APPENDIX – 1.1

Statement showing Time Series data on the State Government Finances

(Refer Paragraph 1.1.3)

(₹ in crore)

	2020-21	2021-22	2022-23	2023-24	2024-25
Part A. Receipts					
1. Revenue Receipts	**12,982.65**	**14,091.00**	**15,893.15**	**14,706.17**	**16,775.60**
(i) Tax Revenue (own)	**1,294.49**	**1,648.50**	**1,867.90**	**1,223.50**	**1,611.74**
State Goods and Services Tax (SGST)	*866.51*	*1,125.56*	*1,426.15*	*1,098.77*	*1,116.85*
Taxes on Agricultural Income	-	-	-	-	-
Taxes on Sales, Trade, etc.	*336.45*	*411.66*	*288.89*	*24.92*	*372.56*
State Excise	*11.85*	*16*	*19.24*	*20.36*	*23.79*
Taxes on Vehicles	*37.96*	*56.67*	*83.21*	*40.54*	*52.94*
Stamps and Registration fees	*8.66*	*7.98*	*13.95*	*6.87*	*9.97*
Land Revenue	*3.81*	*3.36*	*6.58*	*5.28*	*5.59*
Taxes on Goods and Passengers	*0.42*	*0.47*	*1.37*	*0.89*	*1.02*
Other Taxes	*28.83*	*26.8*	*28.51*	*25.87*	*29.02*
(ii) Non-Tax Revenue	***148.07***	***108.13***	***457.59***	***209.57***	***476.51***
(iii) State's share of Union taxes and duties	***4,271.97***	***6,009.65***	***6,795.08***	***8,087.14***	***9,214.14***
(iv) Grants in aid from Government of India[1]	***7,268.12***	***6,324.72***	***6,772.58***	***5,185.96***	***5,473.21***
2. Miscellaneous Capital Receipts	-	-	-	-	-
3. Recoveries of Loans and Advances	**3.30**	**2.39**	**1.10**	**1.08**	**1.11**
4. Total Revenue and Non debt capital receipts (1+2+3)	**12,985.95**	**14,093.39**	**15,894.25**	**14,707.25**	**16,776.71**
5. Public Debt Receipts	**9,334.05**	**12,652.37**	**11,115.64**	**9,755.85**	**11,599.08**
Internal Debt (No Ways and Means Advances and Overdrafts)	*1,484.03*	*1,657.04*	*1,622.00*	*1,568.07*	*1,563.85*
Net transactions under Ways and Means Advances and Overdrafts	*7,482.65*	*10,741.47*	*8,918.31*	*7,591.54*	*8,518.88*
Loans and Advances from Government of India	*367.37*	*253.86*	*575.33*	*596.24*	*1,516.35*
6. Total Receipts in the Consolidated Fund (4+5)	**22,320.00**	**26,745.76**	**27,009.89**	**24,463.10**	**28,375.79**
7. Contingency Fund Receipts	-	-	-	-	-
8. Public Account Receipts	**2,852.87**	**3,061.43**	**3,445.98**	**3,225.16**	**3,087.64**
9. Total Receipts of the State (6+7+8)	**25,172.87**	**29,807.19**	**30,455.87**	**27,688.26**	**31,463.43**
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	**12,428.47**	**12,642.15**	**14,158.98**	**13,821.75**	**15,662.82**
Programme	-	-	-	-	-
Administrative	-	-	-	-	-
General Services (including interest payments)	*5,055.21*	*5,899.12*	*6,648.48*	*7,221.72*	*8,099.33*
Social Services	*3,328.46*	*3,556.79*	*4,407.52*	*4,102.93*	*5,121.77*
Economic Services	*3,421.41*	*2,634.58*	*2,744.35*	*2,006.15*	*1,920.75*
Grants-in-Aid and Contributions	*623.39*	*551.66*	*358.63*	*490.95*	*520.97*
11. Capital Expenditure	**2,439.18**	**3,252.79**	**3,484.24**	**2,748.59**	**2,704.22**
Program	-	-	-	-	-
Administrative	-	-	-	-	-
General Services	*61.41*	*83.07*	*95.58*	*141.23*	*235.52*
Social Services	*1,247.10*	*1,303.32*	*1,386.04*	*907.17*	*653.73*
Economic Services	*1,130.67*	*1,866.40*	*2,002.62*	*1,700.19*	*1,814.97*
12. Disbursement of Loans and Advances	**10.20**	**1.63**	**7.58**	**0.25**	**0.55**
13. Appropriation to the Contingency Fund	-	-	-	-	**500.00**
14. Total Expenditure (10+11+12+13)	**14,877.85**	**15,896.57**	**17,650.80**	**16,570.59**	**18,867.59**
15. Repayments of Public Debt	**7,587.96**	**10,902.29**	**9,404.72**	**8,203.48**	**9,420.41**
Internal Debt (excluding Ways and Means Advances and Overdrafts)	*271.62*	*381.21*	*418.39*	*473.13*	*616.51*
Net transactions under Ways and Means Advances and Overdraft	*7,268.41*	*10,480.80*	*8,939.57*	*7,675.66*	*8,757.22*
Loans and Advances from Government of India	*47.93*	*40.28*	*46.76*	*54.69*	*46.68*
16. Appropriation to Contingency Fund	-	-	-	-	-
17. Total disbursement out of Consolidated Fund (13+14+15)	**22,465.81**	**26,798.86**	**27,055.52**	**24,774.07**	**28,288.00**

	2020-21	2021-22	2022-23	2023-24	2024-25
18. Contingency Fund disbursements	-	-	-	-	**188.5**
19. Public Account disbursements	**2,828.01**	**2,695.88**	**3,469.44**	**3,071.48**	**3,421.33**
20. Total disbursement by the State (16+17+18+19)	**25,293.82**	**29,494.74**	**30,524.96**	**27,845.55**	**31,897.83**
Part C. Deficits					
21. Revenue Deficit (-)/Revenue Surplus (+) (1-10)	554.18	1,448.85	1,734.17	884.42	1,112.78
22. Fiscal Deficit (-)/Fiscal Surplus (+) (4-14)	1,891.90	1,803.18	1,756.55	1,863.34	2,090.89
23. Primary Deficit (-)/Primary Surplus(+) (21+23)	1,060.30	1,112.38	882.36	886.76	1,068.66
Part D. Other data					
24. Interest Payments (included in revenue expenditure)	**831.60**	**690.80**	**874.19**	**976.58**	**1,022.23**
25. Financial Assistance to local bodies etc.	**3,747.08**	**2,905.63**	**2,635.16**	**1,916.73**	**1,768.54**
26. Ways and Means Advances/Overdraft availed (days)	**142**	**173**	**162**	**146**	**122**
Ways and Means Advances availed (days)	*113*	*61*	*69*	*71*	*91*
Overdraft availed (days)	*29*	*112*	*93*	*75*	*31*
27. Interest on Ways and Means Advances/ Overdraft	**4.80**	**17.77**	**15.39**	**59.18**	**15.60**
28. Gross State Domestic Product (GSDP)	**29,776.00**	**35,027.00**	**38,552.00**	**43,425.00**	**50,309.00**
29. Outstanding Fiscal liabilities (year-end)	**13,183.65**	**15,353.99**	**17,145.96**	**18,871.79**	**20,846.88**
30. Outstanding guarantees (year-end) (including interest)	**667.19**	**861.32**	**1,177.16**	**1,482.56**	**1,557.02**
31. Maximum amount guaranteed (year-end)	**1,355.38**	**861.32**	**2,181.16**	**2,181.17**	**2,296.02**
Part E: Fiscal Health Indicators (in *per cent*)					
I Resource Mobilisation					
Own Tax Revenue/GSDP	4.35	4.71	4.85	2.82	3.20
Own Non-Tax Revenue/GSDP	0.50	0.31	1.19	0.48	0.95
Own Revenue/ GSDP	4.84	5.02	6.03	3.30	4.15
Own Revenue/ Total Expenditure	9.70	11.05	13.17	8.65	11.07
II Expenditure Management					
Total Expenditure/GSDP	49.97	45.38	45.78	38.16	37.50
Total Expenditure/Revenue Receipts	114.60	112.81	111.06	112.68	112.47
Revenue Expenditure/Total Expenditure	83.54	79.53	80.22	83.41	83.01
Expenditure on Social and Economic Services/Total Expenditure	61.35	58.89	59.72	52.60	50.41
Capital Expenditure/Total Expenditure	16.39	20.46	19.74	16.59	14.33
Capital Expenditure/ GSDP	8.19	9.29	9.04	6.33	5.38
III Management of Fiscal Imbalances					
Revenue Surplus/GSDP	1.86	4.14	4.50	2.04	2.21
Fiscal Deficit (Surplus)/GSDP	-6.35	-5.15	-4.56	-4.29	4.16
Primary Deficit (Surplus) /GSDP	-3.56	-3.18	-2.29	-2.04	2.12
IV Debt Sustainability					
Outstanding Liabilities/GSDP	44.28	43.83	44.47	43.46	41.44
Interest Payments/Revenue Receipts	6.41	4.90	5.50	6.64	6.09

Source: Finance Accounts, 2024-25 and Economics and Statistics Department, Government of Manipur

APPENDIX – 1.2

Statement showing Abstract of receipts and disbursements for the year 2024-25

(Refer paragraphs 1.1.4, 1.2.4.1 A, 1.2.4.2 A)

(₹ in crore)

2023-24	Receipts	2024-25	2023-24	Disbursements	2024-25		
					Administrative	Programme	Total
Section A: Revenue							
14706.17	**I. Revenue Receipts**	**16,775.60**	**14,706.17**	**I-Revenue Expenditure-**			**16,775.60**
1,223.50	Tax Revenue	1,611.74	**7,221.72**	**General Services**	3,167.88	4,931.45	**8,099.33**
	--		**4,102.93**	**Social Services-**			**5,121.77**
209.57	Non-Tax Revenue	476.51	2,364.08	Education, Sports, Art and Culture		2,406.27	
	--		929.57	Health and Family Welfare		1,173.16	
8,087.14	State's Share of Union Taxes	9,214.14	215.11	Water Supply, Sanitation, Housing and Urban Development		415.28	
	--		19.64	Information and Broadcasting		13.91	
	Non Plan Grants		127.39	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		125.54	
	Grants for State Plan Schemes		38.61	Labour and Labour Welfare		39.47	
	--		408.5	Social Welfare and Nutrition		948.14	
	Grants for Central and Centrally Sponsored Plan Schemes		0.03	Others		-	
	--		**2,006.15**	**Economic Services-**			**1,920.75**
2641.62	Grants for Centrally Sponsored Scheme	3,425.06	397.98	Agriculture and Allied Activities		506.34	
	--		882.59	Rural Development		712.41	
2122.80	Finance Commission Grants	1,751.00	13.27	Special Areas Programmes		18.04	
	--		54.60	Irrigation and Flood Control		77.10	
421.54	Other Transfer/Grants to States	297.15	425.04	Energy		348.05	
	--		64.17	Industry and Minerals		69.78	
	--		82.50	Transport		87.80	
	--		38.90	Science, Technology and Environment		40.72	
	--		47.10	General Economic Services		60.51	
	--		**490.95**	**Grants-in-aid and Contributions-**		520.97	**520.97**
	II. Revenue deficit carried over to		**884.42**	**II. Revenue Surplus carried over**			**1,112.78**
14706.17	**Total Section A**	**16,775.60**	**14,706.17**	**Total Section A**			**16,775.60**
Section B : Capital							
1,004.11	**III.Opening Cash balance including Permanent**	**846.82**	-	**III.Opening Overdraft from Reserve Bank of India**			-
0	**Advances and**	-	-				

2023-24	Receipts	2024-25	2023-24	Disbursements	2024-25		
					Administrative	Programme	Total
	Cash Balance Investment						
	IV. Miscellaneous Capital Receipts		**2,748.59**	**IV. Capital Outlay-**			**2,704.23**
	--		**141.23**	**General Services-**	225.37	10.15	**235.52**
	--		**907.17**	**Social Services-**			**653.73**
	--		61.51	Education, Sports, Art and Culture		7.45	
	--		8.65	Health and Family Welfare		20.83	
	--		790.07	Water Supply, Sanitation, Housing and Urban Development		536.49	
	--		0.50	Information and Broadcasting		0.35	
	--		29.71	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		78.27	
	--		16.73	Social Welfare and Nutrition		9.66	
	--		-	Others		0.68	
	--		**1,700.19**	**Economic Services-**			**1,814.98**
	--		2.65	Agriculture and Allied Activities		16.03	
	--		334.98	Rural Development		179.21	
	--		327.63	Special Areas Programmes		608.98	
	--		270.60	Irrigation and Flood Control		231.62	
	--		-	Energy		93.17	
	--		2.91	Industry and Minerals		12.24	
	--		31.52	Science, Technology and Environment		50.79	
	--		714.64	Transport		620.93	
	--			General Economic Services		2.01	
1.08	**V. Recoveries of Loans and Advances-**	**1.11**	**0.25**	**V. Loans and Advances disbursed-**			**0.55**
	From Power Projects			For Power Projects			
1.08	From Government Servants	1.11	0.25	To Government Servants		0.55	
	From Others	-		To Others		-	
884.42	**VI. Revenue Surplus brought down**	**1,112.78**	**-**	**VI. Revenue Deficit brought down**			-
9755.85	**VII. Public Debt Receipts-**	**11,599.08**	**8,203.48**	**VII. Repayment of Public Debt-**			**9,420.40**
	External debt			External debt			
1568.07	Internal debt other than Ways and Means Advances and Overdrafts	1,563.85	473.13	Internal Debt other than Ways and Means Advances and Overdrafts		616.51	
7591.54	Net transactions under Ways And Means Advances	8,518.88	7,675.66	Net transactions under Ways and Means Advances		8,757.22	
	Net transactions under Overdraft			Net transactions under Overdraft			
596.24	Loans and	1,516.35	54.69	Repayment of Loans			

2023-24	Receipts	2024-25	2023-24	Disbursements	2024-25		
					Administrative	Programme	Total
	Advances from Central Government			and Advances to Central Government			
-	**VIII. Appropriation to Contingency Fund**	-	-	**VIII. Appropriation to Contingency Fund**	500	**500**	
-	**IX. Amount transferred to Contingency Fund**	311.50	-	**IX. Expenditure from Contingency Fund**	188.50		
3225.16	**X. Public Account Receipts-**	**3,087.64**	**3,071.48**	**X. Public Account Disbursements-**	**3,422.25**	**3,422.25**	
291.27	Small Savings and Provident Funds	242.65	344.95	Small Savings and Provident Funds	382.22		
187.04	Reserve Funds	117.40	24.72	Reserve Funds	156.68		
277.58	Suspense and Miscellaneous	381.01	321.32	Suspense and Miscellaneous	358.86		
1896.69	Remittance	1,676.16	1,872.73	Remittances	1,829.34		
572.58	Deposits and Advances	670.42	507.76	Deposits and Advances	695.16		
-	**XI. Closing Overdraft from Reserve Bank of India**	-	**846.82**	**XI. Cash Balance at end-**	-	**911.50**	
	--		4.63	Cash in Treasuries and Local Remittances	4.63		
	--		-490.96	Deposits with Reserve Bank	-496.80		
	--		52.28	Departmental Cash Balance including Permanent Advances	72.54		
	--		1,280.87	Cash Balance Investment	1,331.13		
14,870.62	**Total**	**16,958.93**	**14,870.62**	**Total**		**16,958.93**	

Source: Finance Accounts, 2024-25

APPENDIX – 1.3

Statement showing summarised financial position of the Government of Manipur as on 31 March 2025

(Refer paragraph 1.1.5)

(₹ in crore)

As on 31 March 2024		As on 31 March 2025
	Liabilities	
12,160.32	**Internal Debt -**	**12,869.32**
10,575.21	Market Loans bearing interest	11,612.21
0.04	Market Loans not bearing interest	0.04
0.00	Loans from Life Insurance Corporation of India	-
1,215.54	Loans from other Institutions	1,125.88
369.53	Ways and Means Advances	131.19
	Overdrafts from Reserve Bank of India	
1,854.79	**Loans and Advances from Central Government -**	**3,324.46**
0.06	Pre 1984-85 Loans	0.06
38.18	Non-Plan Loans	3.21
24.69	Loans for State Plan Schemes	19.30
0.00	Loans for Central Plan Schemes	0.00
0.00	Loans for Central Sponsored Schemes	0.00
1.11	Loans for Special Plan Schemes	1.00
1,790.75	Loans for State/UTs with Legislature Schemes	3,300.89
0.00	**Contingency Fund**	**500.00**
1,459.77	**Small Savings, Provident Funds, etc.**	**1,320.20**
1,445.61	**Deposits**	**1,420.88**
1,951.31	**Reserve Funds Advances**	**1,912.02**
	Suspense and Miscellaneous Balances	
	Remittance Balances	
	Miscellaneous Capital Receipts	
19,532.12	**Cumulative excess of receipts over expenditure**	**20,144.90**
38,403.92	**Total**	**41,491.78**
	Assets	
36,309.35	**Gross Capital Outlay on Fixed Assets -**	**39,013.57**
223.03	Investments in shares of Companies, Corporations *etc.*	318.34
36,086.32	Other Capital Outlay	38,695.23
210.10	**Loans and Advances -**	**209.54**
-	Loans for Power Projects	-
185.32	Other Development Loans	185.31
24.78	Loans to Government servants and Miscellaneous loans	24.23

As on 31 March 2024		As on 31 March 2025
2.60	**Advances**	**2.60**
796.21	**Remittance Balances**	**949.39**
238.84	**Suspense and Miscellaneous Balances**	**216.68**
846.82	**Cash -**	**911.50**
4.63	Cash in Treasuries and Local Remittances	4.63
-490.96	Deposits with Reserve Bank	-496.80
52.28	Departmental Cash Balance including Permanent Advances	72.54
	Security Deposits	
1,280.87	Investment of Earmarked Funds	1,331.13
	Cash Balance Investments	
	Deficit on Government Account -	
	(i) Less Revenue Surplus of the current year	
-	(ii) Appropriation to Contingency Fund	188.50
	Accumulated deficit at the beginning of the year	
	Contingency Fund	
38,403.92	**Total**	**41,491.78**

Source: Finance Accounts of respective years

** Included under Suspense and Miscellaneous

Note: Disbursements of the Contingency Fund has been taken under liabilities

Explanatory Notes: The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts. Government accounts being mainly on cash basis, the deficit on Government account, as shown in ***Appendix 1.2,*** indicates the position on cash basis, as opposed to accrual basis in commercial accounting.

APPENDIX – 2.1

Statement showing expenditure without Budget Provision or Re-appropriation (₹ one crore or more in each case)

(Refer paragraph 2.5.1)

(₹ in crore)

Sl. No.	Grant/ Appropriation No.	Head of Account	Description of Sub-Head	Number of Cases	Expenditure Incurred	Remarks
1	Appro-2	6003-108-01 (V)	Loans from National Co-operative Development Corporation	1	6.12	-
2	Appro-2	6003-800-01 (V)	Loans from Other Bodies/Authorities	1	1.06	-
3	Appro-2	6004-01-800-28 (V)	Pre-04-05 loans consolidated in terms of TFC recommendation	1	34.77	-
4	Appro-2	6004-02-101-02 (V)	Block loans	1	5.39	-
			Total	**4**	**47.35**	

Source: Appropriation Accounts, 2024-25

APPENDIX – 2.2

Statement showing cases where supplementary provision (₹ one crore or more in each case) proved unnecessary

(Refer paragraph 2.5.3)

(₹ in crore)

Sl. No.	Number and name of grant or appropriation		Original Provision	Supplementary Provision	Expenditure	Savings out of original provision
A - Revenue (Voted)						
1	3	Secretariat	122.06	4.65	107.39	14.67
2	6	Transport	20.53	4.74	19.62	0.90
3	20	Community and Rural Development	2,422.95	97.07	682.62	1,740.33
4	48	Relief and Disaster Management	447.83	50.29	217.89	229.94
5	49	Economics and Statistics	15.41	2.76	13.81	1.60
Sub Total (A)			***3,028.78***	***159.51***	***1,041.34***	***1,987.44***
B - Capital (Voted)						
6	20	Community and Rural Development	1,687.95	39.42	179.21	1,508.74
7	30	Planning	715.67	290.22	609.06	106.61
Sub Total (B)			***2,403.62***	***329.64***	***788.26***	***1,615.35***
C - Revenue (Charged)						
8		Appropriation No. 2 - Interest Payment and Debt Services	1,101.12	12.01	1,017.46	83.66
Sub Total (C)			***1,101.12***	***12.01***	***1,017.46***	***83.66***
Grand Total (A+B+C)			**6,533.52**	**501.16**	**2,847.07**	**3,686.46**

Source: Appropriation Accounts, 2024-25

APPENDIX – 2.3

Statement showing cases where Supplementary Provision (₹ one crore or more in each case) proved excessive

(Refer paragraph 2.5.3)

(₹ in crore)

Sl. No.	Number and name of grant or appropriation		Original Provision	Supplementary provision	Total Budget	Actual expenditure	Excessive Supplementary provision (savings)
A - Revenue (Voted)							
1	1	State Legislature	288.19	24.21	312.40	301.60	10.81
2	5	Finance Department	2,897.19	445.74	3,342.93	3,305.50	37.42
3	7	Police	2,792.90	252.45	3,045.35	2,815.26	230.09
4	23	Power	330.19	49.02	379.22	348.05	31.17
5	34	Rehabilitation	13.77	5.00	18.77	17.05	1.73
Sub Total (A)			***6,322.25***	***776.42***	***7,098.67***	***6,787.45***	***311.22***
B - Capital (Voted)							
6	34	Rehabilitation	0.08	11.14	11.22	0.10	11.12
Sub Total (B)			***0.08***	***11.14***	***11.22***	***0.10***	***11.12***
Grand Total (A+B)			**6,322.33**	**787.56**	**7,109.89**	**6,787.56**	**322.33**

Source: Appropriation Accounts, 2024-25

APPENDIX – 2.4

Statement showing Unnecessary / Inadequate re-appropriation of funds during 2024-25

(Refer paragraph 2.5.4)

(₹ in crore)

Sl. No.	Grant/ Appropriation No.	Head of Account	Original	Supplementary	Re-appropriation	Total	Actual Expenditure	Savings (-)/ Excess (+)
A.	**Reduction of provision through Re-appropriation orders, where excess expenditure occurred**							
1	8	3054-80-001-01 (V)	32.69	0.00	-1.23	31.46	32.47	1.01
2	11	4210-03-200-06(V)	4.00	0.00	-4.00	0.00	0.28	0.28
3	22	4215-02-102-01(H)	7.53	0.00	-5.53	2.00	3.99	1.99
4	22	4215-02-102-01(V)	16.73	0.00	-12.08	4.66	6.43	1.78
5	22	4215-02-102-02(H)	2.08	0.00	-2.06	0.02	2.99	2.97
6	31	2070-00-108-01(V)	27.52	0.00	-4.60	22.92	22.94	0.03
7	39	2851-00-107-01(H)	8.59	0.00	-1.86	6.73	6.93	0.20
8	Appropriation No. 2	2049-04-104-02(V)	8.12	0.00	-7.58	0.54	0.78	0.24
Sub Total (A)			***107.26***	***0.00***	***-38.93***	***68.32***	***76.80***	***8.48***
B.	**Augmentation of provision proved injudicious**							
9	1	2011-02-101-04 (V)	109.23	10.38	1.46	121.08	118.19	(-) 2.88
10	3	2070-115-02 (V)	4.59	0.00	1.82	6.41	3.13	(-) 3.28
11		2220-60-001-01 (V)	0.84	0.00	1.04	1.88	0.47	(-) 1.41
12	5	2071-01-111-01 (V)	20.00	0.00	5.00	25.00	19.31	(-) 5.69
13	7	2055-001-04 (V)	30.00	0.00	7.50	37.50	30.00	(-) 7.50
14		2055-003-01 (V)	38.61	0.00	2.80	41.41	36.78	(-) 4.63
15		2055-109-01 (V)	668.37	34.99	3.30	706.65	658.46	(-) 48.20
16	8	5054-04-337-02 (H)	26.00	0.00	32.94	58.94	21.41	(-) 37.53
17		5054-04-337-02 (V)	62.44	0.00	30.78	93.22	13.77	(-) 79.45
18		5054-05-101-01 (H)	21.48	0.00	5.99	27.47	0.00	(-) 27.47
19		5054-05-101-01 (V)	11.50	0.00	4.59	16.09	8.26	(-) 7.83
20	10	2202-01-113-01 (V)	228.59	0.00	41.96	270.55	202.54	(-) 68.02
21		2202-02-110-02 (H)	0.00	0.00	2.85	2.85	0.00	(-) 2.85
22		2202-02-113-02 (V)	19.11	0.00	1.67	20.78	9.32	(-) 11.45
23		2202-80-001-01 (H)	20.51	0.00	6.90	27.41	18.95	(-) 8.46
24		2202-80-001-01 (V)	23.34	0.00	10.80	34.14	21.05	(-) 13.09
25		4202-01-600-04(V)	0.00	0.00	50.32	50.32	0.00	(-) 50.32
26	11	2210-04-102-01(V)	19.16	0.00	11.34	30.49	14.19	(-) 16.31
27		2210-05-105-01(V)	2.67	0.00	2.33	5.00	0.34	(-) 4.66
28		2210-05-200-01(V)	189.13	0.00	11.04	200.18	188.38	(-) 11.79
29		2210-06-800-12(V)	0.00	0.00	4.77	4.77	0.00	(-) 4.77
30	12	2217-01-800-09(V)	150.00	0.00	46.00	196.00	107.19	(-) 88.81
31		2217-01-800-29(V)	0.00	0.00	3.65	3.65	0.00	(-) 3.65
32		2217-01-800-30(V)	0.00	0.00	1.50	1.50	0.00	(-) 1.50
33		2217-01-800-31(V)	0.00	0.00	1.80	1.80	0.00	(-) 1.80
34	13	2230-03-003-01(V)	12.09	0.00	2.04	14.14	10.76	(-) 3.37
35	14	2071-01-110-01(H)	120.00	0.00	10.00	130.00	116.42	(-) 13.58

Sl. No.	Grant/ Appropriation No.	Head of Account	Original	Supplementary	Re-appropriation	Total	Actual Expenditure	Savings (-)/ Excess (+)
36	17	2401-800-09(H)	1.98	0.00	1.24	3.22	1.88	(-) 1.34
37	19	2406-01-800-01(H)	4.50	0.00	1.24	5.74	0.67	(-) 5.07
38		2406-01-800-03(H)	6.17	0.00	6.95	13.12	0.00	(-) 13.12
39		2406-01-800-03(V)	8.91	0.00	6.17	15.08	8.91	(-) 6.17
40		2406-01-800-05(H)	0.00	0.00	2.00	2.00	0.00	(-) 2.00
41		2406-01-110-01(H)	0.00	0.00	8.02	8.02	0.00	(-) 8.02
42	20	2501-06-102-02(V)	2.00	0.00	1.52	3.52	1.76	(-) 1.76
43		2501-06-102-03(H)	54.48	0.00	22.00	76.48	44.24	(-) 32.24
44		2505-02-101-02(V)	86.67	0.00	146.95	233.62	7.23	(-) 226.39
45		2505-02-101-03(V)	250.00	97.07	136.11	483.17	0.00	(-) 483.17
46		2515-102-10(V)	0.00	0.00	1.81	1.81	0.00	(-) 1.81
47		4515-103-01(V)	347.95	39.42	644.29	1,031.66	54.48	(-) 977.19
48	23	2801-80-001-04(V)	310.00	49.02	7.98	367.00	339.00	(-) 28.00
49	25	2204-104-03(V)	15.00	0.00	2.00	17.00	13.98	(-) 3.02
50		2204-104-05(V)	1.25	0.00	1.00	2.25	0.00	(-) 2.25
51	30	2575-02-796-01(H)	28.14	0.00	3.07	31.21	5.75	(-) 25.46
52		2575-02-800-01(V)	11.83	0.00	3.99	15.83	10.06	(-) 5.76
53		4575-60-800-01(V)	600.00	290.22	54.48	944.70	579.07	(-) 365.63
54	40	4700-02-800-01(V)	4.40	0.00	14.26	18.66	0.00	(-) 18.66
55		4711-01-103-02(V)	10.50	0.00	4.78	15.28	4.11	(-) 11.17
56		4711-01-103-03(V)	13.00	0.00	14.98	27.98	8.98	(-) 19.00
57	43	2401-001-01-(V)	11.25	0.00	2.93	14.18	7.24	(-) 6.94
58		2402-001-01(V)	7.44	0.00	1.32	8.76	6.90	(-) 1.86
59	44	2235-02-102-07(V)	6.13	0.00	2.71	8.84	5.34	(-) 3.49
60		2235-02-103-02(H)	15.83	0.00	8.58	24.41	11.55	(-) 12.86
61		2235-02-103-02(V)	25.04	0.00	11.59	36.63	17.35	(-) 19.28
62		2235-02-103-14(V)	20.00	0.00	7.60	27.60	0.31	(-) 27.29
63		2235-02-104-10(V)	2.21	0.00	1.34	3.55	1.43	(-) 2.11
64		2236-02-101-04(H)	2.46	0.00	1.08	3.54	2.46	(-) 1.08
65	47	2225-04-277-04(V)	0.00	0.00	5.60	5.60	0.00	(-) 5.60
66		2225-04-277-06(V)	0.00	0.00	1.12	1.12	0.00	(-) 1.12
67	48	2245-05-101-01(V)	0.00	0.00	5.00	5.00	0.00	(-) 5.00
68		2245-05-101-02(V)	120.00	50.29	9.71	180.00	111.55	(-) 68.45
69		2245-05-101-03(V)	0.00	0.00	5.00	5.00	0.00	(-) 5.00
70		2245-05-101-04(V)	0.00	0.00	5.00	5.00	0.00	(-) 5.00
71		2245-05-101-05(V)	0.00	0.00	5.00	5.00	0.00	(-) 5.00
72	50	3425-60-001-04(V)	0.95	0.00	1.16	2.11	0.49	(-) 1.63
73	Appropriation No. 2	2049-01-101-01(V)	807.94	12.01	46.19	866.14	804.19	(-) 61.95
74		2049-01-305-02(V)	3.66	0.00	1.43	5.09	3.42	(-) 1.67
Sub Total (B)			***4,557.34***	***583.41***	***1,513.38***	***6,654.12***	***3,651.27***	***(-) 3,002.85***
Grand Total (A+B)			**4,664.59**	**583.41**	**1,474.45**	**6,722.44**	**3,728.08**	**(-) 2,994.37**

Source: Appropriation Accounts, 2024-25

APPENDIX – 2.5

Statement showing Grants having large savings, after surrender (exceeding ₹ 100 crore), during 2024-25

(Refer paragraph 2.5.5)

(₹ in crore)

Sl. No.	Number and name of grant or appropriation		Total Budget Provision	Actual Expenditure	Savings	Surrendered	Savings (after surrender)
1	7	Police	3,045.35	2,815.26	230.09	0.00	230.09
2	10	Education	3,061.80	2,318.42	743.38	124.53	618.85
3	11	Medical Health and Family Welfare Services	1,458.95	1,177.93	281.02	114.31	166.72
4	12	Municipal Administration Housing and Urban Development	765.60	304.18	461.42	234.13	227.30
5	14	Department of Tribal Affairs and Hills Development	911.06	728.06	183.00	31.86	151.14
6	19	Environment and Forest	571.71	176.68	395.03	288.98	106.05
7	20	Community and Rural Development	2,520.02	682.62	1,837.40	0.00	1,837.40
8	44	Social Welfare Department	1,065.42	833.75	231.67	39.37	192.30
9	48	Relief and Disaster Management	498.13	217.89	280.23	0.00	280.23
Sub Total (A)			***13,898.04***	***9,254.80***	***4,643.24***	***833.17***	***3,810.07***
10	8	Public Works Department	1,809.43	650.18	1,159.25	623.45	535.80
11	20	Community and Rural Development	1,727.37	179.21	1,548.16	0.00	1,548.16
12	22	Public Health Engineering	1,481.19	522.45	958.73	665.87	292.87
13	30	Planning	1,005.89	609.06	396.83	0.00	396.83
14	40	Water Resources Department	588.54	198.92	389.63	123.90	265.73
15	47	Minorities and Other Backward Classes and Scheduled Castes Department	456.36	78.27	378.09	112.36	265.73
Sub Total (B)			***7,068.78***	***2,238.08***	***4,830.71***	***1,525.58***	***3,305.13***
Grand Total (A+B)			**20,966.83**	**11,492.88**	**9,473.95**	**2,358.75**	**7,115.20**

Source: Appropriation Accounts, 2024-25

APPENDIX – 2.6

Statement showing Grants having persistent savings (exceeding ₹ 100 crore) during 2022-23 to 2024-25

(Refer paragraph 2.5.5)

(₹ in crore)

Sl. No.	Number and name of grant or appropriation		2022-23	2023-24	2024-25
A - Revenue (Voted)					
1	10	Education	418.39	958.57	743.38
2	11	Medical Health and Family Welfare Services	371.07	719.74	281.02
3	12	Municipal Administration Housing and Urban Development	147.30	310.01	461.42
4	14	Department of Tribal Affairs and Hills Development	320.30	210.12	183.00
5	19	Environment and Forest	511.37	506.46	395.03
6	20	Community and Rural Development	1,536.11	2,167.89	1,837.40
7	21	Textiles Commerce and Industries	137.01	116.60	128.33
8	44	Social Welfare Department	575.05	551.52	231.67
B - Capital (Voted)					
9	8	Public Works Department	300.38	767.10	1,159.25
10	12	Municipal Administration Housing and Urban Development	314.25	549.60	182.23
11	30	Planning	752.19	814.14	396.83
12	36	Minor Irrigation	343.99	226.56	254.31
13	40	Water Resources Department	663.96	566.97	389.63
14	47	Minorities and Other Backward Classes and Scheduled Castes Department	390.36	546.20	378.09

Source: Appropriation Accounts of respective years

APPENDIX – 2.7

Statement showing Grant-wise percentage of utilisation of budget and savings/ excess, during 2024-25

(Refer paragraph 2.5.5)

(₹ in crore)

Sl. No.	Number and name of grant or appropriation		Total Budget	Total Expenditure	Savings/ Excess (-)	Percentage of Utilisation	Range of Utilisation (*per cent*)
1	45	Tourism	146.62	6.69	139.94	4.56	Up to 50
2	36	Minor Irrigation	305.73	44.86	260.86	14.67	
3	20	Community and Rural Development	4,247.39	861.83	3,385.56	20.29	
4	47	Minorities and Other Backward Classes and Scheduled Castes Department	550.80	120.46	430.34	21.87	
5	38	Panchayat	117.28	29.79	87.49	25.40	
6	15	Consumer Affairs Food and Public Distribution	218.26	56.55	161.71	25.91	
7	50	Information Technology	155.64	40.83	114.81	26.23	
8	2	Council of Ministers	16.28	4.52	11.76	27.74	
9	21	Textiles Commerce and Industries	182.50	53.18	129.31	29.14	
10	39	Sericulture	97.25	28.84	68.40	29.66	
11	19	Environment and Forest	716.45	214.63	501.82	29.96	
12	37	Fisheries	89.95	28.02	61.93	31.15	
13	12	Municipal Administration Housing and Urban Development	961.39	317.74	643.65	33.05	
14	40	Water Resources Department	652.70	253.54	399.16	38.84	
15	8	Public Works Department	1,979.02	772.10	1,206.93	39.01	
16	22	Public Health Engineering	1,612.46	629.17	983.29	39.02	
17	43	Horticulture and Soil Conservation	124.50	50.04	74.46	40.19	
18	18	Animal Husbandry and Veterinary including Dairy Farming	193.18	81.22	111.96	42.04	
19	48	Relief and Disaster Management	502.43	217.94	284.48	43.38	
20	26	Administration of Justice	254.38	111.29	143.09	43.75	
21	17	Agriculture	378.88	166.51	212.36	43.95	
22	27	Election	51.19	22.68	28.51	44.30	
23	28	State Excise	21.85	9.69	12.16	44.35	
24	16	Co-operation	44.75	22.13	22.62	49.44	
Sub Total (A)			***13,620.89***	***4,144.25***	***9,476.64***		
25	30	Planning	1,197.89	659.19	538.70	55.03	51 to 75
26	42	State Academy of Training	13.54	7.49	6.05	55.34	
27	25	Youth Affairs and Sports Department	98.20	54.38	43.81	55.38	
28	34	Rehabilitation	29.99	17.15	12.84	57.17	
29	13	Labour and Employment	68.07	40.09	27.98	58.90	
30	41	Art and Culture	56.91	34.69	22.22	60.95	
31		Appropriation No. 3 - Manipur Public Service Commission	7.46	4.55	2.91	60.99	
32	31	Fire Protection and Control	58.42	36.74	21.67	62.90	
33	3	Secretariat	172.13	110.76	61.37	64.35	
34		Appropriation No. 1 - Governor	8.94	6.31	2.63	70.61	
35	9	Information and Publicity	19.50	13.78	5.72	70.68	
36	49	Economics and Statistics	19.40	13.81	5.59	71.19	
37	10	Education	3,151.90	2,324.66	827.24	73.75	
38	35	Stationery and Printing	7.06	5.27	1.78	74.75	
39	11	Medical Health and Family Welfare Services	1,589.24	1,198.76	390.48	75.43	
Sub Total (B)			***6,498.65***	***4,527.65***	***1,971.00***		
40	44	Social Welfare Department	1,109.30	843.31	265.98	76.02	76 to 90
41	14	Department of Tribal Affairs and Hills	950.78	728.06	222.71	76.58	

Sl. No.	Number and name of grant or appropriation		Total Budget	Total Expenditure	Savings/ Excess (-)	Percentage of Utilisation	Range of Utilisation (*per cent*)
		Development					
42	6	Transport	30.25	23.20	7.06	76.68	
43	32	Jails	44.83	34.66	10.17	77.31	
44	23	Power	559.22	441.22	118.00	78.90	
45	4	Land Revenue Stamps & Registration and District Administration	146.03	119.05	26.99	81.52	
46	46	Science and Technology	6.05	5.14	0.91	84.99	
47	7	Police	3,365.14	2,976.09	389.04	88.44	
48	24	Vigilance and Anti-Corruption Department	6.89	6.10	0.79	88.54	
Sub Total (C)			***6,218.48***	***5,176.83***	***1,041.65***		
49	33	Home Guards	57.81	52.49	5.32	90.80	91 to 100
50	1	State Legislature	325.18	310.18	15.00	95.39	
51	29	Sales Tax Other Taxes/Duties on Commodities and Services	7.83	7.66	0.17	97.83	
52	5	Finance Department	3,359.27	3,308.18	51.09	98.48	
Sub Total (D)			***3,750.09***	***3,678.51***	***71.58***		
53		Appropriation No. 2 - Interest Payment and Debt Services	7,304.56	10,937.88	(-)3,633.32	149.74	more than 100
Sub Total (E)			***7,304.56***	***10,937.88***	***-3,633.32***		
Grand Total (A+B+C+D+E)			**37,392.66**	**28,465.11**	**8,927.55**		

Source: Appropriation Accounts, 2024-25

APPENDIX – 2.8

Statement showing Savings not Surrendered

(Refer paragraph 2.5.5)

(₹ in crore)

Sl. No.	Number and name of Grant or appropriation		Original Budget	Supplementary Budget	Total Provision	Actual Expenditure	Savings	Amount not surrendered
1	Appropriation No. 1	Governor	8.94	0.00	8.94	6.31	2.63	2.63
2	6	Transport	24.68	5.58	30.25	23.20	7.06	7.06
3	20	Community and Rural Development	4,110.90	136.49	4,247.39	861.83	3,385.56	3,385.56
4	24	Vigilance and Anti-Corruption Department	6.47	0.42	6.89	6.10	0.79	0.79
5	29	Sales Tax Other Taxes/Duties on Commodities and Services	7.70	0.13	7.83	7.66	0.17	0.17
6	34	Rehabilitation	13.85	16.14	29.99	17.15	12.84	12.84
Grand Total			**4,172.54**	**158.75**	**4,331.29**	**922.25**	**3,409.05**	**3,409.05**

Source: Appropriation Accounts, 2024-25

APPENDIX – 2.9

Statement showing Surrender of funds in excess of ₹ 10 crore, on the last day of March 2025

(Refer paragraph 2.5.5)

(₹ in crore)

Sl. No.	Number and name of Grant or appropriation		Original Budget	Supplementary Budget	Total Provision	Actual Expenditure	Savings	Amount surrendered on 31 March 2025
1	3	Secretariat	167.48	4.65	172.13	110.76	61.37	36.18
2	5	Finance Department	2,913.53	445.74	3,359.27	3,308.18	51.09	13.12
3	7	Police	3,112.68	252.45	3,365.14	2,976.09	389.04	94.59
4	8	Public Works Department	1,978.04	0.99	1,979.02	772.10	1,206.93	636.23
5	10	Education	3,151.90	0.00	3,151.90	2,324.66	827.24	139.77
6	11	Medical Health and Family Welfare Services	1,589.24	0.00	1,589.24	1,198.76	390.48	192.96
7	12	Municipal Administration Housing and Urban Development	961.39	0.00	961.39	317.74	643.65	352.89
8	14	Department of Tribal Affairs and Hills Development	918.96	31.81	950.78	728.06	222.71	31.86
9	15	Consumer Affairs Food and Public Distribution	218.26	0.00	218.26	56.55	161.71	98.07
10	16	Co-operation	44.75	0.00	44.75	22.13	22.62	16.59
11	17	Agriculture	378.88	0.00	378.88	166.51	212.36	158.56
12	18	Animal Husbandry and Veterinary including Dairy Farming	193.18	0.00	193.18	81.22	111.96	34.17
13	19	Environment and Forest	716.45	0.00	716.45	214.63	501.82	337.11
14	21	Textiles Commerce and Industries	182.50	0.00	182.50	53.18	129.31	86.85
15	22	Public Health Engineering	1,612.46	0.00	1,612.46	629.17	983.29	685.42
16	23	Power	510.19	49.02	559.22	441.22	118.00	85.00
17	25	Youth Affairs and Sports Department	98.14	0.06	98.20	54.38	43.81	18.22
18	26	Administration of Justice	254.38	0.00	254.38	111.29	143.09	68.12
19	27	Election	51.19	0.00	51.19	22.68	28.51	24.52
20	28	State Excise	21.85	0.00	21.85	9.69	12.16	10.91
21	30	Planning	907.67	290.22	1,197.89	659.19	538.70	95.37
22	36	Minor Irrigation	305.73	0.00	305.73	44.86	260.86	200.40
23	37	Fisheries	89.95	0.00	89.95	28.02	61.93	54.93
24	38	Panchayat	117.25	0.03	117.28	29.79	87.49	72.33
25	40	Water Resources Department	652.70	0.00	652.70	253.54	399.16	128.29
26	41	Art and Culture	56.91	0.00	56.91	34.69	22.22	12.74
27	43	Horticulture and Soil Conservation	124.50	0.00	124.50	50.04	74.46	56.58
28	44	Social Welfare Department	1,109.30	0.00	1,109.30	843.31	265.98	63.74
29	45	Tourism	146.62	0.00	146.62	6.69	139.94	131.36
30	47	Minorities and Other Backward Classes and Scheduled Castes Department	550.80	0.00	550.80	120.46	430.34	132.34
31	50	Information Technology	155.64	0.00	155.64	40.83	114.81	77.59
Grand Total			**23,292.53**	**1,074.98**	**24,367.50**	**15,710.42**	**8,657.08**	**4,146.77**

Source: Appropriation Accounts, 2024-25

APPENDIX – 2.10

Statement showing Policy initiatives (₹ 10 crore or more) with no expenditure

(Refer paragraph 2.5.7)

(₹ in crore)

Sl. No.	Grant No.	Name of the Department	Head of Account	Name of the scheme	Budget provision	Expenditure
1	10	Education	2202-03-800-08 (V)	Pradhan Mantri-Uchchatar Shiksha Abhiyan (PM-USHA)/Central Share	55.52	0
2			2202-03-800-10 (V)	PM-USHA / Central Share(SCSP Component)	11.52	0
3	12	Municipal Administration Housing and Urban Development	4217-60-051-02 (V)	Atal Mission for Rejuvenation & Urban Transformation 2.0 (AMRUT 2.0) Central Share	15.00	0
4			4217-60-051-04 (V)	Swachh Bharat Mission 2.0 (Urban)/Central Share	42.84	0
5	14	Department of Tribal Affairs and Hills Development	2225-02-794-03 (V)	Scheme under Pradhan Mantri Adi Adarsh Gram Yojana (PMAAGY)	17.93	0
6	15	Consumer Affairs Food and Public Distribution	2408-01-101-02 (V)	Decentralised procurement of rice under NFSA (Central Share)	10.00	0
7	22	Public Health Engineering	4215-01-102-01 (H)	Jal Jeevan Mission (Central Share)	32.00	0
8			4215-01-102-01 (V)	Jal Jeevan Mission (Central Share)	11.00	0
9	47	Minorities and Other Backward Classes and Scheduled Castes Department	4225-01-800-02 (V)	Babu Jagjivan Ram Chhatrawas Yojana (BJRCY) Girls' Hostel	14.00	0
10	50	Information Technology	3425-60-600-01 (V)	MIND Project at Manipur IT SEZ (Central Share) (EAP)	20.00	0
11			5425-00-800-04 (V)		10.00	0
Total					**239.82**	**0**

Source: Appropriation Accounts, 2024-25

APPENDIX – 2.11

Statement showing policy initiatives with full budget amount withdrawn in revised outlay

(Refer paragraph 2.5.7)

(₹ in crore)

Sl. No.	Grant No.	Name of the Department	Head of Account	Name of the scheme	Budget provision	Withdrawn through Re-appropriation	Expenditure
1	6	Transport	2041-101-05 (V)	VGF for UDAN International Scheme	1.00	1.00	0
2	11	Medical Health and Family Welfare Services	4210-04-200-02 (V)	Scheme under NABARD	5.00	5.00	0
3	30	Planning	3451-092-08 (V)	Schemes for Restoration & Rehabilitation of Vulnerable Areas	1.87	1.87	0
4	36	Minor Irrigation	4702-102-03 (V)	PMKSY - Har Khet ko Pani (HKKP) - Ground Water	2.00	2.00	0
5	43	Horticulture and Soil Conservation	2401-800-05 (V)	Coconut Development Board Scheme	0.25	0.25	0
6			2401-800-09 (V)	Mission organic value chain development for North eastern region	0.95	0.95	0
7	44	Social Welfare Department	2236-02-101-06 (H)	Poshan Abhiyan - Saksham Anganwadi and Poshan 2.0	0.48	0.48	0
8	50	Information Technology	3425-600-02 (V)	MIND Project at Manipur IT SEZ	1.00	1.00	0
Total					**12.55**	**12.55**	**0.00**

Source: Appropriation Accounts, 2024-25

APPENDIX – 2.12

Statement showing quarter-wise expenditure for all major heads during 2024-25

(Refer paragraph 2.5.8)

(₹ in crore)

Sl. No.	Grant/ Appropriation No.	Description	Allocation during 2024-25	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	In March	Total Expenditure during 2024-25	Expenditure in 4th Quarter as percentage of total expenditure	Expenditure in March 2025 as percentage of total Expenditure
1	**1**	State Legislature	325.18	77.91	77.42	87.95	66.90	33.51	310.18	21.57%	10.80%
2	**2**	Council of Ministers	16.28	1.16	1.34	1.09	0.91	0.19	4.50	20.22%	4.22%
3	**Appropriation 1**	Governor	8.94	1.48	1.63	1.33	1.87	1.03	6.31	29.64%	16.32%
4	**Appropriation 2**	Interest Payment & Debt Services	7,304.56	26.38	1,472.48	2,730.54	6,708.48	4,868.88	10,937.88	61.33%	44.51%
5	**Appropriation 3**	Manipur Public Service Commission	7.46	0.98	1.05	1.39	1.12	0.34	4.54	24.67%	7.49%
6	**3**	Secretariat	172.13	25.34	24.14	25.00	36.27	19.99	110.75	32.75%	18.05%
7	**4**	Land Revenue, Stamps and Registration and District Administration	146.03	27.17	24.35	33.68	33.84	20.95	119.04	28.43%	17.60%
8	**5**	Finance Department	3,359.27	643.70	902.29	734.76	1,027.42	314.39	3,308.17	31.06%	9.50%
9	**6**	Transport	30.25	3.54	2.92	3.96	12.79	6.32	23.21	55.11%	27.23%
10	**7**	Police	3,365.14	630.19	680.22	769.45	896.23	498.43	2,976.09	30.11%	16.75%
11	**8**	Public Works Department	1,979.02	215.14	55.83	198.96	301.76	91.53	771.69	39.10%	11.86%
12	**9**	Information and Publicity	19.50	1.92	2.65	4.03	5.18	3.16	13.78	37.59%	22.93%
13	**10**	Education	3,151.90	368.34	534.30	579.40	842.62	362.25	2,324.66	36.25%	15.58%
14	**11**	Medical, Health and Family Welfare Services	1,589.24	206.41	277.74	325.98	388.63	191.43	1,198.76	32.42%	15.97%
15	**12**	Municipal Administration, Housing and Urban Development	961.39	45.87	127.07	50.01	94.80	14.05	317.75	29.83%	4.42%
16	**13**	Labour and Employment	68.07	10.35	5.28	14.56	9.90	6.22	40.09	24.69%	15.52%
17	**14**	Department of Tribal Affairs and Hills Development	950.78	151.15	155.21	178.84	242.87	136.63	728.07	33.36%	18.77%
18	**15**	Consumer Affairs, Food and	218.26	23.42	7.18	14.82	11.13	5.51	56.55	19.68%	9.74%

Sl. No.	Grant/ Appropriation No.	Description	Allocation during 2024-25	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	In March	Total Expenditure during 2024-25	Expenditure in 4th Quarter as percentage of total expenditure	Expenditure in March 2025 as percentage of total Expenditure
		Public Distribution									
19	**16**	Co-operation	44.75	4.84	5.35	5.19	6.74	3.60	22.12	30.47%	16.27%
20	**17**	Agriculture	378.88	19.72	66.28	18.72	61.80	54.52	166.52	37.11%	32.74%
21	**18**	Animal Husbandry and Veterinary including Dairy Farming	193.18	18.39	16.73	20.40	25.70	13.20	81.22	31.64%	16.25%
22	**19**	Environment and Forest	716.45	18.50	31.54	34.64	94.18	71.37	178.86	52.66%	39.90%
23	**20**	Community and Rural Development	4,247.39	186.50	51.76	179.23	444.34	213.62	861.83	51.56%	24.79%
24	**21**	Textiles, Commerce & Industries	182.50	3.16	4.97	25.09	19.96	15.96	53.18	37.53%	30.01%
25	**22**	Public Health Engineering	1,612.46	118.46	147.09	150.76	212.86	128.59	629.17	33.83%	20.44%
26	**23**	Power	559.22	131.32	53.23	129.06	127.61	73.45	441.22	28.92%	16.65%
27	**24**	Vigilance & Anti-Corruption Department	6.89	1.37	1.45	1.49	1.79	0.95	6.10	29.34%	15.57%
28	**25**	Youth Affairs and Sports Department	98.20	6.72	7.89	20.79	18.98	11.28	54.38	34.90%	20.74%
29	**26**	Administration of Justice	254.38	17.50	35.68	24.49	33.61	15.55	111.28	30.20%	13.97%
30	**27**	Election	51.19	2.16	2.59	2.46	15.47	1.38	22.68	68.21%	51.49%
31	**28**	State Excise	21.85	2.06	2.19	2.96	2.48	0.87	9.69	25.59%	8.98%
32	**29**	Sales Tax, Other Taxes/Duties on Commodities and Services	7.83	0.96	1.01	1.88	3.81	1.10	7.66	49.74%	14.36%
33	**30**	Planning	1,197.89	110.31	133.59	73.69	341.59	128.69	659.18	51.82%	19.52%
34	**31**	Fire Protection and Control	58.42	4.94	5.05	5.94	20.81	3.33	36.74	56.64%	9.06%
35	**32**	Jails	44.83	7.63	7.75	9.00	10.29	3.88	34.67	29.68%	11.19%
36	**33**	Home Guards	57.81	13.00	13.01	13.14	13.33	8.78	52.48	25.40%	16.73%
37	**34**	Rehabilitation	29.99	0.44	3.73	2.45	10.53	10.25	17.15	61.40%	59.77%
38	**35**	Stationery and Printing	7.06	0.93	0.96	0.95	2.43	1.64	5.27	46.11%	31.12%
39	**36**	Minor Irrigation	305.73	3.41	7.66	18.39	15.40	5.05	44.86	34.33%	11.26%
40	**37**	Fisheries	89.95	3.88	4.46	11.11	8.58	5.77	28.03	30.61%	20.59%
41	**38**	Panchayat	117.28	3.10	3.23	7.56	15.91	2.00	29.80	53.39%	6.71%

Sl. No.	Grant/ Appropriation No.	Description	Allocation during 2024-25	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	In March	Total Expenditure during 2024-25	Expenditure in 4th Quarter as percentage of total expenditure	Expenditure in March 2025 as percentage of total Expenditure
42	**39**	Sericulture	97.25	5.74	5.63	11.56	5.91	2.02	28.84	20.49%	7.00%
43	**40**	Water Resource Department	652.70	30.99	97.35	75.65	49.56	34.95	253.55	19.55%	13.78%
44	**41**	Art and Culture	56.91	7.05	4.60	11.19	11.85	6.22	34.69	34.16%	17.93%
45	**42**	State Academy of Training	13.54	0.95	1.93	2.28	2.34	1.24	7.50	31.20%	16.53%
46	**43**	Horticulture and Soil Conservation	124.50	5.87	14.65	6.80	22.71	18.71	50.03	45.39%	37.40%
47	**44**	Social Welfare Department	1,109.30	76.68	182.07	127.99	456.57	383.85	843.31	54.14%	45.52%
48	**45**	Tourism	146.62	0.74	0.81	1.81	3.33	2.91	6.69	49.78%	43.50%
49	**46**	Science and Technology	6.05	0.64	0.77	0.85	2.87	2.25	5.13	55.95%	43.86%
50	**47**	Minorities and Other Backward Classes and Scheduled Castes Department	550.80	0.90	23.63	8.41	87.52	36.11	120.46	72.65%	29.98%
51	**48**	Relief and Disaster Management	502.43	31.63	72.4	96.74	17.17	16.74	217.94	7.88%	17.25%
52	**49**	Economics and Statistics	19.40	3.13	3.39	3.05	4.23	2.52	13.80	30.65%	18.26%
53	**50**	Information Technology	155.64	6.40	8.97	10.64	14.82	11.61	40.83	36.30%	28.43%
		Total	**37,392.67**	**3,310.47**	**5,376.50**	**6,872.11**	**12,869.80**	**7,868.77**	**28,428.88**		

Source: Information furnished by O/o the PAG (A&E), Manipur

APPENDIX – 2.13

Statement showing rush of Expenditure during March 2025 where expenditure was more than ₹ 10 crore and 25 *per cent* of the total expenditure

(Refer paragraph 2.5.8)

(₹ in crore)

Sl. No.	Grant/ Appropriation No.	Description	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	In March	Total Expenditure during 2024-25	Expenditure in March 2025 as percentage of total Expenditure
1	**Appropriation 2**	Interest Payment & Debt Services	26.38	1,472.48	2,730.54	6,708.48	4,868.88	10,937.88	44.51%
2	**17**	Agriculture	19.72	66.28	18.72	61.80	54.52	166.52	32.74%
3	**19**	Environment and Forest	18.50	31.54	34.64	94.18	71.37	178.86	39.90%
4	**21**	Textiles, Commerce & Industries	3.16	4.97	25.09	19.96	15.96	53.18	30.01%
5	**34**	Rehabilitation	0.44	3.73	2.45	10.53	10.25	17.15	59.77%
6	**43**	Horticulture and Soil Conservation	5.87	14.65	6.80	22.71	18.71	50.03	37.40%
7	**44**	Social Welfare Department	76.68	182.07	127.99	456.57	383.85	843.31	45.52%
8	**47**	Minorities and Other Backward Classes and Scheduled Castes Department	0.90	23.63	8.41	87.52	36.11	120.46	29.98%
9	**50**	Information Technology	6.40	8.97	10.64	14.82	11.61	40.83	28.43%

Source: Information furnished by O/o the PAG (A&E), Manipur

APPENDIX – 3.1

Statement showing details of contribution and investment under Defined Contributory Pension Scheme

(*Refer Paragraphs 3.2.2)*

(₹ in crore)

Years	Receipts				Disbursement (Transferred to NSDL)	Short transfer (-) / Excess transfer (+)	Interest Paid
	Opening Balance	Employees' share	Government contribution	Total			
1	2	3	4	5	6	7 (6-5)	8
2006-07	**0**	1.18	0	**1.18**	0.00	-1.18	**…**
2007-08	**1.18**	3.24	0	**3.24**	0.00	-3.24	**…**
2008-09	**3.24**	6.29	0	**6.29**	0.00	-6.29	**…**
2009-10	**6.29**	6.89	0	**6.89**	0.00	-6.89	**…**
2010-11	**6.89**	16.5	0	**16.50**	0.24	-16.26	**…**
2011-12	**16.50**	27.49	0	**27.49**	8.23	-19.26	**…**
2012-13	**27.49**	38.21	8.27	**46.48**	14.72	-31.76	**…**
2013-14	**46.48**	41.49	38.12	**79.61**	82.25	2.64	**…**
2014-15	**79.61**	69.67	61.89	**131.56**	124.92	-6.64	**…**
2015-16	**131.56**	67.07	52.11	**119.18**	123.21	4.03	**0.01**
2016-17	**119.18**	77.04	81.17	**158.21**	118.43	-39.78	**0.02**
2017-18	**158.21**	99.11	58.22	**157.33**	152.14	-5.19	**0.00**
2018-19	**157.33**	112.39	105.32	**217.71**	211.49	-6.22	**0.10**
2019-20	**217.71**	141.03	180.55	**321.58**	251.00	-70.58	**0.08**
2020-21	**321.58**	168.34	160.54	**328.88**	432.00	103.12	**0.06**
2021-22	**328.88**	185.62	106.07	**291.69**	212.43	-79.26	**0.03**
2022-23	**291.69**	230.07	219.58	**449.65**	440.47	-9.18	**0.19**
2023-24	**449.65**	269.06	227.71	**496.77**	456.76	-40.01	**0.04**
2024-25	**496.77**	285.84	299.89	**585.73**	599.54	13.81	**0.03**
Total		**1846.53**	**1599.44**	**3445.97**	**3227.83**	**-218.14**	**0.55**

Source: Information furnished by O/o the PAG (A&E), Manipur