest</i>	8352.25	
0.04	<i>Market Loans not bearing interest</i>	5.93	
5.93	<i>Loans from Life Insurance Corporation of India</i>	640.05	
541.87	<i>Loans from NABARD</i>	0.11	
0.11	<i>Loans from SBI and other Banks</i>	6.12	
6.12	<i>Loans from National Co-operative Development Corporation</i>	468.99	
523.14	<i>Special Securities issued to National Small Savings Fund of the Central Government</i>	18.8	
5.80	<i>Other Loans</i>	474.9	
214.24	<i>Ways and Means Advances</i>	8352.25	
571.09	Loans and Advances from Government of India -		784.66
0.06	<i>Pre 1984-85 Loans</i>	0.06	
151.74	<i>Non-Plan Loans</i>	117.73	
40.57	<i>Loans for State Plan Schemes</i>	35.21	
0	<i>Loans for Central Plan Schemes</i>	0	
0	<i>Loans for Centrally Sponsored Plan Schemes</i>	0	
1.55	<i>Loans for Special Plan Schemes</i>	1.40	
377.17	<i>Other Ways & Means Advances</i>	630.26	
0	<i>Contingency Fund</i>	0	
1508.83	Small Savings, Provident Funds, etc.		1513.11
1402.57	Deposits		1464.38
1270.51	Reserve Funds		1624.69
15464.68	Deficit on Government Account		16913.53
554.18	<i>Add Revenue Surplus of the current year</i>	1448.85	
0	<i>Miscellaneous Deficit</i>	0	
14910.50	<i>Accumulated Deficit at the beginning of the year</i>	15464.68	
28648.32	Total		32267.52
Assets			
26823.72	26823.72		30076.52
207.09	<i>Investments in shares of Companies, Corporations, etc.</i>	211.27	
26616.63	<i>Other Capital Expenditure</i>	29865.25	
205.21	Loans and Advances -		204.45
-	<i>Loans for Power Projects</i>	-	
19.84	<i>Loans to Government servants and Miscellaneous loans</i>	19.12	
185.37	<i>Other Development Loans</i>	185.33	
2.60	Advances		2.60
49.04	Deposit with Reserve Bank and other banks		-7.06
654.15	Remittance Balance		695.67
201.90	Suspense and Miscellaneous Balance		215.09
711.70	Cash -		1080.25
4.63	<i>Cash in Treasuries and Local Remittances</i>	4.63	
50.05	<i>Departmental Cash Balance</i>	49.69	
0.02	<i>Permanent Advances</i>	0.02	
0	<i>Cash Balance Investments</i>	0	
657.00	<i>Investment of earmarked funds</i>	1025.91	
28648.32	Total		32267.52

(Source: Finance Accounts)

Appendix 2.1

(Reference: Paragraphs 2.5.2, 2.7.1)

Time series data on the State Government finances

(₹ in crore)

	2017-18	2018-19	2019-20	2020-21	2021-22
Part A Receipts					
1. Revenue Receipts (i+ii+iii+iv)	10,357.83	10,561.71	10,684.16	12,982.65	14,091.00
(i) Tax Revenue	790.94	1,046.05	1,201.12	1,294.49	1,648.50
State Goods & Services Tax (SGST)	301.53	694.70	852.58	866.51	1,125.56
Taxes on Agricultural Income	-	-	-	-	-
Taxes on Sales, Trade, etc.	385.58	253.02	235.53	336.45	411.66
State Excise	9.37	8.18	11.6	11.85	16.00
Taxes on Vehicles	36.14	39.83	47.7	37.96	56.67
Stamps and Registration fees	13.98	17.62	16.6	8.66	7.98
Land Revenue	1.44	3.54	4.1	3.81	3.36
Taxes on Goods and Passengers	1.13	1.19	1.6	0.42	0.47
Other taxes	41.77	27.97	31.41	28.83	26.80
Taxes and duties on electricity	-	-	-	-	0
(ii) Non-Tax Revenue	174.07	166.24	134.53	148.07	108.13
(iii) State's share of Union taxes and duties	4,154.33	4,698.59	4,047.77	4,271.97	6,009.65
(iv) Grants-in-Aid from Government of India	5,238.49	4,650.83	5,300.74	7,268.12	6,324.72
2. Miscellaneous Capital Receipts	-	-	-	-	-
3. Recoveries of Loans and Advances	8.02	0.59	0.80	3.30	2.39
4. Total Revenue and Non-debt capital receipts (1+2+3)	10,365.85	10,562.30	10,684.96	12,985.95	14,093.39
5. Public Debt Receipts of which	1,295.91	3,926.53	6,313.66	9,334.05	12,652.37
Internal Debt (excluding Ways and Means Advances and Overdrafts)	623.55	1,149.99	1,818.87	1,484.03	1,657.04
Receipts under Ways and Means Advances and Overdrafts	663.40	2,776.54	4,486.88	7,482.65	10,741.47
Loans and Advances from the Government of India	8.96	-	7.91	367.37	253.86
6. Total Receipts in the Consolidated Fund (4+5)	11,661.76	14,488.83	16,998.62	22,320.00	26,745.76
7. Contingency Fund Receipts	-	-	-	-	-
8. Public Account Receipts	2,632.65	2,905.55	2,350.71	2,852.87	3,061.43
9. Total Receipts of the State (6+7+8)	14,294.41	17,394.38	19,349.33	25,172.87	29,807.19
Part B Expenditure/Disbursement					
10. Revenue Expenditure	9,274.00	9,748.72	10,238.63	12,428.47	12,642.15
General Services (including interest payments)	3,666.88	3,981.30	4,444.81	5,055.21	5,899.12
Social Services	2,569.42	2,660.92	2,916.84	3,328.46	3,556.79
Economic Services	2,503.61	2,533.08	2,321.86	3,421.41	2,634.58
Grants-in-Aid and contributions	534.09	573.42	555.12	623.39	551.66
11. Capital Expenditure	1,428.31	1,730.64	1,155.24	2,439.18	3,252.79
General Services	106.50	111.79	46.44	61.41	83.07
Social Services	663.70	753.09	570.14	1,247.10	1,303.32
Economic Services	658.11	865.76	538.66	1,130.67	1,866.40
12. Disbursement of Loans and Advances	3.40	0.13	0.00	10.20	1.63
13. Total/Aggregate Expenditure (10+11+12)	10,705.71	11,479.49	11,393.87	14,877.85	15,896.57
14. Repayments of Public Debt of which	675.53	3,099.19	5,771.63	7,587.96	10,902.29

	2017-18	2018-19	2019-20	2020-21	2021-22
<i>Internal Debt (excluding Ways and Means Advances (WMA) and Overdrafts)</i>	351.56	410.81	622.55	271.62	381.21
<i>Repayment under WMAs and Overdrafts</i>	279.88	2,644.32	5,105.04	7,268.41	10,480.80
<i>Loans and Advances from Government of India</i>	44.09	44.06	44.04	47.93	40.28
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	11,381.24	14,578.68	17,165.50	22,465.81	26,798.86
17. Contingency Fund disbursements	-	-	-	-	-
18. Public Account disbursements	2,577.17	2,902.26	1,947.16	2,828.01	2,695.88
19. Total disbursement by the State (16+17+18)	13,958.40	17,480.94	19,112.66	25,293.82	29,494.74
<i>Part C Deficits</i>					
20. Revenue Deficit (-)/Surplus (+) (1-10)	(+)1,083.83	(+)812.99	(+)445.53	(+)554.18	(+)1,448.85
21. Fiscal Deficit (-)/Surplus (+) (4-13)	(-)339.86	(-)917.19	(-)708.91	(-)1,891.90	(-)1,803.18
22. Primary Deficit(-)/ Surplus(+)(21+23)	(+)223.10	(-)339.98	(-)45.37	(-)1,060.30	(-)1,112.38
<i>Part D Other data</i>					
23. Interest Payments (included in revenue expenditure)	562.96	577.21	663.54	831.60	690.80
24. Financial Assistance to local bodies etc.	698.52	710.20	657.88	1051.42	1256.10
25. WMAs/Overdraft availed (days)	8	55	85	75	61
<i>Ways and Means Advances availed (days)</i>	8	21	175	113	61
<i>Overdraft availed (days)</i>	1	34	56	29	112
26. Interest on WMAs/ Overdraft	9.67	222.64	167.16	4.8	17.77
27. Gross State Domestic Product (GSDP)	25,789	27,388	31,297	34,110	37,761
28. Outstanding Fiscal liabilities	9,565.94	10,463.92	11,407.46	13,183.65	15,353.99
29. Outstanding guarantees (year-end) (including interest)	513.73	475.08	478.18	667.19	861.32
30. Maximum amount guaranteed (year-end)	738.00	738.00	738.00	1,355.38	861.32
31. Number of incomplete projects	24	50	50	67	115
32 Capital blocked in incomplete projects	106.20	5,783.93	108.68	748.18	346.45
<i>Part E Fiscal Health Indicators</i>					
I Resource Mobilisation (in per cent)					
Own Tax revenue/GSDP	3.30	3.82	3.84	3.80	4.37
Own Non-Tax Revenue/GSDP	0.73	0.61	0.43	0.43	0.29
Central Transfers/GSDP	17.33	17.16	12.93	12.52	15.91
II Expenditure Management (in per cent)					
Total Expenditure/GSDP	41.51	41.91	36.41	43.62	42.10
Total Expenditure/Revenue Receipts	103.36	108.69	106.64	114.60	112.81
Revenue Expenditure/Total Expenditure	86.63	84.92	89.86	83.54	79.53
Expenditure on Social Services/Total Expenditure	30.20	29.74	30.60	30.75	30.57
Expenditure on Economic Services/Total Expenditure	29.53	29.61	25.11	30.60	28.31
Capital Expenditure/Total Expenditure	13.34	15.08	10.14	16.39	20.46

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	2017-18	2018-19	2019-20	2020-21	2021-22
Capital Expenditure on Social and Economic Services/Total Expenditure	12.35	14.10	9.73	15.98	19.94
III Management of Fiscal Imbalances (in per cent)					
Revenue deficit (surplus)/GSDP	4.20	2.97	1.42	1.62	3.84
Fiscal deficit (surplus)/GSDP	(-)1.32	(-)3.35	(-)2.27	-5.55	(-)4.78
Primary Deficit (surplus)/GSDP	(+)0.87	(-)1.24	(-)0.14	(-)3.11	(-)2.95
Revenue Surplus/Fiscal Deficit	(-)318.90	(-)88.64	(-)0.63	(-)29.29	-0.80
Primary Revenue Balance/GSDP	6.42	5.08	3.55	4.07	5.67
Fiscal Liabilities/GSDP	39.91	38.20	36.45	38.65	40.66
Fiscal Liabilities/RR	92.35	99.07	106.77	101.55	108.96
Primary deficit <i>vis-à-vis</i> quantum spread	1125.14	(-)194.06	649.70	(-)729.72	(-)674.93
Debt Redemption (Principal + Interest)/Total Debt Receipts	86.38	90.74	101.32	89.01	90.73
V Other Fiscal Health Indicators					
Return on Investment	₹ 4,000	₹ 4,000	Nil	Nil	Nil
Financial Assets/Liabilities	2.43	2.38	2.31	2.17	2.10

Appendix 2.2

(Reference: Para 2.7.6.2 A)

List of Incomplete works undertaken by Department of Minorities and Other Backward Classes, Government of Manipur

(₹ in lakh)

Sl. No.	Name of the work	Total estimated cost	Year of commencement of the work	Target date of completion	Release of Central Share			Delay in transfer of fund (in months)	Release of State share		Delay in transfer of fund (in months)	Total amount received by IA till 31.12.2022	Amount utilised till 31.12.2022	Physical Progress of work (in per cent)
					Instalment	Amount and date of release of fund by GOI	Amount and date of release by State Govt. to Implementing Agency (IA)		Amount of State matching share	Amount and date of release of State share by State Govt.				
1	Construction of Girls Hostel at SSA Residential Hostel	70.00	2015-16	31.3.2022	1 st inst.	35.00(30.9.2015)	35.00(23.2.2018)	29	Nil	Nil	Nil	70	33.6	48
					2 nd Inst	35.00(29.12.2021)	35.00(14.7.2022)	6	Nil	Nil	Nil			
2	Construction of Girls Hostel at Churachandpur High School	70.00	2015-16	31.3.2022	1 st inst.	35.00(30.9.2015)	35.00(23.2.2018)	29	Nil	Nil	Nil	70	57.2	81
					2 nd Inst	35.00(29.12.2021)	35.00(14.7.2022)	6	Nil	Nil	Nil			
3	Construction of Girls Hostel at Vimala Raina High School	70.00	2015-16	31.3.2022	1 st inst.	35.00(30.9.2015)	35.00(23.2.2018)	29	Nil	Nil	Nil	70	52.2	75
					2 nd Inst	35.00(29.12.2021)	35.00(14.7.2022)	6	Nil	Nil	Nil			
4	Construction of school building at Kokodan Khullen	27.42	2013-14	31.3.2022	1 st Inst	7.4034(26.3.2014)	7.4034(24.2.2015)	11	2.742	0.82(17.11.19)	57	17.5488	27.42	100
					2 nd Inst	5.16(6.12.2016)	5.16(11.1.2018)	13		0.516(21.4.20)	62			
				31.3.2022	2 nd Inst (part)	2.2434(8.11.2016)	2.2434(30.3.2021)	52		0.258(26.8.20)	31			
										1.118(29.4.22)	11			
5	Construction of school building at Mualdak	27.42	2013-14	31.3.2022	1 st Inst	7.4034(26.3.2014)	7.4034(24.2.2015)	11	2.742	0.82(17.11.19)	57	17.5488	22.02	80
					2 nd Inst	5.16(6.12.2016)	5.16(11.1.2018)	13		0.516(21.4.20)	62			
				31.3.2022	2 nd Inst (part)	2.2434(8.11.2016)	2.2434(30.3.2021)	52		0.258(26.8.20)	31			
										1.118(29.4.22)	11			
6	Construction of school building at Khanpi	27.42	2013-14	31.3.2022	1 st Inst	7.4034(26.3.2014)	7.4034(24.2.2015)	11	2.742	0.82(17.11.19)	57	17.5488	27.42	100
					2 nd Inst	5.16(6.12.2016)	5.16(11.1.2018)	13		0.516(21.4.20)	62			
				31.3.2022	2 nd Inst (part)	2.2434(8.11.2016)	2.2434(30.3.2021)	52		0.258(26.8.20)	31			
										1.118(29.4.22)	11			
7	Construction of school	27.42	2013-14	31.3.2022	1 st Inst	7.4034(26.3.2014)	7.4034(24.2.2015)	11	2.742	0.82(17.11.19)	57	17.5488	10.91	39
					2 nd Inst	5.16(6.12.2016)	5.16(11.1.2018)	13		0.516(21.4.20)	62			

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Sl. No.	Name of the work	Total estimated cost	Year of commencement of the work	Target date of completion	Release of Central Share			Delay in transfer of fund (in months)	Release of State share		Delay in transfer of fund (in months)	Total amount received by IA till 31.12.2022	Amount utilised till 31.12.2022	Physical Progress of work (in per cent)
					Instalment	Amount and date of release of fund by GOI	Amount and date of release by State Govt. to Implementing Agency(IA)		Amount of State matching share	Amount and date of release of State share by State Govt.				
	building at Phiran			31.3.2022	2 nd Inst (part)	2.2434(8.11.2016)	2.2434(30.3.2021)	52		0.258(26.8.20) 1.118(29.4.22)	31 11			
8	Construction of school building at Lamdan Kuki	27.41	2013-14	31.3.2022	1 st Inst	7.4034(26.3.2014)	7.4034(24.2.2015)	11	2.742	0.82(17.11.19)	57	17.5488	22.02	80
					2 nd Inst	5.16(6.12.2016)	5.16(11.1.2018)	13		0.516(21.4.20)	62			
				31.3.2022	2 nd Inst (part)	2.2434(8.11.2016)	2.2434(30.3.2021)	52		0.258(26.8.20) 1.118(29.4.22)	31 11			
9	Construction of school building at Phoisenbung	27.42	2013-14	31.3.2022	1 st Inst	7.4034(26.3.2014)	7.4034(24.2.2015)	11	2.742	0.82(17.11.19)	57	17.5488	10.91	39
					2 nd Inst	5.16(6.12.2016)	5.16(11.1.2018)	13		0.516(21.4.20)	62			
				31.3.2022	2 nd Inst (part)	2.2434(8.11.2016)	2.2434(30.3.2021)	52		0.258(26.8.20) 1.118(29.4.22)	31 11			
10	Construction of school building at Songdoh	27.42	2013-14	31.3.2022	1 st Inst	7.4034(26.3.2014)	7.4034(24.2.2015)	11	2.742	0.82(17.11.19)	57	17.5488	18.41	67
					2 nd Inst	5.16(6.12.2016)	5.16(11.1.2018)	13		0.516(21.4.20)	62			
				31.3.2022	2 nd Inst (part)	2.2434(8.11.2016)	2.2434(30.3.2021)	52		0.258(26.8.20) 1.118(29.4.22)	31 11			
11	Construction of school building at Phunchongjang	27.42	2013-14	31.3.2022	1 st Inst	7.4034(26.3.2014)	7.4034(24.2.2015)	11	2.742	0.82(17.11.19)	57	17.5488	10.91	39
					2 nd Inst	5.16(6.12.2016)	5.16(11.1.2018)	13		0.516(21.4.20)	62			
				31.3.2022	2 nd Inst (part)	2.2434(8.11.2016)	2.2434(30.3.2021)	52		0.258(26.8.20) 1.118(29.4.22)	31 11			
12	Construction of school building at Bonglusi	27.42	2013-14	31.3.2022	1 st Inst	7.4034(26.3.2014)	7.4034(24.2.2015)	11	2.742	0.82(17.11.19)	57	17.5488	27.42	100
					2 nd Inst	5.16(6.12.2016)	5.16(11.1.2018)	13		0.516(21.4.20)	62			
				31.3.2022	2 nd Inst (part)	2.2434(8.11.2016)	2.2434(30.3.2021)	52		0.258(26.8.20) 1.118(29.4.22)	31 11			
13	Construction of school building at Samulamlan	27.42	2013-14	31.3.2022	1 st Inst	7.4034(26.3.2014)	7.4034(24.2.2015)	11	2.742	0.82(17.11.19)	57	17.5488	20.24	73
					2 nd Inst	5.16(6.12.2016)	5.16(11.1.2018)	13		0.516(21.4.20)	62			
				31.3.2022	2 nd Inst (part)	2.2434(8.11.2016)	2.2434(30.3.2021)	52		0.258(26.8.20) 1.118(29.4.22)	31 11			

Note: Sl.no 4, 6 & 12 have physically completed the works and hence final payment was made from the available fund.

Appendix 2.3

(Reference: Paragraph 2.9.1)

Glossary of terms

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

Sl. No.	Terms	Description
10	Non debt receipts	Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and incremental primary expenditure.
11	Ways and Means Advances (WMAs)	It is a facility for both the Centre and states to borrow from the RBI to help them tide over temporary mismatches in cash flows of their receipts and expenditures. Such advances should be repaid not later than three months from the date of the taking the advance. RBI announced 60% extra in WMAs limit recently to fight Covid -19 (until end of Sept 2020) The interest rate on WMAs is the RBI's repo rate, which is basically the rate at which it lends short-term money to banks. That rate is currently 4 <i>per cent</i> (as of March 2021).
12	Overdrafts	The governments are allowed to draw amounts in excess of their WMAs limits. No state can run an overdraft with the RBI for more than a certain period. A state can be in overdraft from 14 to 21 consecutive working days, and from 36 to 50 working days during a quarter. The interest on overdraft is 2 percentage points above the repo rate, which works out to 6 <i>per cent</i> (as of March 2021).
13	Government securities	A Government Security (G-Sec) is a tradeable instrument issued by the Central Government or the State Governments. Such securities are short term (usually called treasury bills, with original maturities of less than one year) or long term (usually called Government bonds or dated securities with original maturity of one year or more). In India, the Central Government issues both, treasury bills and bonds or dated securities while the State Governments issue only bonds or dated securities, which are called the State Development Loans (SDLs). Long term securities carry a fixed or floating coupon (interest rate) which is paid on the face value, payable at fixed time periods (usually half-yearly).
14	T-bills	Treasury bills are short-term securities issued by the Central government. Their maturity periods range up to one year. These securities are sold at a discount rate and will be paid at face value, which is how the investors make their money. At present, the active T-Bills are 91-days T-Bills, 182-day T-Bills and 364-days T-Bills. T-Bills are issued on discount to face value, while the holder gets the face value on maturity. The return on T-Bills is the difference between the issue price and face value. Thus, return on T-Bills depends upon auctions.
15	T -Notes	Treasury notes are government securities with maturity periods longer than treasury bills. Their maturity periods can be two, three, four, five, seven, and ten years. Interest is paid every six months.
16	T-Bonds	Treasury bonds are long-term investments with a maturity period of 30 years. Interest is paid every six months.

Appendix 2.4

(Reference: Paragraph 2.9.3)

Maturity Profile of debt

(` in lakh)

Year of Maturity (Year of maturity from the beginning of 2022-23)	Internal Debt	Loans and Advances from the Central Government	Amount
(1)	(2)	(3)	(4) (2 + 3)
2022-23	29,853.46	54.06	29,907.52
2023-24	39,898.70	39.38	39,938.08
2024-25	48,616.68	13,274.54	61,891.22
2025-26	61,262.50	68.91	61,331.41
2026-27	63,000.00	94.84	63,094.84
2027-28	52,500.00	68.99	52,568.99
2028-29	1,03,065.61	210.05	1,03,275.66
2029-30	1,93,820.68	-	1,93,820.68
2030-31	1,30,403.60	-	1,30,403.60
2031-32	1,47,695.66	-	1,47,695.66
2038-39	-	1,779.33	1,779.33
2039-40	-	677.86	677.86
2040-41	-	4,990.76	4,990.76
2041-42	-	4,100.79	4,100.79
(i) Sub Total	8,70,116.89	25,359.51	8,95,476.40
(ii) Amount for which year of Maturity is not known	1,09,617	105.81	1,09,722.81
Total (i+ii)	9,79,733.89	25,465.32*	10,05,199.21

(Source: Finance Accounts)

* It excludes ₹ 21,284.95 lakh received under Scheme for Special Assistance as loans to States for Capital expenditure as on 31 March 2022.

Appendix 3.1

(Reference: Para 3.3.1)

Cases of incurring expenditure through re-appropriation without the knowledge of the Legislature

(₹ in lakh)

Sl. No.	Grant No.	Head of Account	Description of Sub-Head	Original + Supplementary	Re-Appropriation	Total Budget	Expenditure
1	3	2070-0-800-09	Legal Charges	0	10.00	10.00	10.00
2	8	3054-05-102-22	Maintenance of Road from S. Khohen to Henglep Churachandpur District	0	204.00	204.00	204.00
3	8	4059-01-051-13	Construction of CD Blocks	0	162.40	162.40	122.45
4	8	5054-04-337-62	Upgradation of Moirang Sendra Road and Thanga Keibul Road under NESIDS (Central Share)	0	1337.60	1337.60	693.65
5	10	2202-02-800-17	IEDSS under Rashtriya Madhiyamik Shiksha Abhiyan (Central Share)	0	111.03	111.03	111.03
6	10	2202-03-800-80	Chief Minister's Scholarship Scheme for Civil Service Aspirants	0	51.15	51.15	13.70
7	10	4202-01-600-02	State Share of NE for construction of Girls' Hostel at Raja Dumbra High School (now shifted to Wangkhei Model H/S)	0	42.43	42.43	52.95
8	11	2552-07-800-01	Up-gradation of Regional Children's Heart Surgical Unit at Sky Hospital & Research Centre	0	144.00	144.00	144.00
9	11	2552-18-112-01	Construction of Nursing School with Hostel at Phungre, Ukhrul	0	307.98	307.98	307.98
10	13	2230-01-101-06	District Level Business Reforms Action Plan (DBRAP) under Ease of Doing Business(EoDB)	0	3.50	3.50	3.50
11	13	2230-01-800-05	Skill Development (SANKALP) Central Share	0	175.15	175.15	175.15
12	13	2230-03-800-03	Skill Strengthening for Industrial Value Enhancement (STRIVE) Central Share	0	99.50	99.50	99.50
13	13	2230-03-800-05	State Share of SANKALP	0	19.46	19.46	19.46
14	14	4225-02-794-01	Construction of Tribal Bhavan at Jiribam (Central Share)	0	60.00	60.00	60.00
15	14	4225-02-794-18	Construction of Retaining Walls	0	184.00	184.00	183.55
16	14	4225-02-794-19	Construction of M.I. Dams	0	114.50	114.50	113.07
17	14	4225-02-800-32	State Share for Construction of Boy's Hostel at Adimjati Shiksha Ashram under NLCPR	0	14.66	14.66	14.66
18	17	4401-0-800-01	Construction of Agro Market complex at Mayang Imphal Bazar (Sate Share)	0	30.77	30.77	30.77
19	18	2403-0-113-01	Sample Survey on estimation of Egg/Milk/Meat and Wool(Central Share)	0	95.00	95.00	56.77
20	19	2406-01-105-25	Sub-Mission on Agroforestry (SMAF) Central share	0	200.00	200.00	100.00

Sl. No.	Grant No.	Head of Account	Description of Sub-Head	Original + Supplementary	Re-Appropriation	Total Budget	Expenditure
21	19	2406-01-800-07	Green India Mission (State Share)	0	137.90	137.90	110.32
22	19	2406-02-110-41	Development of Wildlife Habitats (state Share)	0	40.89	40.89	7.11
23	21	4552-0-103-01	Handloom for Employment Generation in Tamenglong District	0	121.57	121.57	121.57
24	22	4215-01-102-06	Augmentation of Water Supply Scheme under SIDF	0	100.66	100.66	100.66
25	22	4215-01-102-40	Water Supply Scheme	0	0.00	0.00	159.75
26	22	4215-01-102-41	North East Special Scheme (NESIDS)Central Share (Valley)	0	2514.98	2514.98	2150
27	22	4215-01-102-41	North East Special Scheme (NESIDS)Central Share (Hill)		1278.63	1278.63	700
28	22	4215-01-102-45	State Component of NESIDS (Valley)	0	0	0	659.87
29	22	4215-01-102-45	State Component of NESIDS (Hill)	0	1200.00	1200.00	1300.00
30	22	4215-01-102-46	Rural Water Supply Scheme	0	170.63	170.63	164.20
31	22	4552-10-102-12	Composite W/S Scheme at Ramrei Uhkrul Distt.	0	0.00	0.00	213.48
32	22	4552-10-102-13	Composite W/S Scheme for Tumukhong Moirangpurel	0	0.00	0.00	74.74
33	22	4552-10-102-14	Augmentation of Top Dusara W/S Scheme	0	90.00	90.00	101.00
34	30	3451-0-092-25	Manipur State Planning Authority	0	150.00	150.00	70.96
35	30	3451-0-092-26	World Expo Dubai	0	97.14	97.14	97.14
36	30	3451-0-092-28	State share of Disaster Management System of Manipur	0	4.52	4.52	4.52
37	30	3451-0-800-26	Organisation of GTV 2.0 in districts	0	480.00	480.00	480.00
38	30	4575-60-800-02	One Time Special Assistance of Central Plan Scheme	0	447.95	447.95	447.95
39	30	4575-60-800-12	Improvement of road from Noney HQ to Haochong Sub-Divisional HQ	0	112.91	112.91	112.91
40	30	4575-60-800-13	Construction of Ima Keithel (Women Market) at Khongjom Bazar Thoubal District	0	170.00	170.00	170.00
41	30	4575-60-800-14	Repairing of Mini Secretariat Building Tamenglong	0	291.00	291.00	291.00
42	30	4575-60-800-16	Construction of 10 new Pandit Deendayal Upadhayaya Multi Utility youth centre in rural areas of Manipur	0	300.00	300.00	300.00
43	30	4575-60-800-17	Compensation of land Ch. Tengnoupal	0	157.00	157.00	157.00
44	34	2235-01-800-05	Women Victim Compensation Fund	0	17.00	17.00	17.00
45	36	4552-22-800-06	Construction of Mini Barrage across Langathel River nearby Lamlong Khunou Thoubal District (NEC)	0	152.53	152.53	82.00
46	40	4700-03-800-01	Thoubal River Irrigation Project	0	3526.40	3526.40	2013.00
47	40	4700-03-800-12	Thoubal River Irrigation Project	0	4506.00	4506.00	5469.40
48	40	4711-01-103-08	Construction of RCC retaining wall on Imphal River near Khabam lai Haoraobam Mapa	0	400.00	400.00	400.00
49	40	4711-03-103-01	Improvement of Pemikhong Drainage System under NLCPR	0	492.39	492.39	192.00
50	41	4202-04-800-01	Construction of 37 Tribal Museums	0	92.00	92.00	474.43

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Sl. No.	Grant No.	Head of Account	Description of Sub-Head	Original + Supplementary	Re-Appropriation	Total Budget	Expenditure
51	41	4202-04-800-18	Repairing of Nupilal Memorial Complex	0	137.55	137.55	137.55
52	41	4202-04-800-20	Construction of a Bronze Statue of Maharaj Gambhir Singh on Horseback along with artistic pedestal of Seven Year Devastation at Moreh	0	279.97	279.97	279.97
53	43	2401-0-800-07	Coconut Development Board Scheme	0	12.80	12.80	4.80
54	43	2552-15-800-04	Model Horticulture Centres	0	220.24	220.24	220.24
55	43	2552-15-800-05	State Share for Model Floriculture Centres	0	26.58	26.58	26.58
56	44	4235-02-102-43	Construction / Repairing works under ICDS Project	0	7.15	7.15	7.15
57	45	5452-01-101-02	Integrated Mega Tourst Circuit at Marjing Polo, Keina and Khebaching	0	382.71	382.71	382.71
58	45	5452-01-101-07	Development of Tourism Infrastructure at Kangkhui Cave Ukhrul (NLCPR Scheme)	0	393.21	393.21	393.21
59	45	5452-01-101-08	Development of Tourism Infrastructure at Cheraoching Imphal (NLCPR Scheme)	0	697.69	697.69	697.69
60	45	5452-01-101-10	Development of Road Connectivity from Khabam Lamkhai Hannaching , Heingang via Marjing Polo Complex, Heingang Ching ,Imphal East (NESIDS)(NLCPR)	0	1335.65	1335.65	1335.65
61	45	5452-01-101-12	Development of Eco-Tourism Complex at the Noney near the Railway Bridge (State Plan)	0	9.02	9.02	9.02
62	45	5452-01-101-13	Infrastructure Development for Destination & Circuit at Marjing	0	880.00	880.00	880.00
63	45	5452-01-800-01	Compensation to the affected patadars for the project Development of road connectivity from Khabam Lamkhai to Hannaching, Heingang (NESIDS)	0	693.38	693.38	693.38
64	47	2225-01-102-02	Economic and Skill Development Programme (ESDP)	0	17.10	17.10	16.81
65	47	2225-03-102-19	Economic and Skill Development Programme (ESDP)	0	59.00	59.00	58.98
66	47	2225-04-102-06	Economic and Skill Development Programme (ESDP)	0	69.90	69.90	69.88
67	47	4225-04-800-25	Civil Works in areas covered by Minority Community	0	300.00	300.00	1386.87
68	47	4225-04-800-26	State Component of PMJVK	0	131.97	131.97	131.97
69	Appro 2	6004-09-101-02	Additional Central Assistance for Externally Aided Projects	0	0.00	0.00	77.09
70	50	5425-00-800-02	Setting -up of IT SEZ	0	696.48	696.48	696.48
71	50	5425-00-800-04	Special Assistance to State for Capital Expenditure	0	820.50	820.50	820.50
TOTAL							28144.6

Appendix 3.2

(Reference: Para 3.3.2.1 and 3.3.2.2)

Operation of unauthorized heads and opening of new Sub Heads/Detailed Heads of Accounts by State Government

(₹ in crore)

Operation of unauthorized Sub-Major Heads/Minor Heads				
Sl. No.	Grant No.	Head of Account	Minor Head Description	Expenditure
1	7	4055-00-115	Modernisation of Police Force	3.63
2	23	2810-60-800	Other Expenditure	2.22
3	24	2070-00-104	Vigilance	4.77
4	47	2225-01-103	Skill Development for SC	0.00
Total				10.62
Opening of unauthorized Sub Heads				
Revenue Head				
1	3	2059-60-800-12	Liaison Officer, Guwahati	0.00
2	8	2216-05-53-03	Residential Buildings in Hill & Valley areas	3.57
3	8	3054-03-337-24	Specific Strategic Roads/Bridges in Hill and Valley areas	15.22
4	8	3054-05-102-22	Maintenance of Road from S. Khohen to Henglep Churachandpur District	2.04
5	8	3054-05-102-21	Road & Bridges in Hill and Valley Areas	25.17
6	10	2202-02-800-06	Financial Assistance to Education Boards	0.10
7	10	2202-03-800-80	Chief Minister's Scholarship Scheme for Civil Service Aspirants	0.14
8	11	2210-01-110-23	Construction of District Hospital Imphal West at Mayang Imphal (Central Share)	20.74
9	11	2210-06-800-31	Chief Minister's Health for All Scheme	16.22
10	12	2217-01-800-41	Assistance to PDA for implementation of Project with HUDCO loan	12.10
11	13	2230-01-101-06	District Level Business Reforms Action Plan (DBRAP) under Ease of Doing Business (EoDB)	0.03
12	13	2230-02-101-16	Imphal East District	0.09
13	13	2230-03-800-05	State Share of SANKALP	0.19
14	13	2230-03-800-04	Enhancing Skill Development Infrastructure in NE States (Central Share).	2.08
15	18	2403-00-106-25	Livestock Health and Disease Control (LH & DC) Programme	1.99
16	18	2403-00-106-26	National Livestock Mission(NLM)	2.98
17	18	2403-00-106-27	National Programme on Dairy Development (NPDD)	0.57
18	19	2406-01-105-25	Sub-Mission on Agroforestry (SMAF) Central share	1.00
19	19	2406-01-800-06	Intensification of Forest Management (State Share)	0.10
20	19	2406-01-800-07	Green India Mission (State Share)	1.10
21	19	2406-06-110-39	Lungphu Community Reserve (Central Share)	0.41
22	19	2406-02-110-41	Development of Wildlife Habitats (state Share)	0.07
23	20	2505-02-101-03	UNNATI	0.02
24	21	2852-80-800-01	PM Formalization of Micro Food Processing Enterprises Scheme (PM FME) (Central Share)	2.39
25	25	2204-00-104-15	Promotion of Sports Clubs	0.45
26	29	2070-00-800-01	Refund of VAT & Professional Tax	1.11
27	30	3451-00-92-25	Manipur State Planning Authority	0.71
28	30	3451-00-92-26	World Expo Dubai	0.97
29	30	3451-00-92-28	State share of Disaster Management System of Manipur	0.05

Operation of unauthorized Sub-Major Heads/Minor Heads				
Sl. No.	Grant No.	Head of Account	Minor Head Description	Expenditure
30	30	3451-00-800-26	Organisation of GTV 2.0 in districts	4.80
31	34	2235-01-800-05	Women Victim Compensation Fund	0.17
32	35	2058-00-103-05	Modernization of Government Press	0.71
33	41	2205-00-01-06	Assistance to Manipuris Outside the State for Dvelopment of Culture Centres	0.01
34	43	2552-15-800-05	State Share for Model Floriculture Centres	0.27
35	44	2235-02-102-09	Chief Ministergi Angangi Tengbang (CM Bal Seva)	0.14
36	47	2225-01-102-02	Economic and Skill Development Programme (ESDP)	0.17
37	47	2225-01-277-05	Chief Minister Lairik Heiminasi (Coaching Programme)	0.01
38	47	2225-01-102-19	Economic and Skill Development Programme (ESDP)	0.59
39	47	2225-03-800-22	Chief Ministers Lairik Heiminasi (Coaching Programme)	0.08
40	47	2225-04-102-06	Economic and Skill Development Programme (ESDP)	0.70
41	47	2225-04-800-23	Chief Ministers Lairik Heiminasi (Coaching Programme)	0.10
42	48	2245-05-101-02	State Disaster Mitigation under FC	0.50
43	50	3425-60-800-02	Financial Assistance to Cyber Corporation Manipur Limited	1.40
Sub Total				121.26
Capital Head				
1	8	4059-01-51-13	Construction of CD Blocks	1.22
2	8	4216-01-700-10	Buildings in Hill and Valley areas	5.55
3	8	5054-04-337-63	Construction of Imphal-Kangchup-Tamenglong road under SRCIP (Gap Fund)	70.00
4	10	4202-01-600-02	State Share of NE for construction of Girls' Hostel at Raja Dumbra High School (now shifted to Wangkhei Model H/S)	0.53
5	11	4210-04-101-01	Establishment of Infectious Disease Centre at Porompat under NESIDS	5.60
6	12	4217-01-800-31	Construction of stalls & installation of CCTV cameras at the 1st Floor of the 3 Ima Keithels at Khwairamband	3.15
7	12	4217-60-51-19	Construction of Market Shed at Wabagai and Kongba	5.89
8	14	4225-02-800-34	Completion of ADC Bhawan at Chingmeirong	1.60
9	18	4403-00-800-08	Establishment of Goat Farm	3.03
10	18	4403-00-800-07	Construction and Improvement of Veterinary Hospitals	1.91
11	18	4403-00-800-09	Scheme under Rural Infrastructure Development Fund (RIDF)	0.26
12	18	4403-00-800-10	Establishment of a Poultry Breeding Farm at Ningthoukhong under NEC	0.41
13	20	4515-00-103-01	Pradhan Mantri Gram Sadak Yojana (PMGSY)	839.58
14	22	4215-01-102-46	Rural Water Supply Scheme	1.64
15	22	4215-02-106-02	Integrated Sewerage System for Imphal City (Phase-II) (EAP)	0.50
16	28	4047-00-39-03	Construction/Upgradation of Excise Stations	1.99
17	30	4575-60-800-13	Construction of Ima Keithel (Women Market) at Khongjom Bazar Thoubal District	1.70
18	30	4575-60-800-14	Repairing of Mini Secretariat Building Tamenglong	2.91
19	30	4575-60-800-16	Construction of 10 new Pandit Deendayal Upadhyaya Multi Utility youth centre in rural areas of Manipur	3.00
20	30	4575-60-800-17	Compensation of land Ch. Tengnoupal	1.57
21	30	4575-60-800-12	Improvement of road from Noney HQ to Haochong Sub-Divisional HQ	1.13
22	40	4711-01-103-08	Construction of RCC retaining wall on Imphal River near Khabam lai Haoraobam Mapa	4.00

Operation of unauthorized Sub-Major Heads/Minor Heads				
Sl. No.	Grant No.	Head of Account	Minor Head Description	Expenditure
23	40	4711-03-103-02	Rejuvenation of Lamphelpat Water body (EAP)	0.87
24	41	4202-04-800-01	Construction of 37 Tribal Museums	4.74
25	41	4202-04-800-04	Construction of Bronze Statue of Maharaj Narasing at Moreh	1.00
26	41	4202-04-800-05	Installation of Anglo Manipuri War Memorial at Shaheed Minar Complex Imphal	1.00
27	41	4202-04-800-06	Installation of Ibudhou Wangbrel and Anal Ningol Sangnu at Anal Khullen Chandel District	1.50
28	41	4202-04-800-08	Establishment of Major Bob Khathing Museum	3.00
29	41	4202-04-800-17	Improvement and Development of Bijoy Govindaji Temple	28.32
30	41	4202-04-800-20	Construction of a Bronze Statue of Maharaj Gambhir Singh on Horseback along with artistic pedestal of Seven Year Devastation at Moreh	2.80
31	41	4202-04-800-18	Repairing of Nupilal Memorial Complex	1.38
32	45	5452-01-800-01	Compensation to the affected patadars for the project Development of road connectivity from Khabam Lamkhai to Hannaching, Heingang(NESIDS)	6.93
33	47	4225-01-800-05	Babu Jagivan Ram Chhatrawas Yojana (BJRCY) Boys Hostel	0.60
34	47	4225-01-800-06	Babu Jagiva Ram Chhatrawas Yojana (BJRCY) Girls Hostel	3.54
35	47	4225-03-800-22	Construction of Hostel for OBC Girls	0.18
36	47	4225-04-800-24	Pradhan Mantri Jan Vikas Karyakaram (PMJVK)	142.95
37	47	4225-04-800-26	State Component of PMJVK	1.32
38	47	4225-04-800-25	Civil Works in areas covered by Minority Community	13.87
Sub Total				11,71.18
Total (Revenue + Capital)				12,92.44
Opening of unauthorized Detailed Heads				
Revenue Head				
1	7	2055-00-01-18-02	Assistance in respect of projects funded by HUDCO loan	5.80
2	8	2059-60-53-09-03	Maintenance of Buildings at State Capital District an Sub/ Divisions	4.71
3	8	3054-80-01-01-01	District Level Business Reforms Action Plan (DBRAP) under Ease of Doing Business(EoDB)	0.09
4	10	2202-01-01-01-02	District Level Business Reforms Action Plan (DBRAP) under Ease of Doing Business(EoDB)	0.11
5	11	2210-01-01-01-02	District Level Business Reforms Action Plan (DBRAP) under Ease of Doing Business (EoDB)	0.08
6	11	2210-06-800-26-01	Remuneration for Contract Staff	35.23
7	15	2408-01-01-01-03	District Level Business Reforms Action Plan (DBRAP) under Ease of Doing Business(EoDB)	0.10
8	19	2402-00-102-30-01	Loktak Development Authority	9.98
9	21	2851-00-01-01-03	District Level Business Reforms Action Plan (DBRAP) under Ease of Doing Business(EoDB)	0.12
10	26	2014-00-105-21-02	Electric & Water Charges	0.00
11	30	3451-00-92-22-16	The Juvenile Theatre Kongba Imphal East	0.09
12	30	3451-00-92-22-27	Financial Assistance to Customary/Religious Practices at Sana Konung	0.15
13	31	2070-00-108-02-02	District Level Business Reforms Action Plan(DBRAP) under Ease of Doing Business (EoDB)	0.03
14	32	2056-00-101-04-01	Medicine	0.01
15	38	2515-00-101-09-01	State Share	0.33
16	38	2515-00-101-12-02	Tied Grant	18.54

Operation of unauthorized Sub-Major Heads/Minor Heads				
Sl. No.	Grant No.	Head of Account	Minor Head Description	Expenditure
17	40	2711-01-01-03-01	District Level Business Reforms Action Plan (DBRAP) under Ease of Doing Business(EoDB)	0.06
18	41	2205-00-103-03-01	Development Works for Thangal Park at Mayangkhang, Senapati District	0.26
19	41	2205-00-103-03-02	Restoration of Shamu Makhong Statue, Imphal	0.54
20	44	2235-02-01-21-04	Payment of Wages	0.33
21	44	2235-02-102-80-00	Ukhrul ICDS Cell (Central Share)	0.21
22	44	2235-02-104-02-01	Chief Minister's COVID-19 Affected Livelihood Support Scheme	10.00
23	44	2235-02-104-31-02	Chief Minister's Widow Pension Scheme	2.00
24	44	2235-02-104-31-03	State Contribution of IGNWPS	0.48
25	44	2235-02-104-31-04	State Contribution of IGNDPS	16.56
26	44	2235-02-105-16-01	Implementation of Manipur State Policy on Substance use 2019	0.54
Sub Total				106.35
Capital Head				
1	19	5425-00-208-03-03	Integrated Management Plan of Utra Lake at Nambol Naorem, Bishnupur District, Manipur (Central Share)	4.92
2	19	5425-00-208-03-04	State Share of Integrated Management Plan of Utra Pat Lake at Nambol Naorem, Bishnupur District., Manipur	0.55
3	22	4215-01-102-06-03	State component of SIDF	1.01
4	22	4215-01-102-41-01	Scheme under NESIDES Central Share	21.50
5	22	4215-01-102-45-00	State Component of NESIDS	13.00
Sub Total				40.97
Total (Revenue + Capital)				147.32

Appendix 3.3

(Reference: Paragraph 3.3.3.1)

Statement showing amount deposited under Major Head '8449 – Other Deposits, Minor Head 120 – Miscellaneous Deposits' during March 2022

(₹ in lakh)

Sl. No.	Name of Office	Purpose	Name of the Treasury	Date of Deposit	Amount credited
1	Executive Engineer, Ukhrul PHE Division, PHED Manipur	Pay Recovery	Treasury Officer, Ukhrul	14.03.2022	2.92
2	Professor (VE), SCERT, Govt. of Manipur	Pay Recovery	Treasury, Lamphel	NA	0.13
3	Sub-Deputy Collector (Hq.) Thoubal	Pay Recovery	Treasury, Thoubal	05.02.2022	0.14
				TOTAL	3.19

NA – Not Available

Appendix 3.4

(Reference: Paragraph 3.3.3.2)

Statement showing the details of amount parked in the savings/current bank account by the various Drawing and Disbursing Officers of different State Government Departments

(₹ in lakh)

Sl. No.	Name of the Office	Details of Bank Account				Amount kept as of 31 March 2021	Total No. of Bank Accounts	Amount kept as of 31 March 2022	Total No. of Bank Accounts
		Name of the DDO	Name and Address	Account No.	Current/Savings				
1	Directorate of Veterinary & Animal Husbandry	Jt. Director, (Plg)	SBI, M.G. Avenue	34426809528	Current				
2	District Veterinary Office, Imphal West, Babupara	Dy. Director Veterinary, Imphal West	SBI, M.G. Avenue	34405616858	Current	0.11	1	0.11	1
3	District Veterinary Office, Bishnupur	Jt. Director, Dist. Vety. Office, Bishnupur	UCO Bank, Bishnupur	8540200000263	Current	0.02	1	0.09	1
4	Project Officer, Pony Development, Tingkai Khunou, Senapati District	Project Officer, Pony Development, Tingkai Khunou	UCO Bank, Bishnupur	8540200000270	Current	0.00	1	0.00	1
5	District Veterinary Office, Thoubal	Jt. Director, District Veterinary Office, Thoubal	PNB, Thoubal	353050011583	Current	0.01	1	0.11	1
6	District Veterinary Office, Churachandpur	Jt. Director, District Veterinary Office, Churachandpur	PNB, Churachandpur	255050010844	Current	0.32	1	0.19	1
7	Sub Ddivisional Veterinary Hospital, Jiribam	Dy. Director, Sub Ddivisional Veterinary Hospital, Jiribam	PNB, Jiribam	325050012290	Current	0.00	1	0.03	1
8	Veterinary Office, Tamenglong	Jt. Director, DVO, Tamenglong	PNB, Tamenglong	65350010329	Current	0.04	1	0.05	1
9	Veterinary Office, Dugailong	P.O. Regional Pig Breeding Centre	PNB, Tamenglong	65350014182	Current	0.01	1	0.01	1
10	District Veterinary Office, Ukhrul	Jt. Director, DVO, Ukhrul	PNB, Mini Secreteriat, Ukhrul	25705011431	Saving	0.01	1	0.02	1
11	District Veterinary Office, Chandel	Jt. Director, DVO, Chandel	SBI, Chandel	11831653238	Current	0.00	1	0.00	1

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Sl. No.	Name of the Office	Details of Bank Account			Amount kept as of 31 March 2021	Total No. of Bank Accounts	Amount kept as of 31 March 2022	Total No. of Bank Accounts	
		Name of the DDO	Name and Address	Account No.					Current/Savings
12	Veterinary Office, Moreh	Dy. Director, Sub Ddivisional Veterinary Hospital, Moreh	PNB, Moreh	791050010355	Current	0.04	1	0.05	1
13	Project Office, ICDP	Project Office, ICDP	PNB, Thangal Bazar	254050021077	Current	30.06	1	0.05	1
14	Dy. Director (Dairy)	Dy. Director (Dairy)	PNB, Thangal Bazar	254050020992	Current	0.05	1	0.05	1
15	Duck Farm, Thenguchingjin	Specialist Poultry, Duck Farm	PNB, Thangal Bazar	254050021255	Current	0.05	1	0.05	1
16	District Veterinary Office, Imphal East	Jt. Director, DVO, Imphal East	PNB, Thangal Bazar	254050020925	Current	0.00	1	0.05	1
17	Regional Buffalo Breeding Farm	P.O. Regional Buffalo Breeding Farm, Wabagai	PNB, Kakching	256050010373	Current	0.01	1	0.01	1
18	Sericulture	K. Kachui	SBI, Paona Bazar	10383412367	Current	134.04	1	94.76	1
19	Silk Reeling & Spinning Factory, Takyelpat	S. Lakshimai Devi	SBI, Paona Bazar	10383411817	Current	1.19	1	0.00	1
20	District Sericulture Office, Imphal West	H. Gopen Singh	SBI, Paona Bazar	30025529067	Saving	0.30	1	0.30	1
21	Sericulture Training Institute, Kwakta	L. Meghachandra Singh	SBI, Moirang	36697629619	Current	0.38	1	0.38	1
22	District Sericulture Officer, Bishnupur	M. Basanti Devi	UCO Bank, Bishnupur	8540200000198	Saving	0.41	1	0.04	1
23	District Sericulture Officer, Thoubal	RK. Bishwajit Singh	PNB, Thoubal	353050010390	Current	0.04	1	0.04	1
24	District Sericulture Officer, Churachandpur	G. Vunglian	PNB, Churachandpur	255050010733	Current	0.02	1	0.04	1
25	District Sericulture Office, Jiribam	P. Robindro Singh	PNB, Jiribam	325050012430	Current	0.02	1	0.02	1
26	District Sericulture Officer, Tamenglong	L. Neli James	PNB, Tamenglong	653050010370	Current	0.29	1	0.29	1
27	District Sericulture Officer, Senapati	N. Ashihrii	SBI, Senapati	31072272302	Saving	0.06	1	0.07	1
28	District Sericulture Officer, Kangpokpi	O. Anjana Devi	SBI Kangpokpi	11785045210	Current	0.27	1	0.31	1

Sl. No.	Name of the Office	Details of Bank Account				Amount kept as of 31 March 2021	Total No. of Bank Accounts	Amount kept as of 31 March 2022	Total No. of Bank Accounts
		Name of the DDO	Name and Address	Account No.	Current/Savings				
29	District Sericulture Officer, Ukhrul	JS. Ngalangam	PNB, Ukhrul	257050011432	Current	0.01	1	0.00	1
30	District Sericulture Officer, Chandel	Amand Mangte	SBI, Chandel	31104545845	Saving	0.05	1	0.05	1
31	District Sericulture Officer, Imphal East	RK. Hemanta Singh	PNB, MG Avenue	254050022944	Current	1.33	1	1.33	1
32	Commandant, 8th IR (Commando) Battalion, Imphal, Manipur	Commandant 8th IR (CDO) Bn,	SBI, Secretariat	35550498860	NA	0.00		0.04	1
33	Taxation Department	Assistant Commissioner of Taxes	SBI, M.G. Avenue	34348745583	Current	0.63	1	0.62	1
34	Governor's Secretariat, Raj Bhavan, Imphal	Smt. M. Meena Devi, Under Secretary	SBI, M.G. Avenue	10929179308	Current	18.34	1	2.43	1
35	Chief Finance Officer, OBCs & SCs, Manipur	Agriculture Officer, MOBC & SC	SBI, Secretariate	10329727698	Current	500.96	1	500.96	1
36		OBC & SC DDO	PNB, Imphal	254050033497	Current	0.86	1	0.86	1
37		OBC & SC Account	Manipur State Cooperative Bank Ltd.	70600258027	Current	7.49	1	544.21	1
38		EBC Post Matric Scholarship Account	HDFC, M.G. Avenue	50100250772832	Saving	363.40	1	8.01	1
39		OBC & SC Scheme Account	HDFC, M.G. Avenue	50100266247710	Saving	20.73	1	134.62	1
40		OBC Post-Matric Scholarship Account	HDFC, M.G. Avenue	50100250773246	Saving	3.57	1	43.49	1
41		OBC Pre-Matric Scholarship Account	HDFC, M.G. Avenue	50100250773259	Saving	11.83	1	5.58	1
42		SC Post-Matric Scholarship Account	HDFC, M.G. Avenue	50100250772855	Saving	0.00	1	15.35	1
43		SC Pre Matric Scholarship Account	HDFC, M.G. Avenue	50100250772803	Saving	0.00	1	0.53	1
44		Babu Jagjivan Ram Chhatrawas Yojana (BJRCY)		HDFC, Lamphelpat	50100436332055	Saving	0.00	1	414.16

State Finances Audit Report for the year ended 31 March 2022

Sl. No.	Name of the Office	Details of Bank Account				Amount kept as of 31 March 2021	Total No. of Bank Accounts	Amount kept as of 31 March 2022	Total No. of Bank Accounts
		Name of the DDO	Name and Address	Account No.	Current/Savings				
45		Hostel for OBC Boys and Girls	HDFC, Lamphelpat	50100436332118	Saving	0.00	1	86.31	1
46		Pradhan Mantri Adarsh Gram Yojana (PMAGY)	HDFC, Lamphelpat	50100436333618	Saving	0.00	1	71.32	1
47		SCA to Scheduled Castes Sub-Plan (SCA to SCSP)	HDFC, Lamphelpat	50100436331868	Saving	0.00	1	524.31	1
48	Chief Finance Officer, Minority Affairs, Manipur	Minorities Affairs, DDO	PNB, Imphal	254010687119	Current	0.24	1	2.50	1
49		Economic Development Programme (EDP)	BOI, Paona Bazar	504210310000905	Saving	118.23	1	109.77	1
50		Skill Development Programme (SDP)	BOI, Paona Bazar	504210310000906	Saving	24.28	1	153.17	1
51		Pradhan Mantri Jan Vikas Karyakram (PMJK)	ICICI, Mantripukhri	332901000052	Saving	4806.82	1	15424.55	1
52	MAHUD	Mohd. Yasser Ahmed Khan	PNB, MG Avenue	254050020402	Current	218.62	4	218.61	4
			MSCB, Imphal	70601072416	Current	2979.12		27.82	
			MSCB, Imphal	70601072405	Current	2084.84		4420.08	
			MSCB, Imphal	70601072427	Current	0.00		6.74	
53	Directorate of Tourism, Govt. of Manipur	Sapam Jotin Singh	SBI, Secretariat	10329727643	Current	274.36	1	274.36	1
54	District & Sessions Judge, Imphal West	District & Sessions Judge, Imphal West	M.G. Avenue	10929176726	Current	0.00	2	796.18	2
			Uripok	39965960205	Current	0.00		29.98	
55	High Court of Manipur	Dr. M. Basantakumar Sharma	Not furnished	10929179692	Current	6.48	1	6.54	1
56	Manipur State Legal Services Authority (MASLSA)	Ojesh Mutum	SBI, High Court Complex	38864403427	Current	13.59	3	26.46	3
			SBI, High Court Complex	38864403620	Current	14.74		14.35	
			SBI, High Court Complex	38863975939	Current	284.26		273.04	

Sl. No.	Name of the Office	Details of Bank Account				Amount kept as of 31 March 2021	Total No. of Bank Accounts	Amount kept as of 31 March 2022	Total No. of Bank Accounts
		Name of the DDO	Name and Address	Account No.	Current/Savings				
57	District & Sessions Court, Imphal East	Dist. & Sessions Judge, Imphal East	Not furnished	10929179319	Current	131.45	1	171.89	1
58	a) District & Sessions Court, Thoubal; b) Court of CJM-cum-Civil Judge (Sr. Divn.), Thoubal; c) Court of JMFC-cum Civil Judge (Jr. Divn.), Thoubal	District & Sessions Judge, Thoubal	SBI, Thoubal	33810683638	Current	281.07	1	0.00	1
59	a) District & Sessions Court, Bishnupur; b) Court of Cheif Judicial Magistrate, Bishnupur; c) Court of JMFC-cum Civil Judge (Jr. Division), Bishnupur	District & Sessions Judge, Bishnupur	UCO Bank, Bishnupur	8540210001141	Current	0.13	1	0.13	1
60	a) District & Sessions Judge, Churachandpur; b) CJM-cum-Civil Judge (Sr. Divn.) Churachandpur; c) JMFC-cum Civil Judge (Jr. Division), Churachandpur	Lamkhanpau Tonsing	PNB, Churachandpur	255050016445	Saving	0.02	1	0.02	1
61	a) Dist. & Sessions Court, Senapati b) Court of Cheif Judicial Magistrate-cum Civil Judge (Sr. Division), Senapati c) Court of JMFC-cum Civil Judge (Jr. Division), Kangpokpi	Disrict & Sessions Judge, Senapati	SBI, Senapati	33848241733	Current	0.37	1	0.37	1
62	E.E. (Elect), Meter Relay Testing Tariff & IT Division, EDM	Moirangthem Madan	SBI, MG Avenue	10383411839	Current	35.53	1	59.20	1
63	Administrative offcer (Power)	Bhagyashree Laishram	SBI, MG Avenue	10383412606	Savings	1.27	1	5.22	1

State Finances Audit Report for the year ended 31 March 2022

Sl. No.	Name of the Office	Details of Bank Account				Amount kept as of 31 March 2021	Total No. of Bank Accounts	Amount kept as of 31 March 2022	Total No. of Bank Accounts
		Name of the DDO	Name and Address	Account No.	Current/Savings				
64	E.E. Mechanical Div. I.P.W.D.	T. Sarat Singh	Imphal Urban Co-operative Bank Ltd. Main Branch, MG Avenue	11700078601	Current	0.01	1	0.01	1
65	E.E. Thoubal Divn. Electricity Dept.	Kh. Ningthemjao Singh	-do-	11700136301	Current	0.01	1	0.01	1
66	E.E. Electrical Divn. No. 1 Kakching	RK. Kishor Singh	-do-	11700136601	Current	0.02	1	0.02	1
67	E.E. Ukhrul Divn. Electricity	S. Joykumar Sharma	-do-	11700136701	Current	0.01	1	0.01	1
68	E.E. National Highway Divn. No. IV	Ramtawnlioan	-do-	11700139001	Current	0.00	1	0.00	1
69	E.E. Bishnupur Divn.	P. Mani Singh	-do-	11700139101	Current	0.14	1	0.14	1
70	E.E. District Council Engineering Cell	Soram Bonbihari Singh	-do-	11700145101	Current	0.05	1	0.05	1
71	E.E. T,P, Cell/Hill II	Thaiithui Panmei	-do-	11700155901	Current	0.64	1	0.64	1
72	Education Engineering Wing, Dept. of Education	M. Rubina Devi	-do-	11700244301	Current	1538.72	1	636.59	1
73	DRDA, Imphal East District	E.E. DRDA, Imphal East District	IUCB Ltd. Kwakeithel	61700040901	CD-Firm	0.06	1	0.06	1
74	MANIDCO	E.E. MANIDCO	IUCB Ltd. Kwakeithel	61700045001	CD-Firm	0.01	1	0.01	1
75	Tamphasana Girls Hr. Sec. School	Vinita Devi Elangbam	IUCB Ltd. B.T. Road	31700687501	Current	54.43	1	69.44	1
76	Johnstone Hr. Sec. School	Khundrakpam Tulachandra Singh	IUCB Ltd. B.T. Road	31700642801	Current	14.31	1	27.30	1
77		Khundrakpam Tulachandra Singh	IUCB Ltd. B.T. Road	31700683901	Current	0.04	1	0.04	1
78	M.B. College	Mairembam Chandra Singh	IUCB Ltd. B.T. Road	34000515101	Saving	54.54	3	17.23	3
			IUCB Ltd. B.T. Road	31700045001	Current	0.04		0.04	
			IUCB Ltd. B.T. Road	34001417401	Saving	0.01		0.01	
79	P.G.T. College, D.M. College of Teacher Education	Rajkumar Lokendra Singh	IUCB Ltd. B.T. Road	31700390901	Current	75.50	1	101.48	1

Sl. No.	Name of the Office	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2021	Total No. of Bank Accounts	Amount kept as of 31 March 2022	Total No. of Bank Accounts
			Name and Address	Account No.	Current/Savings				
80	Model Hr. Secondary School	Pukhrambam Nipendro Singh	IUCB Ltd. B.T. Road	31700109401	Current	6.17	1	0.25	1
81	C.C. Higher Secondary School	Laisharam Reeta Devi	IUCB Ltd. B.T. Road	34001531501	Saving	0.01	1	0.01	1
82	E.E. T,P, Cell/Hill II	S. Geeta Devi	IUCB Ltd. Paona Bazar	41700480801	Current	0.08	1	0.08	1
83	C.C. Higher Secondary School	Principal L.Reeta	IUCB Ltd. Wangkhei	54000022601	Saving	7.31	1	9.75	1
84	Directorate of Information & Public Relations	Deputy Director (HQ)	SBI, Secretariat	10329726333	Current	56.05	2	46.49	2
			SBI, Secretariat	10329727609	Current	7.41		6.81	
85	Directorate of Information & Public Relations	Director, IPR	SBI, Secretariat	37375703140	Saving	1082.11	2	1107.86	2
			SBI, Secretariat	10329730598	Saving	30.07		44.94	
86	District Information Office, Churachandpur	DIO/Churachandpur	Tuibong District Hqr.	255050013828	Saving	0.01	1	0.01	1
87	District Information Office, Chandel	DIO/Chandel	SBI, CDL	31981998170	Saving	0.01	3	0.01	3
			PNB, Thoubal	353050010391	Saving	0.01		0.01	
			UCO, Bishnupu	8540210000007	Current	0.22		0.22	
88	District Information Office, Tamenglong	DIO/Tamenglong	PNB, Tamenglong	653050010344	Current	0.00	1	0.00	1
89	District Information Office, Senapati	DIO/Senapati	SBI, Senapati	32092879052	Saving	0.09	1	0.09	1
90	District Information Office, Ukhrul	DIO/Ukhrul	PNB, Ukhrul	257050011451	Current	0.00	1	0.00	1
91	Director of Civil Defence	K.G. Daigong	SBI, Paona Bazar	3400277627767	Current	0.16	1	0.15	1
92	Director of Civil Defence	K.G. Daigong	HDFC, Chingmeirong	501004671332136	Saving	0.00	1	6.06	1
93	MANIDCO, Ltd.	Polem Lenin Singh	Indian Bank, Uripok	7171425086	Saving	0.00	1	64.11	1
94	Fisheries	T. Romi Singh	Manipur State Co-operative Bank Ltd. Head Office, Imphal	10601395184	Saving	261.66	1	9.35	1

State Finances Audit Report for the year ended 31 March 2022

Sl. No.	Name of the Office	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2021	Total No. of Bank Accounts	Amount kept as of 31 March 2022	Total No. of Bank Accounts
			Name and Address	Account No.	Current/Savings				
95	Fisheries	E. Shyam Meitei	-do-	10601395195	Saving	3.91	1	3.65	1
96	Fisheries	Sumpi Pekham Anal	-do-	10601398038	Saving	2.63	1	5.18	1
97	Fisheries	Hemchandra N	-do-	10601398049	Saving	4.62	1	3.42	1
98	Fisheries	T. Shyamananda Singh	-do-	10601398050	Saving	2.37	1	4.22	1
99	Fisheries	Md. Farid Khan	-do-	10601398072	Saving	4.25	1	5.61	1
100	Fisheries	Loveson Golmei	-do-	10601398061	Saving	20.31	1	6.27	1
101	Fisheries	A.S. Angam	-do-	10601398027	Saving	5.49	1	6.31	1
102	Divisional Forest Officer, Wildlife Division	Vahneichong Singson	SBI, M.G. Avenue	36950840340	Current	13.59	1	0.01	1
103	Deputy Conservator of Forests, Tengnoupal Forest Division	Dy. C.F/Tengnoupal	SBI, M.G. Avenue	37881057642	Current	0.00	2	40.54	2
			SBI, Secretariat	40245358648	Current	0.00		0.01	
104	Kangpokpi Forest Division	DFO, Northern Forest Division, Kangpokpi	SBI, Kangpokpi	11785045050	Current	24.28	1	1.38	1
105	Research Silviculture & Training Division	Deputy Conservator of Forests, Research Silviculture & Training Division	SBI, M.G. Avenue	39398451112	Current	0.10	1	0.10	1
106	Chandel Forest Division	DFO, Chandel	PNB, Imphal	3461100002625	Current	1.06	1	2.41	1
107	Addl. Pr. CCF/WL	A.C.F./WL	SBI, Imphal	34395135128	Current	0.10	1	0.09	1
108	DFO, Churachandpur, Forest Division	DFO, Churachandpur	SBI, Churachandpur	40566250936	Saving	0.00	7	0.27	7
			SBI, Churachandpur	40248738708	Saving	0.00		0.00	
			SBI, Churachandpur	40248741552	Saving	0.00		0.00	
			SBI, Churachandpur	40248744927	Saving	0.00		0.09	
			SBI, Churachandpur	40248743978	Saving	0.00		0.00	
			SBI, Churachandpur	40243742624	Saving	0.00		0.00	
			SBI, Churachandpur	40252465303	Saving	0.00		0.00	
109	DFO, Ukhrul Forest Division	DFO, Ukhrul	PNB, Ukhrul	257050010310	Current	0.02	1	2.21	1

Sl. No.	Name of the Office	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2021	Total No. of Bank Accounts	Amount kept as of 31 March 2022	Total No. of Bank Accounts
			Name and Address	Account No.	Current/Savings				
110	DFO, Senapati Forest Division	D. John Sha	SBI, Senapati	32505141827	Saving	1.76	1	1.76	1
111	Tamenglong Forest Division, Tamenglong	Amandeep, IFS	SBI, M.G. Avenue	40445716940	Saving	0.00	3	0.01	3
			SBI, M.G. Avenue	40580370196	Saving	0.00		40.49	
			Panjab & Sind Bank, Deulahland, Imphal	6751100000256	Saving	2.26		1.82	
112	DFO, Bishnupur Forest Division	Dr. Rebika Soibam Chanu	UCO Bank, Bishnupur	8540200000238	Current	0.96	1	0.30	1
113	DCF/Working Plan Division	Elangbam Nirmala Chanu	SBI, M.G. Avenue	34305565816	Current	0.01	1	0.01	1
114	Urban Forestry Division	DFO/Urban Forestry Division	SBI, M.G. Avenue	37047252021	Current	0.07	1	0.07	1
115	DFO, Pherzawl	DFO, Pherzawl	SBI, Churachandpur	40248958496	Saving	0.00	5	0.02	5
			SBI, Churachandpur	40248958009	Saving	0.00		0.00	
			SBI, Churachandpur	40248950452	Saving	0.00		0.02	
			SBI, Churachandpur	40248956103	Saving	0.00		0.01	
			SBI, Churachandpur	37317892679	Current	0.53		0.10	
116	DFO, Jiribam Forest Division	DFO, Jiribam Forest Division, Uchathol	Not furnished	325050010207	Current	2.36	1	1.80	1
117	DFO, Thoubal	DFO, Thoubal	SBI, Thoubal	30456435543	Current	7.49	1	1.76	1
118	Deputy Conservator of Forests/Park & Sanctuary	Sanajaoba Khuraijam	PNB, Paona Bazar	484050005659	Current	0.09	1	0.09	1
119	DFO, Central	Dy. C.F.	SBI, Paona Bazar	10383411975	Current	19.76	1	29.56	1
120	Director, MZG	A.C.F./WL	SBI, M.G. Avenue	34416586319	Current	7.70	1	7.89	1
121	DFO, Noney Forest Division	Napolean Rongmei, MFS-II	SBI, M.G. Avenue	37923592824	Current	0.00	2	0.02	2
122			PNB, Tamenglong	653050016728	Current	0.00		100.91	
123	Principal Chief Conservator of Forests & Head of Forest Force	Deputy Conservator of Forests, Administration & Planning	SBI, M.G. Avenue	34331811160	Current	126.30	1	1001.63	1
124	Chief Engineer (Power)	Bhagyashree Laishram	SBI, M.G. Avenue	10383412606	Saving	1.27	1	5.22	1

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Sl. No.	Name of the Office	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2021	Total No. of Bank Accounts	Amount kept as of 31 March 2022	Total No. of Bank Accounts
			Name and Address	Account No.	Current/Savings				
125	Manipur State AIDS Control Society	Project Director	Indian Overseas Bank, Imphal	73201000010739	Saving	641.74	5	858.20	5
			Indian Overseas Bank, Imphal	73201000030863	Saving	716.95		918.57	
			Indian Overseas Bank, Imphal	73201000030864	Saving	0.80		0.82	
			Indian Overseas Bank, Imphal	73201000013212	Saving	0.38		0.39	
			Indian Overseas Bank, Imphal	73201000017796	Saving	4.05		4.18	
126	District Co-ordinator SSA, Imphal East	District Co-ordinator SSA	Indian Overseas Bank, Imphal	73201000013530	Saving	78.34		0.49	
127	Manipur Science & Technology Council	Director, Manipur Science & Technology Council	Indian Overseas Bank, Imphal	73201000007184	Saving	1.06	2	5.78	2
			Indian Overseas Bank, Imphal	73201000009526	Saving	0.15		0.70	
128	Forest Department, Govt. of Manipur	Chief Conservator of Forest, GOM	Indian Overseas Bank, Imphal	73201000014568	Saving	123.29	1	116.61	1
129	Veterinary Department, Govt. of Manipur	Director, Veterinary, GOM	Indian Overseas Bank, Imphal	73201000014489	Saving	609.75	1	81.10	1
130	Block Development Officer, Island SDO Office	Block Development Officer, Island SDO Office	Indian Overseas Bank, Imphal	376401000009656	Saving	19.22	1	94.43	1
131	Manipur Industrial Development Corporation	MD, MANIDCO	Union Bank of India, Imphal	731002010006471	Saving	97.88	1	14.59	1
132	Manipur Tribal Development Corporation Ltd.	Chairman and MD	Union Bank of India, Imphal	731002010005718	Saving	28.01	1	25.00	1
133	Solar Power Grid Interactive, Manipur	Member Secretary, Director	Union Bank of India, Imphal	731002010007220	Saving	0.00	1	440.41	1
134	Executive Engineer, National Highway Divn. No. 1	EE/NH-I	SBI, Paona Bazar	1103883411964	Current	0.08	1	0.07	1

Sl. No.	Name of the Office	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2021	Total No. of Bank Accounts	Amount kept as of 31 March 2022	Total No. of Bank Accounts
			Name and Address	Account No.	Current/Savings				
135	Executive Engineer, Monitoring & Quality Control Divn.	EE/MQCD	PNB, M.G. Avenue	254050022901	Current	953.91	1	0.00	1
136	Executive Engineer, Chandel Divn.	EE/Chandel	SBI, Moreh	38606673625	Current	0.09	1	0.05	1
137	Executive Engineer, Churachandpur Divn.	EE/Churachandpur	PNB, Churachandpur	255050010649	Current	0.00	1	6.94	1
138	Executive Engineer, Thoubal Divn.	EE/Thoubal	SBI, Thoubal	30442444350	Saving	0.01	3	0.01	3
			SBI, Thoubal	38590783013	Current	0.00		0.00	
			SBI, Thoubal	38752510044	Current	0.00		0.00	
139	Project Officer, Adult Education, Wangoi	A.K. Shaymkishwar Singh	SBI, Wangoi	33501011758	Current	0.05	1	0.05	1
140	MANIDCO	Haodijam Manor Kr. Singh	Indian Bank, Imphal	50536382443	Saving	27.04	2	27.84	2
			Indian Bank, Imphal	50536382545	Saving	46.99		43.81	
141	DRDA, Imphal West	Th. Kirankumar Singh	Indian Bank, Imphal	21155087003	Saving	0.00	2	0.91	2
			Indian Bank, Imphal	7125842345	Saving	3.80		419.71	
142	MUDA	Robert S. Kshtrimayum	Indian Bank, Imphal	21155083053	Saving	383.81	1	259.81	1
143	DC, Imphal West	Th. Kirankumar Singh	Indian Bank, Imphal	21155086203	Saving	128.74	1	132.51	1
145	Managing Director, MPHC Ltd.	Haotinkhup Haokip	Indian Bank, Imphal	50331017074	Current	345.03	1	30.89	1
146	M/s Hill Area Development Programme	Yumnam Robita	Indian Bank, Imphal	50505382653	Current	2.42	1	0.00	1
147	Deputy Commissioner Office	Mrs. Kengoo Zuringla	Indian Bank, Imphal	50451792567	Saving	14.22	1	20.46	1
148	BDO Office	Laishram Manikanta Singh	Indian Bank, Imphal	50300706591	Saving	0.24	1	0.26	1
149	Office of Deputy Commissioner	DC, Somorjit Salam	Indian Bank, Imphal	7080169654	Current	0.00	1	291.97	1
150	Kakching Municipal Council	EO Salvador T. Baite	Indian Bank, Imphal	6996132156	Current	0.00	3	84.25	3
			Indian Bank, Imphal	50374804628	Saving	0.00		75.68	
			Indian Bank, Imphal	50445271687	Saving	11.48		11.82	

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Sl. No.	Name of the Office	Details of Bank Account				Amount kept as of 31 March 2021	Total No. of Bank Accounts	Amount kept as of 31 March 2022	Total No. of Bank Accounts
		Name of the DDO	Name and Address	Account No.	Current/Savings				
151	District Handlooms and Textiles, Tengnoupal	PO W. Renubala Devi	Indian Bank, Imphal	50383319245	Saving	2.37	1	2.68	1
152	District Handlooms and Textiles, Kakching	PO Ch. Rebika Devi	Indian Bank, Imphal	50383957506	Saving	0.57	1	1.66	1
153	MANIDCO Ltd.	Polem Lenin Singh	Indian Bank, Imphal	7171425086	Saving	0.00	1	64.11	1
154	District Supply Officer CAF&PD	Leimapokpam Ibotombo Singh	Indian Bank, Imphal	50417714196	Saving	86.91	1	24.22	1
155	District Supply Officer CAF&PD, Kamjong	Athokpam Sarda Devi	Indian Bank, Imphal	50493661422	Saving	0.16	1	0.19	1
156	Directorate of Fisheries, Lamphel	Deputy Registrar-co-operative Society (FY)	SBI, Paona Bazar	10383411862	Current	803.33	1	323.38	1
157	District Fishery Office, Imphal West	District Fishery Office, Imphal West	SBI, Paona Bazar	10383412684	Saving	5.08	1	5.86	1
158	District Fishery Office, Chandel	District Fishery Office, Chandel	SBI, Chandel	11831661556	Current	9.59	1	3.74	1
159	District Fishery Office, Ukhrul	District Fishery Office, Ukhrul	PNB, Ukhrul	257050011420	Current	0.69	1	0.69	1
160	District Fishery Office, Bishnupur	District Fishery Office, Bishnupur	UCO Bank, Bishnupur	8540200000277	Saving	2.31	1	2.31	1
161	District Fishery Office, Thoubal	District Fishery Office, Thoubal	SBI, Thoubal	30454111949	Current	2.08	1	2.07	1
162	District Fishery Office, Tamenglong	District Fishery Office, Tamenglong	PNB, Tamenglong	653050010345	Current	0.00	1	0.03	1
163	District Fishery Office, Churachandpur	District Fishery Office, Churachandpur	PNB, Churachandpur	255050010708	Current	7.45	1	7.11	1
164	Directorate of Health Services, Manipur	Senior Administrative Officer	SBI, Paona Bazar	10383412549	Current	311.37	1	224.79	1
165	State Leprosy Officer, NLEP, Manipur	State Leprosy Officer	SBI, Paona Bazar	36211647271	Current	0.00	1	0.00	1
166	Directorate of AYUSH, Lamphel	State AYUSH Officer	SBI, Imphal	34833533122	Current	6.53	1	7.88	1
167	CMO, Thoubal	CMO, Thoubal	SBI, Thoubal	30457373173	Current	5.69	1	26.80	1
168	CMO, Imphal West	CMO, Imphal West	SBI, Paona Bazar	10383411103	Current	5.80	1	0.33	1

Sl. No.	Name of the Office	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2021	Total No. of Bank Accounts	Amount kept as of 31 March 2022	Total No. of Bank Accounts
			Name and Address	Account No.	Current/Savings				
169	CEO's Office	Jt. Chief Electoral Officer, Manipur	SBI, Paona Bazar	10383412276	Current	615.27	2	335.30	2
			HDFC Bank, Uripok	50100496845416	Saving	0.00		305.57	
170	DC/DEO, Imphal West	Election Officer	Bank of Baroda, Imphal	10160100014726	Saving	7.55	1	35.19	1
171	Asstt. Election Officer, Bishnupur	Asstt. Election Officer, Bishnupur	SBI, Bishnupur	11754567094	Saving	0.44	1	1.60	1
172	Election Officer, Thoubal	DC/DEO, Thoubal	HDFC Bank, Thoubal	50100086994326	Current	2.71	1	1.80	1
173	Election Officer, Jiribam	SDO, Jiribam	PNB, Jiribam	325050012379	Current	1.43	1	0.05	1
174	DC/DEO, Chandel	Election Officer, Chandel	SBI, Chandel	30685714354	Saving	0.04	1	0.05	1
175	Election Officer, Ukhrul	Assistant. Election Officer, Ukhrul	SBI, Ukhrul	3170554582	Current	6.21	1	17.62	1
176	Election Officer, Kangpokpi	Election Officer, Kangpokpi	SBI, Kangpokpi	38316772559	Current	0.17	1	18.38	1
177	Election Officer, Senapati	Election Officer, Senapati	SBI Senapati	35312230817	Saving	0.17	2	37.59	2
178	Election Officer, Senapati	Election Officer, Senapati	SBI Senapati	32533618978	Saving	0.05		0.05	
179	DC/DEO, Tamenglong	Election Officer, Tamenglong	Canara Bank, Tamenglong	6720101001910	Saving	0.10	1	4.36	1
180	Election Officer, Churachandpur	Election Officer, Churachandpur	SBI, Tuibong	36383309639	Saving	1.33	1	26.19	1
181	Police Headquarter	Inspection General of Police (Admn.)	SBI, Secretariat, Imphal	10329727597	Current	498.30	1	880.25	1
182	SP, Imphal East	SP, Imphal East	DDO A/c PNB, Imphal	254050020550	Current	0.00	3	0.01	3
			Ration Money A/c PNB	254050031781	Current	0.01		0.01	
			Welfare Fund A/c PNB	254010277061	Saving	0.13		0.13	
183	SP, Imphal West	Addl. SP, (Admn.)	SBI, Secretariat, Imphal	10329727825	Current	5.09	1	50.86	1

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Sl. No.	Name of the Office	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2021	Total No. of Bank Accounts	Amount kept as of 31 March 2022	Total No. of Bank Accounts
			Name and Address	Account No.	Current/Savings				
184	SP, CMTW	Chiphang Cecelia Sopenla, MPS	SBI, Sectt. DDO A/c	10329727756	Current	2.89	3	0.09	3
			SBI, Sectt. Ration Money A/c	35828463288	Current	0.07		0.09	
			SBI, Sectt. Ration Money A/c	10329729742	Current	0.87		0.34	
185	SP, CID (SB)	Rajkumar Manbindu Singh	Not furnished	10329727778	Current	0.07	1	0.07	1
186	SP, CID (Technical)	Smt. Bembem Nongthombam, MPS	SBI, Secretariat	34500181519	Current	0.00	1	0.12	1
187	SP, Traffic Control Police Wing	Wungpam Kasar, MPS	SBI, Secretariat	37565615500	Current	0.20	1	0.22	1
188	SP, Candel	SP, Candel	SBI, Chandel	30754057321	Saving	0.06	1	0.02	1
189	SP, Churachandpur	Shivanan Surve, IPS	DDO A/c	255020010756	Saving	0.01	1	0.86	1
190	SP, Jiribam	Ksh. Ravikumar Singh, IPS	Not furnished	325050012227	Current	0.06	1	0.09	1
191	SP, Kakching	Shri. Shrey Vats, IPS	SBI, Kakching	36713052181	Current	0.03	1	0.03	1
192	SP, Kamjong	P. Manjit Singh, MPS	PNB, Ukhul	257050025780	Saving	0.03	1	0.03	1
193	SP, Kangpokpi	SP, Kangpokpi	SBI, Kangpokpi	36709123477	Current	1.49	1	0.00	1
194	SP, Noney	SP, Noney	PNB, Tamenglong	653050016454	Current	0.01	1	0.01	1
195	SP, Narcotic & Affairs Border	SP, Narcotic & Affairs Border	SBI, Secretariat	10329727621	Current	0.86	1	0.86	1
196	SP, Pherzawl	SP, Pherzawl	Not furnished	255050016296	Current	0.04	1	2.89	1
197	SP, Senapati	Karthik Malladi, IPSS	SBI, Senapati	11587052551	Current	0.11	1	0.12	1
198	SP, Tamenglong	SP, Tamenglong	Not furnished	653050010325	Current	0.27	1	0.27	1
199	SP, Thoubal	Jogeshchandra Haobijam, IPS	PNB, Thoubal	353050010308	Current	0.20	2	5.70	2
			SBI, Thoubal	30827420365	Current	15.35		0.17	
200	SP, Ukhul	Nighshem Vashum, IPS	PNB, Wino Bazar, Ukhul	257050011422	Saving	0.16	1	0.22	1

Sl. No.	Name of the Office	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2021	Total No. of Bank Accounts	Amount kept as of 31 March 2022	Total No. of Bank Accounts
			Name and Address	Account No.	Current/Savings				
201	Commandant, 1st MR	Commandant, 1st MR	SBI, Secretariat (DDO A/c)	1032972814	Current	1.09	2	1.08	2
			SBI, Secretariat (Ration Money)	35654979478	Current	0.05		0.05	
202	Commandant, 5th MR	Shri. Saujanya Singh, IPS	PNB, Tamenglong (DDO A/c)	653050010326	Current	34.16	2	1.34	2
			PNB, Tamenglong (Ration Money A/c)	653050016250	Current	0.00		0.00	
203	Commandant, 6th MR	Lenin Lamabam, MPS	PNB, Viewland, Ukhrul	257050011408	Current	3.21	1	4.25	1
			Ration Money A/c PNB	257010481168	Saving	0.05		0.01	
204	Commandant, 7th MR	Watham Basu Singh, MPS	PNB, M.G. Avenue	254050020755	Current	0.17	2	0.17	2
			PNB, M.G. Avenue	254050031541	Current	0.01		0.02	
205	Commandant, 8th MR	T. Thongzapao, MPS	SBI, Chandel	11831653078	Current	0.02	1	0.06	1
206	Commandant, 1st IRB	Lukhomang Khongsai, MPS	Not furnished	255050016214	Current	0.05	1	0.05	1
			Not furnished	255050016135	Current	0.10		0.10	
207	Commandant, 2nd IRB	Lalboi Haokip, MPS	SBI, Secretariat	10329727847	Current	0.43	1	0.44	1
208	Commandant, 3rd IRB	Commandant, 3rd IRB	Not furnished	33259516152	Current	0.21	1	0.22	1
			Not furnished	35539530481	Current	0.03		0.01	
209	Commandant, 4th IRB	K.C. Lokho Mao, IPS	PNB, M.G. Avenue	254050022588	Current	0.05	2	0.05	2
			PNB, M.G. Avenue	254050031602	Current	0.05		0.05	
210	Commandant, 5th IRB	Commandant, 5th IRB	PNB, Imphal	254050023991	Current	0.04	2	0.03	2
			PNB, Imphal	254050031578	Current	0.05		0.04	
211	Commandant, 6th IRB	L. Thangboi Kuki, MPS	PNB, M.G. Avenue	254050023967	Current	0.53	3	0.53	3
			PNB, M.G. Avenue	254050031569	Current	0.05		0.06	
			PNB, M.G. Avenue	254010534550	Current	0.39		0.40	
212	Commandant, 8th IRB	Commandant, 8th IR (CDO)	SBI, Secretariat	35550498860	NA	0.00	1	0.04	1

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Sl. No.	Name of the Office	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2021	Total No. of Bank Accounts	Amount kept as of 31 March 2022	Total No. of Bank Accounts
			Name and Address	Account No.	Current/Savings				
213	Commandant, 9th IR (Mahila)	Commandant, 9th IR (Mahila)	PNB, Imphal	254050028015	Current	0.24	3	0.29	3
			PNB, Imphal	254050031532	Current	0.06		0.06	
			SBI, Imphal	39601726907	Current	0.21		0.16	
214	Commandant, Home Guard	Ch. Adani, MPS	Not furnished	254050020267	Current	0.10	2	0.17	2
			Not furnished	254050031684	Current	0.05		0.05	
215	Director, Forensic Laboratory	Dr. S. Joychandra Singh	PNB, M.G. Avenue	254050021026	Current	0.13	1	0.13	1
216	Director, MPTC	Director, MPTC	PNB	254050020410	Current	4.85	2	4.84	2
			PNB	254050031596	Current	0.01		0.02	
217	Directorate of MAHUD	Mohd. Yasser Ahmed Khan	PNB, M.G. Avenue	254050020402	Current	218.62	5	218.61	5
			MSCB, Imphal	70601072416	Current	2979.12		0.00	
			MSCB, Imphal	70601072405	Current	11.95		4420.08	
			MSCB, Imphal	70601072427	Current	0.00		6.74	
			HDFC, Paona Bazar	50100313328554	Current	0.00		5.78	
						25726.72		38959.84	272

Appendix 3.5

(Reference: Paragraph 3.3.4)

Misclassification of Revenue Expenditure as Capital Expenditure and vice versa during 2021-22

(₹ in lakh)

Sl. No.	Name of the Grant	Head of Account	Budget Provision	Expenditure
Capital Expenditure booked under Revenue Head				
1	7- Police	2059-01-051-27-53	41.63	29.70
2	7- Police	2216-80-800-27-53	4.50	2.70
		Total	46.13	32.40
Revenue Expenditure booked under Capital Head				
3	9 - Information and Publicity	4220-60-101-05-27	9.00	3.59
4	22 - Public Health Engineering	4215-01-101-05-27	110.82	110.82
5	22 - Public Health Engineering	4215-01-102-44-27	120.00	166.72
6	42 - State Academy of Training	4070-00-800-02-27	12.00	4.80
		Total	251.82	285.93

Appendix 3.6

(Reference: Paragraph 3.3.5)

Statement showing unnecessary/excessive supplementary provision

(₹ in crore)

Sl. No.	Number and name of Grant/Appropriation	Original provision	Supplementary	Expenditure	Savings out of Original provision
Revenue Voted					
1	9. Information and Publicity	14.71	1.34	12.62	2.09
2	13. Labour and Employment	367.79	0.43	36.93	330.86
3	17. Agriculture	316.63	15.04	138.01	178.62
4	18. Animal Husbandry and Veterinary including Dairy Farming	215.70	6.89	89.33	126.37
5	21. Textiles Commerce and Industries	159.89	11.94	45.11	114.78
6	26. Administration of Justice	58.75	4.37	36.43	22.32
7	31. Fire Protection and Control	30.66	0.04	26.08	4.58
8	32. Jails	33.43	0.55	30.50	2.93
9	34. Rehabilitation	3.88	0.89	2.80	1.08
10	38. Panchayat	146.82	6.12	112.75	34.07
11	41. Art and Culture	29.59	3.27	23.39	6.20
12	44. Social Welfare Department	518.86	159.09	441.84	77.02
13	47. Minorities and Other Backward Classes and Scheduled Castes Department	79.45	31.64	39.77	39.68
14	48. Relief and Disaster Management	78.14	79.91	34.67	43.47
15	49. Economics and Statistics	30.24	0.25	14.09	16.16
	Sub Total	2,084.56	321.75	1,084.34	1,000.22

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Revenue Charged					
16	3. Secretariat	1.47	0.55	1.36	0.11
Sub Total		1.47	0.55	1.36	0.11
Capital Voted					
17	7- Police	57.17	13.43	28.07	29.10
18	8. Public Works Department	588.93	245.41	467.91	121.02
19	9. Information and Publicity	1.09	0.01	1.04	0.05
20	10. Education	43.06	12.58	35.93	7.13
21	11. Medical Health and Family Welfare Services	133.86	51.14	72.75	61.11
22	12. Municipal Administration Housing and Urban Development	321.26	27.97	142.12	179.14
23	18. Animal Husbandry and Veterinary including Dairy Farming	20.80	0.67	6.42	14.38
24	19. Environment and Forest	64.73	7.53	42.10	22.63
25	25. Youth Affairs and Sports Department	73.00	17.03	27.32	45.68
Sub Total		1303.90	375.76	823.65	480.24
Grand Total		3,389.93	698.06	1909.35	1,480.57

Appendix 3.7

(Reference: Paragraph 3.3.6)

Excess/Unnecessary/Insufficient re-appropriation of funds (Savings (-)/Excess (+) ₹ 10 crore and above)

(₹ in crore)

Sl. No.	Appropriation/ Grant No.	Head of Account	Nomenclature	Original	Supplementary	Re-appropriation	Total	Actual Expenditure	Final	
									Savings (-)	Excess (+)
Revenue										
1	Appropriation No. 2	2049.01.101.10(V)	Interest on Market Loans	318.38	265.48	74.06	657.92	454.87	-203.05	0.00
2	Appropriation No. 2	2049.01.200.40(V)	Ways and Means Advances	50.00	0.00	-45.20	4.80	17.77	0.00	(+)12.97
3	Grant No. 10	2202.01.101.19(H)	Primary School	504.31	0.00	-362.56	141.75	131.00	-10.75	0.00
4	10	2202.01.101.19(V)	Primary School	159.12	0.00	158.80	317.92	284.82	-33.10	0.00
5	10	2202.01.111.82(V)	Sarva Shiksha Abhiyan (Central Share)	250.00	0.00	1.95	251.95	76.59	-175.36	0.00
6	10	2202.01.112.43(V)	Mid-Day-Meal (Central Share)	35.00	0.00	22.27	57.27	6.56	-50.71	0.00
7	10	2202.02.109.24(H)	Secondary Schools	179.82	0.00	-4.26	175.56	141.96	-33.60	0.00
8	10	2202.02.109.24(V)	Secondary Schools	398.42	0.00	-132.66	265.76	227.72	-38.04	0.00
9	10	2202.02.800.14(V)	Rashtriya Madhyamik Shiksha Abhiyan (RMSA) (Central Share)	151.23	0.00	-2.19	149.04	120.73	-28.31	0.00
10	10	2202.03.103.11(V)	Government Colleges and Institutions	377.64	0.00	-1.61	376.03	345.82	-30.21	0.00
11	11	2210.03.103.01(V)	National Health Mission	183.50	83.00	3.50	270.00	114.04	-155.96	0.00

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Sl. No.	Appropriation/ Grant No.	Head of Account	Nomenclature	Original	Supplementary	Re-appropriation	Total	Actual Expenditure	Final	
									Savings (-)	Excess (+)
Revenue										
12	11	2210.05.200.14(V)	Financial Assistant to (JNIMS)	170.34	40.13	0.35	210.82	198.91	-11.91	0.00
13	11	2210.06.800.28(V)	Implementation of e-Medicine/tele-Medicine	27.00	0.00	-16.30	10.70	0.00	-10.70	0.00
14	14	2225.02.794.19(H)	Special Development Programme under Proviso to Article 275(1) of Constitution	25.89	0.00	4.29	30.18	18.34	-11.84	0.00
15		2225.02.800.07(V)	Post Matric Scholarships Scheme	88.75	0.00	-7.84	80.91	40.13	-40.78	0.00
16	14	3604.00.200.16(H)	Scheme under 15th FC Award	76.11	0.00	13.48	89.59	52.22	-37.37	0.00
17	17	2401.00.800.01(V)	Sub Mission on Agricultural Mechanization (SMAM) (Central Share)	46.00	15.04	2.66	63.70	28.67	-35.03	0.00
18	17	2401.00.800.22(V)	Rashtriya Krishi Vikas Yojna (RKVY) (Central Share)	46.00	0.00	11.00	57.00	10.65	-46.35	0.00
19	18	2403.00.001.05(H)	Execution	16.03	0.00	-0.01	16.02	3.30	-12.72	0.00
20	18	2403.00.101.04(H)	District/Sub-Divisional Veterinary Hospital and Dispensaries	38.88	0.00	-0.01	38.87	16.27	-22.60	0.00

Sl. No.	Appropriation/ Grant No.	Head of Account	Nomenclature	Original	Supplementary	Re-appropriation	Total	Actual Expenditure	Final	
									Savings (-)	Excess (+)
Revenue										
21	18	2403.00.101.04(V)	District/Sub-Divisional Veterinary Hospital and Dispensaries	30.45	0.00	-0.01	30.44	14.35	-16.09	0.00
22	20	2501.01.800.03(V)	Shyam Prasad Mukherji RURBAN Mission (SPMRM)	34.10	0.00	0.90	35.00	5.40	-29.60	0.00
23	20	2501.01.800.16(H)	Rural Housing - IAY (Central Share)	149.38	0.00	18.25	167.63	21.18	-146.45	0.00
24	20	2501.01.800.16(V)	Rural Housing - IAY (Central Share)	37.35	0.00	4.56	41.91	5.30	-36.61	0.00
25	20	2501.01.800.19(H)	PMGSY (Central Share)	2043.90	0.00	-1856.40	187.50	4.00	-183.50	0.00
26	20	2505.02.101.01(H)	State Matching Share for NREGP	80.00	0.00	80.28	160.28	72.01	-88.27	0.00
27	20	2505.02.101.01(V)	State Matching Share for NREGP	20.00	0.00	20.07	40.07	18.95	-21.12	0.00
28	20	2505.02.101.02(H)	MGNREGA (Central Share)	1816.33	0.00	-1005.49	810.84	326.73	-484.11	0.00
29	20	2505.02.101.02(V)	MGNREGA (Central Share)	454.08	0.00	-251.37	202.71	575.53		(+) 372.82
30	20	2505.60.101.13(V)	Deen Dayal Upadhyaya Grameen Kaushalya Yojana (DDU-GKY) (Central Share)	0.00	0.00	30.77	30.77	0.00	-30.77	0.00

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Sl. No.	Appropriation/ Grant No.	Head of Account	Nomenclature	Original	Supplementary	Re-appropriation	Total	Actual Expenditure	Final	
									Savings (-)	Excess (+)
Revenue										
31	20	2515.00.102.02(H)	Block Development Office	55.56	0.00	-0.01	55.55	24.08	-31.47	0.00
32	21	2852.80.800.01(V)	PM Formalization of Micro Food Processing Enterprises Scheme (PM FME) (Central Share)	0.00	11.94	7.42	19.36	2.39	-16.97	0.00
33	23	2801.80.800.39(V)	Financial Assistant to MSPDCL	301.38	0.00	-2.00	299.38	278.07	-21.31	0.00
34	26	2014.00.102.19(V)	High Court of Manipur	61.38	0.00	-21.60	39.78	18.75	-21.03	0.00
35	38	2515.00.101.12(V)	Scheme under 15 th FC Award	54.89	6.12	3.52	64.53	37.09	-27.44	0.00
36	43	2401.00.800.01(V)	Mission for Integrated Development of Horticulture (Central Share)	37.00	0.00	-8.39	28.61	5.47	-23.14	0.00
		Sub Total		8318.22	421.71	-3259.78	5480.15	3699.67	-1793.45	12.97
Capital										
37	8	5054.04.337.48(H)	Other Road Works (EAP)	134.70	55.41	9.89	200.00	152.36	-47.64	0.00
38	22	4215.01.101.01(V)	EAP Component (State Share)	1000.00	0.00	-350.00	650.00	331.37	-318.63	0.00
39	22	4215.01.101.02(V)	EAP Component (State Share)	200.00	0.00	-50.00	150.00	140.00	-10.00	0.00

Sl. No.	Appropriation/ Grant No.	Head of Account	Nomenclature	Original	Supplementary	Re-appropriation	Total	Actual Expenditure	Final	
									Savings (-)	Excess (+)
Revenue										
40	22	4215.01.102.42(H)	Jal Jeevan Mission (Central Share)	97.38	0.00	211.18	308.56	35.07	— -273.49	0.00
41	22	4215.01.102.42(V)	Jal Jeevan Mission (Central Share)	97.38	0.00	211.18	308.56	95.12	-213.44	0.00
42	22	4215.01.102.44(H)	Jal Jeevan Mission	18.05	0.00	29.78	47.83	39.64	-8.22	0.00
43	26	4059.60.800.06(V)	Court at Kakching, Noney and Senapati	21.00	0.00	-10.90	10.10	0.00	-10.10	0.00
44	30	4575.60.800.15(V)	Rural Infrastructure Development Fund (RIDF)	0.00	129.37	2.63	132.00	0.00	-132.00	0.00
45	36	4702.00.102.11(V)	PMKSY Har Khet ko Pani (HKKP) Ground Water (Central Share)	60.00	0.00	-4.45	55.55	20.97	-34.58	0.00
46	36	4702.00.800.07(V)	Rurall Infrastructure Development Fund (RIDF)	47.58	0.00	-28.80	18.78	1.40	-17.38	0.00
47	40	4700.03.800.01(V)	Thoubal River Irrigation Project	0.00	0.00	35.26	35.26	20.13	-15.13	0.00
48	40	4700.05.800.01(V)	ERM Loktak Lift Irrigation Project (RIDF)	13.88	0.00	16.56	30.44	16.72	-13.72	0.00
49	40	4711.01.103.03(V)	Civil Works	31.18	0.00	-6.41	24.77	13.40	-11.37	0.00
50	40	4711.03.103.02(V)	Rejuvenation of Lamphelpat	177.38	0.00	-150.38	27.00	0.87	-26.13	0.00

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Sl. No.	Appropriation/ Grant No.	Head of Account	Nomenclature	Original	Supplementary	Re-appropriation	Total	Actual Expenditure	Final	
									Savings (-)	Excess (+)
Revenue										
			Water Body (EAP)							
51	40	4711.03.103.08(V)	Flood Management and Border Area Programme	247.25	0.00	-108.25	139.00	0.00	-139.00	0.00
52	44	4235.02.800.36(V)	Construction of Anganwadi Centres (Central Share)	62.84	0.00	-17.84	45.00	6.22	-38.78	0.00
53	45	5452.01.101.15(V)	State componen Scheme of Special Assistance to States for Capital Expenditure	26.61	0.00	4.00	30.61	0.00	-30.61	0.00
54	47	4225.04.800.24(V)	Pradhan Mantri Jan Vikas Karyakaram (PMJKV)	670.00	0.00	-135.00	535.00	142.95	-392.05	0.00
		Sub Total		2887.18	184.78	-371.33	2700.63	976.58	-1724.05	0.00
		Grand Total		11205.40	606.49	-3631.11	8180.78	4676.25	-3890.32	385.79

Appendix 3.8

(Reference: Paragraph 3.3.7.1)

Statement of various Grants/Appropriations where savings was more than 25 per cent of the total provision

(₹ in crore)

Sl. No.	Grant/Appropriation	Total provision	Savings	Per cent
Revenue Voted				
1	3. Secretariat	145.92	46.92	32.16
2	4. Land Revenue Stamps & Registration and District Administration	187.65	85.53	45.58
3	6. Transport	32.33	20.73	64.13
4	8. Public Works Department	172.06	66.94	38.90
5	10. Education	2512.22	822.93	32.76
6	12. Municipal Administration Housing and Urban Development	400.50	299.16	74.70
7	13. Labour and Employment	368.23	331.30	89.97
8	14. Department of Tribal Affairs and Hills Development	782.96	214.38	27.38
9	15. Consumer Affairs Food and Public Distribution	82.17	34.09	41.49
10	16. Co-operation	38.11	15.25	40.00
11	17. Agriculture	331.67	193.66	58.39
12	18. Animal Husbandry and Veterinary including Dairy Farming	222.58	133.25	59.87
13	19. Environment and Forest	646.27	463.29	71.69
14	20. Community and Rural Development	5088.74	3798.49	74.65
15	21. Textiles Commerce and Industries	171.83	126.72	73.75
16	25. Youth Affairs and Sports Department	56.02	16.71	29.82
17	26. Administration of Justice	63.12	26.69	42.29
18	28. State Excise	17.52	8.40	47.93
19	30. Planning	780.27	751.38	96.30
20	34. Rehabilitation	4.77	1.97	41.23
21	36. Minor Irrigation	14.73	5.42	36.82
22	37. Fisheries	77.93	38.15	48.95
23	38. Panchayat	152.94	40.18	26.27
24	39. Sericulture	45.99	22.92	49.85
25	40. Water Resources Department	66.54	20.88	31.39
26	41. Art and Culture	32.86	9.47	28.81
27	42. State Academy of Training	8.35	3.94	47.22
28	43. Horticulture and Soil Conservation	95.44	46.72	48.95
29	44. Social Welfare Department	677.95	236.11	34.83
30	45. Tourism	23.16	16.51	71.32
31	47. Minorities and Other Backward Classes and Scheduled Castes Department	111.08	71.31	64.19
32	48. Relief and Disaster Management	158.06	123.38	78.06
33	49. Economics and Statistics	30.49	16.41	53.80
	Sub-total	13600.44	8109.18	59.62
Capital Voted				
34	1. State Legislature	3.00	1.50	50.00
35	2. Council of Ministers	0.80	0.80	100.00
36	3. Secretariat	40.80	38.61	94.64
37	7. Police	70.59	42.52	60.23
38	8. Public Works Department	834.34	366.43	43.92
39	10. Education	55.64	19.70	35.41
40	11. Medical Health and Family Welfare Services	185.00	112.25	60.68
41	12. Municipal Administration Housing and Urban Development	349.22	207.10	59.30
42	14. Department of Tribal Affairs and Hills Development	19.18	13.87	72.31
43	16. Co-operation	0.30	0.13	41.67
44	17. Agriculture	60.97	56.47	92.61
45	18. Animal Husbandry and Veterinary including Dairy Farming	21.47	15.05	70.11

Sl. No.	Grant/Appropriation	Total provision	Savings	Per cent
46	19. Environment and Forest	72.26	30.16	41.73
47	20. Community and Rural Development	2128.90	1289.32	60.56
48	21. Textiles Commerce and Industries	26.61	20.10	75.55
49	22. Public Health Engineering	1727.45	939.27	54.37
50	23. Power	0.73	0.73	100.00
51	25. Youth Affairs and Sports Department	90.03	62.71	69.66
52	26. Administration of Justice	72.07	66.78	92.66
53	28. State Excise	7.00	5.01	71.58
54	29. Sales Tax Other Taxes/Duties on Commodities and Services	5.00	5.00	100.00
55	30. Planning	622.88	391.03	62.78
56	36. Minor Irrigation	288.89	248.87	86.15
57	40. Water Resources Department	551.85	411.92	74.64
58	42. State Academy of Training	0.12	0.07	60.00
59	43. Horticulture and Soil Conservation	14.75	11.31	76.67
60	44. Social Welfare Department	70.65	61.30	86.77
61	45. Tourism	358.59	284.85	79.44
62	47. Minorities and Other Backward Classes and Scheduled Castes Department	694.94	524.99	75.54
63	48. Relief and Disaster Management	0.50	0.50	100.00
64	50. Information Technology	113.00	85.45	75.62
	Sub-total	8487.52	5313.81	62.61
Revenue Charged				
65	Appropriation No. 3 - Manipur Public Service Commission	6.84	2.44	35.71
66	3. Secretariat	2.01	0.65	32.48
67	26. Administration of Justice	61.38	42.63	69.45
	Sub-total	70.23	45.73	65.11
	Grand Total	22158.20	13468.72	60.78

Appendix 3.9

(Reference: Paragraph 3.3.7.1)

Grants/Appropriations with Budget Utilisation less than 50 per cent

(₹ in crore)

Sl. No	Grant No.	Name of Grant	Budget utilisation (in per cent)					Numbers of Years*	Budget 2021-22	Total Budget for 5 years
			2017-18	2018-19	2019-20	2020-21	2021-22			
1	6	Transport	67.12	88.86	28.49	86.96	36.38	2	32.59	140.26
2	12	Municipal Administration, Housing and Urban Development	64.14	38.47	43.32	37.09	32.47	4	749.73	3537.00
3	13	Labour and Employment	101.78	24.26	56.27	79.17	11.47	2	374.23	666.77
4	17	Agriculture	60.47	42.69	51.46	57.48	36.30	2	392.64	1670.32
5	18	Animal Husbandry and Veterinary including Dairy Farming	69.95	71.94	46.63	59.99	39.23	2	244.05	906.19
6	19	Environment and Forest	65.37	82.02	20.60	27.13	31.33	3	718.52	2607.33
7	20	Community and Rural Development	86.54	50.71	54.41	56.25	29.51	1	7217.64	15405.73
8	21	Textiles, Commerce and Industries	55.38	38.95	33.90	36.44	26.01	4	198.44	893.38
9	22	Public Health Engineering	96.55	92.31	82.49	64.41	47.55	1	1847.37	4100.75
10	25	Youth Affairs and Sports Department	87.34	97.05	61.44	64.67	45.62	1	146.05	482.25

Sl. No	Grant No.	Name of Grant	Budget utilisation (in per cent)					Numbers of Years*	Budget 2021-22	Total Budget for 5 years
			2017-18	2018-19	2019-20	2020-21	2021-22			
11	26	Administration of Justice	55.81	35.01	38.54	42.75	30.76	4	196.58	723.03
12	28	State Excise	92.88	81.73	88.02	80.06	45.32	1	24.52	99.98
13	30	Planning	38.02	36.29	22.99	23.52	18.58	5	1403.15	3056.65
14	36	Minor Irrigation	30.87	38.76	21.28	51.04	16.24	4	303.61	1144.54
15	40	Water Resources Department	38.20	61.84	31.62	52.79	30.01	3	618.39	2561.07
16	43	Horticulture and Soil Conservation	78.13	73.01	62.17	71.25	47.34	1	110.19	526.19
17	45	Tourism	39.42	82.96	54.16	41.87	21.06	3	381.74	808.02
18	47	Minorities and Other Backward Classes and Schedule Castes Department	61.37	60.63	40.23	35.92	26.02	3	806.03	2265.70
19	48	Relief and Disaster Management	60.12	39.33	64.75	40.51	21.87	3	158.56	674.48
20	49	Economics and Statistics	77.53	76.66	59.86	67.30	46.20	1	30.49	111.45
21	50	Information Technology	81.62	36.39	97.09	74.98	49.28	2	171.76	332.89

Appendix 3.10

(Reference: Paragraph 3.3.7.2)

Grants/Appropriations where persistent savings of more than ₹ one crore occurred in each case during the last five years.

(₹ in crore)

Sl. No	Grant No. and Name	2017-18	2018-19	2019-20	2020-21	2021-22
Revenue Voted						
1	2: Council of Ministers	1.86	1.15	1.14	2.44	1.36
2	3: Secretariat	3.43	4.97	20.00	17.93	46.92
3	4: Land Revenue, Stamps & Registration and District Administration	20.72	27.97	58.40	74.65	85.53
4	6: Transport	4.13	2.62	10.33	4.14	20.73
5	7: Police	106.57	167.44	324.25	441.99	238.28
6	8: Public Works Department	113.19	71.57	99.36	88.46	66.94
7	10: Education	198.13	141.60	526.04	819.97	822.93
8	11: Medical, Health and Family Welfare Services	73.33	90.31	132.68	115.97	297.23
9	12: Municipal Administration, Housing and Urban Development	127.08	134.23	103.40	226.40	299.16
10	14: Department of Tribal Affairs and Hills Development	36.31	226.33	239.48	234.50	214.38
11	15: Consumer Affairs, Food and Public Distribution	4.32	9.75	29.82	33.42	34.09
12	17: Agriculture	55.78	110.41	90.11	100.19	193.66
13	18: Animal Husbandry and Veterinary including Dairy Farming	35.59	33.97	80.52	95.60	133.25
14	19: Environment and Forest	71.90	36.45	507.74	585.85	463.29
15	20: Community and Rural Development	146.67	897.02	852.45	1491.41	3798.49
16	21: Textiles, Commerce and Industries	67.46	94.74	116.88	122.26	126.72
17	22: Public Health Engineering	1.53	5.60	14.37	62.00	29.69

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Sl. No	Grant No. and Name	2017-18	2018-19	2019-20	2020-21	2021-22
18	23: Power	5.03	9.34	31.54	50.41	120.09
19	25: Youth Affairs and Sports Department	4.71	1.07	19.28	21.33	16.71
20	26: Administration of Justice	7.60	36.75	28.83	28.94	26.69
21	28: State Excise	1.34	3.25	1.82	4.72	8.40
22	30: Planning	116.25	124.00	102.68	74.56	751.38
23	31: Fire Protection and Control	3.76	1.99	1.15	2.25	4.62
24	36: Minor Irrigation	2.77	4.64	3.95	4.52	5.42
25	37: Fisheries	2.02	9.36	9.18	17.73	38.15
26	38: Panchayat	7.67	25.89	52.65	111.16	40.18
27	40: Water Resources Department	10.52	10.65	18.33	17.01	20.88
28	41: Art and Culture	2.23	2.90	11.28	5.76	9.47
29	42: State Academy of Training	1.79	2.15	1.87	1.97	3.94
30	43: Horticulture and Soil Conservation	18.77	20.50	36.76	25.87	46.72
31	44: Social Welfare Department	123.53	134.63	231.80	270.89	236.11
32	45: Tourism	3.03	2.25	5.80	18.58	16.51
33	47: Minorities and Other Backward Classes and Scheduled Castes Department	31.61	8.62	12.22	55.15	71.31
34	48: Relief and Disaster Management	36.52	100.22	47.73	73.64	123.38
35	49: Economics and Statistics	3.89	4.03	8.39	8.33	16.41
Revenue Charged						
36	26: Administration of Justice	4.14	7.59	11.60	41.17	42.63
Capital Voted						
37	1: State Legislature	2.45	1.80	1.80	3.90	1.50
38	3: Secretariat	2.16	15.64	9.90	15.04	38.61
39	7: Police	14.01	19.85	13.48	25.53	42.52
40	8: Public Works Department	437.75	372.73	423.42	243.71	366.43
41	10: Education	4.70	12.68	19.72	15.35	19.70
42	11: Medical, Health and Family Welfare Services	14.68	69.37	45.66	21.38	112.25
43	12: Municipal Administration, Housing and Urban Development	50.21	289.37	301.69	333.29	207.10
44	14: Department of Tribal Affairs and Hills Development	5.64	30.14	42.98	10.58	13.87
45	17: Agriculture	32.46	70.10	70.98	73.12	56.47
46	22: Public Health Engineering	9.54	25.42	60.24	330.56	939.27
47	25: Youth Affairs and Sports Department	6.55	1.52	10.99	7.24	62.71
48	26: Administration of Justice	40.00	33.10	39.90	21.20	66.78
49	30: Planning	148.34	158.22	108.78	314.71	391.03
50	36: Minor Irrigation	102.91	91.17	196.99	130.78	248.87
51	40: Water Resources Department	288.86	168.99	314.07	219.70	411.92
52	44: Social Welfare Department	5.02	24.42	42.42	26.29	61.30
53	45: Tourism	44.46	8.36	21.83	112.42	284.85
54	47: Minorities and Other Backward Classes and Scheduled Castes Department	24.62	107.06	152.73	421.83	524.99

Appendix 3.11

(Reference: Paragraph 3.3.7.3)

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

(` in crore)

Sl. No.	Grants/Appropriation No.	Total Provision	Expenditure	Savings	Surrendered
Revenue Voted					
1	5. Finance Department	2,632.28	2,435.85	196.43	0.00
2	9. Information and Publicity	16.05	12.62	3.43	0.00
3	11. Medical Health and Family Welfare Services	1,297.94	1,000.72	297.23	0.00
4	13. Labour and Employment	368.23	36.93	331.30	0.00
5	17. Agriculture	331.67	138.01	193.66	0.00
6	18. Animal Husbandry and Veterinary including Dairy Farming	222.58	89.33	133.25	0.00
7	21. Textiles Commerce and Industries	171.83	45.11	126.72	0.00
8	27. Election	82.36	80.21	2.14	0.00
9	29. Sales Tax Other Taxes/Duties on Commodities and Services	6.96	6.50	0.47	0.00
10	31. Fire Protection and Control	30.69	26.08	4.62	0.00
11	32. Jails	33.98	30.50	3.48	0.00
12	34. Rehabilitation	4.77	2.80	1.97	0.00
13	38. Panchayat	152.94	112.75	40.18	0.00
14	41. Art and Culture	32.86	23.39	9.47	0.00
15	44. Social Welfare Department	677.95	441.84	236.11	0.00
16	47. Minorities and Other Backward Classes and Scheduled Castes Department	111.08	39.77	71.31	0.00
17	48. Relief and Disaster Management	158.06	34.67	123.38	0.00
18	50. Information Technology	58.76	57.09	1.67	0.00
	Sub-Total	6,390.99	4,614.17	1,776.82	0.00
Revenue Charged					
19	1. State Legislature	1.16	1.01	0.15	0.00
20	Appropriation No. 1 - Governor	11.54	9.24	2.30	0.00
21	Appropriation No. 2 - Interest Payment and Debt Services	894.82	690.80	204.02	0.00
22	3. Secretariat	2.01	1.36	0.65	0.00
23	5. Finance Department	1.18	1.14	0.04	0.00
24	8. Public Works Department	1.85	1.82	0.02	0.00
	Sub-Total	912.56	705.37	207.18	0.00
Capital Voted					
25	2. Council of Ministers	0.80	0.00	0.80	0.00
26	5. Finance Department	5.58	4.79	0.79	0.00
27	7. Police	70.59	28.07	42.52	0.00
28	8. Public Works Department	834.34	467.91	366.43	0.00
29	9. Information and Publicity	1.10	1.04	0.06	0.00
30	10. Education	55.64	35.93	19.70	0.00
31	11. Medical Health and Family Welfare Services	185.00	72.75	112.25	0.00

Sl. No.	Grants/Appropriation No.	Total Provision	Expenditure	Savings	Surrendered
32	12. Municipal Administration Housing and Urban Development	349.22	142.12	207.10	0.00
33	18. Animal Husbandry and Veterinary including Dairy Farming	21.47	6.42	15.05	0.00
34	19. Environment and Forest	72.26	42.10	30.16	0.00
35	20. Community and Rural Development	2,128.90	839.58	1,289.32	0.00
36	23. Power	0.73	0.00	0.73	0.00
37	25. Youth Affairs and Sports Department	90.03	27.32	62.71	0.00
38	30. Planning	622.88	231.85	391.03	0.00
39	43. Horticulture and Soil Conservation	14.75	3.44	11.31	0.00
40	48. Relief and Disaster Management	0.50	0.00	0.50	0.00
	Sub-Total	4,453.79	1,903.32	2,550.46	0.00
	Grand Total	11,757.34	7,222.86	4,534.46	0.00

Appendix 3.12

(Reference: Paragraph 3.3.7.3)

Statement showing cases of surrender of funds on 31 March 2022

(₹ in crore)

Sl. No.	Grants/Appropriation No.	Total Provision	Expenditure	Savings	Surrendered	Percentage of surrender vis-à-vis Total Provision
Revenue Voted						
1	1. State Legislature	191.42	190.31	1.11	0.03	0.02
2	2. Council of Ministers	11.66	10.31	1.36	0.73	6.26
3	3. Secretariat	145.92	99.00	46.92	30.92	21.19
4	4. Land Revenue Stamps & Registration and District Administration	187.65	102.12	85.53	60.45	32.21
5	6. Transport	32.33	11.60	20.73	16.45	50.88
6	7. Police	2,288.63	2,050.35	238.28	92.76	4.05
7	8. Public Works Department	172.06	105.12	66.94	54.07	31.43
8	10. Education	2,512.22	1,689.29	822.93	322.54	12.84
9	12. Municipal Administration Housing and Urban Development	400.50	101.34	299.16	4.80	1.20
10	14. Department of Tribal Affairs and Hills Development	782.96	568.58	214.38	52.37	6.69
11	15. Consumer Affairs Food and Public Distribution	82.17	48.08	34.09	2.74	3.33
12	16. Co-operation	38.11	22.86	15.25	2.34	6.14
13	19. Environment and Forest	646.27	182.98	463.29	236.52	36.60
14	20. Community and Rural Development	5,088.74	1,290.25	3,798.49	2,963.84	58.24
15	22. Public Health Engineering	119.93	90.24	29.69	0.02	0.02
16	23. Power	546.63	426.54	120.09	72.64	13.29

Sl. No.	Grants/Appropriation No.	Total Provision	Expenditure	Savings	Surrendered	Percentage of surrender vis-à-vis Total Provision
17	24. Vigilance and Anti-Corruption Department	6.00	4.77	1.23	0.08	1.33
18	25. Youth Affairs and Sports Department	56.02	39.32	16.71	7.48	13.35
19	26. Administration of Justice	63.12	36.43	26.69	2.00	3.17
20	28. State Excise	17.52	9.12	8.40	6.66	38.01
21	30. Planning	780.27	28.90	751.38	664.76	85.20
22	33. Home Guards	47.97	47.08	0.89	0.14	0.29
23	35. Stationery and Printing	7.47	5.86	1.61	1.23	16.47
24	36. Minor Irrigation	14.73	9.31	5.42	1.51	10.25
25	37. Fisheries	77.93	39.78	38.15	9.52	12.22
26	39. Sericulture	45.99	23.06	22.92	18.37	39.94
27	40. Water Resources Department	66.54	45.65	20.88	14.34	21.55
28	42. State Academy of Training	8.35	4.40	3.94	1.05	12.57
29	43. Horticulture and Soil Conservation	95.44	48.72	46.72	14.31	14.99
30	44. Social Welfare Department	677.95	441.84	236.11	0.00	0.00
31	45. Tourism	23.16	6.64	16.51	14.20	61.31
32	46. Science and Technology	5.63	4.44	1.19	0.03	0.53
33	49. Economics and Statistics	30.49	14.09	16.41	2.31	7.58
	Sub-Total	15,271.78	7,798.38	7,473.40	4,671.21	30.59
Revenue Charged						
34	Appropriation No. 3 - Manipur Public Service Commission	6.84	4.40	2.44	0.01	0.15
35	26. Administration of Justice	61.38	18.75	42.63	19.60	31.93
	Sub-Total	68.22	23.15	45.07	19.61	28.75
Capital Voted						
36	1. State Legislature	3.00	1.50	1.50	2.10	70.00
37	3. Secretariat	40.80	2.19	38.61	34.77	85.22
38	14. Department of Tribal Affairs and Hills Development	19.18	5.31	13.87	13.00	67.78
39	16. Co-operation	0.30	0.18	0.13	0.12	40.00
40	17. Agriculture	60.97	4.51	56.47	11.19	18.35
41	21. Textiles Commerce and Industries	26.61	6.51	20.10	4.11	15.45
42	22. Public Health Engineering	1,727.45	788.18	939.27	74.01	4.28
43	26. Administration of Justice	72.07	5.29	66.78	40.90	56.75
44	28. State Excise	7.00	1.99	5.01	5.00	71.43
45	29. Sales Tax Other Taxes/Duties on Commodities and Services	5.00	0.00	5.00	5.00	100.00
46	36. Minor Irrigation	288.89	40.01	248.87	22.02	7.62
47	40. Water Resources Department	551.85	139.93	411.92	157.62	28.56
48	41. Art and Culture	48.92	44.04	4.88	7.02	14.35
49	42. State Academy of Training	0.12	0.05	0.07	0.07	58.33
50	44. Social Welfare Department	70.65	9.35	61.30	17.53	24.81
51	45. Tourism	358.59	73.73	284.85	171.44	47.81
52	47. Minorities and Other Backward Classes and Scheduled Castes Department	694.94	169.95	524.99	129.73	18.67

Sl. No.	Grants/Appropriation No.	Total Provision	Expenditure	Savings	Surrendered	Percentage of surrender vis-à-vis Total Provision
53	50. Information Technology	113.00	27.55	85.45	78.83	69.76
	Sub-Total	4,089.34	1,320.27	2,769.07	774.46	18.94
	Grand Total	19,429.34	9,141.80	10,287.54	5,465.28	28.13

Appendix 3.13

(Reference: Paragraph 3.3.8.2)

Excess expenditure relating to previous years requiring regularisation

(₹ in crore)

Year	Grant/ Appropriation No.	Grant/ Appropriation details	Amount of excess required to be regularised as commented in the Appropriation Accounts	Status of Regularisation
2018-19	Appropriation No. 2 (Revenue Charged)	Interest Payments and Debt Services	1,729.49	Not yet regularised
2019-20	Appropriation No. 2 (Revenue Charged)	Interest Payments and Debt Services	2,129.93	
2020-21	Appropriation No. 2 (Revenue Charged)	Interest Payments and Debt Services	208.80	
	Appropriation No. 2 (Capital Charged)	Interest Payments and Debt Services	3,876.27	
Total			7,944.49	

Appendix 3.14

(Reference: Paragraph 3.4.3)

Rush of Expenditure during March 2022 where expenditure was more than ₹ 10 crore and 25 per cent of the Total Expenditure for the year 2021-22
(₹ in crore)

Sl. No.	Grant No.	Description / Major Head	1 st Qtr	2 nd Qtr	3 rd Qtr	4 th Qtr	Total Expenditure (TE)	Expenditure during March	Expenditure in March as percentage of TE
1	7	Capital Outlay on Police/4055	0	3.41	5.53	17.96	28.07	15.42	54.93
2	11	Medical and Public Health/2210	149.7	198.08	225.44	380.34	966.71	243.46	25.18
3	11	Capital Outlay on Medical and Public Health/4210	19.94	19.19	5.6	24.43	72.75	20.86	28.67
4	12	Urban Development/2217	14.41	8.44	6.09	42.26	71.55	32.47	45.38
5	12	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions/3604	0	0	0	29.79	29.79	29.79	100.00
6	12	Capital Outlay on Urban Development/4217	0	1.86	0	139.92	142.12	73.53	51.74
7	17	Crop Husbandry/2401	7.04	56.66	14.37	51.56	129.84	35.35	27.23
8	19	Soil and Water Conservation/2402	2.26	2.24	4.21	19.86	29.99	12.69	42.31
9	19	Capital Outlay on Other Scientific and Environmental Research/5425	10.89	0	4.02	25.47	40.86	25.47	62.33
10	20	Other Rural Development Programme/2515	18.61	18.89	18.07	37.7	93.92	24.24	25.81
11	21	Village and Small Industries/2851	4.2	5.26	13.3	14.67	37.9	11.46	30.24
12	23	Power/2801	30.35	138.74	30.88	215.83	424.32	151.73	35.76
13	25	Capital Outlay on Education, Sports, Arts and Culture/4202	4.47	0	0	22.29	27.32	10.22	37.41
14	30	Capital Outlay on Other Special Areas Programmes/4575	0	63.14	36.64	131.73	231.85	61.05	26.33
15	37	Fisheries/2405	4.05	12.28	5.59	17.52	39.78	13.91	34.97
16	38	Other Rural Development Programmes/2515	21.12	2.74	2.59	24.76	51.33	22.64	44.11
17	38	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions/3604	11.35	0	3.34	46.73	61.42	28.04	45.65
18	41	Art and Culture/2205	2.03	3.3	4.15	13.59	23.39	10.77	46.05
19	43	Fisheries/2401	29.56	3.36	10.06	16.33	32.91	13.95	42.39
20	47	Capital Outlay of Welfare of Scheduled Castes, Schedule Tribes, Other Backward Classes and Minorities/4225	0	13.87	7.02	148.58	169.95	148.58	87.43
21	53	Other Scientific Research/3425	0.79	17.99	19.17	19.07	57.09	15.8	27.68
22	53	Capital Outlay on other Scientific and Environmental Research/5425	0	0	8.21	19.34	27.55	19.34	70.20

Source: VLC data of O/o the Principal Accountant General (A&E), Manipur

Appendix 4.1

(Reference Paragraph 4.1 (i))

Statement showing outstanding Utilization Certificates as on 31 March 2022

(` in crore)

Sl. No.	Department	Year of payment of grant	Total grants paid		Utilization certificate			
			No. of vouchers	Amount	Received		Outstanding	
					No. of vouchers	Amount	No. of vouchers	Amount
1	2	3	4	5	6	7	8	9
1	General Administrative Department	Upto 2010-11	47	32.05	32	1.01	15	31.04
		2011-12	21	0.49	21	0.49	0	0.00
		2012-13	9	0.21	9	0.21	0	0.00
		2013-14	5	0.78	5	0.78	0	0.00
		2014-15	10	0.93	0	0.00	10	0.93
		2015-16	16	0.64	0	0.00	16	0.64
		2016-17	20	0.70	0	0.00	20	0.70
		2017-18	31	0.58	1	0.04	30	0.54
		2018-19	31	0.59	0	0.00	31	0.59
		2019-20	32	0.89	0	0.00	32	0.89
		2020-21	0	0.00	0	0.00	0	0.00
		Total	222	37.86	68	2.53	154	35.33
2	Town Planning	Upto 2010-11	6	2.02	0	0.00	6	2.02
		2011-12	0	0.00	0	0.00	0	0.00
		2012-13	3	0.63	0	0.00	3	0.63
		2013-14	0	0.00	0	0.00	0	0.00
		2014-15	0	0.00	0	0.00	0	0.00
		2015-16	0	0.00	0	0.00	0	0.00
		2016-17	0	0.00	0	0.00	0	0.00
		2017-18	0	0.00	0	0.00	0	0.00
		2018-19	0	0.00	0	0.00	0	0.00
		2019-20	0	0.00	0	0.00	0	0.00
		2020-21	0	0.00	0	0.00	0	0.00
		Total	9	2.65	0	0.00	9	2.65
3	Excise Department	Upto 2010-11	1	0.02	1	0.02	0	0.00
		2011-12	0	0.00	0	0.00	0	0.00
		2012-13	0	0.00	0	0.00	0	0.00
		2013-14	0	0.00	0	0.00	0	0.00
		2014-15	0	0.00	0	0.00	0	0.00
		2015-16	0	0.00	0	0.00	0	0.00
		2016-17	0	0.00	0	0.00	0	0.00
		2017-18	0	0.00	0	0.00	0	0.00
		2018-19	0	0.00	0	0.00	0	0.00
		2019-20	0	0.00	0	0.00	0	0.00
		2020-21	0	0.00	0	0.00	0	0.00
		Total	1	0.02	1	0.02	0	0.00
4	Police Department	Upto 2010-11	16	0.80	16	0.80	0	0.00
		2011-12	6	0.30	6	0.30	0	0.00
		2012-13	1	0.05	1	0.05	0	0.00
		2013-14	2	0.40	2	0.40	0	0.00
		2014-15	2	0.15	2	0.15	0	0.00
		2015-16	2	0.03	0	0.00	2	0.03
		2016-17	3	0.11	0	0.00	3	0.11
		2017-18	3	1.91	0	0.00	3	1.91
		2018-19	1	0.20	0	0.00	1	0.20
		2019-20	0	0.00	0	0.00	0	0.00

Sl. No.	Department	Year of payment of grant	Total grants paid		Utilization certificate			
			No. of vouchers	Amount	Received		Outstanding	
					No. of vouchers	Amount	No. of vouchers	Amount
1	2	3	4	5	6	7	8	9
		2020-21	2	11.14	0	0.00	2	11.14
		Total	38	15.09	27	1.70	11	13.39
5	Youth Affairs & Sports	Upto 2010-11	24	4.05	0	0.00	24	4.05
		2011-12	4	1.37	0	0.00	4	1.37
		2012-13	2	1.01	0	0.00	2	1.01
		2013-14	4	2.04	0	0.00	4	2.04
		2014-15	3	3.00	0	0.00	3	3.00
		2015-16	2	1.51	0	0.00	2	1.51
		2016-17	3	2.26	0	0.00	3	2.26
		2017-18	3	2.82	0	0.00	3	2.82
		2018-19	4	3.51	0	0.00	4	3.51
		2019-20	4	4.74	0	0.00	4	4.74
		2020-21	7	8.20	0	0.00	7	8.20
		Total	60	34.51	0	0.00	60	34.51
6	Department of Tribal Affairs and Hills Development	Upto 2010-11	486	155.24	289	95.71	197	59.53
		2011-12	256	276.95	197	189.34	59	87.61
		2012-13	596	257.30	418	193.65	178	63.65
		2013-14	608	304.61	467	254.82	141	49.79
		2014-15	714	401.66	525	264.45	189	137.21
		2015-16	543	302.49	426	255.14	117	47.35
		2016-17	600	355.52	498	285.71	102	69.81
		2017-18	543	489.96	20	17.67	523	472.29
		2018-19	481	447.02	24	56.58	457	390.44
		2019-20	388	332.37	46	56.30	342	276.07
		2020-21	782	553.25	55	51.47	727	501.78
		Total	5,997	3876.37	2965	1720.84	3032	2155.53
7	Industries Department	Upto 2010-11	37	29.57	37	29.57	0	0.00
		2011-12	21	19.48	8	7.73	13	11.75
		2012-13	14	14.37	8	10.18	6	4.19
		2013-14	33	19.37	13	12.63	20	6.74
		2014-15	9	1.17	4	0.68	5	0.49
		2015-16	6	1.24	1	0.51	5	0.73
		2016-17	6	1.05	0	0.00	6	1.05
		2017-18	6	0.94	0	0.00	6	0.94
		2018-19	6	1.70	0	0.00	6	1.70
		2019-20	5	1.02	0	0.00	5	1.02
		2020-21	9	3.33	0	0.00	9	3.33
		Total	152	93.24	71	61.30	81	31.94
8	Department of Information & Public Relation	Upto 2010-11	0	0.00	0	0.00	0	0.00
		2011-12	0	0.00	0	0.00	0	0.00
		2012-13	0	0.00	0	0.00	0	0.00
		2013-14	1	0.01	0	0.00	1	0.01
		2014-15	0	0.00	0	0.00	0	0.00
		2015-16	0	0.00	0	0.00	0	0.00
		2016-17	0	0.00	0	0.00	0	0.00
		2017-18	0	0.00	0	0.00	0	0.00
		2018-19	3	0.05	0	0.00	3	0.05
		2019-20	1	0.09	0	0.00	1	0.09
		2020-21	0	0.00	0	0.00	0	0.00
		Total	5	0.15	0	0.00	5	0.15
9	Art & Culture Department	Upto 2010-11	76	4.70	3	0.44	73	4.26
		2011-12	54	2.30	4	0.57	50	1.73

Sl. No.	Department	Year of payment of grant	Total grants paid		Utilization certificate			
			No. of vouchers	Amount	Received		Outstanding	
					No. of vouchers	Amount	No. of vouchers	Amount
1	2	3	4	5	6	7	8	9
		2012-13	43	5.51	33	4.41	10	1.10
		2013-14	47	7.02	23	4.18	24	2.84
		2014-15	71	7.22	24	4.19	47	3.03
		2015-16	68	7.46	32	2.52	36	4.94
		2016-17	68	18.42	0	0.00	68	18.42
		2017-18	53	8.96	0	0.00	53	8.96
		2018-19	62	7.82	4	0.06	58	7.76
		2019-20	50	7.32	9	0.21	41	7.11
		2020-21	54	14.82	10	0.14	44	14.68
		Total	646	91.55	142	16.72	504	74.83
10	Agriculture Department	Upto 2010-11	2	0.10	0	0.00	2	0.10
		2011-12	2	0.05	0	0.00	2	0.05
		2012-13	1	0.05	0	0.00	1	0.05
		2013-14	1	0.02	0	0.00	1	0.02
		2014-15	3	1.77	0	0.00	3	1.77
		2015-16	6	9.57	0	0.00	6	9.57
		2016-17	7	8.18	0	0.00	7	8.18
		2017-18	9	7.56	0	0.00	9	7.56
		2018-19	6	11.11	0	0.00	6	11.11
		2019-20	7	8.13	0	0.00	7	8.13
		2020-21	9	8.07	0	0.00	9	8.07
		Total	53	54.61	0	0.00	53	54.61
11	Horticulture & Soil Conservation	Upto 2010-11	0	0.00	0	0.00	0	0.00
		2011-12	0	0.00	0	0.00	0	0.00
		2012-13	0	0.00	0	0.00	0	0.00
		2013-14	0	0.00	0	0.00	0	0.00
		2014-15	1	0.73	0	0.00	1	0.73
		2015-16	0	0.00	0	0.00	0	0.00
		2016-17	0	0.00	0	0.00	0	0.00
		2017-18	0	0.00	0	0.00	0	0.00
		2018-19	83	97.91	0	0.00	83	97.91
		2019-20	104	107.99	0	0.00	104	107.99
		2020-21	12	28.36	0	0.00	12	28.36
		Total	200	234.99	0	0.00	200	234.99
12	Veterinary & Animal Husbandry	Upto 2010-11	46	5.29	0	0.00	46	5.29
		2011-12	3	1.26	0	0.00	3	1.26
		2012-13	6	0.25	0	0.00	6	0.25
		2013-14	10	2.13	0	0.00	10	2.13
		2014-15	6	6.90	0	0.00	6	6.90
		2015-16	2	0.21	0	0.00	2	0.21
		2016-17	0	0.00	0	0.00	0	0.00
		2017-18	3	0.34	0	0.00	3	0.34
		2018-19	6	2.11	0	0.00	6	2.11
		2019-20	3	0.78	0	0.00	3	0.78
		2020-21	3	1.25	0	0.00	3	1.25
		Total	88	20.52	0	0.00	88	20.52
13	Medical & Health Services	Upto 2010-11	17	50.51	11	21.43	6	29.08
		2011-12	7	62.57	7	62.57	0	0.00
		2012-13	5	60.75	4	44.35	1	16.40
		2013-14	6	81.43	6	81.43	0	0.00
		2014-15	24	192.14	24	192.14	0	0.00
		2015-16	33	206.64	33	206.64	0	0.00
		2016-17	13	107.47	5	55.32	8	52.15

Sl. No.	Department	Year of payment of grant	Total grants paid		Utilization certificate			
			No. of vouchers	Amount	Received		Outstanding	
					No. of vouchers	Amount	No. of vouchers	Amount
1	2	3	4	5	6	7	8	9
		2017-18	28	175.65	0	0.00	28	175.65
		2018-19	25	252.43	0	0.00	25	252.43
		2019-20	22	249.88	0	0.00	22	249.88
		2020-21	38	327.09	0	0.00	38	327.09
		Total	218	1766.56	90	663.88	128	1102.68
14	Fisheries Department	Upto 2010-11	23	4.62	23	4.62	0	0.00
		2011-12	5	1.62	4	0.80	1	0.82
		2012-13	10	1.87	1	0.21	9	1.66
		2013-14	9	2.17	7	0.89	2	1.28
		2014-15	7	1.99	5	0.72	2	1.27
		2015-16	5	0.76	5	0.76	0	0.00
		2016-17	3	0.68	3	0.68	0	0.00
		2017-18	8	2.59	2	0.43	6	2.16
		2018-19	4	1.04	0	0.00	4	1.04
		2019-20	5	1.46	0	0.00	5	1.46
		2020-21	6	2.22	0	0.00	6	2.22
		Total	85	21.02	50	9.11	35	11.91
15	Social Welfare Department	Upto 2010-11	52	6.56	52	6.56	0	0.00
		2011-12	6	0.95	0	0.00	6	0.95
		2012-13	12	1.88	0	0.00	12	1.88
		2013-14	9	1.41	0	0.00	9	1.41
		2014-15	7	1.07	0	0.00	7	1.07
		2015-16	12	1.10	0	0.00	12	1.10
		2016-17	11	1.20	0	0.00	11	1.20
		2017-18	16	6.95	0	0.00	16	6.95
		2018-19	18	10.48	0	0.00	18	10.48
		2019-20	23	10.99	0	0.00	23	10.99
		2020-21	27	14.25	0	0.00	27	14.25
		Total	193	56.84	52	6.56	141	50.28
16	Sericulture Department	Upto 2010-11	5	12.02	5	12.02	0	0.00
		2011-12	3	5.08	3	5.08	0	0.00
		2012-13	4	8.75	4	8.75	0	0.00
		2013-14	3	11.92	3	11.92	0	0.00
		2014-15	4	0.49	4	0.49	0	0.00
		2015-16	1	6.71	1	6.71	0	0.00
		2016-17	0	0.00	0	0.00	0	0.00
		2017-18	3	0.26	0	0.00	3	0.26
		2018-19	1	0.30	1	0.30	0	0.00
		2019-20	1	0.05	0	0.00	1	0.05
		2020-21	1	0.05	0	0.00	1	0.05
		Total	26	45.63	21	45.27	5	0.36
17	Planning Department	Upto 2010-11	28	76.06	28	76.06	0	0.00
		2011-12	22	81.63	10	50.29	12	31.34
		2012-13	25	67.47	15	36.57	10	30.90
		2013-14	13	54.00	3	16.72	10	37.28
		2014-15	16	74.45	4	26.90	12	47.55
		2015-16	14	58.01	4	23.87	10	34.14
		2016-17	42	49.32	0	0.00	42	49.32
		2017-18	25	68.19	0	0.00	25	68.19
		2018-19	17	57.23	0	0.00	17	57.23
		2019-20	18	10.76	0	0.00	18	10.76
		2020-21	11	10.33	0	0.00	11	10.33
		Total	231	607.45	64	230.41	167	377.04

Sl. No.	Department	Year of payment of grant	Total grants paid		Utilization certificate			
			No. of vouchers	Amount	Received		Outstanding	
					No. of vouchers	Amount	No. of vouchers	Amount
1	2	3	4	5	6	7	8	9
18	Science & Technology	Upto 2010-11	22	19.74	22	19.74	0	0.00
		2011-12	6	5.59	6	5.59	0	0.00
		2012-13	11	2.88	11	2.88	0	0.00
		2013-14	16	6.73	16	6.73	0	0.00
		2014-15	12	1.30	12	1.30	0	0.00
		2015-16	10	0.66	10	0.66	0	0.00
		2016-17	14	0.83	14	0.83	0	0.00
		2017-18	14	2.56	14	2.56	0	0.00
		2018-19	9	1.14	9	1.14	0	0.00
		2019-20	5	0.96	5	0.96	0	0.00
		2020-21	9	1.65	3	0.62	6	1.03
		Total	128	44.04	122	43.01	6	1.03
19	Education (U)	Upto 2010-11	47	16.88	47	16.88	0	0.00
		2011-12	16	5.63	10	2.36	6	3.27
		2012-13	23	7.45	15	3.60	8	3.85
		2013-14	29	7.54	18	3.45	11	4.09
		2014-15	20	14.56	7	2.65	13	11.91
		2015-16	23	5.75	17	4.24	6	1.51
		2016-17	31	44.54	13	4.15	18	40.39
		2017-18	61	60.95	0	0.00	61	60.95
		2018-19	125	157.65	2	0.31	123	157.34
		2019-20	118	77.54	9	1.71	109	75.83
		2020-21	24	36.08	0	0.00	24	36.08
		Total	517	434.57	138	39.35	379	395.22
20	Education (S)	Upto 2010-11	266	45.41	176	17.38	90	28.03
		2011-12	121	39.31	84	21.69	37	17.62
		2012-13	191	34.78	115	11.58	76	23.20
		2013-14	169	29.84	63	10.48	106	19.36
		2014-15	200	174.66	171	60.63	29	114.03
		2015-16	171	151.04	97	58.27	74	92.77
		2016-17	193	171.33	39	6.14	154	165.19
		2017-18	150	110.65	21	5.70	129	104.95
		2018-19	61	82.48	16	3.61	45	78.87
		2019-20	244	321.20	82	17.57	162	303.63
		2020-21	387	218.00	158	23.51	229	194.49
		Total	2,153	1378.70	1022	236.56	1131	1142.14
21	Government Polytechnic	Upto 2010-11	0	0.00	0	0.00	0	0.00
		2011-12	0	0.00	0	0.00	0	0.00
		2012-13	0	0.00	0	0.00	0	0.00
		2013-14	0	0.00	0	0.00	0	0.00
		2014-15	0	0.00	0	0.00	0	0.00
		2015-16	0	0.00	0	0.00	0	0.00
		2016-17	0	0.00	0	0.00	0	0.00
		2017-18	0	0.00	0	0.00	0	0.00
		2018-19	0	0.00	0	0.00	0	0.00
		2019-20	0	0.00	0	0.00	0	0.00
		2020-21	2	5.90	0	0.00	2	5.90
		Total	2	5.90	0	0.00	2	5.90
22	Rural Development & Panchayati Raj (RD&PR)	Upto 2010-11	155	75.79	155	75.79	0	0.00
		2011-12	81	117.70	81	117.70	0	0.00
		2012-13	106	154.41	50	73.15	56	81.26
		2013-14	70	192.01	31	140.28	39	51.73
		2014-15	141	602.50	47	126.85	94	475.65

Sl. No.	Department	Year of payment of grant	Total grants paid		Utilization certificate			
			No. of vouchers	Amount	Received		Outstanding	
					No. of vouchers	Amount	No. of vouchers	Amount
1	2	3	4	5	6	7	8	9
		2015-16	102	700.86	1	11.13	101	689.73
		2016-17	106	800.42	1	0.07	105	800.35
		2017-18	100	919.74	0	0.00	100	919.74
		2018-19	72	906.64	0	0.00	72	906.64
		2019-20	68	1055.82	0	0.00	68	1055.82
		2020-21	108	1922.29	0	0.00	108	1922.29
		Total	1,109	7448.18	366	544.97	743	6903.21
23	Municipal Administration, Housing & Urban Development (MAHUD)	Upto 2010-11	66	37.46	66	37.46	0	0.00
		2011-12	59	45.40	31	34.54	28	10.86
		2012-13	51	67.54	45	64.31	6	3.23
		2013-14	41	41.52	28	34.31	13	7.21
		2014-15	45	47.71	38	38.06	7	9.65
		2015-16	40	57.93	0	0.00	40	57.93
		2016-17	28	36.70	0	0.00	28	36.70
		2017-18	55	96.55	0	0.00	55	96.55
		2018-19	39	69.39	0	0.00	39	69.39
		2019-20	48	192.37	0	0.00	48	192.37
		2020-21	44	208.17	0	0.00	44	208.17
		Total	516	900.74	208	208.68	308	692.06
24	Forest Department	Upto 2010-11	47	92.95	31	91.38	16	1.57
		2011-12	16	54.05	16	54.05	0	0.00
		2012-13	27	46.88	27	46.88	0	0.00
		2013-14	26	25.03	15	23.57	11	1.46
		2014-15	30	13.22	29	11.59	1	1.63
		2015-16	25	31.36	23	30.16	2	1.20
		2016-17	26	22.90	22	17.25	4	5.65
		2017-18	23	21.51	3	0.78	20	20.73
		2018-19	22	21.09	2	0.40	20	20.69
		2019-20	24	18.09	0	0.00	24	18.09
		2020-21	23	37.50	2	0.40	21	37.10
		Total	289	384.58	170	276.46	119	108.12
25	Co-operation Department	Upto 2010-11	0	0.00	0	0.00	0	0.00
		2011-12	0	0.00	0	0.00	0	0.00
		2012-13	5	0.92	5	0.92	0	0.00
		2013-14	4	0.79	4	0.79	0	0.00
		2014-15	3	2.69	1	0.86	2	1.83
		2015-16	3	0.82	3	0.82	0	0.00
		2016-17	4	1.67	4	1.67	0	0.00
		2017-18	6	1.85	6	1.85	0	0.00
		2018-19	5	1.84	5	1.84	0	0.00
		2019-20	4	1.63	4	1.63	0	0.00
		2020-21	5	1.06	5	1.06	0	0.00
		Total	39	13.27	37	11.44	2	1.83
26	Law Department	Upto 2010-11	19	0.31	19	0.31	0	0.00
		2011-12	1	0.05	1	0.05	0	0.00
		2012-13	0	0.00	0	0.00	0	0.00
		2013-14	1	0.05	1	0.05	0	0.00
		2014-15	1	0.01	1	0.01	0	0.00
		2015-16	0	0.00	0	0.00	0	0.00
		2016-17	5	0.08	5	0.08	0	0.00
		2017-18	9	0.75	9	0.75	0	0.00
		2018-19	19	0.80	19	0.80	0	0.00
		2019-20	24	1.23	6	0.95	18	0.28

Sl. No.	Department	Year of payment of grant	Total grants paid		Utilization certificate			
			No. of vouchers	Amount	Received		Outstanding	
					No. of vouchers	Amount	No. of vouchers	Amount
1	2	3	4	5	6	7	8	9
		2020-21	0	0.00	0	0.00	0	0.00
		Total	79	3.28	61	3.00	18	0.28
27	Public Works Department	Upto 2010-11	1	0.01	0	0.00	1	0.01
		2011-12	0	0.00	0	0.00	0	0.00
		2012-13	0	0.00	0	0.00	0	0.00
		2013-14	0	0.00	0	0.00	0	0.00
		2014-15	0	0.00	0	0.00	0	0.00
		2015-16	0	0.00	0	0.00	0	0.00
		2016-17	0	0.00	0	0.00	0	0.00
		2017-18	2	6.00	0	0.00	2	6.00
		2018-19	0	0.00	0	0.00	0	0.00
		2019-20	0	0.00	0	0.00	0	0.00
		2020-21	0	0.00	0	0.00	0	0.00
		Total	3	6.01	0	0.00	3	6.01
28	District Administration	Upto 2010-11	77	4.82	77	4.82	0	0.00
		2011-12	23	0.75	16	0.43	7	0.32
		2012-13	21	0.56	12	0.28	9	0.28
		2013-14	21	1.12	20	1.09	1	0.03
		2014-15	13	0.42	10	0.36	3	0.06
		2015-16	0	0.00	0	0.00	0	0.00
		2016-17	0	0.00	0	0.00	0	0.00
		2017-18	1	0.05	0	0.00	1	0.05
		2018-19	0	0.00	0	0.00	0	0.00
		2019-20	0	0.00	0	0.00	0	0.00
		2020-21	0	0.00	0	0.00	0	0.00
		Total	156	7.72	135	6.98	21	0.74
29	Other Administrative Services	Upto 2010-11	6	0.17	6	0.17	0	0.00
		2011-12	0	0.00	0	0.00	0	0.00
		2012-13	0	0.00	0	0.00	0	0.00
		2013-14	0	0.00	0	0.00	0	0.00
		2014-15	1	0.01	1	0.01	0	0.00
		2015-16	3	0.02	3	0.02	0	0.00
		2016-17	0	0.00	0	0.00	0	0.00
		2017-18	3	0.03	3	0.03	0	0.00
		2018-19	27	0.32	27	0.32	0	0.00
		2019-20	22	0.36	2	0.05	20	0.31
		2020-21	0	0.00	0	0.00	0	0.00
		Total	62	0.91	42	0.60	20	0.31
30	Finance Department	Upto 2010-11	1	0.04	1	0.04	0	0.00
		2011-12	0	0.00	0	0.00	0	0.00
		2012-13	2	0.05	0	0.00	2	0.05
		2013-14	11	9.46	0	0.00	11	9.46
		2014-15	0	0.00	0	0.00	0	0.00
		2015-16	0	0.00	0	0.00	0	0.00
		2016-17	0	0.00	0	0.00	0	0.00
		2017-18	0	0.00	0	0.00	0	0.00
		2018-19	0	0.00	0	0.00	0	0.00
		2019-20	0	0.00	0	0.00	0	0.00
		2020-21	0	0.00	0	0.00	0	0.00
		Total	14	9.55	1	0.04	13	9.51
31	Welfare of Minorities &	Upto 2010-11	28	7.08	18	6.30	10	0.78
		2011-12	9	3.90	9	3.90	0	0.00
		2012-13	19	32.46	9	21.58	10	10.88

Sl. No.	Department	Year of payment of grant	Total grants paid		Utilization certificate			
			No. of vouchers	Amount	Received		Outstanding	
					No. of vouchers	Amount	No. of vouchers	Amount
1	2	3	4	5	6	7	8	9
	Other Backward Classes (MOBC)	2013-14	8	3.12	4	1.98	4	1.14
		2014-15	7	3.40	4	2.30	3	1.10
		2015-16	6	3.26	3	1.56	3	1.70
		2016-17	2	0.37	0	0.00	2	0.37
		2017-18	13	4.39	0	0.00	13	4.39
		2018-19	8	4.52	0	0.00	8	4.52
		2019-20	7	2.31	0	0.00	7	2.31
		2020-21	10	12.64	0	0.00	10	12.64
		Total	117	77.45	47	37.62	70	39.83
32	Information Technology	Upto 2010-11	1	0.28	1	0.28	0	0.00
		2011-12	2	1.00	2	1.00	0	0.00
		2012-13	9	4.59	9	4.59	0	0.00
		2013-14	8	2.00	8	2.00	0	0.00
		2014-15	5	2.00	5	2.00	0	0.00
		2015-16	13	2.20	13	2.20	0	0.00
		2016-17	8	2.00	8	2.00	0	0.00
		2017-18	1	1.00	1	1.00	0	0.00
		2018-19	4	2.03	1	2.00	3	0.03
		2019-20	2	2.18	1	2.00	1	0.18
2020-21	1	2.00	0	0.00	1	2.00		
		Total	54	21.28	49	19.07	5	2.21
33	Labour Department	Upto 2010-11	0	0.00	0	0.00	0	0.00
		2011-12	1	0.50	1	0.50	0	0.00
		2012-13	2	0.65	2	0.65	0	0.00
		2013-14	1	0.15	1	0.15	0	0.00
		2014-15	1	0.05	1	0.05	0	0.00
		2015-16	2	0.62	0	0.00	2	0.62
		2016-17	2	0.55	0	0.00	2	0.55
		2017-18	6	35.81	0	0.00	6	35.81
		2018-19	3	0.55	0	0.00	3	0.55
		2019-20	4	17.59	0	0.00	4	17.59
2020-21	5	44.32	0	0.00	5	44.32		
		Total	27	100.79	5	1.35	22	99.44
34	Power	Upto 2010-11	0	0.00	0	0.00	0	0.00
		2011-12	0	0.00	0	0.00	0	0.00
		2012-13	0	0.00	0	0.00	0	0.00
		2013-14	3	1.31	3	1.31	0	0.00
		2014-15	59	313.44	59	313.44	0	0.00
		2015-16	100	499.44	77	360.25	23	139.19
		2016-17	110	607.35	64	384.59	46	222.76
		2017-18	62	464.31	57	310.71	5	153.60
		2018-19	53	361.84	28	180.98	25	180.86
		2019-20	49	222.30	29	57.95	20	164.35
2020-21	70	275.11	11	100.00	59	175.11		
		Total	506	2745.10	328	1709.23	178	1035.87
35	Manipur Fire Service	Upto 2010-11	0	0.00	0	0.00	0	0.00
		2011-12	0	0.00	0	0.00	0	0.00
		2012-13	0	0.00	0	0.00	0	0.00
		2013-14	0	0.00	0	0.00	0	0.00
		2014-15	0	0.00	0	0.00	0	0.00
		2015-16	1	0.01	0	0.00	1	0.01
		2016-17	0	0.00	0	0.00	0	0.00
2017-18	0	0.00	0	0.00	0	0.00		

Sl. No.	Department	Year of payment of grant	Total grants paid		Utilization certificate			
			No. of vouchers	Amount	Received		Outstanding	
					No. of vouchers	Amount	No. of vouchers	Amount
1	2	3	4	5	6	7	8	9
		2018-19	0	0.00	0	0.00	0	0.00
		2019-20	1	0.02	0	0.00	1	0.02
		2020-21	0	0.00	0	0.00	0	0.00
		Total	2	0.03	0	0.00	2	0.03
36	Transport Department	Upto 2010-11	0	0.00	0	0.00	0	0.00
		2011-12	0	0.00	0	0.00	0	0.00
		2012-13	0	0.00	0	0.00	0	0.00
		2013-14	0	0.00	0	0.00	0	0.00
		2014-15	0	0.00	0	0.00	0	0.00
		2015-16	1	0.15	0	0.00	1	0.15
		2016-17	1	0.15	0	0.00	1	0.15
		2017-18	0	0.00	0	0.00	0	0.00
		2018-19	2	0.04	0	0.00	2	0.04
		2019-20	1	0.09	0	0.00	1	0.09
		2020-21	0	0.00	0	0.00	0	0.00
		Total	5	0.43	0	0.00	5	0.43
37	Tourism Department	Upto 2010-11	0	0.00	0	0.00	0	0.00
		2011-12	0	0.00	0	0.00	0	0.00
		2012-13	0	0.00	0	0.00	0	0.00
		2013-14	0	0.00	0	0.00	0	0.00
		2014-15	0	0.00	0	0.00	0	0.00
		2015-16	0	0.00	0	0.00	0	0.00
		2016-17	1	3.00	0	0.00	1	3.00
		2017-18	0	0.00	0	0.00	0	0.00
		2018-19	1	2.00	0	0.00	1	2.00
		2019-20	1	2.00	0	0.00	1	2.00
		2020-21	0	0.00	0	0.00	0	0.00
		Total	3	7.00	0	0.00	3	7.00
38	Relief and Disaster Management Department	Upto 2010-11	0	0.00	0	0.00	0	0.00
		2011-12	0	0.00	0	0.00	0	0.00
		2012-13	0	0.00	0	0.00	0	0.00
		2013-14	0	0.00	0	0.00	0	0.00
		2014-15	0	0.00	0	0.00	0	0.00
		2015-16	0	0.00	0	0.00	0	0.00
		2016-17	0	0.00	0	0.00	0	0.00
		2017-18	1	0.20	1	0.20	0	0.00
		2018-19	0	0.00	0	0.00	0	0.00
		2019-20	0	0.00	0	0.00	0	0.00
		2020-21	0	0.00	0	0.00	0	0.00
		Total	1	0.20	1	0.20	0	0.00
		Grand total	14,006	20548.79	6,283	5896.90	7,723	14651.89

Appendix 4.2

(Reference Paragraph 4.2)

Department wise position of AC bills drawn and outstanding AC Bills as on 31 March 2022

Sl. No.	Name of Department	No. of pending DCC bills	Amount (₹ in crore)
1	General Administrative Department (GAD)	3	0.90
2	Power Department	9	85.67
3	Excise Department	4	2.89
4	State Academy of Training	3	0.16
5	Police Department	48	213.55
6	Sports & Youth Services Department	55	133.82
7	Department of Tribal Affairs and Hills Development	119	213.14
8	Industries Department	20	22.27
9	Department of Information Public Relations	17	3.21
10	Tourism Department	81	225.85
11	Art & Culture Department	6	27.45
12	Agriculture Department	7	22.89
13	Horticulture Department	37	48.23
14	Veterinary & Animal Husbandry	23	7.71
15	Medical & Health Services	268	580.10
16	Family & Children Welfare Bureau	8	3.52
17	Fisheries Department	10	21.91
18	Social Welfare Department	9	79.28
19	Sericulture Department	6	15.16
20	Planning Department	98	491.16
21	Treasuries & Accounts Department	5	2.84
22	Science & Technology	3	0.46
23	Education(S) Department	144	281.90
24	Education(U) Department	46	28.71
25	State Council of Educational Research & Training Department	93	32.92
26	Adult Education	2	0.62
27	Government Polytechnic	28	58.27
28	Transport Department	8	22.18
29	Rural Development & Panchayati Raj	15	273.19
30	Municipal Administration, Housing & Urban Development	3	6.29
31	Food & Civil Supply	6	6.70
32	Labour Department	19	24.71
33	Jail (Prison) Department	4	3.79
34	Forest Department	3	7.00
35	Governor Secretariat	1	1.25
36	Manipur Public Service Commission	5	1.94
37	District Administration	4	1.15
38	Election Department	5	67.81
39	Welfare of Minorities and other Backward Classes	42	86.14
40	Sectt. Development Department	1	7.50
41	Directorate of Civil Defence	1	0.49
42	Information Technology	1	3.58
43	Relief and Disaster Management Department	11	17.34
44	Local Fund Department	1	0.03
	Total	1282	3135.67

Appendix 4.3

(Reference: Paragraph 4.9)

Statement showing funds transferred to the State Implementing Agencies under Programmes/Schemes outside the State Budget during 2020-21

(₹ in lakh)

Scheme	Implementing Agency	Amount
Centrally Sponsored Scheme		
Incentivization of Panchayat	Bishnupur Zilla Panchayat	50.00
	Keinou-GP	29.00
	Luwangsabam-GP	5.00
	Waiton-GP	15.00
	Top Dusara- GP	12.00
	Mayeng Lamjao-GP	10.00
	Imphal West Zilla Panchayat	50.00
	State Institute of Rural Development, (SIRD), Imphal	5.00
Organic Value Chain Development for North East Region	Manipur Organic Mission Agency (MOMA)	4,911.50
Rashtriya Gokul Mission	Manipur Livestock Development Board Ltd.	294.98
Conservation of Aquatic Eco systems	Directorate of Environment, Department of Environment and Forests, Govt. of Manipur	1.55
Development of Skills	Jan Shikshan Sansthan, Imphal West (Manipur)	49.42
	Jan Shikshan Sansthan, Senapati	49.52
	Jan Shikshan Sansthan, Thoubal	50.00
	Jan Shikshan Sansthan (JSS)	25.00
	Wangjing Women and Girls Society WWAGS	20.00
Promotion of Apprenticeship	NHPC Loktak Power Station Manipur	0.18
National Action Plan for Drug Demand Reduction (SJE)	Born Again Rehabilitation Centre, Ukhrul, Manipur	53.11
	The Bishnupur District Rural Social Welfare Society	23.12
	Community Development Programme Centre	18.58
	Galaxy Club	35.42
	Institute for Social Disease	39.29
	Integrated Women & Child Development Centre	42.23
	Kha- Manipur Yoga and Nature Cure Association	53.66
	Manipur Rural Institute Society	14.88
	Nirvana Foundation	23.08
	Social Upliftment Association	17.84
	Agent for Social Change	22.11
	Social Development & Rehabilitation Council	13.04
	Social Awareness Service Organisation, IDU 250 plus OST60	9.47
	Rural Development Association	21.70
	Rural Development Society, Manipur	22.99
	Rural Health Organisation, Imphal	29.86
	Rural Voluntary Services	32.30
	Sneha Bhavan	11.46
	Social Care Ministry	10.46
	Social Reformation and Development Organisation	67.25
The Centre of Mental Hygiene	79.42	
The Youth Development Organisation	44.35	
United Voluntary Youth Council	38.99	
Atal Vayo Abhyuday Yojana (AVYAY)	Centre for Development Activities	20.01
	Centre of Rural Upliftment Service (CRUS)	15.84
	Ima Leimarel Women Welfare Association	19.36
	Integrated Rural Development Agency	20.90
	Integrated Rural Development And Educational Organisation IRDEO	40.91

Scheme	Implementing Agency	Amount
	Integrated Rural Upliftment Srvices	20.33
	Kumbi Khullakpam Leikai Womens Assocaiton	17.75
	Bashikong Chanura Sinlon Lup	9.98
	Rural Industries Development Association	21.85
	Health for All Organisation	19.39
	Social Development & Rehabilitation Council	20.31
	New Integrated Rural Management Agency	34.53
	Rural Development Society, Manipur	15.41
	Rural Peoples Development Organizztion	28.82
	Rural Service Agency (RUSA)	17.35
	South Eastern Rural Development Organisation	20.75
	Social Human Action for Rural Empowerment Society	9.41
	Society for Women's Education Action and Reflection	2.84
	United Rural Development Service	15.32
	Volunteers For Rural Health and Action (VORHA)	14.75
	Wangjing Women and Girls Society WWAGS	115.52
	Youth Progressive Organization	17.26
	SAMBAL (Beti Bachao Beti Padhao One Stop Centre Mahila Police Volunteer Women helpline Nari Adalat etc.)	Deputy Commissioner, Bishnupur
DC One Stop Centre, Churachandpur		34.57
Deputy Commissioner, Chandel		34.57
District Magistrate, One Stop Centre, Imphal East		34.57
Deputy Commissioner Jiribam MDM		15.00
Deputy Commissioner Kamjong		34.57
Deputy Commissioner, Kakching & District Programme Officer, ICDS Thoubal		15.00
Deputy commissioner Kangpokpi MDM		34.57
DM One Stop Centre, Noney		15.00
OSC PZL Manipur		34.57
Deputy Commissioner, Senapati		34.57
PIA TML 5		15.00
One Stop Centre Scheme, Thoubal District, Manipur		15.00
Deputy Commissioner, Tengnoupal		15.00
Deputy Commissioner, Ukhrul		34.57
Deputy Commissioner, Imphal West		15.00
Department of Social Welfare, Government of Manipur		84.09
SAMARTHYA (Shakti Sadan (Swadhar Ujjawala Widow Home) Shakhi Niwas Palna PMMVY National Hub for Women Empowerment Gender Budgeting Research Skilling Training Media etc.)		Beti Bachao Beti Padhao (BBBP) Senapati
	Deputy Commissioner, Chandel	30.00
	District Collector Imphal East BBBP	30.00
	Department of Social Welfare, Government of Manipur	115.38
Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (PM-ABHIM)	Regional Institute of Medical Sciences(RIMS), Imphal	1,422.20
Agriculture Census and Statistics	Office of Agriculture Officer (Market Intelligence), Manipur	14.90
Rashtriya Krishi Vikas Yojna	Central Agricultural University	65.00
National Programme for Dairy Development	Manipur Milk Producers Co-operative Union Ltd.	901.89
Jal Jeevan Mission (JJM)/National Rural Drinking Water Mission	Public Health Engineering Department, Government of Manipur	48,089.21
Boys and Girls Hostel OBC	Regional Institute of Medical Sciences(RIMS), Imphal	255.08
National Career Service	NIELIT Imphal	8.19
	Total	58,263.90

Scheme	Implementing Agency	Amount
Central Sector Scheme		
Biotechnology Research and Development	Central Agricultural University	552.27
	Institute of Bio resources and Sustainable Development	601.19
	Manipur University	336.34
	JNIMS Porompat Imphal East	31.31
	Regional TASAR Research Station, Imphal	18.10
Industrial and Entrepreneurship Development	Central Agricultural University	97.46
Schemes of North East Council - Special Development Projects	Central Agricultural University	10.00
	Eastern Border Areas Development Authority Manipur	309.00
	Indira Gandhi National Tribal University - Regional Campus Manipur	2.80
	Manipur Industrial Development Corporation Ltd	200.00
	Manipur University	5.00
	District Rural Development Agency, Churachandpur	165.10
	District Rural Development Agency Chandel	86.32
	Deputy Commissioner, Tengnoupal	181.23
	N.G. College, Imphal	2.59
	State Forest Development Agency, Manipur	107.20
	EE, Technical and Promotional Cell (Hill-II), RCS Office, Imphal, Manipur	259.36
	Planning Department, Govt. of Manipur	24.79
	Director of University and Higher Education, Manipur	129.42
	Directorate of Information Technology and Communication Manipur	1,140.00
	NT Theatre Manipur	7.50
Tourism Corporation of Manipur Limited	284.95	
Research, Education and Training Outreach (REACHOUT)	Manipur University	25.28
Free Coaching and Allied Schemes for Minorities	Human Development Agency	0.27
	Yaiphabi Handloom Weavers Co-operative Society Ltd.	52.50
	Youths Step Forward Centre	32.50
Media and Publicity-Panchayati Raj	Directorate of RD Government of Manipur	2.25
Management Support to Rural Development Programs and Strengthening of District Planning Process	State Institute of Rural Development, (SIRD), Imphal	46.64
Top Class Education for SCs	National Institute of Technology, Manipur	1.73
Schemes for differently Abled persons	Relief Centre for the Welfare of Differently Abled Persons Manipur	0.50
Deendayal Disabled Rehabilitation Scheme	Council for Development of Poor & Labourers	28.70
	Centre for Development Activities	20.32
	Educational and Rural Development Organisation	127.48
	Achievement of Rising Maiden for Institute for Children with Disabilities Manipur	64.30
	Kangchup Area Tribal Women Society	35.77
	Manipur Guidance Centre (MAGC)	43.41
	Imphal Guardian Society	52.45
	The Pioneer Development Association	24.96
	Re-Creation a voluntary Agency	37.22
	Rural Development Society, Manipur	3.89
	Society for Empowerment of the Disabled	9.69
	Social Human Action for Rural Empowerment Society	40.33
	Social and Health Development Organisation	46.56
	The Centre of Mental Hygiene	23.12
Type Writing Institution & Rural Development Services (TWIRDS)	183.34	

Scheme	Implementing Agency	Amount
Capacity Development CSO and NSSO	Department of Economic and Statistics Manipur	248.23
Assistance to IHMS/FCIs/IITM/NIWS	Institute of Hotel Management, Catering Technology & Applied Nutrition, Imphal, Manipur	400.00
National Fellowship and Scholarship for higher education of ST Students	Indian Institute of Information Technology, Manipur	1.46
National Hydrology Project	Irrigation and Flood Control Department, Govt. of Manipur	359.00
Member of Parliament Local Area Development Scheme (MPLAD)	Deputy Commissioner, Imphal East	450.00
	Deputy Commissioner, Senapati	250.00
Handloom Weaver Comprehensive Welfare Scheme (HWCWS)	Department of Textiles, Commerce & Industry	1.92
Design and Technical Upgradation Scheme	Luwangpokpa Women Welfare Association	2.14
	Khagemba Handloom & Handicrafts Co-operative Society Ltd.	4.64
	Network of Rural Upliftment	4.64
	Peoples Education for Awareness and Communication	4.80
Ambedkar Hastshilp Vikas Yojana	The Yaipha Thourang Handloom & Handicrafts Co-operative Society Limited	4.70
	Female Handloom Handicraft Cooperative Society Ltd	41.91
	Sanathoi Silk Embroidery Handloom and Handicraft Cooperative Society Ltd.	57.66
	Luwangpokpa Women Welfare Association	30.81
	Khagemba Handloom & Handicrafts Co-operative Society Ltd.	30.81
	Chingsanglakpam Handicraft Cooperative Society Ltd	57.66
	Network of Rural Upliftment	41.91
	Development Advocacy of Rights for Indegenous	57.66
	Alliance for Integrated Management	41.91
	Rural Backward Development Organisation	4.70
Handicrafts Artisans comprehensive welfare scheme	Female Handloom Handicraft Cooperative Society Ltd	12.00
	Alliance for Integrated Management	15.75
Human Resource Development- Handicrafts	Manipur Khadi & Village Industries Board	49.78
Marketing Support and Services	Crafts And Social Development Organisation	26.46
	Luwangpokpa Women Welfare Association	3.94
	Development Advocacy of Rights for Indegenous	6.84
	Peoples Education for Awareness and Communication	50.59
Research and Development - Handicrafts	Kangla Handloom and Handicraft Artisans Co-operative Society Ltd	2.43
Development of Infrastructure for Promotion of Health Research	RIMS, Regional Medical Institute of Medical Sciences, Imphal, Manipur	27.14
Science and Technology Institutional and Human Capacity Building	Central Agricultural University	27.37
	Manipur University	93.96
	Manipur Science & Technology Council	137.52
	Oriental College,(Autonomous)	8.00
	National Institute of Technology, Manipur	13.28
Innovation, Technology Development and Deployment	Unique Trust	2.36
	Central Agricultural University	0.40
	Kangla Foundation	9.50
	Manipur University	13.50
	Centre for Human Resource and Economic Development	10.00
	Rural Economic Development Foundation	11.00
	Centre for Rural Empowerment and Development Organisation	2.75
	Peoples Development Foundation	15.43
Hill Area Development Society	7.00	

Scheme	Implementing Agency	Amount
	The Green Foundation	10.20
	Science Teachers Forum, Manipur	4.13
Infrastructure and Technology Development Scheme	Luwangpokpa Handicrafts Producer Company Limited	150.00
Kala Sanskriti Vikas Yojana	Guru Abunghal Dance & Music Centre	11.04
	Actor Repertory Theatre	4.87
	The Apunba Cultural Training Association (ACTA)	2.64
	Heibok Ningthou Thang-Ta Association	1.13
	All Manipur Gouranggalila & Sansenba Artist Association	10.62
	Allied Sciences and Social Development Organisation	1.50
	Banian Repertory Theatre	4.08
	Cultural Development Society (CDS)	3.86
	Centre for Social & Cultural Development Manipur	6.15
	Chorus Repertory Theatre	19.20
	The Centre for Youth & Cultural Activities	8.40
	Kanglei Enat Thang-Ta shindam Sanglen (KETTSS), Manipur	6.96
	Forward Artistes Centre En-Camped (FACE)	7.74
	Friends Re-Union For Development	0.75
	Goodwill Foundation for Culture	5.32
	The Guru Natek Meitei Pung Research Institute	8.85
	Harimati Dance & Music Centre	8.40
	Huyen Lallong Manipur Thang Ta Cultural Association Irilbung	38.40
	Huyel Langlon Thang Ta Association Manipur	11.04
	Hula Sindamsang	5.64
	Academy of Indegenous Music (AIM)	8.16
	Institue of Performing Arts	8.80
	Manipuri Jagoi Marup	14.16
	Kanglei Mime Theatre Repertory	22.62
	Media Theatre Institute	5.04
	Kanglei Living Arts	13.19
	Kha Manipur Hindustani Sangeet Mahavidyalaya	16.80
	Khoriphaba Artistes Association	12.72
	Khenjonglang (A Centre for Theatre Research Production and Community Welfare)	17.04
	Khurai Kala Bidya Bhavan	2.63
	Kalashetra Manipur	38.40
	Kanglei Shaktam Langba Kanglup	7.52
	The Linthoingambi Art and Cultural Development Organisation	2.63
	Lairenkabi Youth Dramatic Union	6.96
	Lamhil Kuki Cultural Research Centre	5.52
	Lianda Folk and Classical Academy	15.73
	Liberty Theatre	1.50
	Loijing Loya Leimarol Yaiphakol	0.75
	Manipur Dramatic Union	7.82
	Manipuri Ensemble	16.32
	The Meitei Traditional Dance Teaching School and Performing Centre, Imphnal	8.40
Meihourol Inat Thang-Ta Apunba Lup	4.08	
The Manipuri Manaharsai Ashram	1.88	
Care Mission	8.03	
Manipur Integrated Cultural Centre	4.92	
Leimayon Arts Centre	4.08	
Peoples Socio Cultural Organisation	3.60	
Eastern Thang-Ta Organisation	8.66	

Scheme	Implementing Agency	Amount
	The Kha Manipur Thang-Ta Sindam Sang	4.08
	Tribal Cultures Research Centre	4.56
	Moppet Decoration and Cultural Centre	0.50
	Shri Hari Nata Sankirtan Academy	3.02
	Guru Kulla Cultural Academy	4.20
	Preservation of Manipuri Martial Art & Cultural Research Centre	5.97
	Social and Cultural Development Organisation (SACDO)	0.13
	North Eastern Theatre Association	6.27
	Lichat Inat Kanba Lupki Apunba Maheisang (LIKLAM)	1.50
	The Thoibi Thang-Ta Cultural Association	2.17
	Bishnupur District Huyel Langlon Thang Ta Association	3.00
	Tribal Cultural Guild	1.88
	Centre for Tribal Culture	2.63
	Meetei Thang Satjal Cultural Association (MEETHASCA)	0.50
	Institute of Manipuri Performing Arts	4.32
	Kunja Dance Academy	0.38
	Nongeen Arts & Culture Association Manipur	3.14
	Raag Tarang Mandal	1.50
	Kanglei Sheishaklon Shindamshang	7.74
	Meetei Indigenous Thang Ta and Cultural Institute	0.75
	Kangleipak Thang Ta Cultural Academy	2.73
	Inunganbi Manipuri Dance Academy Jiribam	1.13
	Kanglei Jagoi Anoy Leikol (KAJAL)	2.25
	The Friends of People	0.75
	Shree Shree Govindaji Nat Sankritan	3.13
	The Integrated Cultural Society	7.20
	Yoiyai Traditional Cultural Centre	1.97
	All Manipur Waree Leeba Association & Research Centre	1.50
	Eastern Artist Association	3.00
	Malem Apunba Thang Ta Maheikol	1.13
	The North Eastern Dance & Drama Academy	1.13
	The Manipuri Nat Sangeet Ashram	12.98
	Heart of Life	1.13
	Thoubal District Thang Ta Association	1.50
	K. Ibotombi Cultural Academy	1.50
	The Rural Development Foundation	0.25
	The L. Mani Goura Sangeet Akademy (LMGSA)	0.68
	TIM Arts and Culture	2.25
	Pakhangba Huyel Lallong Shindamsang	9.84
	Lilong Chajing Youth Community Centre Cum Cultural Institute	3.14
	The Living Arts Academy Manipuri Thang Ta	1.13
	Laipubam Magha Sharma	0.50
	Palem Thang Ta Shindam Shang	0.25
	The Youth Cultural Artists and Crafts Association	0.75
	Sangeet Natya Vidyalay Manipur	1.88
	Srila Sripad Educational Foundation and Cultural Research Centre	10.13
	Wangoi Dramatic Union	2.64
	Auxiliary Service for Human Affairs	1.50
	Dhoni Academy of Dance	2.25
	The Mangan Thang Ta Lup	1.69
	Manipuri Theatre Academy	3.60
	Nimita Devi Nritya Ashram	11.28
	NT Theatre Manipur	20.01
	Paradise Theatre	5.64

Scheme	Implementing Agency	Amount
	Panthoibi Natya Mandir	15.60
	Performing Organisation of Arts And Culture	8.40
	People Arts and Dramatic Association	13.94
	Prospective Repertory Theatre Society	5.64
	Public Theatre Artistes Association	22.56
	Panthoibi Thang-Ta & Jagoi Sindam Shanglen	22.56
	Regional Centre for Cultural Heritage (RCCH)	4.73
	Yamjao Lairembi Dramatic and Cultural Union	4.08
	Rhythms of Manipur	11.04
	Repertory for Performing Arts of Manipur	0.75
	Rupmahal Theatre	8.40
	Kulbi Shong Shong Trial Cultural Centre	3.00
	Sangeet Kala Sangam	9.12
	Shri Shri Govindajiu Bhakti Grantha Kendra Vidyalaya	4.80
	Tapasya A Centre for Performing Arts	8.16
	Tekcham Gopal Foundation for Arts and Culture	0.25
	The Gulapi Nata Sankirtana Academy	12.36
	The Juvenile Theatre	9.60
	The Loyalam Art and Culture Institute	2.76
	Theatre Mirror	2.88
	The Manipur Thang Ta Cultural Association	5.52
	The Public Museum	0.15
	The Umbilical Theatre	3.84
	Usharani Nata Shankritana Academy	1.50
Atal Innovation Mission (AIM) including Self Employment and Talent Utilization (SETU)	Ningthoukhong Higher Secondary School School Bishnupur	12.00
	Thanga Island Modern English School, Bishnupur	12.00
	St Xaviers School Moirang	12.00
	Ngaikhong High School Bishnupur	12.00
	Diligent Public School Moirang	12.00
	Kendriya Vidyalaya Churachandpur	12.00
	Rayburn High School Churachandpur	12.00
	Angam Memorial School Chandel	12.00
	MG Evergreen Higher Secondary School Chandel	12.00
	Oriental Academy High School Chandel	12.00
	Eastern Ideal High School	2.00
	Kiyamgei Ideal High School Imphal East	12.00
	Tam High School Imphal East	12.00
	Moirangpurel High School Imphal East	12.00
	Camps English Academy Imphal East	12.00
	Merit Scholar English School Imphal East	12.00
	Kids High School Imphal East	12.00
	Pari Imom Khwai Shindam Shang Imphal East	12.00
	Goddwill Christian High School Imphal East	12.00
	Sacred Heart Hr. Secondary School Porompat	12.00
	Jiribam Higher Secondary School	2.00
	Mt. Everest Higher Secondary School, Senapati	12.00
	MBC Higher Secondary School Senapati	12.00
	Rangtaiba Memorial Institute Senapati	12.00
	PP Christian English High School Lairouching	12.00
	Holy Cross School NITTADE	12.00
	Trinity Public School Tamenglong	12.00
	Children Training School, Tamenglong	12.00
	Apou Kading High School Tamenglong	12.00
	Merciful English School Thoubal	12.00
	The Brilliant English School Thoubal	12.00
	Excellent Model Academy Ukhongshang	12.00

Scheme	Implementing Agency	Amount
	Grace Academy Heirok	12.00
	Progressive English School Thoubal	12.00
	Dorendro Memorial English School Thoubal	12.00
	Asui Memorial School Ukhru	12.00
	Nilapadma Higher Secondary School Imphal East	12.00
	Popular Academy English School Imphal West	12.00
	Paree Imom Sindam Sang Imphal West	12.00
	Iboton Modern School Imphal West	12.00
	Khurkhul Standard English School Imphal West	12.00
	Khurkhul Model Standard High School Imphal West	12.00
	Dynamic Education Foundation	12.00
	Kalachand Public School Imphal West	12.00
	Brighter Star Public School Imphal West	12.00
	Radiant Star Education Centre Sekmai	12.00
	Khuman Maheikol Manipur	12.00
	Alberts English School Imphal West	12.00
	Environmental Information Systems	Directorate of Environment, Department of Environment and Forests, Govt. of Manipur
Hazardous Substances Management (HSM)	Manipur Pollution Control Board	134.00
Other Handloom Schemes	Weavers Service Centre Imphal	2.00
Khelo India	Manipur Sports Development Authority (MSDA)	1,288.00
Human Resource and Capacity Development	Regional Institute of Medical Sciences(RIMS), Imphal	100.00
e-Courts Phase II	Registrar General, High Court of Manipur	75.75
Research and Development (DST)	Central Agricultural University	15.00
	Directorate of Environment, Department of Environment and Forests, Govt. of Manipur	37.16
Development of Nursing Services	GNM Training School	6.86
	Manipur Nursing Council	16.00
	Principal, College of Nursing, Medical Directorate, Manipur	16.00
Health Sector Disaster Preparedness and Response and Human Resources Development for Emergency Medical Services	JNIMS Porompat Imphal East	150.00
Solar Power-Grid Interactive	Manipur Renewable Energy Development Agency (MANIREDA)	440.41
	Manipur State Power Distribution Company Limited	26.48
Solar Power-Offgrid	Manipur Renewable Energy Development Agency (MANIREDA)	1,022.46
Assistance to State Agencies for intra-state movement of food grains and FPS dealers margin under NFSA	Directorate of Consumer Affairs, Food & Public Distribution	8,118.50
Aid to Voluntary Organisations working for the Welfare of Scheduled Tribes	Unique Trust	18.56
	Chil Chil Asian Mission Society (CHAMS), Kanglatongbi, Manipur	69.79
	Christian Grammar School (Child Development Centre),Green Hills, Tamenglong Hq, Manipur	25.38
	Integrated Educational Social Development Organisation (IESDO)	21.64
	Integrated Rural Development and Educational Organisation IRDEO	48.83
	Adimjati Shiksha Ashram, Imphal	2.98
	Tribal Cultures Research Centre	24.31
	Manipur North Economic Development Association	13.46
	WYN Stevens Computer Training Institute	50.88

Scheme	Implementing Agency	Amount
	Rural Health Organisation, Imphal	21.21
	Social Human Action for Rural Empowerment Society	6.94
	Siamsinpawlpi (Paite Students Welfare Association), Siamsinpawlpi Complex, Bungmual, Churachandpur	111.38
	Society for Women's Education Action and Reflection	13.97
	Type Writing Institution & Rural Development Services (TWIRDS)	118.46
	United Rural Development Service	54.23
Power Tex. India	Department of Textiles, Commerce & Industry	12.00
Pradhan Mantri Kisan Sampada Yojana-Creation/Expansion of Food Processing & Preservation Capacities	Bakers Bakery	40.01
Pradhan Mantri Kisan Samman Nidhi (PM-Kisan)	Department of Agriculture, Manipur	11,226
Prime Minister Street Vendors Atamnirbhar Nidhi	Imphal Municipal Corporation	15.00
Designing Innovative Solutions for Holistic Access to Justice in India (DISHA)	Jawaharlal Nehru Institute of Medical Sciences	19.76
Official Development Assistance for Sustainable Development Goals (EAP Component)	Deputy Commissioner, Chandel	701.20
Scheme of Residential Education for Students in High School in Targeted Area (SRESHTA) for SCs	The Western Rural Socio Economic Development Organisation	14.31
Conservation Development and Sustainable Management of Medicinal Plants	Manipur State Medicinal Plants Board, Manipur	27.70
Higher Education Statistics and Public Information System (HESPIS)	AISHE State Unit Manipur	4.80
Establishment and Strengthening of NCDC branches and Health Initiatives Inter Sectoral Coordination for preparation and control of Zoonotic Diseases and Other Neglected Tropical Diseases Surveillance of Viral Hepatitis Anti-Microbial Resistance	Regional Institute of Medical Sciences(RIMS), Imphal	28.70
National Service Scheme	Manipur University, Canchipur	0.30
	Manipur State NSS Cell	87.32
Free Coaching for SC and OBC Students	Youths Step Forward Centre	13.37
National Handloom Development Programme	Manipur Apex Handloom Weavers & handicrafts Artisans Co-operative Society Ltd, Imphal	273.28
	Manipur Industrial Development Corporation Ltd	268.66
	Manipur Handloom & Handicrafts Development Corporation Ltd., Imphal	48.80

Scheme	Implementing Agency	Amount
	Ukhrul District Handloom and Handicraft Federation Ltd	21.00
	Department of Textiles, Commerce & Industry	183.07
National AIDS and STD Control Programme	Manipur State AIDS Control Society	4,341.46
North East Road Sector Development Scheme	Public Works Department, Government of Manipur	4,615.00
Livestock Health and Disease Control	Manipur Livestock Development Board Ltd.	641.80
	Total	44,272.17
	Grand Total	1,02,536.07

Appendix 4.4

(Reference Paragraph 4.11)

Controlling Officers of the Government of Manipur who had not reconciled the figures for the year 2021-22 with the Accounts booked by the Office of the Principal Accountant General (A&E), Manipur

(₹ in crore)

Sl. No.	Name of CCOs/COs	Receipts Amount	Expenditure Amount
	Not Reconciled at all		
1	Deputy Commissioner (DC), Imphal West, Lamphelpat, Imphal West	1.48	3.20
2	Deputy Commissioner (DC), Churachandpur, Churachandpur District	0.08	8.37
3	Deputy Commissioner (DC), Thoubal	0.21	3.98
4	District Deputy Commissioner (DC), Senapati, Senapati District.	0.10	8.42
5	The Director, Youth Affairs & Sports(YAS), Khuman Lampak, Imphal	0.00	68.63
6	The Additional Director, Employment Exchange, Lamphel	0.22	4.20
7	The Joint Director, Craftsmanship, Lamphel, Imphal West	0.00	28.51
8	The Director, Veterinary & Animal Husbandry, Sanjenthong, Imphal	0.06	95.75
9	The Director, Printing & Stationeries, Imphal West, Imphal	0.00	5.86
10	The Director of Transport, Babupara, Imphal-795001	56.97	11.86
11	The Inspector General of Registration/Commissioner(Revenue), Old Secretariat, Imphal West	7.98	6.60
12	The Director, Consumer Affairs Food & Public Distribution(CAF&PD), Imphal West, Imphal	0.18	48.08
13	The Director Local Fund Audit, Secretariat Building, Imphal West, Imphal	0.00	1.99
	Total	67.28	295.45
	Partially Not-Reconciled		
14	Commissioner/Secretary (Finance), Secretariat, Babupara, Imphal	1190.35	878.57
15	Principal Chief Conservator of Forest, Sanjenthong, Imphal	0.00	76.62
16	Chief Engineer, PWD, Khuyathong, Imphal West, Imphal	1.40	59.00
17	Chief Engineer, Water Resources Deptt., Khuyathong, Imphal West, Imphal	0.00	56.42
18	Chief Engineer, PHED, Khoyathong, Imphal West, Imphal	0.00	115.53
19	Chief Engineer, MID, Lamphelpat, Imphal, Manipur	0.03	22.70
20	Deputy Commissioner (DC), Porompat, Imphal East	0.72	0.69
21	Director, Rural Development & Panchayati Raj, Imphal	0.13	2035.91
22	Deputy Labour Commissioner, Secretariat, Imphal West, Imphal	0.03	6.00
	Total	1192.66	3251.44
	Grand Total	1259.94	3546.89

Appendix 4.5

(Reference: Paragraph 4.16)

Recommendation of Public Accounts Committee (PAC) on State Finances Audit Report (SFAR)

Date of placing Recommendation of PAC	Gist of Recommendation	Action taken note	Remarks
SFAR 2017-18 (Date of placing – 27-08-2019)			
10.02.2021	<ol style="list-style-type: none"> 1. The Committee observed that the budget estimates showed poor financial management and that the activities were not executed in planned manner. The Committee strictly recommends to prepare more relevant and accurate budget in future. 2. It is observed that in some of the cases, savings exceeded in each case by more than 25 per cent of the total provision. Even where the Supplementary Grants were given, the actual expenditure was less than original provision. This shows the need to strengthen budgetary and expenditure monitoring management and to take timely action in order to avoid large savings of funds without any reasons. 3. It is observed that trends of persistent saving are being highlighted in the report of the CAG on State Finances every year but corrective measures had not been taken up by the department concerned to obviate such a situation in future. It is further observed that if savings were surrendered in time, accordingly these funds could be utilized for other welfare purposes. 4. The Committee observes that 25 per cent of the total expenditure for the year was incurred in March, 2018. In three cases, 100 per cent of the expenditure was incurred in March, and it shows that there was no control over the flow of expenditure. The Committee further directed to observe Rule 62(3) of the General Financial Rules, 2017. 5. It is observed that the Personal Deposit account which are supposed to be closed at the end of the same financial year were not being closed and unspent amount which was supposed to be transferred to the Consolidated Fund were not transferred. It is further observed that the deposit of various departments under Major Head '8449 – Other Deposits' where deposits unclaimed for more than three years which are required to be credited to the Government under consolidated Fund as lapsed deposit were still lying for more than three years. The Committee recommends that the departments transferred and deposited their fund on time as per Rule 635 of the Central Treasury Rules. 6. The Excess over Voted Grants and Charged Appropriations amounts to ₹46,720.56 lakhs for the financial year 2017-18, the Committee on Public Accounts recommends that the said excess expenditure for the financial year be regularized to fulfil Article 205 of the Constitution of India. 7. The committee recommended for regularization of excess expenditure 	Action taken Note yet to be received.	Excess expenditure over budget provisions has been regularised.
SFAR 2018-19 (Date of placing – 05-02-2021)			
Yet to be discussed/examined by PAC			
SFAR 2019-20 (Date of placing – 25-03-2022)			
Yet to be discussed/examined by PAC			
SFAR 2020-21 Yet to be placed in the State Legislative Assembly			

(Source: Reports of Public Accounts Committee)