

## 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
<b>Volume I</b>	
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
<b>Volume II Part I</b>	
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 other Public Account transactions
Statement No. 22	Detailed Statement on Investment of Earmarked Balances
<b>Part II: Appendices</b>	
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 A. Central Schemes (Centrally Sponsored Schemes and Central Plan Schemes) B. 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 15<sup>th</sup> 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**

<b>Terms</b>	<b>Basis of calculation</b>
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 crore (As on 1 October 2014)	0.30		125.90
	Population in crore (As on 1 October 2024)	0.33		140.07
3.	Density of Population (As on 1 October 2024) (persons per sq km)	146.32		426.09
4.	Population below poverty line (in per cent) as per 68th Round (2011-12) of NSS	Rural-38.80	Urban-32.59	21.92
5.	Literacy (2011 census) (percentage)	76.94		73.00
6.	Infant Mortality (per 1000 live births)	6.00		28.00
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).			
				34.70
				33.80
				32.80
8.	Gross State Domestic Product (GSDP) in 2023-24 at current prices (₹ in crore)	44,995		2,95,35,667
9.	Per capita GSDP 2023-24 (in ₹)	1,38,959		2,11,725
10.	Decadal Population Growth (2014-24) in percentage	10.19		11.26

Financial Data									
Particulars		Figures (in per cent)							
		Growth Rate				Growth Rate			
		(2014-15 to 2017-18)		(2018-19 to 2021-22)		(2021-22 to 2022-23)		(2022-23 to 2023-24)	
		North Eastern & Himalayan States	Manipur						
A	Revenue Receipts	13.23	9.00	7.9	10.09	11.02	12.79	4.79	-7.47
B	Own Tax Revenue	10.54	15.24	7.55	16.37	17.39	13.31	12.61	-34.50
C	Non Tax Revenue	17.07	-1.78	-7.6	-13.35	34.51	323.19	6.6	-54.20
D	State's share in Union Taxes and Duties	34.51	39.60	1.3	8.55	9.44	13.07	18.64	19.01
E	Grants-in-aids from GOI	2.77	-3.17	16.76	10.79	6.2	7.08	-8.8	-23.43
F	Total Receipts	13.43	11.17	11.9	22.57	8.65	0.99	10.67	-9.43
G	Revenue Expenditure	11.46	8.47	7.6	9.05	15.26	12.00	2.24	-2.38

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Financial Data									
Particulars		Figures (in per cent)							
		Growth Rate				Growth Rate			
		(2014-15 to 2017-18)		(2018-19 to 2021-22)		(2021-22 to 2022-23)		(2022-23 to 2023-24)	
		North Eastern & Himalayan States	Manipur						
H	Capital Expenditure	13.94	2.42	11.09	23.43	1.03	7.29	18	-21.28
I	Capital Outlay	15.09	2.34	11.49	23.41	1.5	7.12	18.67	-21.11
J	Disbursement of Loans and Advances	-12.87	115.44	-5.61	132.32	-27.6	365.03	-37.4	-96.70
K	Total Expenditure	11.85	7.57	8.18	11.46	13.26	11.04	4.25	-6.12
L	Revenue Expenditure on Education	11.22	5.87	4.07	8.22	11.76	22.32	3.26	10.46
M	Revenue expenditure on Health & Family Welfare	15.66	10.33	12.96	18.78	9.15	11.01	-4.03	-15.94
N	Revenue Expenditure on Salary & Wages	11.62	11.00	3.95	9.60	10.05	13.16	3.32	2.42
O	Revenue Expenditure on Pension	22.84	9.84	15.05	14.22	10.74	19.74	3.16	-11.24
P	Revenue Expenditure on Subsidies	29.08	-10.14	-5.64	-0.01	15.5	-0.11	-9.14	198.09

\*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

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 2023-24

(₹ in crore)

2022-23	Receipts	2023-24	2022-23	Disbursements	2023-24
<b>Section-A: Revenue</b>					
<b>15893.15</b>	<b>I – Revenue receipts</b>	<b>14706.17</b>	<b>14158.98</b>	<b>I-Revenue expenditure</b>	<b>13821.75</b>
1867.90	-Tax revenue	1223.50	6648.48	General Services-	7221.72
457.59	-Non-tax revenue	209.57	4407.52	Social Services of which	4102.93
6795.08	-State's share of Union Taxes	8087.14	2151.04	-Education, Sports, Art and Culture	2364.08
-	-Non-plan Grants	-	1105.86	-Health and Family Welfare	929.57
-	-Grants for State Plan Schemes	-	324.60	-Water Supply, Sanitation, Housing and Urban Development	215.11
-	-Grants for Central and Centrally sponsored Plan Schemes	-	15.34	-Information and Broadcasting	19.64
-	-Grants for Special Schemes for NEC and for other purposes	-	132.26	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes and Minorities	127.39
4354.00	-Grants for Centrally sponsored Schemes	2641.62	26.77	-Labour and Labour Welfare	38.61
2387.70	Finance Commission Grant	2122.80	651.62	-Social Welfare and Nutrition	408.50
30.88	Other transfer/Grants to States	421.54	0.03	-Others	0.03
			2744.35	Economic Services of which	2006.15
			491.63	-Agriculture and Allied Activities	397.98
			1554.93	-Rural Development	882.59
			28.32	-Special Areas Programmes	13.27
			66.61	-Irrigation and Flood Control	54.60
			317.95	-Energy	425.04
			70.67	-Industry and Minerals	64.17
			87.55	-Transport	82.50
			43.96	-Science, Technology and Environment	38.90
			82.73	-General Economic Services	47.10
			358.63	Grants-in-Aid and Contributions	490.95
	<b>II-Revenue deficit carried over to Section B</b>		<b>1734.17</b>	<b>II-Revenue Surplus carried over to Section B</b>	<b>884.42</b>
<b>15893.15</b>	<b>Total: Section A</b>	<b>14706.17</b>	<b>15893.15</b>	<b>Total: Section A</b>	<b>14706.17</b>

Section-B: Others							
1073.19	III – Opening Cash balance including Permanent Advances and Cash Balance Investment	1004.11			III – Opening Overdraft from Reserve Bank of India		-
-	IV – Miscellaneous Capital receipts			3484.24	IV – Capital Expenditure-		2748.59
				95.58	General Services-		141.23
				1386.04	Social Services of which		907.17
				72.54	-Education, Sports, Art and Culture	61.51	
				194.92	-Health and Family Welfare	8.65	
				928.16	-Water Supply, Sanitation, Housing and Urban Development	790.07	
				0.50	-Information and Broadcasting	0.50	
				178.19	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes and Minorities	29.71	
				10.73	-Social Welfare and Nutrition	16.73	
				1.00	-Others	0.00	
				2002.62	Economic Services of which		1700.19
				17.18	-Agriculture and Allied Activities	2.65	
				497.24	-Rural Development	334.98	
				497.87	-Special Areas Programmes	327.63	
				226.66	-Irrigation and Flood Control	270.60	
				0.00	-Energy	0.00	
				9.44	-Industry and Minerals	2.91	
				84.07	-Science Technology and Environment	31.52	
				652.19	-Transport	714.64	
				17.97	-General Economic Services	15.26	
1.10	V–Recoveries of Loans and Advances-	1.08		7.58	V – Loans and Advances disbursed-		0.25
	-From Power Projects				-For Power Projects	-	
1.01	-From Government Servants	1.08		7.58	To Government Servants	0.25	
0.09	-From Others	0		0.00	-To Others	0.00	
1734.17	VI–Revenue Surplus brought down		884.42		VI – Revenue Deficit brought down	-	-
11115.65	VII – Public debt receipts-		9755.85	9404.72	VII – Repayment of Public debt		8203.48
	-External debt			-	External debt	-	
1622.00	-Internal debt other than Ways and Means	1568.07		418.39	-Internal debt other than Ways and Means	473.13	

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	<i>Advances and overdrafts</i>				<i>Advances and Overdrafts</i>		
8918.31	<i>-Net transactions under Ways and Means Advances</i>	7591.54		8939.57	<i>-Net transactions under Ways and Means Advances</i>	7675.66	
575.34	<i>-Loans and Advances from Central Government</i>	596.24		46.76	<i>-Repayment of Loans and Advances to Central Government</i>	54.69	
-	<i>-Net transactions under overdraft</i>	-	-				-
	<b>VIII – Appropriation to Contingency Fund</b>		-	-	<b>VIII – Appropriation to Contingency Fund</b>		-
	<b>IX – Amount transferred to Contingency Fund</b>		-	-	<b>IX – Expenditure from Contingency Fund</b>		
<b>3445.98</b>	<b>X – Public Account receipts-</b>		<b>3225.16</b>	<b>3469.44</b>	<b>X – Public Account disbursement-</b>		<b>3071.48</b>
320.02	<i>Small Savings and Provident Funds</i>	291.27		319.68	<i>-Small Savings and Provident Funds</i>	344.95	
197.90	<i>-Reserve Funds</i>	187.04		33.61	<i>-Reserve Funds</i>	24.72	
338.93	<i>Suspense and Miscellaneous</i>	277.58		318.94	<i>-Suspense and Miscellaneous</i>	321.32	
2056.82	<i>Remittances</i>	1896.69		2181.32	<i>-Remittances</i>	1872.73	
532.31	<i>Deposits and Advances</i>	572.58		615.89	<i>-Deposits and Advances</i>	507.76	
	<b>XI – Closing Overdraft from Reserve Bank of India</b>			<b>1004.11</b>	<b>XI – Cash Balance at end-</b>		<b>846.82</b>
				4.63	<i>-Cash in Treasuries and Local Remittances</i>	4.63	
				-154.59	<i>-Deposits with Reserve Bank</i>	-490.96	
				57.74	<i>-Departmental Cash Balance including permanent Advances</i>	52.28	
				1096.33	<i>-Cash Balance Investment and Investment of earmarked fund</i>	1280.87	
<b>17370.09</b>	<b>Total:</b>		<b>14870.62</b>	<b>17370.09</b>	<b>Total</b>		<b>14870.62</b>

Source: Finance Accounts.

## Appendix 1.3

(Reference: Paragraph 1.5)

## Assets and Liabilities of the Government of Manipur as on 31 March 2024

(₹ in crore)

As on 31.03.2023		Liabilities	As on 31.03.2024	
	<b>11149.50</b>	<b>Internal Debt -</b>		<b>12160.32</b>
9499.21		Market Loans bearing interest	10575.21	
0.04		Market Loans not bearing interest	0.04	
5.93		Loans from Life Insurance Corporation of India	5.93	
768.54		Loans from NABARD	841.51	
0.11		Loans from SBI and other Banks	0.11	
6.12		Loans from National Co-operative Development Corporation	6.12	
414.84		Special Securities issued to National Small Savings Fund of the Central Government	360.81	
1.06		Other Loans	1.06	
453.65		Ways and Means Advances	369.53	
	<b>1313.24</b>	<b>Loans and Advances from Government of India -</b>		<b>1854.79</b>
0.06		Pre 1984-85 Loans	0.06	
79.89		Non-Plan Loans	38.18	
29.27		Loans for State Plan Schemes	24.69	
0		Loans for Central Plan Schemes	0	
0		Loans for Centrally Sponsored Plan Schemes	0	
1.24		Loans for Special Plan Schemes	1.11	
1202.78		Other Ways & Means Advances	1790.75	
0		Contingency Fund	0	
	<b>1513.45</b>	<b>Small Savings, Provident Funds, etc.</b>		<b>1459.77</b>
	<b>1380.79</b>	<b>Deposits</b>		<b>1445.61</b>
	<b>1788.98</b>	<b>Reserve Funds</b>		<b>1951.31</b>
	<b>18647.70</b>	<b>Surplus on Government Account</b>		<b>19532.12</b>
1734.17		Add Revenue Surplus of the current year	884.42	
0		Miscellaneous Deficit	0	
16913.53		Accumulated Deficit at the beginning of the year	18647.70	
	<b>35793.66</b>	<b>Total</b>		<b>38403.92</b>
<b>Assets</b>				
	<b>33560.75</b>			<b>36309.35</b>
218.34		Investments in shares of Companies, Corporations, etc.	223.03	
33342.41		Other Capital Expenditure	36086.32	
	<b>210.93</b>	<b>Loans and Advances -</b>		<b>210.10</b>
-		Loans for Power Projects	-	
25.69		Loans to Government servants and Miscellaneous loans	24.78	
185.24		Other Development Loans	185.32	
	<b>2.60</b>	<b>Advances</b>		<b>2.60</b>
	<b>-154.59</b>	<b>Deposit with Reserve Bank and other banks</b>		<b>-490.96</b>
	<b>820.18</b>	<b>Remittance Balance</b>		<b>796.21</b>
	<b>195.09</b>	<b>Suspense and Miscellaneous Balance</b>		<b>238.84</b>
	<b>1158.70</b>	<b>Cash -</b>		<b>1337.78</b>
4.63		Cash in Treasuries and Local Remittances	4.63	
57.72		Departmental Cash Balance	52.26	
0.02		Permanent Advances	0.02	
0		Cash Balance Investments	0	
1096.33		Investment of earmarked funds	1280.87	
	<b>35793.66</b>	<b>Total</b>		<b>38403.92</b>

Source: Finance Accounts

Appendix 2.1

(Reference: Paragraphs 2.5.2 & 2.7.1)

Time series data on the State Government finances

(₹ in crore)

	2019-20	2020-21	2021-22	2022-23	2023-24
<b>Part A Receipts</b>					
<b>1. Revenue Receipts (i+ii+iii+iv)</b>	<b>10,684.16</b>	<b>12,982.65</b>	<b>14,091.00</b>	<b>15,893.15</b>	<b>14,706.17</b>
(i) Own Tax Revenue	1,201.12	1,294.49	1,648.50	1,867.90	1,223.50
State Goods & Services Tax (SGST)	852.58	866.51	1,125.56	1,426.15	1,098.77
Taxes on Agricultural Income	-	-	-	-	-
Taxes on Sales, Trade, etc.	235.53	336.45	411.66	288.89	24.92
State Excise	11.60	11.85	16.00	19.24	20.36
Taxes on Vehicles	47.70	37.96	56.67	83.21	40.54
Stamps and Registration fees	16.60	8.66	7.98	13.95	6.87
Land Revenue	4.10	3.81	3.36	6.58	5.28
Taxes on Goods and Passengers	1.60	0.42	0.47	1.37	0.89
Other taxes	31.41	28.83	26.80	28.51	25.87
Taxes and duties on electricity	-	-	-	-	-
(ii) Non-Tax Revenue	134.53	148.07	108.13	457.59	209.57
(iii) State's share of Union taxes and duties	4,047.77	4,271.97	6,009.65	6,795.08	8,087.14
(iv) Grants-in-aid from Government of India	5,300.74	7,268.12	6,324.72	6,772.58	5,185.96
<b>2. Miscellaneous Capital Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>3. Recoveries of Loans and Advances</b>	<b>0.80</b>	<b>3.30</b>	<b>2.39</b>	<b>1.10</b>	<b>1.08</b>
<b>4. Total Revenue and Non-debt capital receipts (1+2+3)</b>	<b>10,684.96</b>	<b>12,985.95</b>	<b>14,093.39</b>	<b>15,894.25</b>	<b>14,707.25</b>
<b>5. Public Debt Receipts of which</b>	<b>6,313.66</b>	<b>9,334.05</b>	<b>12,652.37</b>	<b>11,115.64</b>	<b>9,755.85</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1,818.87	1,484.03	1,657.04	1,622.00	1,568.07
Receipts under Ways and Means Advances and Overdrafts	4,486.88	7,482.65	10,741.47	8,918.31	7,591.54
Loans and Advances from the Government of India	7.91	367.37	253.86	575.33	596.24
<b>6. Total Receipts in the Consolidated Fund (4+5)</b>	<b>16,998.62</b>	<b>22,320.00</b>	<b>26,745.76</b>	<b>27,009.89</b>	<b>24,463.10</b>
<b>7. Contingency Fund Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>8. Public Account Receipts</b>	<b>2,350.71</b>	<b>2,852.87</b>	<b>3,061.43</b>	<b>3,445.98</b>	<b>3,225.16</b>
<b>9. Total Receipts of the State (6+7+8)</b>	<b>19,349.33</b>	<b>25,172.87</b>	<b>29,807.19</b>	<b>30,455.87</b>	<b>27,688.26</b>
<b>Part B Expenditure/Disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>10,238.63</b>	<b>12,428.47</b>	<b>12,642.15</b>	<b>14,158.98</b>	<b>13,821.75</b>
General Services (including interest payments)	4,444.81	5,055.21	5,899.12	6,648.48	7,221.72
Social Services	2,916.84	3,328.46	3,556.79	4,407.52	4,102.93
Economic Services	2,321.86	3,421.41	2,634.58	2,744.35	2,006.15
Grants-in-aid and contributions	555.12	623.39	551.66	358.63	490.95
<b>11. Capital Expenditure</b>	<b>1,155.24</b>	<b>2,439.18</b>	<b>3,252.79</b>	<b>3,484.24</b>	<b>2,748.59</b>
General Services	46.44	61.41	83.07	95.58	141.23
Social Services	570.14	1,247.10	1,303.32	1,386.04	907.17
Economic Services	538.66	1,130.67	1,866.40	2,002.62	1,700.19
<b>12. Disbursement of Loans and Advances</b>	<b>0.00</b>	<b>10.20</b>	<b>1.63</b>	<b>7.58</b>	<b>0.25</b>
<b>13. Total/Aggregate Expenditure (10+11+12)</b>	<b>11,393.87</b>	<b>14,877.85</b>	<b>15,896.57</b>	<b>17,650.80</b>	<b>16,570.59</b>
<b>14. Repayments of Public Debt of which</b>	<b>5,771.63</b>	<b>7,587.96</b>	<b>10,902.29</b>	<b>9,404.72</b>	<b>8,203.48</b>

	2019-20	2020-21	2021-22	2022-23	2023-24
<i>Internal Debt (excluding Ways and Means Advances and Overdrafts)</i>	622.55	271.62	381.21	418.39	473.13
<i>Repayment under Ways and Means Advances and Overdrafts</i>	5,105.04	7,268.41	10,480.80	8,939.57	7,675.66
<i>Loans and Advances from Government of India</i>	44.04	47.93	40.28	46.76	54.69
<b>15. Appropriation to Contingency Fund</b>	-	-	-	-	-
<b>16.Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>17,165.50</b>	<b>22,465.81</b>	<b>26,798.86</b>	<b>27,055.52</b>	<b>24,774.07</b>
<b>17. Contingency Fund disbursements</b>	-	-	-	-	-
<b>18. Public A/C Disbursement</b>	<b>1,947.16</b>	<b>2,828.01</b>	<b>2,695.88</b>	<b>3,469.44</b>	<b>3,071.48</b>
<b>19. Total disbursement by the State (16+17+18)</b>	<b>19,112.66</b>	<b>25,293.82</b>	<b>29,494.74</b>	<b>30,524.96</b>	<b>27,845.55</b>
<b>Part C Deficits</b>					
<b>20. Revenue Deficit (-)/Surplus (+) (1-10)</b>	<b>(+)445.53</b>	<b>(+)554.18</b>	<b>(+)1,448.85</b>	<b>(+)1,734.17</b>	<b>(+)884.42</b>
<b>21. Fiscal Deficit (-)/Surplus (+) (4-13)</b>	<b>(-)708.91</b>	<b>(-)1,891.90</b>	<b>(-)1,803.18</b>	<b>(-)1,756.55</b>	<b>(-)1,863.34</b>
<b>22.Primary Deficit (-)/Surplus (+) (21-23)</b>	<b>(-)45.37</b>	<b>(-)1,060.30</b>	<b>(-)1,112.38</b>	<b>(-)882.36</b>	<b>(-)886.76</b>
<b>Part D Other Data</b>					
<b>23. Interest Payments (incl. in Rev. expenditure)</b>	<b>663.54</b>	<b>831.60</b>	<b>690.80</b>	<b>874.19</b>	<b>976.58</b>
<b>24. Financial Assistance to local bodies etc.</b>	<b>2,652.16</b>	<b>3,747.08</b>	<b>2,905.63</b>	<b>2,635.16</b>	<b>1,916.73</b>
<b>25. Ways and Means Advances/Overdraft availed (days)</b>	<b>231</b>	<b>142</b>	<b>173</b>	<b>162</b>	<b>146</b>
<i>Ways and Means Advances availed (days)</i>	175	113	61	69	71
<i>Overdraft availed (days)</i>	56	29	112	93	75
<b>26. Interest on Ways and Means Advances/Overdraft</b>	<b>167.16</b>	<b>4.8</b>	<b>17.77</b>	<b>15.39</b>	<b>59.18</b>
<b>27. Gross State Domestic Product (GSDP)</b>	<b>29,813</b>	<b>29,776</b>	<b>35,027</b>	<b>40,243 (Q)</b>	<b>44,995 (A)</b>
<b>28. Outstanding Fiscal liabilities</b>	<b>11,407.46</b>	<b>13,183.65</b>	<b>15,353.99</b>	<b>17,145.96</b>	<b>18,871.79</b>
<b>29. Outstanding guarantees (year-end) (including interest)</b>	<b>478.18</b>	<b>667.19</b>	<b>861.32</b>	<b>1,177.16</b>	<b>1,482.56</b>
<b>30. Maximum amount guaranteed (year-end)</b>	<b>738.00</b>	<b>1,355.38</b>	<b>861.32</b>	<b>2,181.16</b>	<b>2,181.17</b>
<b>31. Number of incomplete projects</b>	<b>50</b>	<b>67</b>	<b>115</b>	<b>153</b>	<b>63</b>
<b>32. Capital blocked in incomplete projects</b>	<b>108.68</b>	<b>748.18</b>	<b>346.45</b>	<b>431.31</b>	<b>267.62</b>
<b>Part E Fiscal Liabilities</b>					
<b>I Resource Mobilization (in per cent)</b>					
Own Tax revenue/GSDP	4.03	4.35	4.71	4.64	2.72
Own Non-Tax Revenue/GSDP	0.45	0.50	0.31	1.14	0.47
Central Transfers/GSDP	31.36	38.76	35.21	33.71	29.50
<b>II Expenditure Management (in per cent)</b>					
Total Expenditure/GSDP	38.22	49.97	45.38	43.86	36.83
Total Expenditure/Revenue Receipts	106.64	114.60	112.81	111.06	112.68
Revenue Expenditure/Total Expenditure	89.86	83.54	79.53	80.22	83.41

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	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
Expenditure on Social Services/Total Expenditure	30.60	30.75	30.57	32.82	30.23
Expenditure on Economic Services/Total Expenditure	25.11	30.60	28.31	26.89	22.37
Capital Expenditure/Total Expenditure	10.14	16.39	20.46	19.74	16.59
Capital Expenditure on Social and Economic Services/Total Expenditure	9.73	15.98	19.94	19.20	15.73
<b>III Management of Fiscal Imbalances (in per cent)</b>					
Revenue deficit (surplus)/GSDP	1.49	1.86	4.14	4.31	1.97
Fiscal deficit (surplus)/GSDP	(-)2.38	(-)6.35	(-)5.15	(-)4.36	(-)4.14
Primary Deficit (surplus)/GSDP	(-)0.15	(-)3.56	(-)3.18	(-)2.19	(-)1.97
Revenue Surplus/Fiscal Deficit	(-)62.85	(-)29.29	(-)80.35	(-)98.73	(-)47.46
Primary Revenue Balance/GSDP	3.72	4.65	6.11	6.48	4.14
Fiscal Liabilities/GSDP	38.26	44.28	43.83	42.61	41.94
Fiscal Liabilities/RR	106.77	101.55	108.96	107.88	128.33
Primary deficit <i>vis-à-vis</i> quantum spread	79.14	(-) 1,962.44	359.50	283.79	(-)83.81
Debt Redemption (Principal + Interest)/ Total Debt Receipts	101.32	89.01	90.73	91.50	93.03
<b>IV Other Fiscal Health Indicators</b>					
Return on Investment	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>21.62</b>	<b>Nil</b>
Financial Assets/Liabilities	<b>2.31</b>	<b>2.17</b>	<b>2.10</b>	<b>2.09</b>	<b>2.03</b>

Source: Finance Accounts and Directorate of Economics and Statistics, Manipur.

**Appendix 2.2**  
(Reference: Paragraph 2.11.1)  
**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)
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.

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Sl. No.	Terms	Description
		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.

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**Appendix 2.3**  
(Reference: Paragraph 2.12.3)  
**Maturity Profile of debt**

(₹ in lakh)

Year of Maturity (Year of Maturity from the beginning of 2023-24)	Internal Debt	Loans and advances from the GOI	Amount
(1)	(2)	(3)	(4)
2024-25	562.13	37.68	599.81
2025-26	680.67	0.31	680.98
2026-27	706.32	8.77	715.09
2027-28	597.02	0.45	597.47
2028-29	1,043.11	1.50	1,044.61
2029-30	1,833.83	-	1,833.83
2030-31	1,554.27	-	1,554.27
2031-32	2,198.74	-	2,198.74
2032-33	130.95	-	130.95
2033-34	30.47	-	30.47
2034-35	1,698.39	-	1,698.39
2035-36	445.86	-	445.86
2036-37	53.70	-	53.70
2037-38	100.00	-	100.00
2038-39	-	14.80	14.80
2039-40	-	5.43	5.43
2040-41	-	44.97	44.97
2041-42	-	38.15	38.15
2043-44	-	161.75	161.75
<b>Sub Total</b>	<b>11,635.46</b>	<b>313.81</b>	<b>11,949.27</b>
Amount for which year of Maturity is not known	524.86	1.06	525.92
<b>Total</b>	<b>12,160.32</b>	<b>314.87</b>	<b>12,475.19</b>

Source: Finance Accounts.

\*It excludes ₹ 54,269.59 lakh received under Scheme for Special Assistance as loans to States for Capital expenditure as on 31 March 2024.

**Appendix 2.4**

*(Reference: Paragraph 2.5.3.2)*

**Single Nodal Agency (SNA) for implementing each Centrally Sponsored Scheme (CSS)**

*(₹ in lakh)*

Sl. No.	CSS Scheme Name	SLS Wise GOI Release as Reimbursement	SLS Wise GOI Release to State Treasury	Total	Central Share released from Treasury to SNA	State Share released from Treasury to SNA	Total Amount released from Treasury to SNA	Total Expenditure	Balance in the Bank Account of SNA
1	4138 - Krishionnati Yojana	0.00	2,429.67	2,429.67	932.08	15.01	947.09	1,123.05	669.29
2	9145 - Rashtriya Krishi Vikas Yojna	0.00	5,973.00	5,973.00	2,307.00	328.71	2,635.71	2,914.89	2,174.60
3	4048 - Assistance to State Agencies for intra-state movement of foodgrains and FPS dealers margin under NFSA	0.00	3,646.47	3,646.47	4,156.56	0.00	4,156.56	5,586.60	1,110.55
4	4221 - Scheme for Modernization and Reforms Through Technology in Public Distribution System (SMART-PDS)	0.00	18.09	18.09	0.00	0.00	0.00	0.00	0.00
5	0257 - Forest Fire Prevention and Management Scheme	0.00	106.61	106.61	106.61	11.85	118.46	220.99	1.18
6	3095 - Conservation of Aquatic Eco Systems	0.00	100.00	100.00	340.33	37.81	378.15	2,096.00	0.00
7	4151 - Project Tiger and Elephant	0.00	14.12	14.12	14.12	1.57	15.69	0.00	15.69
8	9153 - Green India Mission-National Afforestation Programme	0.00	891.00	891.00	371.00	0.00	371.00	606.03	1.78
9	9186 - Integrated Development of Wildlife Habitats	0.00	231.72	231.72	231.72	25.75	257.47	200.72	257.52
10	3887 - PM Formalization of Micro Food Processing Enterprises PM-FME	0.00	0.00	0.00	0.00	0.00	0.00	74.53	439.15
11	2035 - Tertiary Care Programs	0.00	1,378.00	1,378.00	688.14	0.00	688.14	0.00	698.80

Sl. No.	CSS Scheme Name	SLS Wise GOI Release as Reimbursement	SLS Wise GOI Release to State Treasury	Total	Central Share released from Treasury to SNA	State Share released from Treasury to SNA	Total Amount released from Treasury to SNA	Total Expenditure	Balance in the Bank Account of SNA
12	3991 - Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (PM-ABHIM)	0.00	15,671.00	15,671.00	689.00	126.55	815.55	1,689.48	335.18
13	4063 - Flexible Pool for RCH & Health System Strengthening, National Health Programme and national urban health Mission	0.00	0.00	0.00	11,717.00	1,301.90	13,018.90	14,156.94	88.52
14	4064 - Infrastructure Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	9157 - Human Resources for Health and Medical Education	0.00	0.00	0.00	0.00	0.00	0.00	754.67	13,719.98
16	9158 - National AYUSH Misson (NAM)	0.00	0.00	0.00	1,529.90	0.00	1,529.90	2,450.81	1,003.38
17	9170 - Pradhan Mantri Uchhatar Shiksha Abhiyan (PM-USHA)	0.00	1,203.80	1,203.80	0.00	0.00	0.00	170.24	23.51
18	3194 - Modernisation of Police Forces	12,120.46	0.00	12,120.46	33.45	0.00	33.45	212.71	1,016.05
19	9161 - Border Area Development Program	0.00	0.00	0.00	0.00	0.00	0.00	1,581.95	764.62
20	3690 - National Mission for Safety of Women (Fast Track Special Courts-Nirbhaya Fund)	65.04	0.00	65.04	65.04	7.23	72.27	68.49	42.61
21	9174 - Infrastructure Facilities for Judiciary	0.00	0.00	0.00	0.00	0.00	0.00	896.31	146.36
22	4008 - Digitalization of Primary Agriculture Cooperative Societies	0.00	0.00	0.00	111.00	0.00	111.00	0.00	179.89
23	4220 - Strengthening of Cooperatives through its Interventions	0.00	7.22	7.22	0.00	0.80	0.80	0.00	0.80

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Sl. No.	CSS Scheme Name	SLS Wise GOI Release as Reimbursement	SLS Wise GOI Release to State Treasury	Total	Central Share released from Treasury to SNA	State Share released from Treasury to SNA	Total Amount released from Treasury to SNA	Total Expenditure	Balance in the Bank Account of SNA
24	9150 - Jal Jeevan Mission (JJM)/National Rural Drinking Water Mission	0.00	0.00	0.00	0.00	0.00	0.00	15,596.48	3,108.49
25	9151 - SBM-Rural (DWS)	0.00	0.00	0.00	0.00	0.00	0.00	242.79	1,522.09
26	3890 - Pradhan Mantri Matsya Sampada Yojana (PMMSY)	0.00	1,000.00	1,000.00	142.81	15.87	158.68	308.31	328.43
27	4123 - Livestock Health and Disease Control Programme CSS	0.00	271.32	271.32	292.66	32.52	325.18	328.44	0.63
28	9008 - National Livestock Mission	0.00	0.00	0.00	0.00	0.00	0.00	492.78	50.59
29	9978 - Livestock Census and Integrated Sample Survey	0.00	32.50	32.50	29.00	3.22	32.22	0.00	32.28
30	1989 - Other items of State/UT Component-PMAY Urban	0.00	3,648.23	3,648.23	1,118.15	0.00	1,118.15	4,032.86	411.05
31	2000 - National Urban Livelihood Mission -State Component	0.00	535.00	535.00	1,875.00	208.33	2,083.33	1,940.86	226.92
32	9478 - Mission for Development of 100 Smart Cities	0.00	6,125.00	6,125.00	0.00	295.56	295.56	4,232.47	208.01
33	9556 - Urban Rejuvenation Mission-500 Cities	0.00	1,827.42	1,827.42	1,645.02	182.78	1,827.80	703.22	2,438.49
34	9757 - Swachh Bharat Mission (SBM) - Urban	0.00	286.00	286.00	1,828.20	171.36	1,999.56	1,320.00	1,897.45
35	3674 - Pradhan Mantri Jan Vikas Karyakaram	0.00	1,875.00	1,875.00	0.00	55.00	55.00	6,797.98	463.23
36	3640 - Strengthening of Infrastructure for Institutional Training	0.00	446.28	446.28	0.00	70.98	70.98	482.02	17.45
37	3821 - Skill Acquisition and Knowledge Awareness for Livelihood Promotion	0.00	0.00	0.00	0.00	0.00	0.00	29.81	52.94

Sl. No.	CSS Scheme Name	SLS Wise GOI Release as Reimbursement	SLS Wise GOI Release to State Treasury	Total	Central Share released from Treasury to SNA	State Share released from Treasury to SNA	Total Amount released from Treasury to SNA	Total Expenditure	Balance in the Bank Account of SNA
38	3822 - Skill Strengthening for Industrial Value Enhancements	0.00	100.00	100.00	0.00	0.00	0.00	0.00	33.94
39	3617 - Rashtriya Gram Swaraj Abhiyan (RGSA)	0.00	956.00	956.00	0.00	9.59	9.59	834.47	131.45
40	3163 - Indira Gandhi National Old Age Pension Scheme (IGNOAPS)	0.00	1,327.87	1,327.87	0.00	0.00	0.00	2,220.18	144.86
41	3166 - National Family Benefit Scheme	0.00	103.36	103.36	0.00	0.00	0.00	179.00	53.06
42	3167 - Indira Gandhi National Widow Pension Scheme (IGNWPS)	0.00	178.03	178.03	3.40	0.00	3.40	276.45	24.14
43	3169 - Indira Gandhi National Disability Pension Scheme (IGNDPS)	0.00	27.14	27.14	0.00	0.00	0.00	37.41	13.11
44	9179 - Pradhan Mantri Gram Sadak Yojna	0.00	16,128.75	16,128.75	30,148.00	3,350.00	33,498.00	46,883.46	4,728.04
45	9180 - Pradhan Mantri Awas Yojna (PMAY) - Rural	0.00	21,644.75	21,644.75	10,025.44	0.00	10,025.44	15,814.42	821.77
46	9181 - National Rural Livelihood Mission	0.00	5,708.55	5,708.55	5,765.45	667.37	6,432.82	7,085.76	2,814.67
47	9183 - Pradhan Mantri Krishi Sinchayi Yojna-Watershed Development Component	0.00	1,420.50	1,420.50	947.00	105.22	1,052.22	1,105.22	243.12
48	9219 - Mahatma Gandhi National Rural Guarantee Programme	0.00	94.86	94.86	33,108.50	11,004.55	44,113.05	40,933.37	9,308.43
49	3667 - Samagra Shiksha	0.00	25,721.89	25,721.89	40,652.62	4,717.22	45,369.84	45,116.18	2,316.40
50	4122 - New India Literacy Programme (NILP)	0.00	25.72	25.72	57.10	6.34	63.44	90.47	1.03
51	4145 - PM Schools for Rising India (PM SHRI)	0.00	1,763.60	1,763.60	1,763.60	97.98	1,861.58	1,858.77	1,085.78

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Sl. No.	CSS Scheme Name	SLS Wise GOI Release as Reimbursement	SLS Wise GOI Release to State Treasury	Total	Central Share released from Treasury to SNA	State Share released from Treasury to SNA	Total Amount released from Treasury to SNA	Total Expenditure	Balance in the Bank Account of SNA
52	9165 - Pradhan Mantri Poshan Shakti Nirman (Erstwhile National Programme of Mid-Day Meal in Schools)	0.00	2,459.65	2,459.65	4,481.94	383.71	4,865.65	4,664.23	244.53
53	2063 - Post-Matric Scholarship-SCs	0.00	0.00	0.00	0.00	55.15	55.15	69.54	29.67
54	3817 - National Action Plan for Drug Demand Reduction (SJE)	0.00	0.00	0.00	33.64	0.00	33.64	71.99	221.41
55	3967 - Pradhan Mantri Anusuchit Jaati Abhyuday Yojana (PM AJAY)	0.00	3.20	3.20	703.20	30.07	733.27	807.63	462.23
56	3968 - Atal Vayo Abhyuday Yojana (AVYAY)	0.00	383.50	383.50	96.00	0.00	96.00	95.98	0.08
57	9492 - Pre-Matric Scholarship for SC Students	0.00	0.48	0.48	0.00	4.60	4.60	54.09	5.36
58	9493 - Pre Matric Scholarship for OBCs, EBCs and DNTs-PM YASASVI	0.00	126.61	126.61	278.61	18.28	296.89	195.74	158.73
59	9494 - Post Matric Scholarship for OBCs, EBCs and DNTs-PM YASASVI	0.00	0.00	0.00	2,482.10	101.12	2,583.22	1,259.21	1,695.85
60	9495 - Boy's and Girl's Hostel OBC	0.00	25.00	25.00	450.25	15.75	466.00	357.69	309.51
61	2068 - Development of Particularly Vulnerable Tribal Groups	0.00	0.00	0.00	0.00	0.00	0.00	401.35	135.78
62	3373 - Post Matric Scholarship-Tribal	0.00	3,000.00	3,000.00	4,389.78	487.75	4,877.54	4,729.71	810.37
63	3380 - Pradhan Mantri Adi Adarsh Gram Yojana	0.00	0.00	0.00	0.00	0.00	0.00	96.58	357.21
64	3548 - Support to Tribal Research Institutes	0.00	0.00	0.00	0.00	0.00	0.00	67.88	0.42

Sl. No.	CSS Scheme Name	SLS Wise GOI Release as Reimbursement	SLS Wise GOI Release to State Treasury	Total	Central Share released from Treasury to SNA	State Share released from Treasury to SNA	Total Amount released from Treasury to SNA	Total Expenditure	Balance in the Bank Account of SNA
65	4188 - Administrative Cost to States/UTs	0.00	31.00	31.00	0.00	0.00	0.00	0.00	0.00
66	9272 - Pre Matric Scholarship-Tribal	0.00	0.00	0.00	0.00	5.56	5.56	50.22	259.58
67	2027 - Irrigation Census	0.00	19.91	19.91	19.91	0.00	19.91	16.45	19.91
68	2052 - Har Khet Ko Pani	0.00	2,354.17	2,354.17	2,646.22	0.00	2,646.22	4,609.34	29.99
69	3546 - Flood Management and Border Areas Programme (FMBAP)	0.00	6,200.00	6,200.00	7,663.00	851.44	8,514.44	9,349.44	0.09
70	3703 - National River Conservation Plan-Other Basins	0.00	1,121.24	1,121.24	747.49	83.05	830.54	830.54	1.33
71	3993 - PMKSY-Accelerated Irrigation Benefit Programme and National/Special Projects	0.00	591.00	591.00	0.00	5,510.24	5,510.24	5,510.24	54.11
72	3994 - PMKSY-Command Area Development and Water Management	0.00	773.70	773.70	0.00	0.00	0.00	0.00	0.01
73	2661 - Other Schemes Funded From Nirbhaya Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74	3975 - Saksham Anganwadi and Poshan 2.0 (Umbrella ICDS-Anganwadi Services Poshan Abhiyan Scheme for Adolescent Girls National Creche Scheme)	0.00	20,127.94	20,127.94	15,971.91	1,051.14	17,023.05	18,352.37	345.85
75	3976 - Mission Vatsalya (Child Protection Services and Child Welfare Services)	0.00	2,923.85	2,923.85	2,534.47	498.36	3,032.83	3,082.78	1,206.70
76	3979 - SAMBAL (Beti Bachao Beti Padhao One Stop Centre Mahila Police Volunteer	0.00	288.77	288.77	268.77	0.00	268.77	302.86	112.67

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Sl. No.	CSS Scheme Name	SLS Wise GOI Release as Reimbursement	SLS Wise GOI Release to State Treasury	Total	Central Share released from Treasury to SNA	State Share released from Treasury to SNA	Total Amount released from Treasury to SNA	Total Expenditure	Balance in the Bank Account of SNA
	Women helpline Nari Adalat etc.)								
77	3980 - SAMARTHYA (Shakti Sadan (Swadhar Ujjawala Widow Home) Shakhi Niwas Palna PMMVY National Hub for Women Empowerment Gender Budgeting Research Skilling Training Media etc.)	0.00	3,796.10	3,796.10	2,050.31	52.57	2,102.88	2,369.26	317.48
	<b>Total</b>	<b>12,185.51</b>	<b>1,67,144.57</b>	<b>1,79,330.08</b>	<b>1,97,512.52</b>	<b>31,999.85</b>	<b>2,29,512.37</b>	<b>2,91,092.67</b>	<b>61,946.18</b>

Source: Public Finance Management System, 2023-24

## Appendix 3.1

(Reference: Paragraph 3.4.1)

## 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	Expenditure
1	7	3454-01-800-02 (V)	Assistance to State Population Commission	0	300.00	300.00	39.67
2	8	2059-80-103-11 (V)	Furnishings	0	8.43	8.43	8.43
3	8	4059-01-051-11 (H)	Construction of Non-Residential PAB Building	0	1,300.00	1,300.00	465.94
4	8	5054-04-337-04 (H)	Construction of Roads under NABARD	0	2,010.71	2,010.71	890.00
5	8	5054-04-337-04 (V)	Construction of Roads under NABARD	0	1,989.29	1,989.29	454.61
6	8	5054-05-101-09 (H)	Construction of Bridges under NABARD	0	820.48	820.48	111.05
7	8	5054-05-101-09 (V)	Construction of Bridges under NABARD	0	1,179.52	1,179.52	717.55
8	8	5054-05-337-65 (V)	Works for Urban Infrastructure Development Fund (UIDF)	0	100.00	100.00	3,531.96
9	10	2202-01-112-44 (H)	Mid-Day-Meal (PM-POSHAN) (Central Share) TSP Component	0	3,435.00	3,435.00	1,886.90
10	10	2202-01-112-46 (V)	Mid-Day-Meal (PM-POSHAN) (Central Share) SCSP Component	0	370.00	370.00	203.03
11	10	2202-02-800-62 (H)	Remuneration of Contract Lecturers of Secondary Schools	0	411.74	411.74	409.36
12	10	2202-02-800-62 (V)	Remuneration of Contract Lecturers of Secondary Schools	0	1,025.78	1,025.78	1,023.29
13	10	2202-03-800-86 (V)	Chief Minister's College Students Rehabilitation Scheme (CMCSRS)	0	100.00	100.00	72.40
14	10	2202-80-800-73 (H)	Samagra Siksha (SS) (Central Share)	0	2,073.00	2,073.00	1,036.49
15	10	2202-80-800-74 (H)	Samagra Siksha (SS) (State Share)	0	90.00	90.00	57.58
16	10	4552-60-800-27 (V)	Upgradation of Science Laboratories and Library Assistance in High and Higher Secondary Schools	0	88.07	88.07	88.07
17	11	2210-01-110-24 (V)	Non-recurring Grant under NESIDS	0	62.97	62.97	62.97
18	11	2210-04-200-01 (V)	Financial Assistance to Manipur Medical Council	0	20.00	20.00	10.00
19	11	2210-06-800-33 (V)	Capacity Building for Developing Trauma Care Facilities in Govt. Hospitals on National Highways (Central Share)	0	407.88	407.88	407.88
20	11	2210-06-800-34 (V)	National Programme for Prevention and Management of Burn Injuries (NPPMBI) (Central Share)	0	280.26	280.26	280.26
21	12	4217-60-051-03 (V)	JNNURM/SWACH BHARAT	0	567.78	567.78	567.78
22	15	2408-01-800-33 (V)	Integrated Management of Public Distribution System (IMPDS) (Central Share)	0	27.60	27.60	27.60
23	18	2403-00-101-07 (H)	Assistance to State for Control of Animal Diseases (Central Share)	0	25.17	25.17	25.17
24	19	2406-01-105-25 (H)	Sub-Mission on Agroforestry (SMAF) (Central Share)	0	80.75	80.75	20.00

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Sl. No.	Grant No.	Head of Account	Description of Sub-Head	Original + Supplementary	Re-Appropriation	Total	Expenditure
25	19	2402-00-105-25 (V)	Sub-Mission on Agroforestry (SMAF) (Central Share)	0	44.25	44.25	41.00
26	19	2406-01-105-28 (H)	Sub-Mission on Agroforestry (SMAF) (State Share)	0	8.95	8.95	3.33
27	19	2406-01-105-28 (V)	Sub-Mission on Agroforestry (SMAF) (State Share)	0	4.93	4.93	3.44
28	19	2406-02-110-30 (H)	Sofil Kharo Community Reserve (Central Share)	0	52.59	52.59	14.61
29	19	2406-02-110-31 (H)	Hornbills Conservation Outside Protected Areas (Central Share)	0	73.50	73.50	20.42
30	19	2406-02-110-43 (V)	Project Tiger and Elephant (State Share)	0	5.78	5.78	15.69
31	19	5425-00-208-02 (V)	Construction of Environment Building	0	200.00	200.00	198.62
32	19	5425-00-800-02 (V)	State Share of Rejuvenation and Conservation of Nambul River at Imphal (NRCP)	0	167.00	167.00	83.05
33	20	2505-60-101-16 (H)	NRLM ST Component (Central Share)	0	4,346.77	4,346.77	2,984.77
34	20	2505-60-101-17 (H)	NRLM ST Component (State Share)	0	482.97	482.97	331.64
35	20	2505-60-101-18 (V)	NRLM SC Component (Central Share)	0	209.07	209.07	143.56
36	20	2505-60-101-19 (V)	NRLM SC Component (State Share)	0	23.23	23.23	15.95
37	22	4215-01-001-01 (V)	Direction	0	160.00	160.00	64.00
38	22	4215-01-102-46 (H)	Rural Water Supply Scheme	0	694.00	694.00	928.00
39	22	4215-01-102-46 (V)	Rural Water Supply Scheme	0	921.42	921.42	906.00
40	22	4215-02-101-19 (V)	Imphal Sewerage	0	80.00	80.00	86.00
41	30	2575-02-800-02 (V)	Pradan Mantri Krishi Sinchayee Yojana 2.0 (Central Share)	0	1,168.75	1,168.75	692.00
42	30	2575-02-800-03 (V)	Pradan Mantri Krishi Sinchayee Yojana 2.0 (State Share)	0	94.77	94.77	76.89
43	30	3451-00-092-29 (V)	Urban Statistics for HR and Assessments (USHA)	0	15.00	15.00	15.00
44	30	4575-60-800-22 (V)	Reclamation work of Moirang River from Thangjing Chingkhong to Kokilon with construction of 1 Slab Culvert to connect Moulhoi village	0	35.00	35.00	35.00
45	30	4575-60-800-23 (V)	Expenditure in the implementation of "Go to Village" Programme (OTSA)	0	80.00	80.00	80.00
46	32	2056-00-800-01 (V)	Upgradation of Infrastructure of Jails	0	23.15	23.15	23.14
47	37	2405-00-800-12 (V)	Group Accident Insurance Scheme under PMMSY (State Share)	0	0.60	0.60	0.60
48	40	4552-03-800-14 (V)	Anti Erosion & Flood Control Scheme along Terakhongsangbi stream in Bishnupur District	0	10.00	10.00	10.00
49	40	4700-04-800-13 (V)	Dolaitabi Barrage Project under (LTIF)	0	227.35	227.35	227.35
50	44	2235-02-102-54 (H)	Integrated Child Development Services Scheme (Central Share)	0	8,748.64	8,748.64	7,530.21
51	45	4552-01-800-15 (V)	Infrastructure Development in and around the Polo Ground at Ibudhou Marjing, Heingang	0	10.00	10.00	10.00
52	45	5452-01-101-18 (V)	Purchase/acquisition of land and Development of INA Complex at Moirang	0	163.73	163.73	163.73
53	45	5452-01-101-27 (H)	State share of Heritage Tourism at Yangkhullen Village, Senapati District, Manipur	0	29.51	29.51	29.51

Sl. No.	Grant No.	Head of Account	Description of Sub-Head	Original + Supplementary	Re-Appropriation	Total	Expenditure
54	45	5452-01-800-03 (V)	Construction of Hill (Tribal) Chief Guest House at Palace Compound, Imphal	0	116.00	116.00	116.00
55	47	2225-01-793-16 (V)	Pradhan Mantri Adarsh Gram Yojana (PMAGY) (Central Share)	0	243.20	243.20	3.20
55	47	2225-03-277-06 (V)	State Share of CSS for Pre-Matric Scholarship (OBC)	0	33.92	33.92	18.28
56	47	4225-01-800-07 (V)	Institute Boy's Hostel (Central Share)	0	157.50	157.50	78.75
<b>Total</b>				<b>0</b>	<b>35,406.01</b>	<b>35,406.01</b>	<b>27,347.73</b>

Source: Detail Appropriation Accounts, 2023-24.

**Appendix 3.2**

*(Reference: Paragraph 3.4.2.2)*

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

*(₹ in crore)*

<b>Opening of unauthorised Sub-Heads</b>				
<b>Revenue Head</b>				
<b>Sl. No.</b>	<b>Grant No.</b>	<b>Head of Account</b>	<b>Sub Head Description</b>	<b>Expenditure</b>
1	10	2202-01-112-44	Mid-Day Meal (PM-POSHAN) Central Share/TSP Component	18.87
2	10	2202-01-112-46	Mid-Day Meal (PM-POSHAN) Central Share/SCSP Component	2.03
3	10	2202-03-103-32	Hindi Teachers' Training College	0.26
4	10	2202-03-800-85	College Fagathansi Mission	0.40
5	10	2202-03-800-86	Chief Minister's College Students Rehabilitation scheme (CMCSRS)	0.72
6	15	2408-01-800-33	Integrated Management of Public Distribution System (IM-PDS) (Central Share)	0.28
7	17	2401-00-102-20	Promotion of Millets	0.50
8	18	2403-00-102-31	Promotion of Natural Farming	0.38
9	19	2406-02-110-30	Sofii Khari Community Reserve (Central Share)	0.15
10	19	2406-02-110-31	Hornbills Conservation Outside Protected Areas (Central Share)	0.20
11	19	2406-02-110-43	Project Tiger and Elephant (State Share)	0.16
12	30	3451-00-092-29	Urban Statistics for HR and Assessments (USHA)	0.15
13	37	2405-00-800-12	Group Accident Insurance Scheme under PMMSY (State Share)	0.01
14	41	2205-00-102-22	Research & Study on Archival Records	0.14
15	43	2402-00-101-02	Survey, Investigation and Planning Cell	0.12
16	44	2235-02-102-93	Pradhan Mantri Matru Vandana Yojana (PMMVY) (State Share)	0.10
17	44	2235-02-103-08	Shakti Sadan (Central Share)	5.36
18	44	2235-02-103-12	Hub for Empowerment of Women (Central Share)	0.76
19	44	2235-02-103-13	Hub for Empowerment of Women (State Share)	0.08
<b>Sub-Total</b>				<b>30.67</b>
<b>Opening of unauthorised Detailed Heads</b>				
<b>Revenue Head</b>				
<b>Sl. No.</b>	<b>Grant No.</b>	<b>Head of Account</b>	<b>Detailed Head Description</b>	
20	7	2055-00-109-42-02	Payment of Remuneration to Village Defence Force	0.50
21	7	3454-01-800-02-01	Manipur State Population Commission	0.40
22	10	2202-80-800-73-05	Samagra Shiksha State Implementation Society/Pradhan Mantri Schools for Rising India (PM-SHRI)	6.09
23	10	2202-80-800-73-06	Samagra Shiksha State Implementing Society/PM-SHRI-SCSP Component	1.18
24	10	2202-80-800-73-07	Samagra Shiksha State Implementing Society/PM-SHRI-TSP Component	10.36
25	10	2202-80-800-74-04	State Implementing Society (Samagra Shiksha) Pradhan Mantri Schools for Rising India (PM-SHRI)	0.34
26	10	2202-80-800-74-05	Samagra Shiksha State Implementing Society/PM-SHRI-SCSP Component	0.07
27	10	2202-80-800-74-06	Samagra Shiksha State Implementing Society/PM-SHRI-TSP Component	0.58

28	11	2210-01-110-24-04	Procurement of ALS Ambulance for 16 districts and 1 central pool (State Share)	0.63
29	11	2210-06-800-33-01	Regional Institute of Medical Sciences	4.08
30	11	2210-06-800-34-01	Regional Institute of Medical Sciences	2.80
31	12	2217-01-800-47-01	Urban Local Bodies	2.61
32	16	2425-00-800-04-02	Computerization of Registrar of Cooperative societies (State Share)	0.01
33	17	2401-00-800-22-02	RKVY-SCSP Component	0.14
34	17	2401-00-800-69-01	PKVY-TSP Component	0.39
35	17	2401-00-800-69-02	PKVY-SCSP Component	0.10
36	17	2401-00-800-73-01	SHC & SHM-TSP Component	0.0037
37	17	2401-00-800-73-02	SHC & SHM-SCSP Component	0.01
38	17	2401-00-800-75-01	RAD-TSP Component	0.02
39	17	2401-00-800-75-02	RAD-SCSP Component	0.0021
40	17	2401-00-800-79-01	National Mission on Oil Seed-TSP Component	0.01
41	17	2401-00-800-79-02	National Mission on Oil Seed-SCSP Component	0.0016
42	18	2403-00-101-07-01	SCSP Component	0.49
43	18	2403-00-101-07-02	TSP Component	0.25
44	19	2406-01-105-06-03	National Bamboo Mission (TSP Component)	0.09
45	19	2406-01-105-08-02	National Bamboo Mission (TSP Component)	0.04
46	19	2406-01-105-25-01	SCSP Component	0.13
47	19	2406-01-105-25-02	TSP Component	0.20
48	19	2406-01-105-28-01	SCSP Component	0.0033
49	19	2406-01-105-28-02	TSP Component	0.03
50	20	2505-02-101-04-01	Manipur Social Audit Agency (MSAA)	0.95
51	20	2505-60-101-16-01	DRDA Administration	29.85
52	20	2505-60-101-17-01	DRDA Administration	3.32
53	20	2505-60-101-18-01	DRDA Administration	1.43
54	20	2505-60-101-19-01	DRDA Administration	0.16
55	26	2014-00-102-19-05	Maintenance of e-Court Project	15.10
56	26	2014-00-103-16-01	Electric and Water Charges	0.01
57	26	2014-00-105-25-02	Electric & Water Charges	0.01
58	30	2575-02-789-01-01	State Level Nodal Agency	0.50
59	30	2575-02-789-02-01	State Level Nodal Agency	0.05
60	30	2575-02-800-02-01	State Level Nodal Agency	6.92
61	30	2575-02-800-03-01	State Level Nodal Agency	0.77
62	44	2235-02-102-93-01	PMMVY (Samarthya) (SC)	0.10
63	44	2235-02-102-93-02	PMMVY (Samarthya) (ST)	0.10
64	44	2235-02-103-08-01	Shakti Sadan (SC)	0.76
65	44	2235-02-103-08-02	Shakti Sadan (ST)	4.50
66	44	2235-02-103-10-01	Sakhi Niwas (SC)	1.66
67	44	2235-02-103-10-02	Sakhi Niwas (ST)	6.19
68	44	2235-02-103-12-01	Hub for Empowerment of women (SC)	0.11
69	44	2235-02-103-12-02	Hub for Empowerment of Women (ST)	1.16
70	44	2235-02-103-13-01	Hub for Empowerment of Women (SC)	0.01
71	44	2235-02-103-13-02	Hub for Empowerment of Women (ST)	0.13
72	44	2235-02-800-05-01	One stop Centre	0.84
73	44	2235-02-800-05-02	One Stop Centre (SC)	0.17
74	44	2235-02-800-05-03	One Stop Centre (ST)	1.68
75	44	2236-02-101-51-01	Supplementary Nutrition Programme (SNP) (SC)	14.70
76	51	2245-08-797-10-02	State Share	0.50
<b>Sub-Total</b>				<b>123.24</b>
<b>Opening of unauthorised Sub-Heads</b>				
<b>Capital Head</b>				
<b>Sl. No.</b>	<b>Grant No.</b>	<b>Head of Account</b>	<b>Sub Head Description</b>	
1	7	4055-00-800-07	Central Assistance under Scheme for Providing Temporary Shelter to displaced families	97.36

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2	7	4055-00-800-08	Construction of Infrastructure with prefabricated materials for accommodation of CAPF-50 Coys under SRE	7.10
3	8	5054-05-337-65	Works for Urban Infrastructure Development Fund (UIDF)	35.32
4	22	4215-01-001-01	Direction	0.64
5	30	4575-60-800-22	Reclamation work of Moirang River from Thangjing Chingkhong to Kokilon with construction of 1 Slab Culvert to connect Moulhoi village	0.35
6	30	4575-60-800-23	Land Development of Moirang Kangjeibung, Sendra Road	0.80
7	40	4552-03-800-14	Anti Erosion & Flood Control Scheme along Terakhongsangbi stream in Bishnupur District	0.10
8	45	4552-01-800-15	Infrastructure Development in and around the Polo Ground at Ibudhou Marjing, Heingang	0.10
9	45	5452-01-800-03	Construction of Hill (Tribal) Chief Guest House at Palace Compound Imphal	1.16
10	46	5425-00-800-01	Infrastructure Support to Manipur Science Centre	0.45
11	47	4225-01-800-07	Institute Boys' Hostel (Central Share)	0.79
<b>Sub-Total</b>				<b>144.17</b>
<b>Opening of unauthorised Detailed-Heads</b>				
<b>Capital Head</b>				
<b>Sl. No.</b>	<b>Grant No.</b>	<b>Head of Account</b>	<b>Detailed Head Description</b>	
12	8	4059-01-51-11-24	Construction of Office Building both in Hill & Valley Areas	19.67
13	12	4217-60-51-22-03	Solid Waste Management (SWM)	5.46
14	12	4217-60-51-22-04	Used Water Management (UWM)	4.85
15	12	4217-60-51-23-03	Solid Waste Management (SWM)	0.61
16	12	4217-60-51-23-04	Used Water Management (UWM)	0.54
17	21	4860-01-190-81-01	Manipur Handloom and Handicraft Development Corporation	2.89
18	45	5452-01-101-30-02	State Share	12.17
<b>Sub-Total</b>				<b>46.19</b>
<b>Total</b>				<b>344.27</b>

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

## Appendix 3.3

(Reference: Paragraph 3.4.3.1)

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	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2023	Total No. of Bank Accounts	Amount kept as of 31 March 2024	Total No. of Bank Accounts (2023-24)
			Name and Address	Account No.	Current/Savings				
1	Excise Commissioner	Superintendent of Excise	SBI, Paona Bazar	10383411737	Current	1.93	1	11.70	1
2	Dy. Superintendent of Excise, Bishnupur Circle	Dy. Superintendent of Excise	UCO Bank, Bishnupur	8540200000296	Current	0.03	1	0.02	1
3	MAHUD	Bijananda Chabungbam	PNB, M.G. Avenue	254050020402	Current	225.90	1	376.45	1
4	Governor's Secretariat, Raj Bhavan, Imphal	Smt. M. Meena Devi, Under Secretary	SBI, M.G. Avenue	10929179308	Current	0.10	1	13.23	1
5	General Administration Department, Manipur Secretariat	Deputy Secretary (GAD), GoM	SBI, Secretariat	10329727542	Current	112.71	1	111.96	1
6	Project Officer, Wangoi (AE)	S. Purnima Devi	SBI, Wangoi	33501011758	Current	0.03	1	0.03	1
7	Directorate of Fisheries	DRCS	SBI, Paona Bazar	10383411862	Current	178.15	1	239.24	1
8	DFO, Imphal West	DFO, Imphal West	SBI, Paona Bazar	10383412684	Saving	0.07	1	0.07	1
9	DFO, Thoubal	DFO, Thoubal	SBI, Thoubal	30454111949	Current	2.07	1	0.25	1
10	DFO, Bishnupur	DFO, Bishnupur	UCO Bank, Bishnupur	8540200000277	Saving	2.31	1	2.30	1
11	DFO, Ukhrul	DFO, Ukhrul	PNB, Ukhrul	257050011420	Current	0.69	1	0.69	1
12	DFO, Churachandpur	DFO, Churachandpur	PNB, Churachandpur	255050010708	Saving	7.10	1	4.90	1
13	DFO, Tamenglong	DFO, Tamenglong	PNB, Tamenglong	653050010345	Current	0.03	1	0.03	1
14	DFO, Chandel	DFO, Chandel	SBI, Chandel	11831661556	Saving	0.74	1	0.00	1
15	Pr. Chief Conservator of Forests & Head of Forest Force	Debala Leiphrakpam	HDFC, M.G. Avenue	34331811160	Current	141.16	6	102.49	6
			HDFC, M.G. Avenue	50100479735476	Saving	234.65		1.78	
			HDFC, M.G. Avenue	50100480029055	Saving	118.46		0.83	
			HDFC, Uripok	50100489449636	Saving	31.63		31.63	

*State Finances Audit Report for the year ended 31 March 2024*

Sl. No.	Name of the Office	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2023	Total No. of Bank Accounts	Amount kept as of 31 March 2024	Total No. of Bank Accounts (2023-24)
			Name and Address	Account No.	Current/Savings				
			ICICI, Porompat	332901000053	Saving	117.91		457.63	
				332901000054	Saving	2.88		4.23	
16	Pr. Chief Conservator of Forests & Head of Forest Force	Debala Leiphprakam	SBI, Imphal	34395135128	Current	0.09	7	0.09	7
			HDFC, M.G. Avenue	50100479187691	Saving	0.10		15.69	
			ICICI, Singjamei	431805005273	Current	0.00		41.00	
			HDFC, M.G. Avenue	50100479184031	Saving	200.89		257.52	
			ICICI, Singjamei	431805005265	Current	0.38		0.38	
			HDFC, M.G. Avenue	50100480024001	Saving	0.00		13.26	
			SBI, M.G. Avenue	34450184990	Current	0.00		0.05	
17	DFO, Kangpokpi	Amandeep, IFS	SBI, Kangpokpi	11785045050	Current	4.49	1	0.24	1
18	DFO, Ukhrul	Rajesh Dashrath Darade, IFS	PNB, Ukhrul	25050010310	Current	2.24	1	2.22	1
19	DFO, Kamjong	Napolean Rongmei, MFS	BOI, Imphal Branch	504220110000468	Current	0.00	1	0.01	1
20	DFO, S/F	S.W. Suisa, MFS	PNB, M.G. Avenue	254050032452	Current	0.10	1	0.00	1
21	DFO, Tengnoupal	Mahamuda Begum, MFS	SBI, M.G. Avenue	37881057642	Current	23.36	2	34.78	2
			HDFC, M.G. Avenue	50100484518659	Saving	0.00		45.08	
22	DFO, Urban	M. Wungrin Lansing, MFS	SBI, M.G. Avenue	37047252021	Current	0.06	1	0.06	1
23	DFO, Senapati	Shanngam S, IFS	SBI, Senapati	32505141827	Saving	2.46	1	3.22	1
24	Director, Zoo	L. Biramangol, MFS	SBI, MG Avenue	34461586319	Current	0.00	1	5.42	1
25	DCF Park & Sanctuary	Vikram Suresh Nadhe, IFS	PNB, Paona Bazar	484050005659	Current	0.09	1	0.09	1
26	DFO, Central	N. Ganesh, IFS	SBI, Mantripukhri	10383411975	Current	11.73	1	0.30	1
27	DFO/Wildlife	Thokchom Autumn Meitei, MFS	SBI, M.G. Avenue	36950840340	Current	0.00	1	37.45	1
28	DFO, Tamenglong	Kh. Hitler, MFS	PNB & Sind Bank	6751100000256	Saving	2.31	3	0.97	3
			SBI, M.G. Avenue	34024738028	Current	44.19		44.19	
			SBI, M.G. Avenue	40445716940	Saving	0.01		0.01	
29	DFO, Soil II	Amit Kaler, IFS	SBI, M.G. Avenue	37333049739	Current	0.25	1	0.25	1

Sl. No.	Name of the Office	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2023	Total No. of Bank Accounts	Amount kept as of 31 March 2024	Total No. of Bank Accounts (2023-24)
			Name and Address	Account No.	Current/Savings				
30	DFO, Churachandpur	Esther Laltankim Serto, IFS	SBI, Tedim Road, Ccpur	40566250936	Saving	56.99	3	0.38	3
			SBI, Tedim Road, Ccpur	40248738708	Saving	0.01		0.01	
			SBI, Tedim Road, Ccpur	40248744927	Saving	0.09		0.42	
31	DCF Research	Dr. Rebika Soibam Chanu, MFS	SBI, High Court	40239420324	Saving	0.01	2	0.01	2
			SBI, M.G. Avenue	34305565816	Current	0.01		0.01	
32	DFO, Bishnupur	W. Romabai, MFS	UCO, Bishnupur	854020000238	Current	0.28	1	0.32	1
33	DFO, Pherzawl	S.L. Niangthianhoi, MFS	SBI, Ccpur	40248958496	Saving	0.03	3	0.05	3
			SBI, Ccpur	40248950452	Saving	0.02		0.02	
			SBI, Ccpur	40248953099	Saving	0.01		0.07	
34	DFO, Noney	D. John Sha, MFS	SBI, M.G. Avenue	37923592824	Current	0.00	3	0.59	3
			Punjab & Sind Bank, Imphal	3461100002711	Saving	0.00		0.24	
			HDFC, M.G. Avenue	50100490897344	Saving	0.00		0.12	
35	DFO, Chandel	Abhijit KV, IFS	SBI, Secretariat	10329728091	Current	7.29	3	0.00	3
			SBI, Secretariat	40241347359	Saving	0.01		0.01	
			HDFC, Chingmeirong	50100483357426	Saving	0.00		104.50	
36	Taxation Head Office	N. Denish Singh	SBI MG Avenue, Imphal	34348745583	Saving	18.46	1	0.60	1
37	Manipur State Power Company Limited	M. Rubina Devi	NA	33671160488	Current	2,806.62	4	8.72	4
			NA	33820070924	Current	0.56		1.08	
			NA	33820060280	Current	13.04		1.09	
			NA	33958290627	Current	115.67		1.05	
38	Directorate of Tourism	O. Indra Chanu	SBI, Secretariat, Imphal	10329727643	Current	274.35	1	274.25	1
39	Police Headquarter	DIG of Police (NAB)	SBI, Secretariat, Imphal	10329727597	Current	443.79	3	159.46	3
			Welfare Fund PNB	254010277061	Saving	0.14		0.14	
			SP/EID, SBI, Porompat	30749391341	Current	0.13		0.08	
40	SP, Imphal West	Addl. SP (Admn.)	SBI, Secretariat, Imphal	10329727825	Current	5.04	1	5.03	1
41	SP, CMTW	Chiphang Cecelia Sopemla, MPS	SBI, Secretariat, Imphal	10329727756	Current	0.08	1	0.08	1
42	SP, CID (CB)	Dr. Rashini Yengkhom, MPS	SBI, Secretariat, Imphal	10329727789	Current	0.08	1	0.08	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 2023	Total No. of Bank Accounts	Amount kept as of 31 March 2024	Total No. of Bank Accounts (2023-24)
			Name and Address	Account No.	Current/Savings				
43	SP, CID (SB)	Rajkumar Manbindu Singh, MPS	SBI, Secretariat, Imphal	10329727778	Current	0.07	1	0.07	1
44	SP, CID (Technical)	Leena Yunam, MPS	SBI, Secretariat, Imphal	35621016450	Current	0.00	1	0.05	1
45	SP, Traffic Control Police Wing	Pramesh Sharma, MPS	SBI, Secretariat, Imphal	37565615500	Current	0.20	1	0.20	1
46	SP, Chandel	SP, Chandel	SBI, Chandel	30754057321	Saving	0.02	2	0.02	2
			SBI, Chandel	42361363686	Saving	0.01		0.01	
47	SP, Churachandpur	Shaikh Mohd Zaib Zakir, IPS	PNB, Churachandpur	255020010756	Saving	0.52	2	0.02	2
			PNB, Churachandpur	255010620536	Saving	0.07		0.12	
48	SP, Jiribam	Khamnam Robinsun Singh, MPS	NA	325050012227	Current	0.09	1	0.09	1
49	SP, Kakching	Shri. Thokchom Vikramjit Singh, MPS	PNB, Kakching	256050012740	Current	0.03	1	0.03	1
50	SP, Kamjong	Ningshem Vashum, MPS	PNB, Ukhrul	257050025780	Saving	0.03	1	0.03	1
51	SP, Kangpokpi	SP, Kangpokpi	SBI, Kangpokpi	36709123477	Current	7.00	1	1.23	1
52	SP, Noney	SP, Noney	PNB, Tamenglong	653050016454	Current	0.01	1	0.01	1
53	SP, NAB	SP, Narcotic & Affairs of Border	SBI, Secretariat, Imphal	10329727621	Current	0.85	1	0.85	1
54	SP, Pherzawl	SP, Pherzawl	PNB, Churachandpur	255050016296	Current	1.04	1	1.04	1
55	SP, Senapati	Anupam, IPS	SBI, Senapati	11587052551	Current	0.04	1	0.17	1
56	SP, Tamenglong	SP, Tamenglong	PNB, Tamenglong	653050010325	Current	0.03	1	0.03	1
57	SP, Thoubal	SP, Thoubal	PNB, Thoubal	353050010308	Current	0.20	3	0.20	3
			PNB, Thoubal	353050011608	Current	6.40		2.94	
			SBI, Thoubal	30827420365	Current	15.17		0.17	
58	SP, Ukhrul	Karthik Malladi, IPS	PNB, Wino Bazar, Ukhrul	257050011422	Current	0.17	1	0.17	1
59	Commandant, 1st MR	Commandant, 1st MR	SBI, Secretariat, Imphal	10329727814	Current	0.77	2	1.16	2
			SBI, Secretariat, Imphal	35654979478	Current	0.02		0.01	
60	Commandant, 2nd MR	Commandant, 2nd MR	SBI, Secretariat, Imphal	36188809168	Current	0.05	1	1.38	1
61	Commandant, 5th MR		PNB, Tamenglong	653050010326	Current	1.54	2	1.72	2

Sl. No.	Name of the Office	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2023	Total No. of Bank Accounts	Amount kept as of 31 March 2024	Total No. of Bank Accounts (2023-24)
			Name and Address	Account No.	Current/Savings				
		Mohamed Jackiruddin, MPS	PNB, Tamenglong	653050016250	Current	0.00		0.02	
62	Commandant, 6th MR	Th. Shankar Deba, MPS	PNB, Viewland, Ukhrul	257050011408	Current	0.01	2	0.01	2
			PNB, Viewland, Ukhrul	257010481168	Saving	0.03		0.01	
63	Commandant, 7th MR	Roni Mayengbam, MPS	PNB, M.G. Avenue	254050020755	Current	0.17	2	0.17	2
			PNB, M.G. Avenue	254050031541	Current	0.03		0.03	
64	Commandant, 1st IRB	Khuplen Lhouvum, MPS	PNB, M.G. Avenue	255050016214	Current	0.04	2	0.05	2
			PNB, M.G. Avenue	255050016135	Current	0.10		0.10	
65	Commandant, 2nd IRB	Hopson Sapam, MPS	SBI, Secretariat, Imphal	10329727847	Current	0.42	1	0.42	1
66	Commandant, 3rd IRB	Commandant, 3rd IRB	NA	33259516152	Current	0.23	2	0.23	2
			NA	35539530481	Current	0.19		0.19	
67	Commandant, 4th IRB	Saklemba Rajkumar, MPS	PNB, M.G. Avenue	254050022588	Current	0.05	2	0.05	2
			PNB, M.G. Avenue	254050031602	Current	0.05		0.05	
68	Commandant, 5th IRB	Commandant, 5th IRB	PNB, Imphal	254050023991	Current	0.02	2	0.01	2
			PNB, Imphal	254050031578	Current	0.05		0.05	
69	Commandant, 6th IRB	Commandant, 6th IRB	PNB, M.G. Avenue	254050023967	Current	0.53	3	0.53	3
			PNB, M.G. Avenue	254050031569	Current	0.08		0.11	
			PNB, M.G. Avenue	254010534550	Current	0.41		0.43	
70	Commandant, 7th IRB	Commandant, 7th IRB	SBI, Secretariat, Imphal	30372339808	Current	0.10	1	0.10	1
71	Commandant, 8th IRB	W. Singhajeet Singh, MPS	SBI, Secretariat, Imphal	30989577343	Current	0.17	2	0.17	2
			SBI, Secretariat, Imphal	35550498860	Current	0.01		0.01	
72	Commandant, 9th IRB (Mahila)	Commandant, 9th IRB (Mahila)	PNB, Imphal	254050028015	Current	0.29	2	0.29	2
			PNB, Imphal	254050031532	Current	0.06		0.79	
73	Director, MPTC	Director, MPTC	PNB, Imphal	254050020410	Current	4.84	2	4.84	2
			PNB, Imphal	254050031596	Current	0.02		0.03	
74	Directorate of Art and Culture	G. Dharmadas Sharma, Dy. Director	PNB, M.G. Avenue	254050020615	Current	0.10	1	0.10	1
75	Government Music College	S. Ramkumar Singh, Principal	IOB, Thangal Bazar	73201000039379	Current	5.55	1	0.03	1

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			Name and Address	Account No.	Current/Savings				
76	Manipur State Museum	Mrinashree Mairembam, Curator	SBI, Imphal	10383412130	Current	0.12	1	0.12	1
77	Manipur State Film & Television Institute	Angom Shijalembi Chanu, Senior Administrative Officer	SBI, Secretariat, Imphal	36472748917	Current	48.46	1	56.43	1
78	Manipur University of Culture	Ningreingam Shimrah, Finance Officer	SBI, Secretariat, Imphal	35910674057	Current	244.49	3	120.86	3
			SBI, Secretariat, Imphal	36856701314	Current	0.65		10.75	
			SBI, Secretariat, Imphal	38991447380	Current	10.60		39.30	
79	Government Dance College	K. Dinamani Singh, Principal	PNB, M.G. Avenue	254050027885	Current	0.83	1	0.83	1
80	Manipur State Archaeology	Shashikanta Sharma K, Superintendent	SBI, M.G. Avenue	34340792868	Current	0.53	1	0.52	1
81	Manipur State Archives	Y. Yaima Devi, Dy. Director	SBI, M.G. Avenue	10329727767	Current	0.00	1	0.39	1
82	State Central Library, Imphal	R.K. Urmila Devi, Chief Librarian	SBI, M.G. Avenue	10383412129	Current	0.97	1	5.72	1
83	Manipur State Film Development Society	G. Dharmadas Sharma, Dy. Director	SBI, Paona Bazar	10383411250	Current	33.63	3	53.33	3
			PNB, Thangal Bazar	254050021433	Current	0.34		0.89	
			IUCB, BT Road	31700336601	Current	2.12		11.12	
84	High Court of Manipur	Mayanglambam Chanu Nandini	SBI, M.G. Avenue	10929179692	Current	1.15	1	0.96	1
85	CEO Fish Farmers Development Agency, Imphal	T. Romi Singh	MSCB, Old Assembly Road	10601395184	Saving	0.51	1	0.53	1
86	CEO Fish Farmers Development Agency, Thoubal	E. Shyam Meitei	MSCB, Old Assembly Road	10601395195	Saving	1.16	1	1.20	1
87	CEO Fish Farmers Development Agency, Chandel	Sumpi Pekham Anal	MSCB, Old Assembly Road	10601398038	Saving	0.05	1	0.05	1

Sl. No.	Name of the Office	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2023	Total No. of Bank Accounts	Amount kept as of 31 March 2024	Total No. of Bank Accounts (2023-24)
			Name and Address	Account No.	Current/Savings				
88	CEO Fish Farmers Development Agency, Churachandpur	Hemchandra N	MSCB, Old Assembly Road	10601398049	Saving	1.64	1	1.30	1
89	CEO Fish Farmers Development Agency, Bishnupur	T. Shyamananda Singh	MSCB, Old Assembly Road	10601398050	Saving	0.03	1	0.04	1
90	CEO Fish Farmers Development Agency, Senapati	Md. Farid Khan	MSCB, Old Assembly Road	10601398072	Saving	2.44	1	2.02	1
91	Fish Farmers Development Agency, Tamenglong	Loveson Golmei	MSCB, Old Assembly Road	10601398061	Saving	0.06	1	0.06	1
92	Fish Farmers Development Agency, Ukhrul	A.S. Angam	MSCB, Old Assembly Road	10601398027	Saving	0.21	1	0.22	1
93	Manipur Khadi & Village Industries Board	Chairman	MRB, Keishampat, Imphal	9001050000208	Current	178.40	1	69.03	1
94	Manipur Pollution Control Board	Member Secretary	MRB, Keishampat, Imphal	9001050000135	Current	193.93	1	139.35	1
95	Chief Town Planning		UCO Bank, M.G. Avenue	11700003301	Current	0.01	1	0.01	1
96	Directorate of Education (S)		-do-	11700024701	Current	0.49	1	0.49	1
97	E.E. Mechanical Division-I, PWD	T. Sarat Singh	-do-	11700078601	Current	0.01	1	0.01	1
98	District Council Engineering Cell	Th. Shyamo Singh	-do-	11700111101	Current	0.03	1	0.03	1
99	Agriculture Officer (Headquarter)		-do-	11700119601	Current	0.01	1	0.01	1
100	E.E. Store Division		-do-	11700121301	Current	0.05	1	0.05	1
101	E.E. Thoubal Division, Electricity Department	Kh. Ningthemjao Singh	-do-	11700136301	Current	0.01	1	0.01	1
102	E.E. Electricity R.E. Division-I, Kakching	RK. Kishore Singh	-do-	11700136601	Current	0.02	1	0.02	1

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			Name and Address	Account No.	Current/Savings				
103	E.E. Ukhrul Division, Electricity Department	S. Joykumar Singh	-do-	11700136701	Current	0.01	1	0.01	1
104	E.E. Bishnupur Division, Electricity Department	P. Mami Singh	-do-	11700139101	Current	0.14	1	0.13	1
105	E.E. Jiribam Division, PWD		-do-	11700140701	Current	0.03	1	0.02	1
106	E.E. District Council, Engineering Cell	Soram Bonbihari Singh	-do-	11700145101	Current	0.05	1	0.05	1
107	E.E. T.P. Cell/Hill		-do-	11700147101	Current	0.19	1	0.19	1
108	E.E. I Valley T.P. Cell R.C.S. Office	Thaithui Panmei	-do-	11700151001	Current	0.03	1	0.03	1
109	E.E. T.P. Cell/Hill - II	Thaithui Panmei	-do-	11700155901	Current	0.64	1	0.64	1
110	Education Engineering Wing, Dept. of Education	B. Sanatombee	-do-	11700244301	Current	636.59	1	635.64	1
111	Principal LMS Law College, Imphal	R.K. Premila Devi	-do-	11700142301	Current	11.79	1	3.62	1
112	Tamphasana Girls Hr. Sec. School	Vinita Devi Elangbam	UCO Bank, B.T. Road	31700687501	Current	47.57	1	47.57	1
113	Johnstone Hr. Sec. School	M. Saya Devi	-do-	31700642801	Current	1.31	1	1.31	1
114	P.G.T. College, D.M. College of Teacher ED	Rajkumar Lokendra Singh	-do-	31700390901	Current	48.59	1	48.84	1
115	Model Hr. Secondary School	Pukhrambam Nipendro Singh	-do-	31700109401	Current	0.45	1	0.03	1
116	C.C. Higher Secondary School	Laishram Reeta Devi	-do-	34001531501	Saving	0.01	1	0.01	1
117	Ibotonsana Girls Higher Secondary School	Mayanglambam Kheroda Devi	-do-	31700463501	Current	2.53	1	1.56	1
118	MANIDCO Ltd.	MD	UCO Bank, Paona Bazar	41700067401	Current	46.64	1	117.91	1
119	MANIDCO Ltd.	MD	-do-	41700485801	Current	38.74	1	38.74	1
120	MANIDCO Ltd.	MD	-do-	44001283501	Saving	1.81	1	143.66	1

Sl. No.	Name of the Office	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2023	Total No. of Bank Accounts	Amount kept as of 31 March 2024	Total No. of Bank Accounts (2023-24)
			Name and Address	Account No.	Current/Savings				
121	C.C. Higher Secondary School	Kh. Memtombi Devi	UCO Bank, Wangkhei	54000022601	Saving	8.26	1	1.25	1
122	E.E. DRDA, Imphal East District	Khomdram Rajendra Singh	UCO Bank, Kwakeithel	61700040901	Current	0.06	1	0.06	1
123	Chief Finance Officer, Minority Affairs	Chief Finance Officer	PNB, Thangal Bazar	25401687119	Saving	2.57	20	3.20	20
			ICICI, Mantripukhri	332901000052	Saving	7,772.56		463.23	
			BoI, Paona Bazar	504210310000905	Saving	126.17		74.71	
			BoI, Paona Bazar	504210310000906	Saving	13.73		8.63	
			IDBI, Porompat	217710400000386	Saving	0.00		10.08	
			IDBI, Imphal	121910400138017	Saving	0.95		600.98	
			IDBI, Imphal	217710400002660	Saving	0.00		0.82	
			PNB, Thangal Bazar	254050033497	Saving	0.86		2.18	
			HDFC, M.G. Avenue	50100266247710	Saving	139.41		66.04	
			HDFC, M.G. Avenue	50100250773246	Saving	310.34		1,641.24	
			HDFC, M.G. Avenue	50100250773259	Saving	54.77		158.44	
			HDFC, M.G. Avenue	50100250772855	Saving	49.57		29.42	
			HDFC, M.G. Avenue	50100250772803	Saving	54.38		5.32	
			HDFC, M.G. Avenue	50100250772832	Saving	52.56		52.95	
			HDFC, Lamphelpat	50100436332118	Saving	192.02		306.58	
			HDFC, Lamphelpat	50100436331868	Saving	169.70		31.67	
			HDFC, Lamphelpat	50100436332055	Saving	205.00		391.79	
			HDFC, Lamphelpat	50100436333618	Saving	12.67		3.52	
IDBI, Porompat	217710400003858	Saving	0.00	10.08					
IDBI, Thangal Bazar	1219104000142700	Saving	0.00	30.44					
124	DAO, Imphal West	DAO, Imphal West	Axis Bank, Imphal (PMFBY)	922010018242193	Saving	0.00	1	2.64	1
125	DAO, Imphal East	DAO, Imphal East	Axis Bank (PMFBY)	921010055733334	Saving	0.01	3	0.02	3
			HDFC (RKVY)	504210210000015	Saving	0.01		0.01	
			SBI, Imphal East	40257299452	Current	11.39		0.07	
126	DAO, Tamenglong	DAO, Tamenglong	PNB, Tamenglong	653050010357	Current	0.08	1	0.08	1

*State Finances Audit Report for the year ended 31 March 2024*

Sl. No.	Name of the Office	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2023	Total No. of Bank Accounts	Amount kept as of 31 March 2024	Total No. of Bank Accounts (2023-24)
			Name and Address	Account No.	Current/Savings				
127	Assistant Fertilizer Officer	Assistant Fertilizer Officer	SBI, Porompat	36918431995	Current	36.61	1	4.24	1
128	CDO	CDO	ICICI, Singjamei (NFSM)	264301001723	Saving	82.84	3	0.00	3
			Axis Bank, Imphal (NFSM)	921010014481254	Saving	0.41		0.58	
			SBI, Secretariat, Imphal	40125016206	Saving	0.00		575.00	
129	EE (Agri/CSC)	EE (Agri/CSC)	ICICI, Lamphelpat	258301000133	Saving	390.20	2	1,346.88	2
			HDFC, Imphal East	50100590961963	Saving	67.31		14.19	
130	District Sericulture Officer (DSO), Imphal East	Kh. Pratima Devi	PNB, M.G. Avenue	254050022944	Current	0.73	1	0.73	1
131	DSO, Imphal West	H. Gopen Singh	SBI, Paona Bazar	30025529067	Saving	0.29	1	0.29	1
132	STI, Kwakta	Ng. Binodini Devi	SBI, Moirang	36697629619	Current	0.05	1	0.05	1
133	SR & SF, Takyelpat	S. Lakshimai Devi	SBI, Paona Bazar	10383411817	Current	0.00	1	0.01	1
134	Sericulture	Shantibala Haobam	SBI, Paona Bazar	10383412367	Current	82.80	1	43.41	1
135	DSO, Bishnupur	Ak. Geeta Devi	UCO Bank, Bishnupur	8540200000198	Saving	0.03	1	0.03	1
136	DSO, Thoubal	Rk. Biswajit Singh	PNB, Thoubal	353050010390	Current	0.04	1	0.04	1
137	DSO, Churachandpur	Lalnunthar	PNB, Ccpur	255050010733	Current	0.04	1	0.02	1
138	DSO, Jiribam	P. Robindro Singh	PNB, Jiribam	325050012430	Current	0.02	1	0.02	1
139	DSO, Tamenglong	B. Ashihrii	PNB, Tamenglong	38643343898	Current	0.06	1	0.06	1
140	DSO, Senapati	L. Neli James	SBI, Senapati	31072272302	Saving	0.07	1	0.07	1
141	DSO, Kangpokpi	O. Anjana Devi	SBI, Kangpokpi	11785045210	Current	0.15	1	0.00	1
142	DSO, Ukhrul	JS. Ngalangam	PNB, Ukhrul	257050011432	Current	0.01	1	0.01	1
143	DSO, Chandel	Amang Mangte	SBI, Chandel	31104545845	Saving	0.66	1	0.16	1
144	Chief Electoral Officer, Manipur	Joint Chief Electoral Officer	SBI, Paona Bazar	10383412276	Current	55.41	2	64.20	2
			HDFC, Lamphel	50100496845416	Saving	515.40		5,208.81	
145	District Election Officer, Imphal East	Election Officer	PNB, M.G. Avenue	254050021921	Current	0.01	1	0.02	1
146	District Election Officer, Thoubal	Election Officer	HDFC, Thoubal	50200093828067	Current	0.00	1	67.65	1
147	District Election Officer, Jiribam	DEO, Jiribam	PNB, Jiribam	325050012379	Current	0.05	1	24.95	1

Sl. No.	Name of the Office	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2023	Total No. of Bank Accounts	Amount kept as of 31 March 2024	Total No. of Bank Accounts (2023-24)
			Name and Address	Account No.	Current/Savings				
148	District Election Officer, Ukhrul	Election Officer, Ukhrul	SBI, Ukhrul	31707554582	Current	17.98	1	74.71	1
149	District Election Officer, Senapati	Election Officer, Senapati	SBI, Senapati	32533618978	Saving	0.05	1	0.06	1
150	District Election Officer, Kangpokpi	Election Officer, Kangpokpi	SBI, Kangpokpi	42789512180	Current	0.00	1	76.14	1
151	District Election Officer, Tamenglong	Election Officer, Tamenglong	Canara Bank, Tamenglong	120028113305	Current	0.00	1	63.87	1
152	District Election Officer, Churachandpur	District Election Officer	SBI, Tuibong	428057140628	Current	0.00	1	122.30	1
<b>Total</b>						<b>17,250.25</b>	<b>226</b>	<b>15,580.25</b>	<b>226</b>

Source: State Departments, Banks, GoM.

**Appendix 3.4**

*(Reference: Paragraph 3.4.4)*

**Misclassification of Revenue Expenditure as Capital Expenditure and *vice versa* during 2023-24**

*(₹ in lakh)*

Sl. No.	Name of the Grant	Head of Account	Budget Provision	Expenditure
<b>Revenue Expenditure booked under Capital Head</b>				
1	22 - Public Health Engineering	4215-01-101-05-02 - Wages	522.33	330.98
2	22 - Public Health Engineering	4215-01-101-17-02 - Wages	94.16	48.17
3	22 - Public Health Engineering	4215-01-800-12-02 - Wages	51.70	34.29
4	22 - Public Health Engineering	4215-02-101-14-02 - Wages	55.00	37.72
5	36 - Minor Irrigation	4702-00-101-05-02 - Wages	1,500.00	1,285.15
6	40 - Water Resources Department	4700-01-800-10-02 - Wages	180.00	144.86
7	40 - Water Resources Department	4700-03-800-11-02 - Wages	280.00	237.88
8	40 - Water Resources Department	4700-04-800-12-02 - Wages	270.00	220.95
9	40 - Water Resources Department	4711-01-103-03-02 - Wages	430.00	349.39
		<b>Total</b>	<b>3,383.19</b>	<b>2,689.39</b>

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

## Appendix 3.5

(Reference: Paragraph 3.4.5)

## Statement showing unnecessary excessive supplementary provision

(₹ in crore)

Sl. No.	Grant No.	Grant/Appropriation Name	Original	Supplementary	Expenditure	Savings out of original provisional
<b>Revenue Voted</b>						
1	5	Finance Department	2,556.72	127.00	2,504.53	52.19
2	10	Education	3,212.16	28.46	2,282.05	930.11
3	14	Department of Tribal Affairs and Hills Development	805.57	61.78	657.23	148.34
4	15	Consumer Affairs Food and Public Distribution	171.70	12.05	70.06	101.64
5	16	Co-operation	40.72	2.61	23.11	17.61
6	22	Public Health Engineering	164.16	16.48	98.69	65.47
7	25	Youth Affairs and Sports Department	76.03	1.90	52.39	23.64
8	28	State Excise	14.06	0.33	9.98	4.08
9	32	Jails	40.80	1.29	33.74	7.06
10	36	Minor Irrigation	13.68	5.04	7.91	5.77
11	37	Fisheries	62.45	1.03	25.16	37.29
12	41	Art and Culture	42.27	3.64	29.64	12.63
13	47	Minorities and Other Backward Classes and Scheduled Castes Department	65.74	0.42	47.28	18.46
14	48	Relief and Disaster Management	84.76	109.04	9.50	75.26
<b>Sub Total</b>			<b>7,350.82</b>	<b>371.07</b>	<b>5,851.27</b>	<b>1,499.55</b>
<b>Capital Voted</b>						
15	1	State Legislature	4.20	2.70	0.00	4.20
16	3	Secretariat	37.50	2.36	8.29	29.21
17	12	Municipal Administration Housing and Urban Development	618.72	16.40	85.52	533.20
18	14	Department of Tribal Affairs and Hills Development	6.00	2.22	0.00	6.00
19	19	Environment and Forest	64.23	44.41	26.63	37.60
20	21	Textiles Commerce and Industries	15.06	2.70	2.91	12.15
21	44	Social Welfare Department	33.28	4.75	16.73	16.55
22	48	Relief and Disaster Management	1.00	1.00	0.00	1.00
<b>Sub Total</b>			<b>779.99</b>	<b>76.54</b>	<b>140.08</b>	<b>639.91</b>
<b>Revenue Charged</b>						
23		Appropriation No. 1 - Governor	8.04	0.03	5.97	2.07
24	3	Secretariat	1.75	0.15	1.66	0.09
25	26	Administration of Justice	52.01	10.42	48.55	3.46
<b>Sub Total</b>			<b>61.80</b>	<b>10.60</b>	<b>56.18</b>	<b>5.62</b>
<b>Grand Total</b>			<b>8,192.61</b>	<b>458.21</b>	<b>6,047.53</b>	<b>2,145.08</b>

Source: Appropriation Accounts, 2023-24.

Appendix 3.6

(Reference: Paragraph 3.4.6)

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

(₹ in crore)

Appropriation/ Grant No.	Head of Account	Nomenclature	Original	Supple- mentary	Re- appropriation	Total	Actual Expenditure	Final	
								Savings (-)	Excess (+)
Appro. No. 2	2049-01-101-10 (V)	Interest on Market Loans	685.30	2.57	3.13	691.00	746.37	0.00	55.37
Appro. No. 2	2049-01-200-28 (V)	National Bank for Agriculture and Rural Development (NABARD)	53.00	0.00	3.00	56.00	38.29	-17.71	0.00
Appro. No. 2	2049-04-101-08 (V)	Interest on Loans for State Plan Scheme	4.90	0.00	2.52	7.42	23.67	0.00	16.25
5	2071-01-101-36 (H)	Superannuation and Retirement Allowance	400.00	34.12	2.80	436.92	0.00	-436.92	0.00
5	2071-01-102-06 (H)	Commuted Value of Pension	50.00	0.00	6.66	56.66	0.00	-56.66	0.00
5	2071-01-102-06 (V)	Commuted Value of Pension	100.00	0.00	13.34	113.34	161.33	0.00	47.99
5	2071-01-104-11 (H)	Gratuities	40.00	0.00	2.34	42.34	0.00	-42.34	0.00
5	2071-01-104-11 (V)	Gratuities	80.00	0.00	57.67	137.67	153.09	0.00	15.42
5	2071-01-105-09 (H)	Family Pension	95.00	0.00	7.60	102.60	0.00	-102.60	0.00
5	2071-01-105-09 (V)	Family Pension	155.00	0.00	15.60	170.60	273.10	0.00	102.50
5	2071-01-115-44 (H)	Leave Salaries	80.00	0.00	-31.12	48.88	0.00	-48.88	0.00
5	2071-01-117-01 (V)	Government Contribution	300.00	0.00	-30.00	270.00	220.92	-49.08	0.00
7	2055-00-001-01 (V)	Direction	110.82	239.11	-4.78	345.15	222.08	-123.07	0.00
7	2055-00-109-12 (V)	Bishnupur District	113.59	14.94	0.81	129.34	114.95	-14.39	0.00
7	2055-00-109-32 (H)	Tamenglong District	47.47	11.00	0.50	58.97	37.40	-21.57	0.00
7	4055-00-800-08 (V)	Construction of Infrastructure with prefabricated materials for accommodation of CAPF-50 Coys under SRE	0.00	54.59	24.57	79.16	7.10	-72.06	0.00
8	5054-04-337-04 (H)	Construction of Roads under NABARD	0.00	0.00	20.11	20.11	8.90	-11.21	0.00
8	5054-04-337-04 (V)	Construction of Roads under NABARD	0.00	0.00	19.89	19.89	4.55	-15.34	0.00
8	5054-04-337-48 (H)	Other Road Works (EAP)	419.00	0.00	33.07	452.07	301.56	-150.51	0.00
8	5054-05-337-53 (H)	Improvement of Specific Strategic Road/bridges in Hill and Valley area	100.00	0.00	28.08	128.08	86.93	-41.15	0.00
8	5054-05-337-53 (V)	Improvement of Specific Strategic Road/bridges in Hill and Valley area	120.00	0.00	51.92	171.92	151.11	-20.81	0.00
8	5054-05-337-55 (H)	Central Road and Infrastructure Fund	1.80	0.00	48.20	50.00	29.73	-20.27	0.00
8	5054-05-337-55 (V)	Central Road and Infrastructure Fund	13.33	0.00	186.67	200.00	79.45	-120.55	0.00
8	5054-05-337-65 (V)	Works or Urban Infrastructure Development Fund (UIDF)	0.00	0.00	1.00	1.00	35.32	0.00	34.32

Appropriation/ Grant No.	Head of Account	Nomenclature	Original	Supple- mentary	Re- appropriation	Total	Actual Expenditure	Final	
								Savings (-)	Excess (+)
8	5054-80-800-72 (V)	Land Compensation	0.00	0.00	32.00	32.00	0.00	-32.00	0.00
8	5054-80-800-75 (V)	Construction of Imphal Ring Road (EAP) (Central Share)	300.00	0.00	-200.00	100.00	0.00	-100.00	0.00
8	5054-80-800-77 (V)	Improvement of Roads within Imphal City with rigid Pavement (EAP)	465.98	0.00	-414.98	51.00	0.00	-51.00	0.00
8	5054-80-800-78 (V)	Manipur State Roads Improvement	0.00	0.00	10.00	10.00	0.00	-10.00	0.00
10	2202-01-101-19 (H)	Primary School	240.80	0.00	13.51	254.31	202.99	-51.32	0.00
10	2202-01-101-19 (V)	Primary School	539.65	0.00	26.49	566.14	463.45	-102.69	0.00
10	2202-01-112-43 (V)	Mid-Day Meal (Central Share)	53.00	0.00	-9.45	43.55	23.92	-19.63	0.00
10	2202-01-112-44 (H)	Mid-Day Meal (PM-POSHAN) Central Share/TSP Component	0.00	0.00	34.35	34.35	18.87	-15.48	0.00
10	2202-03-103-11 (V)	Government Colleges and Institutions	320.71	0.00	37.70	358.41	327.24	-31.17	0.00
10	2202-03-800-87 (V)	Pradhan Mantri Uchchar Shiksha Abhiyan (PM-USHA) (Central Share)	0.00	0.00	55.52	55.52	0.00	-55.52	0.00
10	2202-03-800-89 (V)	PM-USHA SCSP Component (Central Share)	0.00	0.00	11.52	11.52	0.00	-11.52	0.00
10	2202-04-800-73 (H)	Samagra Shiksha (SS) (Central Share)	0.00	0.00	20.73	20.73	10.36	-10.37	0.00
10	2202-04-800-73 (V)	Samagra Shiksha (SS) (Central Share)	753.26	28.46	-166.66	615.06	369.88	-245.18	0.00
11	2210-03-103-27 (V)	National Health Mission	648.59	0.00	-265.22	383.37	189.08	-194.29	0.00
11	2210-05-200-14 (V)	Financial Assistance to JNIMS	208.37	0.00	8.13	216.50	175.00	-41.50	0.00
11	2210-06-800-28 (V)	Implementation of e-Medicine/tele-Medicine	10.51	0.00	-0.50	10.01	0.00	-10.01	0.00
11	4210-80-800-01 (V)	PM Ayushman Bharat Health Infrastructure Mission (PM-ABHIM)	64.80	0.00	-17.80	47.00	8.16	-38.84	0.00
12	2217-01-191-04 (V)	Scheme under 15 <sup>th</sup> FC Award	64.00	0.00	-10.75	53.25	10.18	-43.07	0.00
12	2217-01-800-20 (V)	Development of Imphal City as Smart City	200.00	0.00	-50.00	150.00	0.00	-150.00	0.00
12	2217-01-800-42 (V)	Imphal Smart City Mission (State Share)	10.00	0.00	2.96	12.96	2.96	-10.00	0.00
12	3604-00-200-05 (V)	Devolution under 14th SFC Award to ULBs	0.00	0.00	21.00	21.00	0.00	-21.00	0.00
12	4217-60-051-22 (V)	Swachh Bharat Mission 2.0 (Urban) (Central Share)	25.68	16.40	0.76	42.84	13.17	-29.67	0.00
14	2071-01-110-06 (H)	Pension to Employee of Autonomous District Councils	100.00	0.00	4.64	104.64	80.00	-24.64	0.00
14	2225-02-794-19 (H)	Special Development Programme under Proviso to Article 275 (1) of Constitution	20.00	0.00	4.52	24.52	5.40	-19.12	0.00
17	2401-00-800-01 (V)	Sub Mission on Agricultural Mechanization (SMAM) (Central Share)	63.38	0.00	-50.88	12.50	0.00	-12.50	0.00

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Appropriation/ Grant No.	Head of Account	Nomenclature	Original	Supple- mentary	Re- appropriation	Total	Actual Expenditure	Final	
								Savings (-)	Excess (+)
17	2401-00-800-20 (V)	Pradhan Mantri Krishi Sinchayee Yojana (PMKSY) (Central Share)	57.96	0.00	-39.68	18.28	5.91	-12.37	0.00
17	2401-00-800-22 (V)	Rashtriya Krishi Vikas Yojna (RKVY) (Central Share)	30.50	0.00	-4.77	25.73	8.44	-17.29	0.00
18	4403-00-800-07 (V)	Construction and Improvement of Veterinary Hospitals	7.40	0.00	3.10	10.50	0.00	-10.50	0.00
19	2406-01-800-43 (H)	Green India Mission (Central Share)	22.00	0.00	5.94	27.94	3.71	-24.23	0.00
19	5425-00-208-03 (V)	National Plan for Conservation of Aquatic Eco-systems (NPCA)	45.59	0.00	-12.86	32.73	3.78	-28.95	0.00
19	5425-00-800-06 (V)	Rejuvenation of Imphal-Manipur River and Faecal sludge and septage Management at 27 ULBs Manipur (NRCP)	0.00	40.00	0.20	40.20	0.00	-40.20	0.00
20	2505-02-101-02 (H)	MGNREGA (Central Share)	899.58	0.00	-499.58	400.00	132.06	-267.94	0.00
20	2505-02-101-05 (H)	Wages component under MGNREGA (Central Share)	800.00	0.00	-758.40	41.60	0.00	-41.60	0.00
20	2505-02-101-05 (V)	Wages component under MGNREGA (Central Share)	200.00	0.00	-189.60	10.40	0.00	-10.40	0.00
20	2505-02-101-06 (H)	Administrative component under MGNREGA (Central Share)	53.98	0.00	-9.53	44.45	0.00	-44.44	0.00
20	2505-02-101-06 (V)	Administrative component under MGNREGA (Central Share)	13.49	0.00	-2.38	11.11	0.00	-11.11	0.00
20	2505-60-101-09 (V)	Self-Employment Programme-NRLM (Central Share)	79.02	0.00	-48.30	30.72	20.64	-10.08	0.00
20	2505-60-101-11 (V)	Start Up Village Entrepreneurship Programme (SVEP) (Central Share)	2.41	0.00	9.50	11.91	0.00	-11.91	0.00
20	2505-60-101-16 (H)	NRLM ST Component (Central Share)	0.00	0.00	43.47	43.47	29.85	-13.62	0.00
20	2515-00-800-02 (V)	Pradhan Mantri Awas Yojana - Gramin (PMAYG) (Central Share)	95.16	0.00	43.37	138.53	89.00	-49.53	0.00
20	2515-00-800-03 (V)	State Share of PMAYG	2.00	0.00	13.39	15.39	0.00	-15.39	0.00
20	2515-00-800-06 (V)	Central Share for PMAY-G (SC Component)	6.12	0.00	32.84	38.96	5.63	-33.33	0.00
20	4515-00-103-01 (H)	Pradhan Mantri Gram Sadak Yojana (PMGSY)	1,352.50	0.00	-535.75	816.75	197.64	-619.11	0.00
20	4515-00-103-01 (V)	Pradhan Mantri Gram Sadak Yojana (PMGSY)	364.00	0.00	-147.25	216.75	137.34	-79.41	0.00
22	2215-01-001-01 (V)	Direction	39.49	0.00	0.01	39.50	24.70	-14.80	0.00

Appropriation/ Grant No.	Head of Account	Nomenclature	Original	Supple- mentary	Re- appropriation	Total	Actual Expenditure	Final	
								Savings (-)	Excess (+)
22	4215-01-101-01 (V)	EAP Component (Central Share)	1,000.00	0.00	-200.00	800.00	396.96	-403.04	0.00
22	4215-01-101-05 (V)	Imphal Water Supply	17.23	0.00	-3.49	13.74	52.04	0.00	38.30
22	4215-02-102-01 (H)	Swachh Bharat Mission (Gramin) (Central Share)	30.87	0.00	8.00	38.87	0.00	-38.87	0.00
22	4215-02-102-01 (V)	Swachh Bharat Mission (Gramin) (Central Share)	20.58	0.00	-8.00	12.58	2.14	-10.44	0.00
22	4215-02-106-02 (V)	Integrated Sewerage System for Imphal City (Phase-II) (EAP)	410.00	0.00	-100.00	310.00	189.15	-120.85	0.00
23	2801-80-800-38 (V)	Financial Assistance to MSPCL	130.00	0.00	-24.00	106.00	45.55	-60.45	0.00
23	2801-80-800-40 (V)	Financial Assistance for Developmental Work	80.00	0.00	-24.00	56.00	15.87	-40.13	0.00
30	2575-02-796-01 (H)	Pradhan Mantri Krishi Sinchayee Yojana 2.0 (Central Share)	35.32	0.00	-7.18	28.14	2.05	-26.09	0.00
30	3451-00-092-30 (V)	Chief Minister's Farmers Livelihood Support Scheme (CMFLSS)	0.00	0.00	10.00	10.00	0.00	-10.00	0.00
30	3451-00-800-20 (V)	Equity fund for Manipur Start up Policy 2016	100.00	0.00	-70.00	30.00	0.00	-30.00	0.00
30	4575-60-800-07 (V)	Special Assistance to States for Capital Expenditure	1,000.00	0.00	-550.00	450.00	262.39	-187.61	0.00
30	4575-60-800-15 (V)	Rural Infrastructure Development Fund (RIDF)	119.18	0.00	-11.10	108.08	63.01	-45.07	0.00
36	4702-00-101-11 (H)	PMKSY - Surface Minor Irrigation (SMI) (Central Share)	45.60	0.00	-22.02	23.58	10.35	-13.23	0.00
36	4702-00-101-11 (V)	PMKSY - Surface Minor Irrigation (SMI) (Central Share)	106.40	0.00	-50.59	55.81	16.11	-39.70	0.00
36	4702-00-102-11 (V)	PMKSY - Har Khet Ko Pani (HKKP) - Ground Water (Central Share)	100.00	0.00	-98.80	1.20	18.12	0.00	16.92
38	2515-00-101-09 (V)	Rashtriya Gram Swaraj Abhiyan (RGSA)	28.00	0.00	-2.50	25.50	0.10	-25.40	0.00
38	3604-00-200-06 (V)	Devolution to PRIs under 4th SFC Awards	0.00	0.00	20.00	20.00	0.00	-20.00	0.00
40	4700-03-800-01 (V)	Thoubal River Irrigation Project	17.43	0.00	-5.67	11.76	0.00	-11.76	0.00
40	4700-03-800-12 (V)	Thoubal River Irrigation Project	96.00	0.00	-29.18	66.82	36.54	-30.28	0.00
40	4700-05-800-01 (V)	ERM Loktak Lift Irrigation Project (RIDF)	33.32	0.00	11.50	44.82	18.56	-26.26	
40	4700-06-800-01 (V)	Dam Rehabilitation & Improvement Project (Central Share)	75.00	0.00	-58.55	16.45	5.50	-10.95	0.00
44	2235-02-102-54 (H)	Integrated Child Development Services Scheme (Central Share)	0.00	0.00	87.49	87.49	75.30	-12.19	0.00

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Appropriation/ Grant No.	Head of Account	Nomenclature	Original	Supple- mentary	Re- appropriation	Total	Actual Expenditure	Final	
								Savings (-)	Excess (+)
44	2235-02-102-54 (V)	Integrated Child Development Services Scheme (Central Share)	194.86	0.00	-93.02	101.84	22.97	-78.87	0.00
44	2235-02-102-94 (H)	Saksham Anganwadi (Central Share)	109.34	0.00	-4.12	105.22	36.98	-68.24	0.00
44	2235-02-102-94 (V)	Saksham Anganwadi (Central Share)	133.64	0.00	-31.80	101.84	53.43	-48.41	0.00
44	2235-02-106-33 (V)	Scheme under S.I.T. Act and Probation of Offender Act/Juvenile Justice Act (Central Share)	51.84	0.00	14.98	66.82	25.34	-41.48	0.00
44	2235-03-101-01 (V)	Old Age Pension Scheme (NOAPS) (Central Share)	19.05	0.00	1.91	20.96	0.00	-20.96	0.00
44	2236-02-101-51 (H)	Supplementary Nutrition Programme (SNP) (Central Share)	39.18	0.00	-5.83	33.35	16.73	-16.62	0.00
44	2236-02-101-51 (V)	Supplementary Nutrition Programme (SNP) (Central Share)	47.89	0.00	5.83	53.72	34.87	-18.85	0.00
44	2236-02-101-53 (V)	Poshan Abhiyaan (Central Share)	14.14	0.00	0.15	14.29	0.00	-14.29	0.00
44	4235-02-800-53 (V)	Upgradation of Mini Anganwadi Centres to Main Anganwadi Centres (Central Share)	0.00	0.00	10.88	10.88	0.00	-10.88	0.00
45	5452-01-101-21 (V)	Loktak Lake Eco-Tourism Project (EAP)	230.00	0.00	-199.50	30.50	0.00	-30.50	0.00
45	5452-01-101-30 (V)	Expansion of Sangai Ethnic Park and development of tourism infrastructure	125.50	0.00	-82.33	43.17	12.17	-31.00	0.00
47	4225-01-800-06 (V)	Babu Jagjivan Ram Chhatrawas Yojana (BJRCY) Girl's Hostel	12.21	0.00	3.54	15.75	5.25	-10.50	0.00
47	4225-04-800-24 (V)	Pradhan Mantri Jan Vikas Karyakaram (PMJKV)	540.00	0.00	-238.00	302.00	0.55	-301.45	0.00
50	3425-60-001-26 (V)	Promotion of Information Technology (IT)	32.00	0.00	-7.00	25.00	6.83	-18.17	0.00
<b>Total</b>			<b>16,123.72</b>	<b>441.19</b>	<b>-4,287.51</b>	<b>12,277.40</b>	<b>6,680.07</b>	<b>-5,924.39</b>	<b>327.07</b>

Source: Detail Appropriation Accounts, 2023-24.

## Appendix 3.7

(Reference: Paragraph 3.4.7.1)

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

(₹ in crore)

Sl. No.	Grant No.	Grant/Appropriation Name	Total provision	Savings	Per cent
<b>Revenue Voted</b>					
1	2	Council of Ministers	14.48	4.44	30.66
2	3	Secretariat	143.00	40.08	28.03
3	4	Land Revenue Stamps & Registration and District Administration	163.77	47.03	28.72
4	6	Transport	25.02	13.63	54.48
5	10	Education	3,240.62	958.57	29.58
6	11	Medical Health and Family Welfare Services	1,649.31	719.74	43.64
7	12	Municipal Administration Housing and Urban Development	419.37	310.01	73.92
8	13	Labour and Employment	71.64	32.93	45.97
9	15	Consumer Affairs Food and Public Distribution	183.75	113.69	61.87
10	16	Co-operation	43.33	20.22	46.67
11	17	Agriculture	325.77	243.52	74.75
12	18	Animal Husbandry and Veterinary including Dairy Farming	172.58	95.53	55.35
13	19	Environment and Forest	646.50	506.46	78.34
14	20	Community and Rural Development	3,038.08	2,167.89	71.36
15	21	Textiles Commerce and Industries	151.58	116.59	76.92
16	22	Public Health Engineering	180.64	81.95	45.37
17	24	Vigilance and Anti-Corruption Department	7.62	3.08	40.42
18	25	Youth Affairs and Sports Department	77.92	25.53	32.76
19	26	Administration of Justice	99.57	46.48	46.68
20	28	State Excise	14.39	4.41	30.65
21	30	Planning	341.25	315.40	92.42
22	31	Fire Protection and Control	32.22	8.49	26.35
23	35	Stationery and Printing	6.44	1.83	28.42
24	36	Minor Irrigation	18.72	10.81	57.75
25	37	Fisheries	63.48	38.32	60.37
26	38	Panchayat	156.80	143.13	91.28
27	39	Sericulture	51.26	22.08	43.07
28	40	Water Resources Department	64.70	21.39	33.06
29	41	Art and Culture	45.91	16.27	35.44
30	42	State Academy of Training	12.47	7.79	62.47
31	43	Horticulture and Soil Conservation	88.51	54.74	61.85
32	44	Social Welfare Department	934.92	551.52	58.99
33	45	Tourism	31.04	22.10	71.20
34	47	Minorities and Other Backward Classes and Scheduled Castes Department	66.16	18.88	28.54
35	48	Relief and Disaster Management	193.80	184.30	95.10
36	49	Economics and Statistics	33.41	20.64	61.78
37	50	Information Technology	43.24	29.13	67.37
<b>Sub Total</b>			<b>12,853.27</b>	<b>7,018.60</b>	<b>54.61</b>
<b>Capital Voted</b>					
38	1	State Legislature	6.90	6.90	100.00
39	2	Council of Ministers	0.80	0.80	100.00
40	3	Secretariat	39.86	31.57	79.20
41	6	Transport	37.33	37.33	100.00
42	7	Police	252.04	140.85	55.88
43	8	Public Works Department	1,507.15	767.10	50.90
44	10	Education	79.63	30.61	38.44

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Sl. No.	Grant No.	Grant/Appropriation Name	Total provision	Savings	Per cent
45	11	Medical Health and Family Welfare Services	270.36	261.71	96.80
46	12	Municipal Administration Housing and Urban Development	635.12	549.60	86.53
47	13	Labour and Employment	2.00	2.00	100.00
48	14	Department of Tribal Affairs and Hills Development	8.22	8.22	100.00
49	15	Consumer Affairs Food and Public Distribution	0.28	0.08	28.57
50	16	Co-operation	1.00	1.00	100.00
51	17	Agriculture	65.84	65.84	100.00
52	18	Animal Husbandry and Veterinary including Dairy Farming	21.67	21.48	99.12
53	19	Environment and Forest	108.63	82.00	75.49
54	20	Community and Rural Development	1,716.50	1,381.52	80.48
55	21	Textiles Commerce and Industries	17.76	14.85	83.61
56	22	Public Health Engineering	2,059.29	1,367.77	66.42
57	25	Youth Affairs and Sports Department	52.00	38.63	74.29
58	26	Administration of Justice	44.00	37.65	85.57
59	28	State Excise	6.50	6.03	92.77
60	29	Sales Tax Other Taxes/Duties on Commodities and Services	5.00	5.00	100.00
61	30	Planning	1,140.69	814.14	71.37
62	32	Jails	1.40	1.40	100.00
63	35	Stationery and Printing	1.00	1.00	100.00
64	36	Minor Irrigation	289.09	226.57	78.37
65	40	Water Resources Department	775.13	566.96	73.14
66	41	Art and Culture	11.45	11.45	100.00
67	42	State Academy of Training	5.00	3.00	60.00
68	43	Horticulture and Soil Conservation	8.00	8.00	100.00
69	44	Social Welfare Department	38.03	21.30	56.01
70	45	Tourism	356.50	341.14	95.69
71	47	Minorities and Other Backward Classes and Scheduled Castes Department	575.91	546.20	94.84
72	48	Relief and Disaster Management	2.00	2.00	100.00
73	50	Information Technology	156.50	151.50	96.81
<b>Sub Total</b>			<b>10,298.58</b>	<b>7,553.20</b>	<b>73.34</b>
<b>Revenue Charged</b>					
74	1	State Legislature	1.16	0.44	37.93
75		Appropriation No. 1 - Governor	8.07	2.10	26.02
76		Appropriation No. 3 - Manipur Public Service Commission	7.16	2.88	40.22
77	8	Public Works Department	4.00	1.83	45.75
<b>Sub Total</b>			<b>20.39</b>	<b>7.25</b>	<b>35.56</b>
<b>Grand Total</b>			<b>23,172.24</b>	<b>14,579.05</b>	<b>62.92</b>

Source: Appropriation Accounts, 2023-24.

## Appendix 3.8

(Reference: Paragraph 3.4.7.1)

## Grants/Appropriations with Budget Utilisation less than 50 per cent

(` in crore)

Sl. No.	Grant No.	Name of Grant	Budget utilization in per cent					Number of years*	Budget 2023-24 (` in crore)	Total Budget for five years (` in crore)
			2019-20	2020-21	2021-22	2022-23	2023-24			
1	6	Transport	28.49	86.96	36.38	23.73	18.27	4	62.35	222.84
2	11	Medical Health and Family Welfare Services	78.87	87.51	72.39	74.45	48.87	1	1,919.67	7,093.64
3	12	Municipal Administration Housing and Urban Development	43.32	37.09	32.47	43.95	18.48	5	1,054.49	4,232.04
4	15	Consumer Affairs Food and Public Distribution	62.87	61.28	58.51	31.4	38.18	2	184.03	605.56
5	17	Agriculture	51.46	57.48	36.3	33.5	21	3	391.6	1,923.43
6	18	Animal Husbandry and Veterinary including Dairy Farming	46.63	59.99	39.23	39.33	39.76	4	194.25	1,090.36
7	19	Environment and Forest	20.6	30.65	31.33	26.41	22.07	5	755.13	3,693.10
8	20	Community and Rural Development	54.41	56.25	29.51	42.1	25.35	3	4,754.58	22,009.73
9	21	Textiles, Commerce and Industries	33.9	36.44	26.01	26.76	22.38	5	169.35	957.75
10	22	Public Health Engineering	82.49	64.41	47.55	37.55	35.28	3	2,239.93	7,965.20
11	30	Planning	22.99	23.52	18.58	34.71	23.78	5	1,481.94	5,211.39
12	36	Minor Irrigation	21.28	51.04	16.24	7.62	22.88	4	307.81	1,522.29
13	37	Fisheries	74.02	67.27	51.11	49.85	39.73	2	63.58	296
14	38	Panchayat	70.35	54.22	73.73	35.02	8.72	2	156.8	892.37
15	40	Water Resources Department	31.62	52.79	30.01	27.55	29.94	4	839.84	3,385.11
16	42	State Academy of Training	67	69.48	52.6	42.12	38.27	2	17.47	55.27
17	43	Horticulture and Soil Conservation	62.17	71.25	47.34	60.21	34.99	2	96.51	531.91
18	44	Social Welfare Department	49.24	54.79	60.27	50.73	41.13	2	972.95	4,189.38
19	45	Tourism	54.16	41.87	21.06	19.01	6.27	4	387.54	1,371.49
20	47	Minorities and Other Backward Classes and Scheduled Castes Department	40.23	35.92	26.02	31.19	11.99	5	642.07	3,143.01
21	48	Relief and Disaster Management	64.75	40.51	21.87	12.19	4.85	4	195.8	741.86
22	49	Economics and Statistics	59.86	67.3	46.2	49.36	38.22	3	33.41	139.75
23	50	Information Technology	97.09	74.98	49.28	38.4	9.57	3	199.74	684.02

Source: Appropriation Accounts.

\* Number of years in which budget utilisation is less than 50%

**Appendix 3.9**

*(Reference: Paragraph 3.4.7.2)*

**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.	Grant/Appropriation Name	2019-20	2020-21	2021-22	2022-23	2023-24
<b>Revenue Voted</b>							
1	2	Council of Ministers	1.14	2.44	1.36	4.60	4.44
2	3	Secretariat	20.00	17.93	46.92	30.20	40.08
3	4	Land Revenue Stamps & Registration and District Administration	58.40	74.65	85.53	26.28	47.03
4	5	Finance Department	55.81	552.71	196.43	414.00	179.19
5	6	Transport	10.33	4.14	20.73	9.03	13.62
6	7	Police	324.25	441.99	238.28	58.40	367.37
7	8	Public Works Department	99.36	88.46	66.94	19.09	33.51
8	9	Information and Publicity	1.91	0.89	3.43	1.56	2.02
9	10	Education	526.04	819.97	822.93	418.39	958.57
10	11	Medical Health and Family Welfare Services	132.68	115.97	297.23	371.07	719.74
11	12	Municipal Administration Housing and Urban Development	103.40	226.40	299.16	147.30	310.01
12	13	Labour and Employment	26.51	18.27	331.30	391.92	32.93
13	14	Department of Tribal Affairs and Hills Development	239.48	234.50	214.38	320.30	210.12
14	15	Consumer Affairs Food and Public Distribution	29.82	33.42	34.09	118.51	113.69
15	16	Co-operation	9.47	10.25	15.25	16.52	20.23
16	17	Agriculture	90.11	100.19	193.66	202.23	243.51
17	18	Animal Husbandry and Veterinary including Dairy Farming	80.52	95.60	133.25	127.35	95.53
18	19	Environment and Forest	507.74	557.45	463.29	511.37	506.46
19	20	Community and Rural Development	852.45	1,491.41	3,798.49	1,536.11	2,167.89
20	21	Textiles Commerce and Industries	116.88	122.26	126.72	137.01	116.60
21	22	Public Health Engineering	14.37	62.00	29.69	64.02	81.96
22	23	Power	31.54	50.41	120.09	200.43	122.71
23	24	Vigilance and Anti-Corruption Department	1.60	2.27	1.23	2.50	3.08
24	25	Youth Affairs and Sports Department	19.28	21.33	16.71	20.84	25.53
25	26	Administration of Justice	28.83	28.94	26.69	45.91	46.49
26	28	State Excise	1.82	4.72	8.40	3.56	4.41
27	30	Planning	102.68	74.56	751.38	255.07	315.40
28	31	Fire Protection and Control	1.15	2.25	4.62	13.96	8.48
29	32	Jails	3.30	3.00	3.48	3.54	8.35
30	35	Stationery and Printing	1.48	1.44	1.61	2.32	1.83
31	36	Minor Irrigation	3.95	4.52	5.42	6.39	10.81
32	37	Fisheries	9.18	17.73	38.15	31.03	38.32
33	38	Panchayat	52.65	111.16	40.18	105.44	143.14
34	39	Sericulture	10.91	15.94	22.92	18.54	22.07
35	40	Water Resources Department	18.33	17.01	20.88	16.63	21.39
36	41	Art and Culture	11.28	5.76	9.47	10.70	16.27
37	42	State Academy of Training	1.87	1.97	3.94	4.68	7.78
38	43	Horticulture and Soil Conservation	36.76	25.87	46.72	37.10	54.74
39	44	Social Welfare Department	231.80	270.89	236.11	575.05	551.52
40	45	Tourism	5.80	18.58	16.51	8.77	22.10

Sl. No.	Grant No.	Grant/Appropriation Name	2019-20	2020-21	2021-22	2022-23	2023-24
41	47	Minorities and Other Backward Classes and Scheduled Castes Department	12.22	55.15	71.31	73.83	18.88
42	48	Relief and Disaster Management	47.73	73.64	123.38	111.70	184.30
43	49	Economics and Statistics	8.39	8.33	16.41	14.68	20.64
<b>Revenue Charged</b>							
44		Appropriation No. 1 - Governor	1.39	2.03	2.30	1.83	2.10
45		Appropriation No. 3 - Manipur Public Service Commission	1.63	3.02	2.44	1.05	2.88
46	26	Administration of Justice	11.60	41.17	42.63	14.82	13.89
<b>Capital Voted</b>							
47	1	State Legislature	1.80	3.90	1.50	4.80	6.90
48	3	Secretariat	9.90	15.04	38.61	22.72	31.57
49	7	Police	13.48	25.53	42.52	51.88	140.84
50	8	Public Works Department	432.42	243.71	366.43	300.38	767.10
51	10	Education	19.72	15.35	19.70	52.65	30.61
52	11	Medical Health and Family Welfare Services	45.66	21.38	112.25	75.42	261.70
53	12	Municipal Administration Housing and Urban Development	301.69	333.29	207.10	314.25	549.60
54	14	Department of Tribal Affairs and Hills Development	42.98	10.58	13.87	13.81	8.22
55	17	Agriculture	70.98	73.12	56.47	63.56	65.84
56	18	Animal Husbandry and Veterinary including Dairy Farming	10.06	1.94	15.05	17.39	21.48
57	19	Environment and Forest	19.42	1.27	30.16	40.40	82.00
58	21	Textiles Commerce and Industries	1.68	4.60	20.10	17.52	14.86
59	22	Public Health Engineering	60.24	330.56	939.27	1,402.57	1,367.77
60	25	Youth Affairs and Sports Department	10.99	7.24	62.71	49.17	38.63
61	26	Administration of Justice	39.90	21.20	66.78	14.15	37.65
62	30	Planning	108.78	314.71	391.03	752.19	814.14
63	36	Minor Irrigation	196.99	130.78	248.87	343.99	226.56
64	40	Water Resources Department	314.07	219.70	411.92	663.96	566.97
65	41	Art and Culture	3.44	8.85	4.88	3.01	11.45
66	44	Social Welfare Department	42.42	26.29	61.30	50.74	21.30
67	45	Tourism	21.83	112.42	284.85	247.62	341.14
68	47	Minorities and Other Backward Classes and Scheduled Castes Department	152.73	421.83	524.99	390.36	546.20

Source: Appropriation Accounts, 2019-24.

**Appendix 3.10**

*(Reference: Paragraph 3.4.7.3)*

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

*(₹ in crore)*

Sl. No.	Grant No.	Grant/Appropriation Name	Total Provision	Expenditure	Savings	Surrendered
<b>Revenue Voted</b>						
1	2	Council of Ministers	14.48	10.04	-4.44	0.00
2	5	Finance Department	2,683.72	2,504.53	-179.19	0.00
3	7	Police	3,159.16	2,791.79	-367.37	0.00
4	9	Information and Publicity	21.05	19.03	-2.02	0.00
5	10	Education	3,240.62	2,282.05	-958.57	0.00
6	14	Department of Tribal Affairs and Hills Development	867.35	657.23	-210.12	0.00
7	15	Consumer Affairs Food and Public Distribution	183.75	70.06	-113.69	0.00
8	16	Co-operation	43.33	23.11	-20.22	0.00
9	22	Public Health Engineering	180.64	98.68	-81.96	0.00
10	25	Youth Affairs and Sports Department	77.93	52.39	-25.54	0.00
11	27	Election	92.27	89.17	-3.10	0.00
12	28	State Excise	14.39	9.98	-4.41	0.00
13	32	Jails	42.09	33.74	-8.35	0.00
14	34	Rehabilitation	11.90	10.23	-1.67	0.00
15	36	Minor Irrigation	18.72	7.91	-10.81	0.00
16	37	Fisheries	63.48	25.16	-38.32	0.00
17	41	Art and Culture	45.91	29.64	-16.27	0.00
18	47	Minorities and Other Backward Classes and Scheduled Castes Department	66.16	47.28	-18.88	0.00
19	48	Relief and Disaster Management	193.80	9.50	-184.30	0.00
<b>Sub Total</b>			<b>11,020.75</b>	<b>8,771.52</b>	<b>-2,249.23</b>	<b>0.00</b>
<b>Capital Voted</b>						
20	1	State Legislature	6.90	0.00	-6.90	0.00
21	2	Council of Ministers	0.80	0.00	-0.80	0.00
22	3	Secretariat	39.86	8.29	-31.57	0.00
23	5	Finance Department	2.66	2.41	-0.25	0.00
24	7	Police	252.04	111.19	-140.84	0.00
25	12	Municipal Administration Housing and Urban Development	635.12	85.52	-549.60	0.00
26	13	Labour and Employment	2.00	0.00	-2.00	0.00
27	14	Department of Tribal Affairs and Hills Development	8.22	0.00	-8.22	0.00
28	15	Consumer Affairs Food and Public Distribution	0.28	0.20	-0.08	0.00
29	16	Co-operation	1.00	0.00	-1.00	0.00
30	19	Environment and Forest	108.63	26.63	-82.00	0.00
31	21	Textiles Commerce and Industries	17.76	2.91	-14.86	0.00
32	41	Art and Culture	11.45	0.00	-11.45	0.00
33	46	Science and Technology	0.55	0.45	-0.10	0.00
34	48	Relief and Disaster Management	2.00	0.00	-2.00	0.00
<b>Sub Total</b>			<b>1,089.27</b>	<b>237.60</b>	<b>-851.67</b>	

Sl. No.	Grant No.	Grant/Appropriation Name	Total Provision	Expenditure	Savings	Surrendered
<b>Revenue Charged</b>						
35	1	State Legislature	1.16	0.72	-0.44	0.00
36		Appropriation No. 1 - Governor	8.07	5.97	-2.10	0.00
37		Appropriation No. 3 - Manipur Public Service Commission	7.16	4.28	-2.88	0.00
38	3	Secretariat	1.90	1.66	-0.24	0.00
<b>Sub Total</b>			<b>18.29</b>	<b>12.63</b>	<b>-5.66</b>	
<b>Grand Total</b>			<b>12,128.31</b>	<b>9,021.75</b>	<b>-3,106.56</b>	

Source: Appropriation Accounts, 2023-24.

Appendix 3.11

(Reference: Paragraph 3.4.7.3)

Statement showing cases of surrender of funds in March 2024

(₹ in crore)

Sl. No.	Grant No.	Grant/Appropriation Name	Total Provision	Expenditure	Savings (-)/ Excess (+)	Surrendered	Percentage of surrender vis-à-vis Total Provision
<b>Revenue Voted</b>							
1	1	State Legislature	267.72	268.23	0.51	0.34	0.13
2	3	Secretariat	143.00	102.92	-40.08	23.65	16.54
3	4	Land Revenue Stamps & Registration and District Administration	163.77	116.74	-47.03	7.61	4.65
4	6	Transport	25.02	11.39	-13.63	9.19	36.73
5	8	Public Works Department	145.15	111.64	-33.51	6.72	4.63
6	11	Medical Health and Family Welfare Services	1,649.31	929.57	-719.74	384.46	23.31
7	12	Municipal Administration Housing and Urban Development	419.37	109.36	-310.01	65.60	15.64
8	13	Labour and Employment	71.64	38.71	-32.93	4.39	6.13
9	17	Agriculture	325.77	82.25	-243.52	149.95	46.03
10	18	Animal Husbandry and Veterinary including Dairy Farming	172.58	77.05	-95.53	5.12	2.97
11	19	Environment and Forest	646.50	140.04	-506.46	376.13	58.18
12	20	Community and Rural Development	3,038.08	870.19	-2,167.89	1,436.87	47.30
13	21	Textiles Commerce and Industries	151.58	34.99	-116.59	61.56	40.61
14	23	Power	547.75	425.04	-122.71	10.82	1.98
15	24	Vigilance and Anti-Corruption Department	7.62	4.54	-3.08	2.39	31.36
16	26	Administration of Justice	99.57	53.09	-46.48	9.23	9.27
17	29	Sales Tax Other Taxes/Duties on Commodities and Services	6.17	5.93	-0.24	0.16	2.59
18	30	Planning	341.25	25.85	-315.40	231.96	67.97
19	31	Fire Protection and Control	32.22	23.73	-8.49	0.78	2.42
20	33	Home Guards	58.52	54.64	-3.88	3.22	5.50
21	35	Stationery and Printing	6.44	4.61	-1.83	0.44	6.83
22	38	Panchayat	156.80	13.67	-143.13	36.83	23.49
23	39	Sericulture	51.26	29.18	-22.08	4.92	9.60
24	40	Water Resources Department	64.70	43.31	-21.39	14.02	21.67
25	42	State Academy of Training	12.47	4.68	-7.79	0.86	6.90
26	43	Horticulture and Soil Conservation	88.51	33.77	-54.74	2.37	2.68
27	44	Social Welfare Department	934.92	383.40	-551.52	64.74	6.92
28	45	Tourism	31.04	8.94	-22.10	16.20	52.19
29	46	Science and Technology	5.05	3.82	-1.23	0.55	10.89
30	49	Economics and Statistics	33.40	12.77	-20.63	13.71	41.05
31	50	Information Technology	43.24	14.11	-29.13	7.19	16.63
<b>Sub Total</b>			<b>9,740.42</b>	<b>4,038.16</b>	<b>-5,702.26</b>	<b>2,951.98</b>	<b>30.31</b>

Sl. No.	Grant No.	Grant/Appropriation Name	Total Provision	Expenditure	Savings (-)/ Excess (+)	Surrendered	Percentage of surrender vis-à-vis Total Provision
<b>Capital Voted</b>							
32	6	Transport	37.33	0.00	-37.33	37.33	100.00
33	8	Public Works Department	1,507.15	740.05	-767.10	156.28	10.37
34	10	Education	79.63	49.02	-30.61	7.61	9.56
35	11	Medical Health and Family Welfare Services	270.36	8.65	-261.71	34.25	12.67
36	17	Agriculture	65.84	0.00	-65.84	52.97	80.45
37	18	Animal Husbandry and Veterinary including Dairy Farming	21.67	0.19	-21.48	1.17	5.40
38	20	Community and Rural Development	1,716.50	334.98	-1,381.52	683.00	39.79
39	22	Public Health Engineering	2,059.29	691.52	-1,367.77	331.78	16.11
40	25	Youth Affairs and Sports Department	52.00	13.37	-38.63	34.77	66.87
41	26	Administration of Justice	44.00	6.35	-37.65	8.00	18.18
42	28	State Excise	6.50	0.47	-6.03	6.00	92.31
43	29	Sales Tax Other Taxes/Duties on Commodities and Services	5.00	0.00	-5.00	5.00	100.00
44	30	Planning	1,140.69	326.55	-814.14	556.82	48.81
45	32	Jails	1.40	0.00	-1.40	1.30	92.86
46	35	Stationery and Printing	1.00	0.00	-1.00	0.90	90.00
47	36	Minor Irrigation	289.09	62.52	-226.57	181.74	62.87
48	40	Water Resources Department	775.13	208.17	-566.96	243.22	31.38
49	42	State Academy of Training	5.00	2.00	-3.00	3.00	60.00
50	43	Horticulture and Soil Conservation	8.00	0.00	-8.00	0.30	3.75
51	44	Social Welfare Department	38.03	16.73	-21.30	21.30	56.01
52	45	Tourism	356.50	15.36	-341.14	274.51	77.00
53	47	Minorities and Other Backward Classes and Scheduled Castes Department	575.91	29.71	-546.20	221.82	38.52
54	50	Information Technology	156.50	5.00	-151.50	150.70	96.29
<b>Sub Total</b>			<b>9,212.52</b>	<b>2,510.64</b>	<b>-6,701.88</b>	<b>3,013.77</b>	<b>32.71</b>
<b>Revenue Charged</b>							
55	8	Public Works Department	4.00	2.17	-1.83	0.40	10.00
56	26	Administration of Justice	62.43	48.55	-13.89	4.38	7.02
<b>Sub Total</b>			<b>66.43</b>	<b>50.72</b>	<b>-15.72</b>	<b>4.78</b>	<b>7.20</b>
<b>Grand Total</b>			<b>19,019.37</b>	<b>6,599.52</b>	<b>-12,419.86</b>	<b>5,970.53</b>	<b>31.39</b>

Source: Appropriation Accounts, 2023-24.

Appendix 3.12

(Reference: Paragraph 3.5.3)

Rush of Expenditure during March 2024 where expenditure was more than ₹ 10 crore and 25 per cent of the Total Expenditure for the year 2023-24

(₹ in crore)

Sl. No.	Grant No.	Description/Major Head	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total Expenditure (TE)	Expenditure during March	Expenditure in March as percentage of TE
1	8	Roads and Bridges/3054	15.10	19.72	16.08	31.60	82.50	21.56	26.13
2	8	Capital Outlay on Public Works/4059	0.01	0.51	0.86	19.28	20.66	17.76	85.96
3	8	Capital Outlay on Roads and Bridges/5054	71.46	215.89	132.12	295.17	714.64	271.55	38.00
4	14	Welfare of Scheduled Castes, Schedule Tribes, Other Backward Classes and Minorities/2225	3.90	10.22	34.34	31.67	80.13	27.92	34.84
5	17	Crop Husbandry/2401	6.91	25.69	14.74	27.90	75.24	21.00	27.91
6	20	Other Rural Development Programme/2515	27.87	18.92	28.76	128.21	203.76	116.33	57.09
7	20	Capital Outlay on Other Development Programme/4515	0.00	100.00	0.00	234.98	334.98	234.98	70.15
8	21	Village and Small Industries/2851	3.28	3.97	5.32	19.53	32.10	12.89	40.16
9	22	Capital Outlay on Water Supply and Sanitation/4215	141.93	8.54	287.88	253.17	691.52	208.03	30.08
10	26	Administration of Justice/2014	13.29	15.70	23.31	42.26	94.56	30.03	31.76
11	27	Election/2015	7.74	2.85	2.48	76.10	89.17	64.57	72.41
12	30	Capital Outlay on Other Special Area Programme/4575	189.58	1.15	1.70	134.12	326.55	134.12	41.07
13	40	Capital Outlay on Major Irrigation/4700	1.03	1.47	38.43	29.55	70.48	26.65	37.81
14	40	Capital Outlay on Flood Control Projects/4711	0.57	0.95	50.02	86.05	137.59	76.38	55.51
15	45	Capital Outlay on Tourism/5452	0.00	0.00	0.00	15.26	15.26	13.62	89.25
16	47	Welfare of Scheduled Castes, Schedule Tribes, Other Backward Classes and Minorities/2225	0.70	15.13	5.16	26.26	47.25	23.44	49.61

Source: VLC Data.

## Appendix 4.1

(Reference: Paragraph 4.1)

Statement showing outstanding Utilization Certificates as on 31 March 2024

₹ 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	General Administrative Department	Upto 2012-13	77.00	32.75	74.00	26.67	3.00	6.08
		2013-14	5.00	0.78	5.00	0.78	0.00	0.00
		2014-15	10.00	0.93	8.00	0.78	2.00	0.15
		2015-16	16.00	0.64	16.00	0.64	0.00	0.00
		2016-17	20.00	0.70	20.00	0.70	0.00	0.00
		2017-18	31.00	0.58	31.00	0.58	0.00	0.00
		2018-19	31.00	0.59	1.00	0.02	30.00	0.57
		2019-20	32.00	0.89	0.00	0.00	32.00	0.89
		2020-21	0.00	0.00	0.00	0.00	0.00	0.00
		2021-22	0.00	0.00	0.00	0.00	0.00	0.00
		2022-23	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total</b>	<b>222.00</b>	<b>37.86</b>	<b>155.00</b>	<b>30.17</b>	<b>67.00</b>	<b>7.69</b>	
2	Adult Education Department	Upto 2012-13	0.00	0.00	0.00	0.00	0.00	0.00
		2013-14	0.00	0.00	0.00	0.00	0.00	0.00
		2014-15	0.00	0.00	0.00	0.00	0.00	0.00
		2015-16	0.00	0.00	0.00	0.00	0.00	0.00
		2016-17	0.00	0.00	0.00	0.00	0.00	0.00
		2017-18	0.00	0.00	0.00	0.00	0.00	0.00
		2018-19	0.00	0.00	0.00	0.00	0.00	0.00
		2019-20	0.00	0.00	0.00	0.00	0.00	0.00
		2020-21	0.00	0.00	0.00	0.00	0.00	0.00
		2021-22	0.00	0.00	0.00	0.00	0.00	0.00
		2022-23	2.00	0.28	0.00	0.00	2.00	0.28
	<b>Total</b>	<b>2.00</b>	<b>0.28</b>	<b>0.00</b>	<b>0.00</b>	<b>2.00</b>	<b>0.28</b>	
3	Excise Department	Upto 2012-13	1.00	0.02	1.00	0.02	0.00	0.00
		2013-14	0.00	0.00	0.00	0.00	0.00	0.00
		2014-15	0.00	0.00	0.00	0.00	0.00	0.00
		2015-16	0.00	0.00	0.00	0.00	0.00	0.00
		2016-17	0.00	0.00	0.00	0.00	0.00	0.00
		2017-18	0.00	0.00	0.00	0.00	0.00	0.00
		2018-19	0.00	0.00	0.00	0.00	0.00	0.00
		2019-20	0.00	0.00	0.00	0.00	0.00	0.00
		2020-21	0.00	0.00	0.00	0.00	0.00	0.00
		2021-22	0.00	0.00	0.00	0.00	0.00	0.00
2022-23	0.00	0.00	0.00	0.00	0.00	0.00		
	<b>Total</b>	<b>1.00</b>	<b>0.02</b>	<b>1.00</b>	<b>0.02</b>	<b>0.00</b>	<b>0.00</b>	
4	Police Department	Upto 2012-13	23.00	1.15	23.00	1.15	0.00	0.00
		2013-14	2.00	0.40	2.00	0.40	0.00	0.00
		2014-15	2.00	0.15	2.00	0.15	0.00	0.00
		2015-16	2.00	0.03	0.00	0.00	2.00	0.03
		2016-17	3.00	0.11	0.00	0.00	3.00	0.11
		2017-18	3.00	1.91	0.00	0.00	3.00	1.91
		2018-19	1.00	0.20	0.00	0.00	1.00	0.20
		2019-20	0.00	0.00	0.00	0.00	0.00	0.00
		2020-21	2.00	11.14	0.00	0.00	2.00	11.14
		2021-22	6.00	7.19	1.00	1.31	5.00	5.88
2022-23	10.00	26.08	2.00	0.20	8.00	25.88		
	<b>Total</b>	<b>54.00</b>	<b>48.36</b>	<b>30.00</b>	<b>3.21</b>	<b>24.00</b>	<b>45.15</b>	

*State Finances Audit Report for the year ended 31 March 2024*

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
5	Youth Affairs & Sports	Upto 2012-13	30.00	6.43	7.00	1.99	23.00	4.44
		2013-14	4.00	2.04	0.00	0.00	4.00	2.04
		2014-15	3.00	3.00	0.00	0.00	3.00	3.00
		2015-16	2.00	1.51	0.00	0.00	2.00	1.51
		2016-17	3.00	2.26	0.00	0.00	3.00	2.26
		2017-18	3.00	2.82	0.00	0.00	3.00	2.82
		2018-19	4.00	3.51	0.00	0.00	4.00	3.51
		2019-20	4.00	4.74	0.00	0.00	4.00	4.74
		2020-21	7.00	8.20	0.00	0.00	7.00	8.20
		2021-22	4.00	4.95	0.00	0.00	4.00	4.95
		2022-23	14.00	14.47	0.00	0.00	14.00	14.47
		<b>Total</b>	<b>78.00</b>	<b>53.93</b>	<b>7.00</b>	<b>1.99</b>	<b>71.00</b>	<b>51.94</b>
6	Department of Tribals Affairs and Hills Development	Upto 2012-13	1338.00	689.49	990.00	559.34	348.00	130.15
		2013-14	608.00	304.61	521.00	278.70	87.00	25.91
		2014-15	714.00	401.66	585.00	296.17	129.00	105.49
		2015-16	543.00	302.49	472.00	263.77	71.00	38.72
		2016-17	600.00	355.52	586.00	338.38	14.00	17.14
		2017-18	543.00	489.96	432.00	403.09	111.00	86.87
		2018-19	481.00	447.02	455.00	429.61	26.00	17.41
		2019-20	388.00	332.37	379.00	330.33	9.00	2.04
		2020-21	782.00	553.25	633.00	436.80	149.00	116.45
		2021-22	441.00	325.17	416.00	322.23	25.00	2.94
		2022-23	677.00	364.50	131.00	171.33	546.00	193.17
		<b>Total</b>	<b>7115.00</b>	<b>4566.04</b>	<b>5600.00</b>	<b>3829.75</b>	<b>1515.00</b>	<b>736.29</b>
7	Industries Department	Upto 2012-13	72.00	63.42	54.00	48.22	18.00	15.20
		2013-14	33.00	19.37	22.00	12.71	11.00	6.66
		2014-15	9.00	1.17	5.00	0.71	4.00	0.46
		2015-16	6.00	1.24	1.00	0.51	5.00	0.73
		2016-17	6.00	1.05	0.00	0.00	6.00	1.05
		2017-18	6.00	0.94	0.00	0.00	6.00	0.94
		2018-19	6.00	1.70	0.00	0.00	6.00	1.70
		2019-20	5.00	1.02	0.00	0.00	5.00	1.02
		2020-21	9.00	3.33	0.00	0.00	9.00	3.33
		2021-22	6.00	3.85	0.00	0.00	6.00	3.85
		2022-23	13.00	6.85	0.00	0.00	13.00	6.85
		<b>Total</b>	<b>171.00</b>	<b>103.94</b>	<b>82.00</b>	<b>62.15</b>	<b>89.00</b>	<b>41.79</b>
8	Department of Information & Public Relation	Upto 2012-13	0.00	0.00	0.00	0.00	0.00	0.00
		2013-14	1.00	0.01	0.00	0.00	1.00	0.01
		2014-15	0.00	0.00	0.00	0.00	0.00	0.00
		2015-16	0.00	0.00	0.00	0.00	0.00	0.00
		2016-17	0.00	0.00	0.00	0.00	0.00	0.00
		2017-18	0.00	0.00	0.00	0.00	0.00	0.00
		2018-19	3.00	0.05	0.00	0.00	3.00	0.05
		2019-20	1.00	0.09	0.00	0.00	1.00	0.09
		2020-21	0.00	0.00	0.00	0.00	0.00	0.00
		2021-22	0.00	0.00	0.00	0.00	0.00	0.00
		2022-23	0.00	0.00	0.00	0.00	0.00	0.00
		<b>Total</b>	<b>5.00</b>	<b>0.15</b>	<b>0.00</b>	<b>0.00</b>	<b>5.00</b>	<b>0.15</b>
9	Art & Culture Department	Upto 2012-13	173.00	12.51	88.00	5.59	85.00	6.92
		2013-14	47.00	7.02	23.00	4.18	24.00	2.84
		2014-15	71.00	7.22	24.00	4.19	47.00	3.03
		2015-16	68.00	7.46	42.00	2.82	26.00	4.64
		2016-17	68.00	18.42	20.00	0.32	48.00	18.10
		2017-18	53.00	8.96	8.00	0.36	45.00	8.60
		2018-19	62.00	7.82	15.00	0.37	47.00	7.45

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
		2019-20	50.00	7.32	11.00	0.43	39.00	6.89
		2020-21	54.00	14.82	15.00	0.39	39.00	14.43
		2021-22	47.00	8.45	10.00	0.64	37.00	7.81
		2022-23	78.00	11.89	31.00	2.29	47.00	9.60
		<b>Total</b>	<b>771.00</b>	<b>111.89</b>	<b>287.00</b>	<b>21.58</b>	<b>484.00</b>	<b>90.31</b>
10	Agriculture Department	Upto 2012-13	5.00	0.20	0.00	0.00	5.00	0.20
		2013-14	1.00	0.02	0.00	0.00	1.00	0.02
		2014-15	3.00	1.77	0.00	0.00	3.00	1.77
		2015-16	6.00	9.57	0.00	0.00	6.00	9.57
		2016-17	7.00	8.18	0.00	0.00	7.00	8.18
		2017-18	9.00	7.56	0.00	0.00	9.00	7.56
		2018-19	6.00	11.11	0.00	0.00	6.00	11.11
		2019-20	7.00	8.13	0.00	0.00	7.00	8.13
		2020-21	9.00	8.07	0.00	0.00	9.00	8.07
		2021-22	8.00	7.50	1.00	2.25	7.00	5.25
		2022-23	5.00	2.42	0.00	0.00	5.00	2.42
		<b>Total</b>	<b>66.00</b>	<b>64.53</b>	<b>1.00</b>	<b>2.25</b>	<b>65.00</b>	<b>62.28</b>
11	Horticulture & Soil Conservation	Upto 2012-13	0.00	0.00	0.00	0.00	0.00	0.00
		2013-14	0.00	0.00	0.00	0.00	0.00	0.00
		2014-15	1.00	0.73	0.00	0.00	1.00	0.73
		2015-16	0.00	0.00	0.00	0.00	0.00	0.00
		2016-17	0.00	0.00	0.00	0.00	0.00	0.00
		2017-18	0.00	0.00	0.00	0.00	0.00	0.00
		2018-19	83.00	97.91	54.00	1.59	29.00	96.32
		2019-20	104.00	107.99	0.00	0.00	104.00	107.99
		2020-21	12.00	28.36	0.00	0.00	12.00	28.36
		2021-22	95.00	78.05	17.00	45.05	78.00	33.00
		2022-23	9.00	6.59	0.00	0.00	9.00	6.59
		<b>Total</b>	<b>304.00</b>	<b>319.63</b>	<b>71.00</b>	<b>46.64</b>	<b>233.00</b>	<b>272.99</b>
12	Veterinary & Animal Husbandry	Upto 2012-13	55.00	6.80	17.00	1.30	38.00	5.50
		2013-14	10.00	2.13	1.00	0.10	9.00	2.03
		2014-15	6.00	6.90	0.00	0.00	6.00	6.90
		2015-16	2.00	0.21	0.00	0.00	2.00	0.21
		2016-17	0.00	0.00	0.00	0.00	0.00	0.00
		2017-18	3.00	0.34	0.00	0.00	3.00	0.34
		2018-19	6.00	2.11	0.00	0.00	6.00	2.11
		2019-20	3.00	0.78	0.00	0.00	3.00	0.78
		2020-21	3.00	1.25	0.00	0.00	3.00	1.25
		2021-22	0.00	0.00	0.00	0.00	0.00	0.00
		2022-23	1.00	0.20	0.00	0.00	1.00	0.20
		<b>Total</b>	<b>89.00</b>	<b>20.72</b>	<b>18.00</b>	<b>1.40</b>	<b>71.00</b>	<b>19.32</b>
13	Medical & Health Services	Upto 2012-13	29.00	173.83	25.00	156.43	4.00	17.40
		2013-14	6.00	81.43	6.00	81.43	0.00	0.00
		2014-15	24.00	192.14	24.00	192.14	0.00	0.00
		2015-16	33.00	206.64	33.00	206.64	0.00	0.00
		2016-17	13.00	107.47	8.00	86.14	5.00	21.33
		2017-18	28.00	175.65	13.00	131.63	15.00	44.02
		2018-19	25.00	252.43	14.00	222.97	11.00	29.46
		2019-20	22.00	249.88	11.00	230.08	11.00	19.80
		2020-21	38.00	327.09	21.00	283.39	17.00	43.70
		2021-22	32.00	339.50	22.00	307.04	10.00	32.46
		2022-23	25.00	206.08	1.00	13.15	24.00	192.93
		<b>Total</b>	<b>275.00</b>	<b>2,312.14</b>	<b>178.00</b>	<b>1,911.04</b>	<b>97.00</b>	<b>401.10</b>
14	Fisheries Department	Upto 2012-13	38.00	8.11	28.00	5.63	10.00	2.48
		2013-14	9.00	2.17	7.00	0.89	2.00	1.28

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
		2014-15	7.00	1.99	5.00	0.72	2.00	1.27
		2015-16	5.00	0.76	5.00	0.76	0.00	0.00
		2016-17	3.00	0.68	3.00	0.68	0.00	0.00
		2017-18	8.00	2.59	8.00	2.59	0.00	0.00
		2018-19	4.00	1.04	4.00	1.04	0.00	0.00
		2019-20	5.00	1.46	5.00	1.46	0.00	0.00
		2020-21	6.00	2.22	6.00	2.22	0.00	0.00
		2021-22	3.00	1.55	3.00	1.55	0.00	0.00
		2022-23	5.00	1.41	0.00	0.00	5.00	1.41
		<b>Total</b>	<b>93.00</b>	<b>23.98</b>	<b>74.00</b>	<b>17.54</b>	<b>19.00</b>	<b>6.44</b>
15	Social Welfare Department	Upto 2012-13	70.00	9.39	52.00	6.56	18.00	2.83
		2013-14	9.00	1.41	0.00	0.00	9.00	1.41
		2014-15	7.00	1.07	0.00	0.00	7.00	1.07
		2015-16	12.00	1.10	0.00	0.00	12.00	1.10
		2016-17	11.00	1.20	0.00	0.00	11.00	1.20
		2017-18	16.00	6.95	0.00	0.00	16.00	6.95
		2018-19	18.00	10.48	0.00	0.00	18.00	10.48
		2019-20	23.00	10.99	0.00	0.00	23.00	10.99
		2020-21	27.00	14.25	0.00	0.00	27.00	14.25
		2021-22	17.00	7.92	2.00	4.38	15.00	3.54
		2022-23	8.00	2.84	0.00	0.00	8.00	2.84
<b>Total</b>	<b>218.00</b>	<b>67.60</b>	<b>54.00</b>	<b>10.94</b>	<b>164.00</b>	<b>56.66</b>		
16	Sericulture Department	Upto 2012-13	12.00	25.85	12.00	25.85	0.00	0.00
		2013-14	3.00	11.92	3.00	11.92	0.00	0.00
		2014-15	4.00	0.49	4.00	0.49	0.00	0.00
		2015-16	1.00	6.71	1.00	6.71	0.00	0.00
		2016-17	0.00	0.00	0.00	0.00	0.00	0.00
		2017-18	3.00	0.26	3.00	0.26	0.00	0.00
		2018-19	1.00	0.30	1.00	0.30	0.00	0.00
		2019-20	1.00	0.05	1.00	0.05	0.00	0.00
		2020-21	1.00	0.05	1.00	0.05	0.00	0.00
		2021-22	0.00	0.00	0.00	0.00	0.00	0.00
		2022-23	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>26.00</b>	<b>45.63</b>	<b>26.00</b>	<b>45.63</b>	<b>0.00</b>	<b>0.00</b>		
17	Planning Department	Upto 2012-13	75.00	225.16	53.00	162.92	22.00	62.24
		2013-14	13.00	54.00	4.00	17.33	9.00	36.67
		2014-15	16.00	74.45	5.00	26.93	11.00	47.52
		2015-16	14.00	58.01	5.00	24.06	9.00	33.95
		2016-17	42.00	49.32	0.00	0.00	42.00	49.32
		2017-18	25.00	68.19	0.00	0.00	25.00	68.19
		2018-19	17.00	57.23	0.00	0.00	17.00	57.23
		2019-20	18.00	10.76	0.00	0.00	18.00	10.76
		2020-21	11.00	10.33	0.00	0.00	11.00	10.33
		2021-22	12.00	11.27	2.00	6.06	10.00	5.21
		2022-23	43.00	34.82	0.00	0.00	43.00	34.82
<b>Total</b>	<b>286.00</b>	<b>653.54</b>	<b>69.00</b>	<b>237.30</b>	<b>217.00</b>	<b>416.24</b>		
18	Science & Technology	Upto 2012-13	39.00	28.21	39.00	28.21	0.00	0.00
		2013-14	16.00	6.73	16.00	6.73	0.00	0.00
		2014-15	12.00	1.30	12.00	1.30	0.00	0.00
		2015-16	10.00	0.66	10.00	0.66	0.00	0.00
		2016-17	14.00	0.83	14.00	0.83	0.00	0.00
		2017-18	14.00	2.56	14.00	2.56	0.00	0.00
		2018-19	9.00	1.14	9.00	1.14	0.00	0.00
		2019-20	5.00	0.96	5.00	0.96	0.00	0.00
2020-21	9.00	1.65	9.00	1.65	0.00	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
		2021-22	5.00	1.13	5.00	1.13	0.00	0.00
		2022-23	4.00	0.20	0.00	0.00	4.00	0.20
		<b>Total</b>	<b>137.00</b>	<b>45.37</b>	<b>133.00</b>	<b>45.17</b>	<b>4.00</b>	<b>0.20</b>
19	Education (U)	Upto 2012-13	86.00	29.96	72.00	22.84	14.00	7.12
		2013-14	29.00	7.54	18.00	3.45	11.00	4.09
		2014-15	20.00	14.56	7.00	2.65	13.00	11.91
		2015-16	23.00	5.75	17.00	4.24	6.00	1.51
		2016-17	31.00	44.54	15.00	39.15	16.00	5.39
		2017-18	61.00	60.95	1.00	2.72	60.00	58.23
		2018-19	125.00	157.65	68.00	81.22	57.00	76.43
		2019-20	118.00	77.54	68.00	15.73	50.00	61.81
		2020-21	24.00	36.08	0.00	0.00	24.00	36.08
		2021-22	11.00	30.65	1.00	5.33	10.00	25.32
		2022-23	10.00	7.90	0.00	0.00	10.00	7.90
				<b>Total</b>	<b>538.00</b>	<b>473.12</b>	<b>267.00</b>	<b>177.33</b>
20	Education (S)	Upto 2012-13	578.00	119.50	375.00	50.65	203.00	68.85
		2013-14	169.00	29.84	63.00	10.48	106.00	19.36
		2014-15	200.00	174.66	171.00	60.63	29.00	114.03
		2015-16	171.00	151.04	97.00	58.27	74.00	92.77
		2016-17	193.00	171.33	39.00	6.14	154.00	165.19
		2017-18	150.00	110.65	22.00	8.05	128.00	102.60
		2018-19	61.00	82.48	16.00	3.61	45.00	78.87
		2019-20	244.00	321.20	122.00	174.35	122.00	146.85
		2020-21	387.00	218.00	216.00	176.09	171.00	41.91
		2021-22	400.00	341.12	308.00	321.17	92.00	19.95
		2022-23	286.00	72.58	60.00	14.22	226.00	58.36
				<b>Total</b>	<b>2,839.00</b>	<b>1,792.40</b>	<b>1,489.00</b>	<b>883.66</b>
21	Government Polytechnic	Upto 2012-13	0.00	0.00	0.00	0.00	0.00	0.00
		2013-14	0.00	0.00	0.00	0.00	0.00	0.00
		2014-15	0.00	0.00	0.00	0.00	0.00	0.00
		2015-16	0.00	0.00	0.00	0.00	0.00	0.00
		2016-17	0.00	0.00	0.00	0.00	0.00	0.00
		2017-18	0.00	0.00	0.00	0.00	0.00	0.00
		2018-19	0.00	0.00	0.00	0.00	0.00	0.00
		2019-20	0.00	0.00	0.00	0.00	0.00	0.00
		2020-21	2.00	5.90	0.00	0.00	2.00	5.90
		2021-22	3.00	6.15	1.00	5.00	2.00	1.15
		2022-23	14.00	8.71	0.00	0.00	14.00	8.71
		<b>Total</b>	<b>19.00</b>	<b>20.76</b>	<b>1.00</b>	<b>5.00</b>	<b>18.00</b>	<b>15.76</b>
22	Rural Development & Panchayati Raj (RD&PR)	Upto 2012-13	342.00	347.90	301.00	267.36	41.00	80.54
		2013-14	70.00	192.01	31.00	140.28	39.00	51.73
		2014-15	141.00	602.50	57.00	127.64	84.00	474.86
		2015-16	102.00	700.86	1.00	11.13	101.00	689.73
		2016-17	106.00	800.42	1.00	0.07	105.00	800.35
		2017-18	100.00	919.74	0.00	0.00	100.00	919.74
		2018-19	72.00	906.64	0.00	0.00	72.00	906.64
		2019-20	68.00	1,055.82	0.00	0.00	68.00	1,055.82
		2020-21	108.00	1,922.29	0.00	0.00	108.00	1,922.29
		2021-22	86.00	1,273.01	27.00	669.47	59.00	603.54
		2022-23	117.00	1,419.53	0.00	0.00	117.00	1,419.53
		<b>Total</b>	<b>1,312.00</b>	<b>10,140.72</b>	<b>418.00</b>	<b>1,215.95</b>	<b>894.00</b>	<b>8,924.77</b>
23	Municipal Administration, Housing & Urban	Upto 2012-13	176.00	150.40	142.00	136.31	34.00	14.09
		2013-14	41.00	41.52	28.00	34.31	13.00	7.21
		2014-15	45.00	47.71	38.00	38.06	7.00	9.65
		2015-16	40.00	57.93	0.00	0.00	40.00	57.93

*State Finances Audit Report for the year ended 31 March 2024*

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
	Development (MAHUD)	2016-17	28.00	36.70	0.00	0.00	28.00	36.70
		2017-18	55.00	96.55	0.00	0.00	55.00	96.55
		2018-19	39.00	69.39	0.00	0.00	39.00	69.39
		2019-20	48.00	192.37	6.00	8.10	42.00	184.27
		2020-21	44.00	208.17	7.00	13.88	37.00	194.29
		2021-22	36.00	88.00	14.00	49.40	22.00	38.60
		2022-23	40.00	200.61	1.00	1.14	39.00	199.47
		<b>Total</b>	<b>592.00</b>	<b>1,189.35</b>	<b>236.00</b>	<b>281.20</b>	<b>356.00</b>	<b>908.15</b>
24	Forest Department	Upto 2012-13	90.00	193.88	90.00	193.88	0.00	0.00
		2013-14	26.00	25.03	26.00	25.03	0.00	0.00
		2014-15	30.00	13.22	29.00	11.79	1.00	1.43
		2015-16	25.00	31.36	23.00	30.17	2.00	1.19
		2016-17	26.00	22.90	22.00	17.25	4.00	5.65
		2017-18	23.00	21.51	11.00	2.60	12.00	18.91
		2018-19	22.00	21.09	12.00	3.41	10.00	17.68
		2019-20	24.00	18.09	12.00	2.33	12.00	15.76
		2020-21	23.00	37.50	13.00	3.31	10.00	34.19
		2021-22	21.00	29.86	16.00	12.96	5.00	16.90
		2022-23	30.00	26.89	25.00	17.23	5.00	9.66
		<b>Total</b>	<b>340.00</b>	<b>441.33</b>	<b>279.00</b>	<b>319.96</b>	<b>61.00</b>	<b>121.37</b>
25	Co-Operation Department	Upto 2012-13	5.00	0.92	5.00	0.92	0.00	0.00
		2013-14	4.00	0.79	4.00	0.79	0.00	0.00
		2014-15	3.00	2.69	1.00	0.86	2.00	1.83
		2015-16	3.00	0.82	3.00	0.82	0.00	0.00
		2016-17	4.00	1.67	4.00	1.67	0.00	0.00
		2017-18	6.00	1.85	6.00	1.85	0.00	0.00
		2018-19	5.00	1.84	5.00	1.84	0.00	0.00
		2019-20	4.00	1.63	4.00	1.63	0.00	0.00
		2020-21	5.00	1.06	5.00	1.06	0.00	0.00
		2021-22	7.00	1.18	7.00	1.18	0.00	0.00
		2022-23	9.00	1.13	0.00	0.00	9.00	1.13
		<b>Total</b>	<b>55.00</b>	<b>15.58</b>	<b>44.00</b>	<b>12.62</b>	<b>11.00</b>	<b>2.96</b>
26	Law Department	Upto 2012-13	20.00	0.36	20.00	0.36	0.00	0.00
		2013-14	1.00	0.05	1.00	0.05	0.00	0.00
		2014-15	1.00	0.01	1.00	0.01	0.00	0.00
		2015-16	0.00	0.00	0.00	0.00	0.00	0.00
		2016-17	5.00	0.08	5.00	0.08	0.00	0.00
		2017-18	9.00	0.75	9.00	0.75	0.00	0.00
		2018-19	19.00	0.80	19.00	0.80	0.00	0.00
		2019-20	24.00	1.23	6.00	0.95	18.00	0.28
		2020-21	0.00	0.00	0.00	0.00	0.00	0.00
		2021-22	0.00	0.00	0.00	0.00	0.00	0.00
		2022-23	0.00	0.00	0.00	0.00	0.00	0.00
		<b>Total</b>	<b>79.00</b>	<b>3.28</b>	<b>61.00</b>	<b>3.00</b>	<b>18.00</b>	<b>0.28</b>
27	Public Works Department	Upto 2012-13	1.00	0.01	1.00	0.01	0.00	0.00
		2013-14	0.00	0.00	0.00	0.00	0.00	0.00
		2014-15	0.00	0.00	0.00	0.00	0.00	0.00
		2015-16	0.00	0.00	0.00	0.00	0.00	0.00
		2016-17	0.00	0.00	0.00	0.00	0.00	0.00
		2017-18	2.00	6.00	2.00	6.00	0.00	0.00
		2018-19	0.00	0.00	0.00	0.00	0.00	0.00
		2019-20	0.00	0.00	0.00	0.00	0.00	0.00
		2020-21	0.00	0.00	0.00	0.00	0.00	0.00
		2021-22	0.00	0.00	0.00	0.00	0.00	0.00
		2022-23	0.00	0.00	0.00	0.00	0.00	0.00

Sl. No.	Department	Year of payment of grant	Total grants paid		Utilization certificate			
					Received		Outstanding	
			No. of vouchers	Amount	No. of vouchers	Amount	No. of vouchers	Amount
		<b>Total</b>	3.00	6.01	3.00	6.01	0.00	0.00
28	District Administration	Upto 2012-13	121.00	6.13	108.00	5.63	13.00	0.50
		2013-14	21.00	1.12	20.00	1.09	1.00	0.03
		2014-15	13.00	0.42	12.00	0.38	1.00	0.04
		2015-16	0.00	0.00	0.00	0.00	0.00	0.00
		2016-17	0.00	0.00	0.00	0.00	0.00	0.00
		2017-18	1.00	0.05	0.00	0.00	1.00	0.05
		2018-19	0.00	0.00	0.00	0.00	0.00	0.00
		2019-20	0.00	0.00	0.00	0.00	0.00	0.00
		2020-21	0.00	0.00	0.00	0.00	0.00	0.00
		2021-22	0.00	0.00	0.00	0.00	0.00	0.00
		2022-23	0.00	0.00	0.00	0.00	0.00	0.00
				<b>Total</b>	<b>156.00</b>	<b>7.72</b>	<b>140.00</b>	<b>7.10</b>
29	Other Administrative Services	Upto 2012-13	6.00	0.17	6.00	0.17	0.00	0.00
		2013-14	0.00	0.00	0.00	0.00	0.00	0.00
		2014-15	1.00	0.01	1.00	0.01	0.00	0.00
		2015-16	3.00	0.02	3.00	0.02	0.00	0.00
		2016-17	0.00	0.00	0.00	0.00	0.00	0.00
		2017-18	3.00	0.03	3.00	0.03	0.00	0.00
		2018-19	27.00	0.32	27.00	0.32	0.00	0.00
		2019-20	22.00	0.36	22.00	0.36	0.00	0.00
		2020-21	0.00	0.00	0.00	0.00	0.00	0.00
		2021-22	0.00	0.00	0.00	0.00	0.00	0.00
		2022-23	0.00	0.00	0.00	0.00	0.00	0.00
				<b>Total</b>	<b>62.00</b>	<b>0.91</b>	<b>62.00</b>	<b>0.91</b>
30	Finance Department	Upto 2012-13	3.00	0.09	1.00	0.04	2.00	0.05
		2013-14	11.00	9.46	0.00	0.00	11.00	9.46
		2014-15	0.00	0.00	0.00	0.00	0.00	0.00
		2015-16	0.00	0.00	0.00	0.00	0.00	0.00
		2016-17	0.00	0.00	0.00	0.00	0.00	0.00
		2017-18	0.00	0.00	0.00	0.00	0.00	0.00
		2018-19	0.00	0.00	0.00	0.00	0.00	0.00
		2019-20	0.00	0.00	0.00	0.00	0.00	0.00
		2020-21	0.00	0.00	0.00	0.00	0.00	0.00
		2021-22	0.00	0.00	0.00	0.00	0.00	0.00
		2022-23	0.00	0.00	0.00	0.00	0.00	0.00
				<b>Total</b>	<b>14.00</b>	<b>9.55</b>	<b>1.00</b>	<b>0.04</b>
31	Welfare of Minorities & Other Backward Classes (MOBC)	Upto 2012-13	56.00	43.44	37.00	31.87	19.00	11.57
		2013-14	8.00	3.12	4.00	1.98	4.00	1.14
		2014-15	7.00	3.40	4.00	2.30	3.00	1.10
		2015-16	6.00	3.26	3.00	1.56	3.00	1.70
		2016-17	2.00	0.37	0.00	0.00	2.00	0.37
		2017-18	13.00	4.39	0.00	0.00	13.00	4.39
		2018-19	8.00	4.52	0.00	0.00	8.00	4.52
		2019-20	7.00	2.31	0.00	0.00	7.00	2.31
		2020-21	10.00	12.64	0.00	0.00	10.00	12.64
		2021-22	5.00	11.68	2.00	10.10	3.00	1.58
		2022-23	12.00	13.08	0.00	0.00	12.00	13.08
				<b>Total</b>	<b>134.00</b>	<b>102.21</b>	<b>50.00</b>	<b>47.81</b>
32	Information Technology	Upto 2012-13	12.00	5.87	12.00	5.87	0.00	0.00
		2013-14	8.00	2.00	8.00	2.00	0.00	0.00
		2014-15	5.00	2.00	5.00	2.00	0.00	0.00
		2015-16	13.00	2.20	13.00	2.20	0.00	0.00
		2016-17	8.00	2.00	8.00	2.00	0.00	0.00
		2017-18	1.00	1.00	1.00	1.00	0.00	0.00

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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
		2018-19	4.00	2.03	4.00	2.03	0.00	0.00
		2019-20	2.00	2.18	1.00	2.00	1.00	0.18
		2020-21	1.00	2.00	1.00	2.00	0.00	0.00
		2021-22	3.00	6.40	3.00	6.40	0.00	0.00
		2022-23	5.00	7.00	0.00	0.00	5.00	7.00
		<b>Total</b>	<b>62.00</b>	<b>34.68</b>	<b>56.00</b>	<b>27.50</b>	<b>6.00</b>	<b>7.18</b>
33	Labour Department	Upto 2012-13	3.00	1.15	3.00	1.15	0.00	0.00
		2013-14	1.00	0.15	1.00	0.15	0.00	0.00
		2014-15	1.00	0.05	1.00	0.05	0.00	0.00
		2015-16	2.00	0.62	0.00	0.00	2.00	0.62
		2016-17	2.00	0.55	0.00	0.00	2.00	0.55
		2017-18	6.00	35.81	0.00	0.00	6.00	35.81
		2018-19	3.00	0.55	0.00	0.00	3.00	0.55
		2019-20	4.00	17.59	0.00	0.00	4.00	17.59
		2020-21	5.00	44.32	0.00	0.00	5.00	44.32
		2021-22	8.00	14.84	0.00	0.00	8.00	14.84
		2022-23	3.00	4.16	0.00	0.00	3.00	4.16
				<b>Total</b>	<b>38.00</b>	<b>119.79</b>	<b>5.00</b>	<b>1.35</b>
34	Power	Upto 2012-13	0.00	0.00	0.00	0.00	0.00	0.00
		2013-14	3.00	1.31	3.00	1.31	0.00	0.00
		2014-15	59.00	313.44	59.00	313.44	0.00	0.00
		2015-16	100.00	499.44	77.00	360.25	23.00	139.19
		2016-17	110.00	607.35	78.00	388.66	32.00	218.69
		2017-18	62.00	464.31	57.00	310.71	5.00	153.60
		2018-19	53.00	361.84	29.00	211.30	24.00	150.54
		2019-20	49.00	222.30	29.00	57.95	20.00	164.35
		2020-21	70.00	275.11	11.00	100.00	59.00	175.11
		2021-22	81.00	303.70	0.00	0.00	81.00	303.70
		2022-23	87.00	194.64	0.00	0.00	87.00	194.64
				<b>Total</b>	<b>674.00</b>	<b>3,243.44</b>	<b>343.00</b>	<b>1,743.62</b>
35	Manipur Fire Service	Upto 2012-13	0.00	0.00	0.00	0.00	0.00	0.00
		2013-14	0.00	0.00	0.00	0.00	0.00	0.00
		2014-15	0.00	0.00	0.00	0.00	0.00	0.00
		2015-16	0.00	0.00	0.00	0.00	0.00	0.00
		2016-17	1.00	0.01	1.00	0.01	0.00	0.00
		2017-18	0.00	0.00	0.00	0.00	0.00	0.00
		2018-19	0.00	0.00	0.00	0.00	0.00	0.00
		2019-20	0.00	0.00	0.00	0.00	0.00	0.00
		2020-21	1.00	0.02	1.00	0.02	0.00	0.00
		2021-22	0.00	0.00	0.00	0.00	0.00	0.00
		2022-23	0.00	0.00	0.00	0.00	0.00	0.00
				<b>Total</b>	<b>2.00</b>	<b>0.03</b>	<b>2.00</b>	<b>0.03</b>
36	Transport Department	Upto 2012-13	0.00	0.00	0.00	0.00	0.00	0.00
		2013-14	0.00	0.00	0.00	0.00	0.00	0.00
		2014-15	0.00	0.00	0.00	0.00	0.00	0.00
		2015-16	1.00	0.15	0.00	0.00	1.00	0.15
		2016-17	1.00	0.15	0.00	0.00	1.00	0.15
		2017-18	0.00	0.00	0.00	0.00	0.00	0.00
		2018-19	2.00	0.04	0.00	0.00	2.00	0.04
		2019-20	1.00	0.09	0.00	0.00	1.00	0.09
		2020-21	0.00	0.00	0.00	0.00	0.00	0.00
		2021-22	0.00	0.00	0.00	0.00	0.00	0.00
		2022-23	0.00	0.00	0.00	0.00	0.00	0.00
				<b>Total</b>	<b>5.00</b>	<b>0.43</b>	<b>0.00</b>	<b>0.00</b>

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
37	Tourism Department	Upto 2012-13	0.00	0.00	0.00	0.00	0.00	0.00
		2013-14	0.00	0.00	0.00	0.00	0.00	0.00
		2014-15	0.00	0.00	0.00	0.00	0.00	0.00
		2015-16	0.00	0.00	0.00	0.00	0.00	0.00
		2016-17	1.00	3.00	0.00	0.00	1.00	3.00
		2017-18	0.00	0.00	0.00	0.00	0.00	0.00
		2018-19	1.00	2.00	0.00	0.00	1.00	2.00
		2019-20	1.00	2.00	0.00	0.00	1.00	2.00
		2020-21	0.00	0.00	0.00	0.00	0.00	0.00
		2021-22	1.00	2.50	0.00	0.00	1.00	2.50
		2022-23	0.00	0.00	0.00	0.00	0.00	0.00
		<b>Total</b>	<b>4.00</b>	<b>9.50</b>	<b>0.00</b>	<b>0.00</b>	<b>4.00</b>	<b>9.50</b>
38	Relief and Disaster Management Department	Upto 2012-13	0.00	0.00	0.00	0.00	0.00	0.00
		2013-14	0.00	0.00	0.00	0.00	0.00	0.00
		2014-15	0.00	0.00	0.00	0.00	0.00	0.00
		2015-16	0.00	0.00	0.00	0.00	0.00	0.00
		2016-17	0.00	0.00	0.00	0.00	0.00	0.00
		2017-18	1.00	0.20	1.00	0.20	0.00	0.00
		2018-19	0.00	0.00	0.00	0.00	0.00	0.00
		2019-20	0.00	0.00	0.00	0.00	0.00	0.00
		2020-21	0.00	0.00	0.00	0.00	0.00	0.00
		2021-22	0.00	0.00	0.00	0.00	0.00	0.00
		2022-23	1.00	0.30	0.00	0.00	1.00	0.30
		<b>Total</b>	<b>2.00</b>	<b>0.50</b>	<b>1.00</b>	<b>0.20</b>	<b>1.00</b>	<b>0.30</b>
		<b>Grand Total</b>	<b>16,843.00</b>	<b>26,086.92</b>	<b>10,244.00</b>	<b>11,000.07</b>	<b>6,599.00</b>	<b>15,086.85</b>

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

Appendix 4.2

(Reference: Paragraph 4.2)

Department wise position of AC Bills drawn and outstanding AC Bills as on 31 March 2024

(₹ in crore)

Sl. No.	Name of Department	No. of outstanding AC bills	Unadjusted Amount
1	Medical & Health Services	378	1,227.94
2	Education(S) Department	225	1,124.38
3	Planning Department	160	1,302.33
4	Police Department	133	670.18
5	Department of Tribal Affairs and Hills Development	124	230.85
6	Tourism Department	99	264.56
7	Sports & Youth Services Department	85	176.81
8	State Council of Educational Research & Training Department	84	28.15
9	Municipal Administration, Housing & Urban Development	55	194.39
10	Rural Development & Panchayati Raj	55	1,245.66
11	Horticulture Department	54	56.31
12	Education(U) Department	51	33.35
13	Welfare of Minorities and other Backward Classes	43	86.31
14	Government Polytechnic	31	59.22
15	Social Welfare Department	30	153.42
16	Department of Information Public Relations	28	4.74
17	Industries Department	26	22.82
18	Veterinary & Animal Husbandry	25	8.32
19	Labour Department	24	26.24
20	Relief and Disaster Management Department	17	23.03
21	Art & Culture Department	15	39.61
22	Fisheries Department	15	25.67
23	Agriculture Department	14	33.34
24	Finance Department	14	76.86
25	Family & Children Welfare Bureau	11	5.73
26	Excise Department	10	5.01
27	State Academy of Training	10	3.16
28	Power Department	9	85.67
29	Transport Department	9	22.68
30	Forest Department	8	26.89
31	General Administrative Department (GAD)	8	6.41
32	Treasuries & Accounts Department	8	3.33
33	Jail (Prison) Department	7	7.40
34	Sericulture Department	7	21.17
35	Food & Civil Supply	6	6.70
36	Co-Operation Department	5	2.23
37	District Administration	5	1.40
38	Election Department	5	42.94
39	Manipur Public Service Commission	5	1.94
40	Adult Education	3	0.85
41	Vigilance Department	3	5.99
42	Assembly Secretariat	2	3.83
43	Directorate of Civil Defence	2	0.59
44	Information Technology	2	8.58
45	Town Planning Department	2	1.40
46	Governor Secretariat	1	1.25
47	Law Department	1	0.04
48	Local Fund Department	1	0.03
49	Manipur Fire Service	1	0.09
50	Printing & Stationery Department	1	0.04
	<b>Total</b>	<b>1,917</b>	<b>7,379.84</b>

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

## Appendix 4.3

(Reference: Paragraph 4.8)

## Statement showing funds transferred to the State Implementing Agencies under Programmes/Schemes outside the State Budget during 2023-24

(₹ in crore)

Government of India Scheme	Implementing Agency	Amount
<b>Centrally Sponsored Scheme</b>		
Incentivization of Panchayat	Bishnupur Zilla Panchayat	0.00
	Keinou-GP	0.00
	Luwangsangbam-GP	0.00
	Waiton-GP	0.00
	Top Dusara- GP	0.00
	Wangoo-GP	0.00
	Khundrakpam-GP	0.00
	Angtha-GP	0.00
	Heingang-GP	0.00
	Mayeng Lamjao-GP	0.00
	Imphal West Zilla Panchayat	0.00
	State Institute of Rural Development, (SIRD), Imphal	0.00
	Zila Kakching Zila Parishad	0.00
Rashtriya Gokul Mission	Manipur Livestock Development Board Ltd.	0.00
Conservation of Aquatic Eco systems	Directorate of Environment, Department of Environment and Forests, Govt. of Manipur	0.00
Development of Skills	Jan Shikshan Sansthan, Imphal West (Manipur)	0.00
	Jan Shikshan Sansthan, Senapati	0.00
	Jan Shikshan Sansthan, Thoubal	0.00
	Jan Shikshan Sansthan (JSS)	0.00
	Wangjing Women and Girls Society WWAGS	0.00
Rashtriya Gram Swaraj Abhiyan (RGSA)	Directorate of Rural Development and Panchayati Raj, Government of Manipur	8.20
Ayushman Bharat-Pradhan Mantri Jan Arogya (PMJAY)	State Health Agency Manipur	2,917.38
National Action Plan for Drug Demand Reduction (SJE)	Born Again Rehabilitation Centre, Ukhrul, Manipur	41.73
	The Bishnupur District Rural Social Welfare Society	31.76
	Community Development Programme Centre	33.85
	Galaxy Club	62.56
	Institute for Social Disease	91.76
	Integrated Women & Child Development Centre	57.10
	Kha- Manipur Yoga and Nature Cure Association	87.53
	Manipur Rural Institute Society	32.18
	Nirvana Foundation	19.37
	Social Upliftment Association	33.69
	Agent for Social Change	32.43
	Social Development & Rehabilitation Council	0.00
	Social Awareness Service Organisation, IDU 250 plus OST60	21.77
	Rural Development Association	37.41
	Rural Development Foundation Association	54.40
	Rural Development Society, Manipur	30.00
	Rural Health Organisation, Imphal	48.94
	Rural Voluntary Services	32.14
	Sneha Bhavan	36.60
	Social Care Ministry	6.32
	Social Reformation and Development Organisation	66.44
	The Centre of Mental Hygiene	68.68
	The Youth Development Organisation	58.04
United Voluntary Youth Council	42.07	
Centre for Development Activities	23.61	

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Government of India Scheme	Implementing Agency	Amount
Atal Vayo Abhyuday Yojana (AVYAY)	Centre of Rural Upliftment Service (CRUS)	25.20
	Ima Leimarel Women Welfare Association	23.82
	Integrated Rural Development Agency	5.94
	Integrated Rural Development And Educational Organisation (IRDEO)	18.69
	Integrated Rural Upliftment Srvices	28.97
	Kumbi Khullakpam Leikai Womens Assocaiton	21.02
	Bashikhong Chanura Sinlon Lup	2.01
	Universal Caring Mission	11.09
	Thadou Baptist association	2.70
	Rural Industries Development Association	51.56
	Health for All Organisation	37.12
	Social Development & Rehabilitation Council	20.80
	Human Empowerment for Social Integration	11.37
	Humane Connect foundation	12.85
	People Empowerment and Development Association	12.45
	Social Affairs for Voluntary Empowerment - 3	12.55
	New Integrated Rural Management Agency	40.59
	Revival Foundation	6.88
	Rural Development Society, Manipur	0.00
	Rural Peoples Development Organization	47.30
	Rural Service Agency (RUSA)	23.89
	South Eastern Rural Development Organisation	21.44
	Social Human Action for Rural Empowerment Society	34.22
	Society for Womens Education Action and Reflection	0.00
	United Hill Peoples Development Society	41.29
	United Rural Development Service	28.04
Volunteers For Rural Health and Action (VORHA)	10.47	
Wangjing Women and Girls Society (WWAGS)	173.81	
Youth Progressive Organization (YPO)	22.87	
SAMBAL (Beti Bachao Beti Padhao One Stop Centre Mahila Police Volunteer Women helpline Nari Adalat etc.)	Deputy Commissioner, Bishnupur	0.00
	DC One Stop Centre, Churachandpur	0.00
	Deputy Commissioner, Chandel	0.00
	District Magistrate, One Stop Centre, Imphal East	0.00
	Deputy Commissioner Jiribam MDM	0.00
	Deputy Commissioner Kamjong	0.00
	Deputy Commissioner, Kakching & District Programme Officer, ICDS Thoubal	0.00
	Deputy commissioner Kangpokpi MDM	0.00
	DM One Stop Centre, Noney	0.00
	OSC PZL Manipur	0.00
	Deputy Commissioner, Senapati	0.00
	PIA TML 5	0.00
	One Stop Centre Scheme, Thoubal District, Manipur	0.00
	Deputy Commissioner, Tengnoupal	0.00
	Deputy Commissioner, Ukhrul	0.00
	Deputy Commissioner, Imphal West	0.00
Department of Social Welfare, Government of Manipur	0.00	
Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (PM-ABHIM)	Regional Institute of Medical Sciences(RIMS), Imphal	0.00
Edible Oil -Oil Palm (Krishionnati Yojna)	Central Agriculture University	0.00
	Department of Agriculture, Manipur	0.00
Organic Value Chain Development for North East Region	Manipur Organic Mission Agency (MOMA)	0.00
Agriculture Census and Statistics	Office of Agriculture Officer (Market Intelligence), Manipur	0.00
Rashtriya Krishi Vikas Yojna	Central Agricultural University, Manipur	164.90

Government of India Scheme	Implementing Agency	Amount
Jal Jeevan Mission (JJM)/National Rural Drinking Water Mission	Public Health Engineering Department, Government of Manipur	0.00
Boys and Girls Hostel OBC	Regional Institute of Medical Sciences (RIMS), Imphal	28.34
	Central Agricultural University	0.00
Promotion of Apprenticeship	NHPC Loktak Power Station Manipur	0.00
National Programme for Dairy Development	Manipur Milk Producers Co-operative Union Ltd.	0.00
National Career Service	NIELIT Imphal	0.00
SAMARTHYA (Shakti Sadan (Swadhar Ujjawala Widow Home) Shakhi Niwas Palna PMMVY Naional Hub for Women Empowerment Gender Budgeting Research Skilling Training Media etc.)	Beti Bachao Beti Padhao (BBBP) Senapati	0.00
	Deputy Commissioner, Chandel	0.00
	District Collector Imphal East BBBP	0.00
	Department of Social Welfare, Government of Manipur	0.00
<b>Sub-Total (CSS) :</b>		<b>4,918.14</b>
Central Sector Scheme		
Government of India Scheme	Implementing Agency	Amount
Biotechnology Research and Development	Central Agricultural University	0.00
	Institute of Bioresources and Sustainable Development	0.00
	Manipur University	0.00
	JNIMS Porompat Imphal East	0.00
	Regional TASAR Research Station, Imphal	0.00
Industrial and Entrepreneurship Development	Central Agricultural University	0.00
Schemes of North East Council - Special Development Projects	Central Agricultural University	0.00
	Eastern Border Areas Development Authority Manipur	0.00
	Indira Gandhi National Tribal University - Regional Campus Manipur	0.00
	Manipur Industrial Development Corporation Ltd	0.00
	Manipur University	0.00
	District Rural Development Agency, Churachandpur	0.00
	District Rural Development Agency Chandel	0.00
	Deputy Commissioner, Tengnoupal	0.00
	N.G. College, Imphal	0.00
	State Forest Development Agency, Manipur	0.00
	EE, Technical and Promotional Cell (Hill-II), RCS Office, Imphal, Manipur	0.00
	Planning Department, Govt. of Manipur	0.00
	Director of University and Higher Education, Manipur	0.00
Schemes of North East Council - Special Development Projects - Concl'd.	Directorate of Information Technology and Communication Manipur	0.00
	NT Theatre Manipur	0.00
	Tourism Corporation of Manipur Limited	0.00
Research, Education and Training Outreach (REACHOUT)	Manipur University	0.00
Free Coaching and Allied Schemes for Minorities	Human Development Agency	0.00
	Yaiphabi Handloom Weavers Co-operative Society Ltd.	18.80
	Youths Step Forward Centre	0.00
Management Support to Rural Development Programs and Strengthening of District Planning Process	State Institute of Rural Development, (SIRD), Imphal	78.22
Schemes for differently Abled persons	Relief Centre for the Welfare of Differently Abled Persons Manipur	0.00
	Director of Social Welfare	6.00
Media and Publicity-Panchayati Raj	Directorate of RD Government of Manipur	0.00
Top Class Education for SCs	National Institute of Technology, Manipur	0.00
	Council for Development of Poor & Labourers	0.00

<b>Government of India Scheme</b>	<b>Implementing Agency</b>	<b>Amount</b>
Deendayal Disabled Rehabilitation Scheme	Centre for Development Activities	0.00
	Education Research Cell	0.00
	Educational and Rural Development Organisation	0.00
	Achievement of Rising Maiden for Institute for Children with Disabilities Manipur	0.00
	Kangchup Area Tribal Women Society	0.00
	Manipur Guidance Centre (MAGC)	0.00
	Imphal Guardian Society	0.00
	The Pioneer Development Association	0.00
	People Advance in Social Service, Churachandpur	0.00
	Re-Creation A voluntary Agency	0.00
	Rural Development Society, Manipur	0.00
	Regional Institute of Handicapped Persons (RIHP)	0.00
	Society for Empowerment of the Disabled	0.00
Social and Health Development Organisation	0.00	
Deendayal Disabled Rehabilitation Scheme - Concl'd.	Social Human Action for Rural Empowerment Society	0.00
	The Centre of Mental Hygiene	0.00
	The Development for Women's Programme Centre	0.00
	Type Writing Institution & Rural Development Services (TWIRDS)	0.00
The Women's Economic Development Society (WEDS)		0.00
		0.00
Capacity Development CSO and NSSO	Department of Economic and Statistics, Manipur	540.28
National Fellowship and Scholarship for higher education of ST Students	Indian Institute of Information Technology, Manipur	18.96
	National Institute of Technology, Manipur	0.15
National Hydrology Project	Irrigation and Flood Control Department, Govt. of Manipur	450.00
Scheme of Human Resource Development in Sports	M/S National Sports University Society	294.17
Assistance to IHMS/FCIs/IITM/NIWS	Institute of Hotel Management, Catering Technology & Applied Nutrition, Imphal, Manipur	0.00
Handloom Weaver Comprehensive Welfare Scheme (HWCWS)	Department of Textiles, Commerce & Industry	0.00
Member of Parliament Local Area Development Scheme (MPLAD)	Deputy Commissioner Imphal East	0.00
	Deputy Commissioner, Imphal West	0.00
	Deputy Commissioner ,Senapati	0.00
	Deputy Commissioner, Churachandpur	0.00
Science and Technology Institutional and Human Capacity Building	Central Agricultural University	0.00
	Manipur University	0.00
	Manipur Science & Technology Council	0.00
	Oriental College,(Autonomous)	0.00
	National Institute of Technology, Manipur	0.00
Handicrafts Artisans comprehensive welfare scheme	Female Handloom Handicraft Cooperative Society Ltd	0.00
	Alliance for Integrated Management	0.00
Human Resource Development- Handicrafts	Manipur Khadi & Village Industries Board	0.00
Ambedkar Hastshilp Vikas Yojana	The Yaipha Thourang Handloom & Handicrafts Co-operative Society Limited	0.00
Ambedkar Hastshilp Vikas Yojana - Concl'd.	Female Handloom Handicraft Cooperative Society Ltd	0.00
	Sanathoi Silk Embroidery Handloom and Handicraft Cooperative Society Ltd.	0.00
	Luwangpokpa Women Welfare Association	0.00
	Khagemba Handloom & Handicrafts Co-operative Society Ltd.	0.00
	Chingsanglakpam Handicraft Cooperative Society Ltd	0.00
	Network of Rural Upliftment	0.00
	Development Advocacy of Rights for Indigenous	0.00
	Alliance for Integrated Management	0.00
Rural Backward Development Organisation	0.00	

Government of India Scheme	Implementing Agency	Amount
Design and Technical Upgradation Scheme	Luwangpokpa Women Welfare Association	0.00
	Khagemba Handloom & Handicrafts Co-operative Society Ltd.	0.00
	Network of Rural Upliftment	0.00
	Peoples Education for Awareness and Communication	0.00
Research and Development - Handicrafts	Kangla Handloom and Handicraft Artisans Co-operative Society Ltd	0.00
Marketing Support and Services	Crafts And Social Development Organisation	0.00
	Luwangpokpa Women Welfare Association	0.00
	Development Advocacy of Rights for Indigenous	0.00
	Peoples Education for Awareness and Communication	0.00
Development of Infrastructure for Promotion of Health Research	RIMS, Regional Medical Institute of Medical Sciences, Imphal, Manipur	0.00
Innovation, Technology Development and Deployment	Unique Trust	0.00
	Central Agricultural University	0.00
	Kangla Foundation	0.00
	Manipur University	0.00
	Centre for Human Resource and Economic Development	0.00
	Rural Economic Development Foundation	0.00
	Centre for Rural Empowerment and Development Organisation	0.00
Innovation, Technology Development and Deployment - Concl'd.	Peoples Development Foundation	0.00
	Hill Area Development Society	0.00
	The Green Foundation	0.00
	Science Teachers Forum, Manipur	0.00
	Manipur Educational Development and Research Association	0.00
Centenaries and Anniversaries, Celebrations and Schemes	Arts and Culture Department, Manipur	62.65
	Mangailak Development Mission Society	2.00
	Women and Child Care Mission	0.00
	Chil Chil Asian Mission Society (CHAMS), Kanglatongbi, Manipur	9.00
Infrastructure and Technology Development Scheme	Luwangpokpa Handicrafts Producer Company Limited	0.00
Kala Sanskriti Vikas Yojana	Unique Trust	0.00
	Guru Abunghal Dance & Music Centre	0.00
	Actor Repertory Theatre	0.00
	The Apunba Cultural Training Association (ACTA)	0.00
	Heibok Ningthou Thang-Ta Association	0.00
	All Manipur Gouranggalila & Sansenba Artist Association	0.00
	Allied Sciences and Social Development Organisation	0.00
	Banian Repertory Theatre	0.00
	Cultural Development Society (CDS)	0.00
	Centre for Social & Cultural Development Manipur	0.00
	Chorus Repertory Theatre	0.00
	The Centre for Youth & Cultural Activities	0.00
	Ougree Theatre Repertory	0.00
	Kanglei Enat Thang-Ta shindam Sanglen (KETTSS), Manipur	0.00
	Forward Artistes Centre En-Camped (FACE)	0.00
	Friends Re-Union For Development	0.00
	Goodwill Foundation for Culture	0.00
	The Guru Natek Meitei Pung Research Institute	0.00
	Harimati Dance & Music Centre	0.00
	Huyen Lallong Manipur Thang Ta Cultural Association	0.00
	Iriblung	0.00
Huyel Langlon Thang Ta Association Manipur	0.00	
Hula Sindamsang	0.00	

Government of India Scheme	Implementing Agency	Amount
	Academy of Indigenous Music (AIM)	0.00
	Institute of Performing Arts	0.00
	Manipuri Jagoi Marup	0.00
	Kanglei Mime Theatre Repertory	0.00
	Media Theatre Institute	0.00
	The Kuki Custom Culture and Tradition Research Institute	0.00
	Kanglei Living Arts	0.00
	Kongpal Nupee Eshei Marup	0.00
	Kha Manipur Hindustani Sangeet Mahavidyalaya	0.00
	Khoriphaba Artistes Association	0.00
	Khenjonglang (A Centre for Theatre Research Production and Community Welfare)	0.00
	Kala Sanskriti Vikas Yojana - Contd.	Khurai Kala Bidya Bhavan
Kalashetra Manipur		0.00
Kangleipak Thang Ta Cultural Association		0.00
Kanglei Shaktam Langba Kanglup		0.00
The Linthoingambi Art and Cultural Development Organisation		0.00
Lairenkabi Youth Dramatic Union		0.00
Lalit Kala Sangam		0.00
Lamhil Kuki Cultural Research Centre		0.00
Langmeidong Dramatic Union		0.00
Lianda Folk and Classical Academy		0.00
Liberty Theatre		0.00
Loijing Loya Leimarol Yaiphakol		0.00
Manipur Dramatic Union		0.00
Manipuri Ensemble		0.00
The Meitei Traditional Dance Teaching School and Performing Centre, Imphal		0.00
Meihourol Inat Thang-Ta Apunba Lup		0.00
The Manipuri Manaharsai Ashram		0.00
Care Mission		0.00
Manipur Integrated Cultural Centre		0.00
Leimayon Arts Centre		0.00
The Thoubal District Art Development Association		0.00
Peoples Socio Cultural Organisation		0.00
Guru Irabot Institute of Manipur Culture		0.00
Eastern Thang-Ta Organisation		0.00
The Kha Manipur Thang-Ta Sindam Sang		0.00
Royal Artiste Academy for Cultural Heritage		0.00
Moppet Decoration and Cultural Centre		0.00
Shri Hari Nata Sankirtan Academy		0.00
Devishori Foundation for Arts and Cultural Efforts		0.00
Guru Kulla Cultural Academy		0.00
Preservation of Manipuri Martial Art & Cultural Research Centre		0.00
Womens Arts and Cultural Association (WACA)		0.00
Social and Cultural Development Organisation (SACDO)		0.00
North Eastern Theatre Association		0.00
Lichat Inat Kanba Lupki Apunba Maheisang (LIKLAM)		0.00
The Thoibi Thang-Ta Cultural Association		0.00
Ibudhou Loyalakpa Manipuri Dance Group		0.00
Ima Panthoibi Huyel Langlon Thang Ta and Cultural Association		0.00
Research Centre for Traditional Folk Music		0.00
Manipur Cultural Ashram		0.00
Integrated Cultural Association	0.00	
Institute of Manipuri Performing Arts	0.00	

Government of India Scheme	Implementing Agency	Amount
Kala Sanskriti Vikas Yojana - Contd.	Nongeen Arts & Culture Association Manipur	0.00
	Raag Tarang Mandal	0.00
	Kanglei Sheishaklon Shindamshang	0.00
	Meitei Ipa Ipu Salai Inat Khongul Liba	0.00
	Meetei Indigenous Thang Ta and Cultural Institute	0.00
	Kangleipak Thang Ta Cultural Academy	0.00
	North East Artisans Forum	0.00
	Inunganbi Manipuri Dance Academy Jiribam	0.00
	Kanglei Jagoi Anoy Leikol (KAJAL)	0.00
	Ascent Repertory Theatre Imphal	0.00
	The Friends of People	0.00
	Shree Shree Govindaji Nat Sangkritan	0.00
	Nongpok Ingouba Cultural Academy	0.00
	Kanglei Nat Cultural Organisation	0.00
	Yoiyai Traditional Cultural Centre	0.00
	Seikon	0.00
	All Manipur Waree Leeba Association & Research Centre	0.00
	Eastern Artist Association	0.00
	Chaitanya Institute of Sankirtana	0.00
	Ibudhou Marjinig Performing Arts Centre	0.00
	Imphal Cultural Academy	0.00
	Khangjeng Repertory Theatre	0.00
	Leimarolsinggi Seishakkol	0.00
	Nongthangleima Institute of Art & Culture	0.00
	Meipak Memorial Kala Sangam	0.00
	Integrated Arts & Culture Society	0.00
	The Manipuri Nat Sangeet Ashram	0.00
	The Academy for Cultural Resources & Training	0.00
	Athokpam Khunou Art & Culture Academy Athokpam Khunou	0.00
	The Cultural Research & Training Centre (CRTC)	0.00
	The Rural Development Foundation	0.00
	Nepa Arts and Culture Academy	0.00
	Academy of Performing Arts	0.00
	Dhrubatara Chaokhat Sindam Shang	0.00
Pakhangba Huyel Lallong Shindamsang	0.00	
Shri Shri Patita Pawana Natya Mandir	0.00	
Lilong Chajing Youth Community Centre Cum Cultural Institute	0.00	
Palem Thang Ta Shindam Shang	0.00	
The Youth Cultural Artists and Crafts Association	0.00	
Oriental Martial Art and Cultural	0.00	
Manaba Khongthang	0.00	
Wangoi Dramatic Union	0.00	
Auxiliary Service for Human Affairs	0.00	
Dhoni Academy of Dance	0.00	
Yenning Performing Arts Centre, Manipur	0.00	
The Mangan Thang Ta Lup	0.00	
Anoy Shindam Shanglen	0.00	
Gourahari Leirik Goura Krishna Mandon Leela Association	0.00	
Hensana Cultural Centre	0.00	
Institute of Musical and Cultural Arts	0.00	
Peace Maker Artistes' Association Manipur	0.00	
Kangleipak Royal Thang Ta Association	0.00	
Repose Foundation	0.00	
The Traditional Folk & Cultural Research Centre	0.00	
Yangam Leirak Nupi Leela	0.00	
The Thakurdhon Nritya Kala Mandir	0.00	

Government of India Scheme	Implementing Agency	Amount
Kala Sanskriti Vikas Yojana	Blooming Cultural Academy of Performing Arts	0.00
	Manipuri Theatre Academy	0.00
	Sanchaali a Centre for Performing Art	0.00
	Nimita Devi Nritya Ashram	0.00
	North East Cultural Forum	0.00
	NT Theatre Manipur	0.00
	Progressive Artiste Laboratory	0.00
	Paradise Theatre	0.00
	Performing Artiste Centre	0.00
	Panthoibi Natya Mandir	0.00
	Performing Organisation of Arts And Culture	0.00
	People Arts and Dramatic Association	0.00
	Prospective Repertory Theatre Society	0.00
	Public Theatre Artistes Association	0.00
	Panthoibi Thang-Ta & Jagoi Sindam Shanglen	0.00
	Yamjao Lairembi Dramatic and Cultural Union	0.00
	Rhythms of Manipur	0.00
	Rupmahal Theatre	0.00
	Sangeet Academy	0.00
	Kulbi Shong Shong Trial Cultural Centre	0.00
	Sangeet Kala Sangam	0.00
	Sheidamkol	0.00
	Shri Shri Govindajiu Bhakti Grantha Kendra Vidyalaya	0.00
	Tribal Art and Culture Development Organisation	0.00
	Tapasya A Centre for Performing Arts	0.00
	Tekcham Gopal Foundation for Arts and Culture	0.00
	The Gulapi Nata Sankirtana Academy	0.00
	The Nata Sangeet Academy and Research Centre	0.00
	The Juvenile Theatre	0.00
	The Loyalam Art and Culture Institute	0.00
	Theatre Mirror	0.00
	The Manipur Thang Ta Cultural Association	0.00
	The Umbilical Theatre	0.00
	Women and Child Care Mission	0.00
	The Integrated Cultural Society	0.00
	Tribal Cultures Research Centre	0.00
	Bishnupur District Huyel Langlon Thang Ta Association	0.00
	Tribal Cultural Guild	0.00
	Centre for Tribal Culture	0.00
	Meetei Thang Satjal Cultural Association (MEETHASCA)	0.00
	Kunja Dance Academy	0.00
	Malem Apunba Thang Ta Maheikol	0.00
	The North Eastern Dance & Drama Academy	0.00
Heart of Life	0.00	
Thoubal District Thang Ta Association	0.00	
K. Ibotombi Cultural Academy	0.00	
The L. Mani Goura Sangeet Academy (LMGSA)	0.00	
TIM Arts and Culture	0.00	
The Living Arts Academy Manipuri Thang Ta	0.00	
Laipubam Magha Sharma	0.00	
Sangeet Natya Vidyalay Manipur	0.00	
Regional Centre for Cultural Heritage (RCCH)	0.00	
Srila Sripad Educational Foundation and Cultural Research Centre	0.00	
Repertory for Performing Arts of Manipur	0.00	
The Public Museum	0.00	
Usharani Nata Shankritana Academy	0.00	

Government of India Scheme	Implementing Agency	Amount
Training Schemes - PPG & P	State Academy of Training (ATI) under Government of Manipur	16.69
Atal Innovation Mission (AIM) including Self Employment and Talent Utilization (SETU)	Mothers Pride Academy	0.00
	Jawahar Novadaya Vidyalaya, Imphal East	0.00
	Churachand Hr. Secondary School	0.00
	Eastern Ideal High School	0.00
	Jiribam Higher Secondary School	0.00
	Martin Grammar School	0.00
	Apex Christian High School	0.00
	Mount Olivet High School, Senapati	0.00
	Standard Robarth Higher Secondary School	0.00
	Kindergarten Montessori School	0.00
	Thounaojam Ibohi Memorial English School, Uchiwa	0.00
	Ningthoukhong Higher Secondary School, Bishnupur	0.00
	Thanga Island Modern English School, Bishnupur	0.00
	St. Xaviers School, Moirang	0.00
	Ngaikhong High School, Bishnupur	0.00
	Diligent Public School, Moirang	0.00
	Kendriya Vidyalaya, Churachandpur	0.00
	Rayburn High School, Churachandpur	0.00
	Angam Memorial School, Chandel	0.00
	MG Evergreen Higher Secondary School, Chandel	0.00
	Oriental Academy High School, Chandel	0.00
	Kiyamgei Ideal High School, Imphal East	0.00
	Tam High School, Imphal East	0.00
	Moirangpurel High School, Imphal East	0.00
	Camps English Academy, Imphal East	0.00
	Merit Scholar English School, Imphal East	0.00
	Kids High School, Imphal East	0.00
	Pari Imom Khwai Shindam Shang, Imphal East	0.00
	Goodwill Christian High School Imphal East	0.00
	Sacred Heart Hr. Secondary School Porompat	0.00
	Mt. Everest Higher Secondary School, Senapati	0.00
	MBC Higher Secondary School, Senapati	0.00
	Rangtaiba Memorial Institute, Senapati	0.00
	PP Christian English High School Lairouching	0.00
	Holy Cross School NITTADE	0.00
	Trinity Public School, Tamenglong	0.00
	Children Training School, Tamenglong	0.00
	Apou Kading High School, Tamenglong	0.00
	Merciful English School, Thoubal	0.00
	The Brilliant English School, Thoubal	0.00
	Excellent Model Academy, Ukhongshang	0.00
	Grace Academy, Heirok	0.00
Progressive English School, Thoubal	0.00	
Dorendro Memorial English School, Thoubal	0.00	
Asui Memorial School, Ukhrul	0.00	
Nilapadma Higher Secondary School, Imphal East	0.00	
Popular Academy English School, Imphal West	0.00	
Paree Imom Sindam Sang, Imphal West	0.00	
Iboton Modern School, Imphal West	0.00	
Khurkhul Standard English School, Imphal West	0.00	
Khurkhul Model Standard High School, Imphal West	0.00	
Dynamic Education Foundation	0.00	
Kalachand Public School, Imphal West	0.00	
Brighter Star Public School, Imphal West	0.00	
Radiant Star Education Centre, Sekmai	0.00	
Khuman Maheikol, Manipur	0.00	
Atal Innovation Mission (AIM) including Self Employment and Talent Utilization (SETU) - Concl'd.		

*State Finances Audit Report for the year ended 31 March 2024*

<b>Government of India Scheme</b>	<b>Implementing Agency</b>	<b>Amount</b>
	Alberts English School, Imphal West	0.00
Khelo India	Manipur Sports Development Authority (MSDA)	0.00
Development of Nursing Services	GNM Training School	0.00
	Manipur Nursing Council	0.00
	GNM Training School, Thoubal	0.00
	Principal, College of Nursing, Medical Directorate, Manipur	0.00
Pradhan Mantri Kisan Sampada Yojana-Mega Food Parks	Manipur Food Industries Corporation Limited (MFICL)	0.00
Pradhan Mantri Kisan Sampada Yojana-Creation/Expansion of Food Processing & Preservation Capacities	Bakers Bakery	0.00
Pradhan Mantri Kisan Samman Nidhi (PM-Kisan)	Dept of Agriculture, Manipur	2,912.48
National Digital Health Mission	ABDM State Health Society (NHM)	153.18
Grants to Other Institutions	Indian Institute of Information Technology, Manipur	0.00
	Manipur University	3.17
Designing Innovative Solutions for Holistic Access to Justice in India (DISHA)	Jawaharlal Nehru Institute of Medical Sciences	0.00
	The Royal Academy of Law, Oinam	0.00
Conservation Development and Sustainable Management of Medicinal Plants	Manipur State Medicinal Plants Board, Manipur	0.00
National Handicrafts Development Programme (NHDP)	Female Handloom Handicraft Cooperative Society Ltd	0.00
Blood Transfusion Services	Manipur State AIDS Control Society	348.70
Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (PM-ABHIM) (Health)	Regional Institute of Medical Sciences (RIMS), Imphal	0.00
National Service Scheme	Manipur University, Canchipur	0.00
	Manipur State NSS Cell	69.94
Free Coaching for SC and OBC Students	Youths Step Forward Centre	0.00
National AIDS and STD Control Programme	Manipur State AIDS Control Society	3,005.06
Environmental Information Systems	Directorate of Environment, Department of Environment and Forests, Govt. of Manipur	0.00
Hazardous Substances Management (HSM)	Manipur Pollution Control Board	0.00
Other Handloom Schemes	Weavers Service Centre Imphal	0.00
e-Courts Phase II	Registrar General, High Court of Manipur	1,120.83
Human Resource and Capacity Development	Regional Institute of Medical Sciences(RIMS), Imphal	0.00
Relief and Rehabilitation for migrants and repatriates	Home Department, Government of Manipur	290.00
	Deputy Commissioner, Thoubal, Manipur	3.60
Land Records Modernization Programme	Programme Management Unit for National Land Record Modernisation Programme (PMU for NLRMP) in Manipur	28.48
Research and Development (DST)	Central Agricultural University, Manipur	0.00
	Directorate of Environment, Department of Environment and Forests, Govt. of Manipur	0.00
Health Sector Disaster Preparedness and Response and Human Resources Development for Emergency Medical Services	JNIMS Porompat Imphal East	0.00
Solar Power-Grid Interactive	Manipur Renewable Energy Development Agency (MANIREDA)	0.00
	Manipur State Power Distribution Company Limited	0.00
Solar Power-Offgrid	Manipur Renewable Energy Development Agency (MANIREDA)	0.00

Government of India Scheme	Implementing Agency	Amount
Assistance to State Agencies for intra-state movement of foodgrains and FPS dealers margin under NFSA	Directorate of Consumer Affairs, Food & Public Distribution	0.00
Power Tex India	Department of Textiles, Commerce & Industry	0.00
Aid to Voluntary Organisations working for the Welfare of Scheduled Tribes	Unique Trust	0.00
	Chil Chil Asian Mission Society (CHAMS), Kanglatongbi, Manipur	0.00
	Christian Grammar School (Child Development Centre), Green Hills, Tamenglong Hqr., Manipur	0.00
	Integrated Educational Social Development Organisation (IESDO)	0.00
	Integrated Rural Development and Educational Organisation IRDEO	0.00
	Adimjati Shiksha Ashram, Imphal	0.00
	Tribal Cultures Research Centre	0.00
	Manipur North Economic Development Association	0.00
	WYN Stevens Computer Training Institute	0.00
	Rural Health Organisation, Imphal	0.00
	Social Human Action for Rural Empowerment Society	0.00
	United Rural Development Service	0.00
	Society for Womens Education Action and Reflection	0.00
	Siamsinpawlpi (Paite Students Welfare Association), Siamsinpawlpi Complex, Bungmual, Churachandpur	0.00
Type Writing Institution & Rural Development Services (TWIRDS)	0.00	
Prime Minister Street Vendors Atamnirbhar Nidhi	Imphal Municipal Corporation	0.00
Official Development Assistance for Sustainable Development Goals (EAP Component)	Deputy Commissioner, Chandel, Manipur	0.00
Scheme of Residential Education for Students in High School in Targeted Area (SRESHTA) for SCs	The Western Rural Socio Economic Development Organisation, Manipur	11.00
Higher Education Statistics and Public Information System (HESPIS)	AISHE State Unit, Manipur	0.00
North East Road Sector Development Scheme	Public Works Department, Government of Manipur	0.00
National Handloom Development Programme	Manipur Apex Handloom Weavers & handicrafts Artisans Co-operative Society Ltd, Imphal	0.00
	Manipur Industrial Development Corporation Ltd	0.00
	Manipur Handloom & Handicrafts Development Corporation Ltd., Imphal	0.00
	Ukhrul District Handloom and Handicraft Federation Ltd	0.00
	Department of Textiles, Commerce & Industry	0.00
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	0.00
Livestock Health and Disease Control	Manipur Livestock Development Board Ltd.	0.00
Procurement and Marketing Support Scheme	Singya Fruits	0.80
	Flavourite Fast Food	0.80
	Ten Enterprises	0.80
	Local Organic Products	0.80
	Senapati Organic	0.80

*State Finances Audit Report for the year ended 31 March 2024*

Government of India Scheme	Implementing Agency	Amount
	Z Signature Garments	0.80
	Senapati Traditional Handicraft	0.80
	Yangmaso Handicraft	0.80
	T & T Carpentry	0.80
	Rampu Beverage	0.80
	Awon Collection	0.80
	Tribal God	0.80
	Jasingla Khaleng	0.80
	Traditional Cloth	0.80
	The Doulos Organisation	0.80
	Kumari Handicraft	0.80
	Local Clay Pottery	0.80
	Lawrang Enterprise	0.80
	Local Food Grains	0.80
	M/s Unique Furniture	0.80
	Traditional Garment	0.80
	Perfect Carpentry	0.80
	25 Degree North Hotel	0.80
	VVD Handicraft	0.80
	Shim Shim Enterprise	0.80
	Hormi Handicraft	0.80
	M Enterprise	0.80
	Hills Fruits	0.80
	HAO Ornaments	0.80
	Nungpi Pottery	0.80
	POI Handicraft	0.80
	Deva Foods (Foods Processing)	0.80
	Kapharam Carpentry	0.80
	Khanei Enterprise	0.80
	Sweets Fruits	0.80
	Traditional Collection	0.80
	Somra Myanmar Handicraft	0.80
	Shondi Enterprise	0.80
	WCC Arts and Crafts	0.80
	Ornaments Collection	0.80
	M/s JKS Enterprise (Food and Black Rice Gulla)	0.80
	M/s Yai Mushroom	0.80
	Huisu Drops	0.80
	Mangang Salai Handloom	0.80
	POP Up Bar	0.80
	Manipur Collection	0.80
	Yaoreishim Leather Craft	0.80
	Craft Promoters Development Organisation	0.80
	Chanchui Food Corner - 2	0.80
Micro and Small Enterprise Cluster Development Programme (MSE-CDP)	Directorate of Trade, Commerce and Industries, Manipur	220.00
Krishionnati Yojana	Central Agricultural University, Manipur	15.00
	Manipur Organic Mission Agency (MOMA)	2,805.38
	Market Intelligence (Agriculture), Manipur	0.74
	<b>Sub-Total (CP)</b>	<b>12,523.68</b>
	<b>Grand Total</b>	<b>17,441.82</b>

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

## Appendix 4.4

(Reference: Paragraph 4.10)

Controlling Officers of the Government of Manipur who had not reconciled the figures for the year 2023-24 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 (₹)
<b>Not Reconciled</b>			
1	Deputy Commissioner (DC), Imphal West, Lamphelpat, Imphal West-795004	1.08	9.46
2	Deputy Commissioner (DC), Bishnupur, Bishnupur District.	0.80	4.07
3	Deputy Commissioner (DC), Churachandpur, Churachandpur District	0.05	11.76
4	Deputy Commissioner (DC), Chandel District, Chandel-795127	0.16	8.06
5	Deputy Commissioner (DC), Thoubal-795138	0.33	12.45
6	Deputy Commissioner (DC), Ukhrul District, Ukhrul-795145	0.02	9.20
7	District Deputy Commissioner (DC), Senapati, Senapati District.	0.22	11.22
8	Deputy Commissioner (DC), Tamenglong	0.09	8.25
9	Director, Planning, Secretariat Imphal-795001.	0.02	353.16
10	The Director of Fire Services, Imphal West, Imphal-795001.	0.13	23.73
11	Secretary, Manipur Public Service Commission (MPSC), North AOC, DM Road, Imphal-795001.	0.87	4.28
12	Resident Commissioner, Manipur Bhawan, New Delhi.	1.20	6.28
13	The Director, Settlement & Land Records, Lamphel-795004.	0.07	31.66
14	The Director, Youth Affairs & Sports (YAS), Khuman Lampak, Imphal-795001.	0.08	65.71
15	The Director, Information Technology (IT), New Secretariat, Imphal-795001.	0.00	19.11
16	The Director, Commerce & Industries, Lamphel-795004, Imphal West	0.44	38.74
17	The Director, Veterinary & Animal Husbandry, Sanjenthong, Imphal-795001.	0.36	77.24
18	The District & Sessions Court, Imphal East, Uripok Cheirap Court Complex, Imphal- 795001	0.02	5.43
19	The District & Sessions Court, Imphal West, Uripok Cheirap Court Complex, Imphal- 795001	0.06	4.50
20	The Hon'ble Judge, Family Court, Lamphel-795004, Imphal West	0.00	1.76
21	The Inspector General of Prisons (Jails), Imphal West, Imphal-795001.	0.12	33.74
22	The Director, Printing & Stationeries, Imphal West, Imphal-795001.	0.05	4.61
23	The Director of Transport, Babupara, Imphal-795001	40.24	11.39
24	The Inspector General of Registration/ Commissioner (Revenue), Old Secretariat, Imphal West - 795001.	0.03	3.20
25	The Commissioner of Taxes, Directorate Complex, Near 2nd MR Gate, Imphal - 795001.	0.00	6.00
26	The Director, Rural Development & Panchayati Raj, Imphal-795001	1.65	1,218.84
27	The Director, Consumer Affairs Food & Public Distribution (CAF&PD), Imphal West, Imphal-795001.	0.20	70.37
28	The Secretary, Manipur Legislative Assembly, Chingmeirong, Imphal West, Imphal-795004	0.20	268.95
29	The Director, Tourism, North AOC, Imphal West, Imphal-795001	0.48	24.30
30	The Director, Vigilance, Imphal West, Imphal-795001.	0.02	2.71
31	The Director Local Fund Audit, Secretariat Building, Imphal West, Imphal-795001.	0.01	2.29
32	The Director, Sericulture, Lamphel-795004.	0.48	28.33
	<b>Total</b>	<b>49.48</b>	<b>2,380.80</b>
<b>Partially not reconciled</b>			
1	Chief Engineer, PWD, Khuyathong, Imphal West, Imphal	0.25	77.08
2	Chief Engineer, Water Resources Deptt., Khuyathong, Imphal West, Imphal	0.29	52.44
3	Chief Engineer, PHED, Khoyathong, Imphal West, Imphal	2.40	86.10
4	Chief Engineer, MID, Lamphelpat, Imphal, Manipur	0.07	20.46
5	The Commissioner/Secretary (Finance), Secretariat, Babupara, Imphal West, Imphal-795001	1,162.39	3,924.83
	<b>Total</b>	<b>1,165.40</b>	<b>4,160.91</b>

Source: O/o the Principal Accountant General (A&amp;E), Manipur.

**Appendix 4.5**

*(Reference: Paragraph 4.14)*

**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
<b>SFAR 2017-18</b> (Date of placing – 27-08-2019)			
10.02.2021	<ol style="list-style-type: none"> <li>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.</li> <li>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.</li> <li>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.</li> <li>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.</li> <li>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.</li> <li>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.</li> <li>7. The committee recommended for regularization of excess expenditure</li> </ol>	Action taken Note yet to be received.	Excess expenditure over budget provisions has been regularised.

<b>SFAR 2018-19</b> (Date of placing – 05-02-2021)			
21.02.2024	PAC Report not yet published	Action taken	Excess expenditure of ₹ 1,729.49 crore over the budget provision was regularized by State Government
<b>SFAR 2019-20</b> (Date of placing – 25-03-2022)			
	Yet to be discussed/examined by PAC		
<b>SFAR 2020-21</b> (Date of placing – 22-02-2023)			
	Yet to be discussed/examined by PAC		
<b>SFAR 2021-22</b> (Date of placing – 29-02-2024)			
	Yet to be discussed/examined by PAC		
<b>SFAR 2022-23</b> (Date of placing – 12-08-2024)			
	Yet to be discussed/examined by PAC		

(Source: Reports of Public Accounts Committee)