



# **APPENDICES**





## Appendix 1.1

(Reference: Paragraph 1.2)

### PART A: Layout of Finance Accounts

The new format of Finance Accounts introduced from the year 2014-15, has been divided into two Volumes – Volume I and 2. Volume 1 represents the financial statements of the Government in summarised form while Volume 2 represents detailed financial statement. The layout of the Finance Accounts is chalked out in the following manner:	
Statement	Layout
<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
Annexure	A Statement of Periodical/Other Adjustment
	B Statement of Major Head-wise Receipts booked under MH 800-Other Receipts
	C Statement of Major Head-wise Expenditure booked under MH 800-Other Expenditure
	D Statement of Controlling officers who have not reconciled
	E Statement of Rush of Expenditure towards the end of the year
<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 Public Account
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 (Central and State Plan Schemes)
VI	Direct Transfer of Central Scheme Funds to Implementing Agencies in the State
VII	Acceptance and Reconciliation of Balances
VIII	(i) Financial Results of Irrigation Scheme (ii) Financial Results of Electricity Schemes
IX	Commitments of the Government-List of Incomplete Capital Works
X	Maintenance Expenditure with segregation of Salary and Non-Salary portion
XI	Major Policy Decisions of the Government during the year or new Schemes proposed in the Budget
XII	Committed Liabilities of the Government

**Appendix 1.1 - contd.**

*(Reference: Paragraph 1.2)*

**Part B: Methodology Adopted for the Assessment of Fiscal Position**

The norms/ceilings prescribed by the 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 &amp; 1.2)

## Part C: State Profile

Sl. No.	Particulars	Manipur		All India
1.	Area in sq. Km.	22,327		32,87,240
2.	Population in lakh (As on 1 March 2013)	29.18		12429.00
	Population in lakh (As on 1 March 2023)	32.23		13882.00
3.	Density of Population (As on 1 March 2023) (persons per sq km)	144.35		422.26
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).	Nil		35.70
8.	Gross State Domestic Product (GSDP) in 2022-23 at current prices (₹ in crore)	40,662		2,72,40,712
9.	Per capita GSDP 2022-23 (in ₹)	1,10,844		1,96,983
10.	Decadal Population Growth (2013-23) in percentage	10.45		11.68

Financial Data									
Particulars		Figures (in per cent)							
		Growth Rate				Growth Rate			
		(2013-14 to 2016-17)		(2017-18 to 2020-21)		(2020-21 to 2021-22)		(2021-22 to 2022-23)	
		North Eastern & Himalayan States	Manipur	North Eastern & Himalayan States	Manipur	North Eastern & Himalayan States	Manipur	North Eastern & Himalayan States	Manipur
A	Revenue Receipts	14.75	7.82	5.93	7.82	18.08	8.54	10.93	12.79
B	Own Tax Revenue	10.92	7.46	6.36	17.85	19.62	27.35	17.39	13.31
C	Non Tax Revenue	9.18	-14.17	2.52	-5.25	2.89	-26.97	32.79	323.19
D	State's share in Union Taxes and Duties	31.82	37.71	-6.96	0.94	46.49	40.68	9.44	13.07
E	Grants-in-aids from GOI	7.67	-3.30	15.55	11.53	6.08	-12.98	6.20	7.08
F	Total Receipts	18.01	11.69	10.68	24.16	14.07	19.83	8.59	0.99
G	Revenue Expenditure	14.34	12.69	7.61	10.25	14.00	1.72	15.14	12.00
H	Capital Expenditure	15.97	4.96	6.83	19.60	28.31	32.87	0.65	7.29
I	Capital Outlay	14.55	4.95	7.23	19.53	27.78	33.36	1.13	7.12

Financial Data									
Particulars		Figures (in per cent)							
		Growth Rate				Growth Rate			
		(2013-14 to 2016-17)		(2017-18 to 2020-21)		(2020-21 to 2021-22)		(2021-22 to 2022-23)	
		North Eastern & Himalayan States	Manipur	North Eastern & Himalayan States	Manipur	North Eastern & Himalayan States	Manipur	North Eastern & Himalayan States	Manipur
J	Disbursement of Loans and Advances	30.34	84.20	-13.71	44.22	70.92	-84.02	-27.81	365.03
K	Total Expenditure	14.6	11.35	7.48	11.59	16.26	6.85	13.10	11.04
L	Revenue Expenditure on Education	11.57	9.58	6.49	6.27	8.28	13.18	11.59	22.32
M	Revenue expenditure on Health & Family Welfare	17.29	12.80	12.67	13.75	18.04	20.65	9.15	11.01
N	Revenue Expenditure on Salary & Wages	8.77	6.24	6.27	8.85	7.51	6.51	9.81	13.16
O	Revenue Expenditure on Pension	16.5	12.88	11.27	11.13	25.75	38.52	10.74	19.74
P	Revenue Expenditure on Subsidies	49.24	614.16	3.88	-0.92	0.22	0.19	15.50	-0.11

\*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 2022-23

(₹ in crore)

2021-22	Receipts	2022-23	2021-22	Disbursements	2022-23
<b>Section-A: Revenue</b>					
<b>14091.00</b>	<b>I – Revenue receipts</b>	<b>15893.15</b>	<b>12642.15</b>	<b>I-Revenue expenditure</b>	<b>14158.98</b>
1648.50	-Tax revenue	1867.90	5899.12	General Services-	6648.48
108.13	-Non-tax revenue	457.59	3556.79	Social Services of which	4407.52
6009.65	-State's share of Union Taxes	6795.08	5899.12	-Education, Sports, Art and Culture	2151.04
-	-Non-plan Grants	-	3556.79	-Health and Family Welfare	1105.86
-	-Grants for State Plan Schemes	-	1752.00	-Water Supply, Sanitation, Housing and Urban Development	324.60
-	-Grants for Central and Centrally sponsored Plan Schemes	-	996.20	-Information and Broadcasting	15.34
-	-Grants for Special Schemes for NEC and for other purposes	-	167.46	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes and Minorities	132.26
3459.37	-Grants for Centrally sponsored Schemes	4354.00	13.29	-Labour and Labour Welfare	26.77
2674.37	Finance Commission Grant	2387.70	129.39	-Social Welfare and Nutrition	651.62
190.98	Other transfer/Grants to States	30.88	36.93	-Others	0.03
			2634.58	Economic Services of which	2744.35
			497.78	-Agriculture and Allied Activities	491.63
			1341.60	-Rural Development	1554.93
			10.52	-Special Areas Programmes	28.32
			59.56	-Irrigation and Flood Control	66.61
			426.54	-Energy	317.95
			68.18	-Industry and Minerals	70.67
			79.11	-Transport	87.55
			95.03	-Science, Technology and Environment	43.96
			56.26	-General Economic Services	82.73
			551.66	Grants-in-Aid and Contributions	358.63
	<b>II-Revenue deficit carried over to Section B</b>		<b>1448.85</b>	<b>II-Revenue Surplus carried over to Section B</b>	<b>1734.17</b>
<b>14091.00</b>	<b>Total: Section A</b>	<b>15893.15</b>	<b>14091.00</b>	<b>Total: Section A</b>	<b>15893.15</b>



2021-22	Receipts	2022-23	2021-22	Disbursements	2022-23
<b>Section-B: Others</b>					
760.74	III – Opening Cash balance including Permanent Advances and Cash Balance Investment	1073.19		III – Opening Overdraft from Reserve Bank of India	-
-	IV – Miscellaneous Capital receipts		3252.79	IV – Capital Expenditure-	3484.24
			83.07	General Services-	95.58
			1303.32	Social Services of which	1386.04
			106.06	-Education, Sports, Art and Culture	72.54
			72.75	-Health and Family Welfare	194.92
			932.87	-Water Supply, Sanitation, Housing and Urban Development	928.16
			1.03	-Information and Broadcasting	0.50
			175.26	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes and Minorities	178.19
			9.35	-Social Welfare and Nutrition	10.73
			6.00	-Others	1.00
			1866.40	Economic Services of which	2002.62
			12.62	-Agriculture and Allied Activities	17.18
			839.58	-Rural Development	497.24
			240.25	-Special Areas Programmes	497.87
			183.32	-Irrigation and Flood Control	226.66
			0.00	-Energy	0.00
			5.29	-Industry and Minerals	9.44
			68.41	-Science Technology and Environment	84.07
			443.20	-Transport	652.19
			73.73	-General Economic Services	17.97
2.38	V–Recoveries of Loans and Advances-	1.10	1.63	V – Loans and Advances disbursed-	7.58
	-From Power Projects			-For Power Projects	-
2.34	-From Government Servants	1.01	1.63	To Government Servants	7.58
0.04	-From Others	0.09	0.00	-To Others	0.00
1448.85	VI–Revenue Surplus brought down	1734.17		VI – Revenue Deficit brought down	-
12652.37	VII – Public debt receipts-	11115.65	10902.29	VII – Repayment of Public debt	9404.72
	-External debt		-	External debt	-

*State Finances Audit Report for the year ended 31 March 2023*

2021-22	Receipts	2022-23		2021-22	Disbursements	2022-23	
1657.04	-Internal debt other than Ways and Means Advances and overdrafts	1622.00		381.21	-Internal debt other than Ways and Means Advances and Overdrafts	418.39	
10741.47	-Net transactions under Ways and Means Advances	8918.31		10480.80	-Net transactions under Ways and Means Advances	8939.57	
253.86	-Loans and Advances from Central Government	575.34		40.28	-Repayment of Loans and Advances to Central Government	46.76	
-	-Net transactions under overdraft	-	-				-
	<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>3061.43</b>	<b>X – Public Account receipts-</b>		<b>3445.98</b>	<b>2695.87</b>	<b>X – Public Account disbursement-</b>		<b>3469.44</b>
327.59	Small Savings and Provident Funds	320.02		323.32	-Small Savings and Provident Funds	319.68	
407.85	-Reserve Funds	197.90		53.67	-Reserve Funds	33.61	
158.34	Suspense and Miscellaneous	338.93		171.52	-Suspense and Miscellaneous	318.94	
1681.94	Remittances	2056.82		1723.46	-Remittances	2181.32	
485.71	Deposits and Advances	532.31		423.90	-Deposits and Advances	615.89	
	<b>XI – Closing Overdraft from Reserve Bank of India</b>			<b>1073.19</b>	<b>XI – Cash Balance at end-</b>		<b>1004.11</b>
				4.63	-Cash in Treasuries and Local Remittances	4.63	
				-7.06	-Deposits with Reserve Bank	-154.59	
				49.71	-Departmental Cash Balance including permanent Advances	57.74	
				1025.91	-Cash Balance Investment and Investment of earmarked fund	1096.33	
<b>17925.77</b>	<b>Total:</b>		<b>17370.09</b>	<b>17925.77</b>	<b>Total</b>		<b>17370.09</b>

Source: Finance Accounts.

## Appendix 1.3

(Reference: Paragraph 1.5)

## Assets and Liabilities of the Government of Manipur as on 31 March 2023

(₹ in crore)

As on 31.03.2022		Liabilities	As on 31.03.2023	
	<b>9967.15</b>	<b>Internal Debt -</b>		<b>11149.50</b>
8352.25		<i>Market Loans bearing interest</i>	9499.21	
5.93		<i>Market Loans not bearing interest</i>	0.04	
640.05		<i>Loans from Life Insurance Corporation of India</i>	5.93	
0.11		<i>Loans from NABARD</i>	768.54	
6.12		<i>Loans from SBI and other Banks</i>	0.11	
468.99		<i>Loans from National Co-operative Development Corporation</i>	6.12	
18.8		<i>Special Securities issued to National Small Savings Fund of the Central Government</i>	414.84	
474.9		<i>Other Loans</i>	1.06	
8352.25		<i>Ways and Means Advances</i>	453.65	
	<b>784.66</b>	<b>Loans and Advances from Government of India -</b>		<b>1313.24</b>
0.06		<i>Pre 1984-85 Loans</i>	0.06	
117.73		<i>Non-Plan Loans</i>	79.89	
35.21		<i>Loans for State Plan Schemes</i>	29.27	
0		<i>Loans for Central Plan Schemes</i>	0	
0		<i>Loans for Centrally Sponsored Plan Schemes</i>	0	
1.40		<i>Loans for Special Plan Schemes</i>	1.24	
630.26		<i>Other Ways &amp; Means Advances</i>	1202.78	
0		<i>Contingency Fund</i>	0	
	<b>1513.11</b>	<b>Small Savings, Provident Funds, etc.</b>		<b>1513.45</b>
	<b>1464.38</b>	<b>Deposits</b>		<b>1380.79</b>
	<b>1624.69</b>	<b>Reserve Funds</b>		<b>1788.98</b>
	<b>16913.53</b>	<b>Surplus on Government Account</b>		<b>18647.70</b>
1448.85		<i>Add Revenue Surplus of the current year</i>	1734.17	
0		<i>Miscellaneous Deficit</i>	0	
15464.68		<i>Accumulated Deficit at the beginning of the year</i>	16913.53	
	<b>32267.52</b>	<b>Total</b>		<b>35793.66</b>
<b>Assets</b>				
	<b>30076.52</b>			<b>33560.75</b>
211.27		<i>Investments in shares of Companies, Corporations, etc.</i>	218.34	
29865.25		<i>Other Capital Expenditure</i>	33342.41	
	<b>204.45</b>	<b>Loans and Advances -</b>		<b>210.93</b>
-		<i>Loans for Power Projects</i>	-	
19.12		<i>Loans to Government servants and Miscellaneous loans</i>	25.69	
185.33		<i>Other Development Loans</i>	185.24	
	<b>2.60</b>	<b>Advances</b>		<b>2.60</b>
	<b>-7.06</b>	<b>Deposit with Reserve Bank and other banks</b>		<b>-154.59</b>
	<b>695.67</b>	<b>Remittance Balance</b>		<b>820.18</b>
	<b>215.09</b>	<b>Suspense and Miscellaneous Balance</b>		<b>195.09</b>
	<b>1080.25</b>	<b>Cash -</b>		<b>1158.70</b>
4.63		<i>Cash in Treasuries and Local Remittances</i>	4.63	
49.69		<i>Departmental Cash Balance</i>	57.72	
0.02		<i>Permanent Advances</i>	0.02	
0		<i>Cash Balance Investments</i>	0	
1025.91		<i>Investment of earmarked funds</i>	1096.33	
	<b>32267.52</b>	<b>Total</b>		<b>35793.66</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)

	2018-19	2019-20	2020-21	2021-22	2022-23
<b>Part A Receipts</b>					
<b>1. Revenue Receipts (i +ii+iii+iv)</b>	<b>10561.71</b>	<b>10684.16</b>	<b>12982.65</b>	<b>14091.00</b>	<b>15893.15</b>
(i) Own Tax Revenue	<b>1046.05</b>	<b>1201.12</b>	<b>1294.49</b>	<b>1648.50</b>	<b>1867.90</b>
State Goods & Services Tax (SGST)	694.70	852.58	866.51	1125.56	1426.15
Taxes on Agricultural Income	-	-	-	-	-
Taxes on Sales, Trade, etc.	253.02	235.53	336.45	411.66	288.89
State Excise	8.18	11.60	11.85	16.00	19.24
Taxes on Vehicles	39.83	47.70	37.96	56.67	83.21
Stamps and Registration fees	17.62	16.60	8.66	7.98	13.95
Land Revenue	3.54	4.10	3.81	3.36	6.58
Taxes on Goods and Passengers	1.19	1.60	0.42	0.47	1.37
Other taxes	27.97	31.41	28.83	26.80	28.51
Taxes and duties on electricity	-	-	-	-	-
(ii) Non-Tax Revenue	166.24	134.53	148.07	<b>108.13</b>	<b>457.59</b>
(iii) State's share of Union taxes and duties	4698.59	4047.77	4271.97	<b>6009.65</b>	<b>6795.08</b>
(iv) Grants-in-aid from Government of India	4650.83	5300.74	7268.12	<b>6324.72</b>	<b>6772.58</b>
<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>0.59</b>	<b>0.80</b>	<b>3.30</b>	<b>2.39</b>	<b>1.10</b>
<b>4. Total Revenue and Non-debt capital receipts (1+2+3)</b>	<b>10562.30</b>	<b>10684.96</b>	<b>12985.95</b>	<b>14093.39</b>	<b>15894.25</b>
<b>5. Public Debt Receipts of which</b>	<b>3926.53</b>	<b>6313.66</b>	<b>9334.05</b>	<b>12652.37</b>	<b>11115.64</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1149.99	1818.87	1484.03	1657.04	1622.00
Receipts under Ways and Means Advances and Overdrafts	2776.54	4486.88	7482.65	10741.47	8918.31
Loans and Advances from the Government of India		7.91	367.37	253.86	575.33
<b>6. Total Receipts in the Consolidated Fund (4+5)</b>	<b>14488.83</b>	<b>16998.62</b>	<b>22320.00</b>	<b>26745.76</b>	<b>27009.89</b>
<b>7. Contingency Fund Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>8. Public Account Receipts</b>	<b>2905.55</b>	<b>2350.71</b>	<b>2852.87</b>	<b>3061.43</b>	<b>3445.98</b>
<b>9. Total Receipts of the State (6+7+8)</b>	<b>17394.38</b>	<b>19349.33</b>	<b>25172.87</b>	<b>29807.19</b>	<b>30455.87</b>
<b>Part B Expenditure/Disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>9748.72</b>	<b>10238.63</b>	<b>12428.47</b>	<b>12642.15</b>	<b>14158.98</b>
General Services (including interest payments)	3981.30	4444.81	5055.21	5899.12	6648.48
Social Services	2660.92	2916.84	3328.46	3556.79	4407.52
Economic Services	2533.08	2321.86	3421.41	2634.58	2744.35
Grants-in-aid and contributions	573.42	555.12	623.39	551.66	358.63
<b>11. Capital Expenditure</b>	<b>1730.64</b>	<b>1155.24</b>	<b>2439.18</b>	<b>3252.79</b>	<b>3484.24</b>
General Services	111.79	46.44	61.41	83.07	95.58
Social Services	753.09	570.14	1247.10	1303.32	1386.04
Economic Services	865.76	538.66	1130.67	1866.40	2002.62
<b>12. Disbursement of Loans and Advances</b>	<b>0.13</b>	<b>0.00</b>	<b>10.20</b>	<b>1.63</b>	<b>7.58</b>
<b>13. Total/Aggregate Expenditure (10+11+12)</b>	<b>11479.49</b>	<b>11393.87</b>	<b>14877.85</b>	<b>15896.57</b>	<b>17650.80</b>
<b>14. Repayments of Public Debt of which</b>	<b>3099.19</b>	<b>5771.63</b>	<b>7587.96</b>	<b>10902.29</b>	<b>9404.72</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	410.81	622.55	271.62	381.21	418.39
Repayment under Ways and Means Advances and Overdrafts	2644.32	5105.04	7268.41	10480.80	8939.57

	2018-19	2019-20	2020-21	2021-22	2022-23
<i>Loans and Advances from Government of India</i>	44.06	44.04	47.93	40.28	46.76
<b>15. Appropriation to Contingency Fund</b>	-	-	-	-	-
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	14578.68	17165.50	22465.81	26798.86	27055.52
<b>17. Contingency Fund disbursements</b>	-	-	-	-	-
<b>18. Public A/C Disbursement</b>	2902.26	1947.16	2828.01	2695.88	3469.44
<b>19. Total disbursement by the State (16+17+18)</b>	17480.94	19112.66	25293.82	29494.74	30524.96
<b>Part C Deficits</b>					
<b>20. Revenue Deficit (-)/Surplus (+) (1-10)</b>	(+)812.99	(+)445.53	(+)554.18	(+)1448.85	(+)1734.17
<b>21. Fiscal Deficit (-)/Surplus (+) (4-13)</b>	(-)917.19	(-)708.91	(-)1891.90	(-)1803.18	(-)1756.55
<b>22. Primary Deficit (-)/Surplus (+) (21+23)</b>	(-)339.98	(-)45.37	(-)1060.30	(-)1112.38	(-)882.36
<b>Part D Other Data</b>					
<b>23. Interest Payments (incl. in Rev. expenditure)</b>	577.21	663.54	831.60	690.80	874.19
<b>24. Financial Assistance to local bodies etc.</b>	2505.82	2652.16	3747.08	2905.63	2635.16
<b>25. Ways and Means Advances/Overdraft availed (days)</b>	55	85	75	61	69
<i>Ways and Means Advances availed (days)</i>	21	175	113	61	69
<i>Overdraft availed (days)</i>	34	56	29	112	93
<b>26. Interest on Ways and Means Advances/Overdraft</b>	222.64	167.16	4.8	17.77	15.39
<b>27. Gross State Domestic Product (GSDP)</b>	27388	29813	29776	36594	40662
<b>28. Outstanding Fiscal liabilities</b>	10463.92	11407.46	13183.65	15353.99	17145.96
<b>29. Outstanding guarantees (year-end) (including interest)</b>	475.08	478.18	667.19	861.32	1177.16
<b>30. Maximum amount guaranteed (year-end)</b>	738.00	738.00	1355.38	861.32	2181.16
<b>31. Number of incomplete projects</b>	50	50	67	115	153
<b>32. Capital blocked in incomplete projects</b>	5783.93	108.68	748.18	346.45	431.31
<b>Part E Fiscal Liabilities</b>					
<b>I Resource Mobilization (in per cent)</b>					
Own Tax revenue/GSDP	3.82	4.03	4.35	4.50	4.59
Own Non-Tax Revenue/GSDP	0.61	0.45	0.50	0.30	1.13
Central Transfers/GSDP	34.14	31.36	38.76	33.71	33.37
<b>II Expenditure Management (in per cent)</b>					
Total Expenditure/GSDP	41.91	38.22	49.97	43.44	43.41
Total Expenditure/Revenue Receipts	108.69	106.64	114.60	112.81	111.06
Revenue Expenditure/Total Expenditure	84.92	89.86	83.54	79.53	80.22
Expenditure on Social Services/Total Expenditure	29.74	30.60	30.75	30.57	32.82
Expenditure on Economic Services/Total Expenditure	29.61	25.11	30.60	28.31	26.89
Capital Expenditure/Total Expenditure	15.08	10.14	16.39	20.46	19.74
Capital Expenditure on Social and Economic Services/Total Expenditure	14.10	9.73	15.98	19.94	19.20
<b>III Management of Fiscal Imbalances (in per cent)</b>					
Revenue deficit (surplus)/GSDP	2.97	1.49	1.86	3.96	4.26
Fiscal deficit (surplus)/GSDP	(-)3.35	(-)2.38	(-)6.35	(-)4.93	(-)4.32
Primary Deficit (surplus)/GSDP	(-)1.24	(-)0.15	(-)3.56	(-)3.04	(-)2.17

*State Finances Audit Report for the year ended 31 March 2023*

	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
Revenue Surplus/Fiscal Deficit	(-)88.64	(-)62.85	(-)29.29	(-)80.35	(-)98.73
Primary Revenue Balance/GSDP	4.66	3.59	4.29	5.54	6.15
Fiscal Liabilities/GSDP	38.21	38.26	44.28	41.96	42.17
Fiscal Liabilities/RR	99.07	106.77	101.55	108.96	107.88
Primary deficit <i>vis-à-vis</i> quantum spread	(-)423.23	27.91	(-)1868.66	721.88	(-)319.04
Debt Redemption (Principal + Interest)/ Total Debt Receipts	90.74	101.32	89.01	90.73	91.50
<b>IV Other Fiscal Health Indicators</b>					
Return on Investment	<b>0.0004</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>21.62</b>
Financial Assets/Liabilities	<b>2.38</b>	<b>2.31</b>	<b>2.17</b>	<b>2.10</b>	<b>2.09</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).

Sl. No.	Terms	Description
12	Overdrafts	The governments are allowed to draw amounts in excess of their WMAs limits. No state can run an overdraft with the RBI for more than a certain period. A state can be in overdraft from 14 to 21 consecutive working days, and from 36 to 50 working days during a quarter. The interest on overdraft is 2 percentage points above the repo rate, which works out to 6 <i>per cent</i> (as of March 2021).
13	Government securities	A Government Security (G-Sec) is a tradeable instrument issued by the Central Government or the State Governments. Such securities are short term (usually called treasury bills, with original maturities of less than one year) or long term (usually called Government bonds or dated securities with original maturity of one year or more). In India, the Central Government issues both, treasury bills and bonds or dated securities while the State Governments issue only bonds or dated securities, which are called the State Development Loans (SDLs). Long term securities carry a fixed or floating coupon (interest rate) which is paid on the face value, payable at fixed time periods (usually half-yearly).
14	T-bills	Treasury bills are short-term securities issued by the Central government. Their maturity periods range up to one year. These securities are sold at a discount rate and will be paid at face value, which is how the investors make their money. At present, the active T-Bills are 91-days T-Bills, 182-day T-Bills and 364-days T-Bills. T-Bills are issued on discount to face value, while the holder gets the face value on maturity. The return on T-Bills is the difference between the issue price and face value. Thus, return on T-Bills depends upon auctions.
15	T-Notes	Treasury notes are government securities with maturity periods longer than treasury bills. Their maturity periods can be two, three, four, five, seven, and ten years. Interest is paid every six months.
16	T-Bonds	Treasury bonds are long-term investments with a maturity period of 30 years. Interest is paid every six months.



## Appendix 2.3

(Reference: Paragraph 2.11.3)

## Maturity Profile of debt

(` in lakh)

Year of Maturity (Year of Maturity from the beginning of 2022-23)	Internal Debt	Loans and advances from the GOI	Amount
(1)	(2)	(3)	(4)
2023-24	42,066.83	9.97	42,076.80
2024-25	57,106.59	9,123.13	66,229.72
2025-26	68,197.86	49.96	68,247.82
2026-27	70,680.01	75.88	70,755.89
2027-28	59,797.59	57.50	59,855.09
2028-29	1,04,480.66	180.04	1,04,660.70
2029-30	1,84,019.95	-	1,84,019.95
2030-31	1,56,473.97	-	1,56,473.97
2031-32	2,20,964.78	-	2,20,964.78
2032-33	14,111.03	-	14,111.03
2033-34	3,057.28	-	3,057.28
2034-35	69,841.93	-	69,841.93
2035-36	12,026.00	-	12,026.00
2036-37	5,434.41	-	5,434.41
2037-38	-	-	-
2038-39	-	1,693.63	1,693.63
2039-40	-	631.69	631.69
2040-41	-	4,864.04	4,864.04
2041-42	-	3,998.27	3,998.27
2043-44	-	10,811.53	10,811.53
<b>Sub Total</b>	<b>10,68,258.89</b>	<b>31,495.64</b>	<b>10,99,754.53</b>
Details of Maturity year not available.	46,690.78	105.81	46,796.59
<b>Total</b>	<b>11,14,949.67</b>	<b>31,601.45</b>	<b>11,46,551.12</b>

Source: Finance Accounts.

\*It excludes ₹ 46,722.00 lakh received under Scheme for Special Assistance as loans to States for Capital expenditure as on 31 March 2023.

**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	Amount Released by GOI Total	Central Share released from Treasury to SNA	State Share released from Treasury to SNA	Total Amount Released by Treasury to SNA	Total Expenditure	Balance in the Bank Account of SNA
1	4033 - Edible Oil - Oil Palm (Krishionnati Yojana)	0.00	0.00	0.00	0.00	3.02	450.75
2	4034 - Edible Oil -Oilseeds (Krishionnati Yojana)	37.35	0.00	0.00	0.00	55.57	0.41
3	9120 - Integrated Development of Horticulture	1,300.00	1,216.50	205.23	1,421.73	2,201.01	113.51
4	9140 - Food and Nutrition Security (Krishionnati Yojana)	0.00	219.38	24.38	243.76	92.98	82.84
5	9144 - Agriculture Extension	225.00	217.35	25.00	242.35	500.10	242.65
6	9145 - Rashtriya Krishi Vikas Yojana	3,892.00	6,171.50	906.79	7,078.29	8,469.61	3,685.56
7	4048 - Assistance to State Agencies for Intra-State Movement of Foodgrains and FPS dealers margin under NFSA	1,986.00	0.00	2,500.00	2,500.00	0.00	2,500.00
8	0257 - Forest Fire Prevention and Management Scheme	106.61	106.61	11.85	118.46	96.14	118.68
9	0260 - Project Elephant	0.00	0.00	0.60	0.60	6.00	0.01
10	3095 - Conservation of Aquatic Eco-systems	340.33	1,419.20	157.69	1,576.89	405.66	1,791.16
11	9153 - Green India Mission-National Afforestation Programme	545.00	174.00	60.56	234.56	1,109.10	234.65
12	9186 - Integrated Development of Wildlife Habitats	180.64	180.64	20.07	200.72	71.15	200.89
13	3887 - PM Formalization of Micro Food Processing Enterprises PM-FME	0.00	327.07	0.00	327.07	118.92	522.96
14	2035 - Tertiary Care Programs	688.14	0.00	0.00	0.00	0.00	0.00

Sl. No.	CSS Scheme Name	Amount Released by GOI Total	Central Share released from Treasury to SNA	State Share released from Treasury to SNA	Total Amount Released by Treasury to SNA	Total Expenditure	Balance in the Bank Account of SNA
15	3991 - Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (PM-ABHIM)	1,072.00	1,528.00	120.00	1,648.00	456.00	53.70
16	4063 - Flexible Pool for RCH & Health System Strengthening, National Health Programme and National Urban Health Mission	4,812.00	22,101.64	1,202.00	23,303.64	11,417.58	769.39
17	9157 - Human Resources for Health and Medical Education	0.00	16,513.00	0.00	16,513.00	3,719.75	14,865.82
18	9158 - National AYUSH Misson (NAM)	1,723.00	363.14	427.79	790.93	594.17	1,890.91
19	9170 - Rashtriya Uchhatar Shiksha Abhiyan (RUSA)	0.00	0.00	0.00	0.00	2,476.43	216.75
20	3194 - Modernisation of Police Forces	2,462.93	2,330.65	0.00	2,330.65	1,444.48	1,208.02
21	9161 - Border Area Development Programme	0.00	1,493.00	165.90	1,658.90	365.18	2,362.84
22	9499 – National Career Service	10.94	10.94	0.00	10.94	1.39	9.62
23	3690 - National Mission for Safety of Women (Fast Track Spl. Courts-Nirbhaya Fund)	78.50	83.46	7.50	90.96	52.17	39.68
24	9174 - Infrastructure Facilities for Judiciary	1,285.25	1,553.74	172.64	1,726.38	732.52	1,083.59
25	4008 - Digitalization of Primary Agriculture Cooperative Societies	255.00	50.00	5.00	55.00	0.00	67.43
26	9150 - Jal Jeevan Mission (JJM)/National Rural Drinking Water Mission	0.00	0.00	4,178.08	4,178.08	25,966.81	17,234.25
27	9151 - SBM-Rural (DWS)	1,286.25	1,286.25	408.63	1,694.88	1,337.89	1,711.91
28	3890 - Pradhan Mantri Matsya Sampada Yojana (PMMSY)	0.00	846.66	15.87	862.53	1,205.70	432.90
29	4123 - Livestock Health and Disease Control Programme CSS	314.01	157.01	17.45	174.46	171.19	3.33
30	9008 - National Livestock Mission	0.00	307.98	184.80	492.78	474.21	541.07

*State Finances Audit Report for the year ended 31 March 2023*

Sl. No.	CSS Scheme Name	Amount Released by GOI Total	Central Share released from Treasury to SNA	State Share released from Treasury to SNA	Total Amount Released by Treasury to SNA	Total Expenditure	Balance in the Bank Account of SNA
31	9978 - Livestock Census and Integrated Sample Survey	0.00	0.00	0.00	0.00	47.40	0.18
32	1989 - Other items of State/UT Component-PMAY URBAN	9,858.54	9,878.83	0.00	9,878.83	15,348.39	0.00
33	2000 - National Urban Livelihood Mission - State Component	2,500.00	1,633.41	181.49	1,814.90	1,991.08	0.00
34	9478 - Mission for Development of 100 Smart Cities	4,900.00	9,600.00	723.00	10,323.00	9,301.93	4,943.13
35	9556 - Urban Rejuvenation Mission-500 cities	60.00	340.00	730.85	1,070.85	123.59	1,168.61
36	9757 - Swachh Bharat Mission (SBM) - Urban	1,542.20	0.00	306.45	306.45	2,123.29	0.00
37	3674 - Pradhan Mantri Jan Vikas Karyakaram	0.00	13,732.26	1,267.15	14,999.41	23,165.69	7,772.56
38	3212 - Development of Skills	0.00	0.00	0.00	0.00	72.34	13.27
39	3640 - Strengthening of Infrastructure for Institutional Training	0.00	390.87	0.00	390.87	367.73	434.12
40	3821 - Skill Acquisition and Knowledge Awareness for Livelihood Promotion	0.00	0.00	0.00	0.00	103.06	93.71
41	3822 - Skill Strengthening for Industrial Value Enhancements	0.00	0.00	0.00	0.00	0.00	0.00
42	3617 - Rashtriya Gram Swaraj Abhiyan (RGSA)	863.00	863.00	86.30	949.30	331.00	959.44
43	2049 - Shyama Prasad Mukherjee Urban Mission	1,628.00	0.00	0.00	0.00	405.01	528.17
44	3163 - Indira Gandhi National Old Age Pension Scheme (IGNOAPS)	2,239.06	2,239.06	0.00	2,239.06	1,225.83	135.25
45	3166 - National Family Benefit Scheme	172.26	172.26	0.00	172.26	51.97	233.12
46	3167 - Indira Gandhi National Widow Pension Scheme (IGNWPS)	270.85	267.45	0.00	267.45	53.46	297.66

Sl. No.	CSS Scheme Name	Amount Released by GOI Total	Central Share released from Treasury to SNA	State Share released from Treasury to SNA	Total Amount Released by Treasury to SNA	Total Expenditure	Balance in the Bank Account of SNA
47	3169 - Indira Gandhi National Disability Pension Scheme (IGNDPS)	46.65	46.65	0.00	46.65	9.01	50.62
48	9179 - Pradhan Mantri Gram Sadak Yojana	74,498.00	44,750.00	4,973.50	49,723.50	55,792.09	15,907.00
49	9180 - Pradhan Mantri Awas Yojana (PMAY)- Rural	8,051.36	16,113.96	1,789.19	17,903.15	13,173.99	6,600.42
50	9181 - National Rural Livelihood Mission	3,218.27	5,764.41	819.22	6,583.63	3,489.02	3,451.56
51	9183 - Pradhan Mantri Krishi Sinchayi Yojna-Watershed Development Component	0.00	924.36	102.76	1,027.12	734.45	302.34
52	9219 - Mahatma Gandhi National Rural Guarantee Program	1,08,663.26	98,651.62	2,555.78	1,01,207.40	7,315.75	4,731.24
53	3667 - Samagra Shiksha	40,475.70	30,233.55	6,045.22	36,278.76	33,780.37	3,737.97
54	4122 - New India Literacy Programme (NILP)	82.39	25.29	2.81	28.10	0.00	28.17
55	9165 - Pradhan Mantri Poshan Shakti Nirman (Erstwhile National Programme of Mid Day Meal in Schools)	2,763.32	2,536.45	163.81	2,700.26	2,876.37	69.55
56	2063 - Post-Matric Scholarship-SCs	5.00	660.97	110.03	771.00	747.75	54.83
57	3817 - National Action Plan for Drug Demand Reduction (SJE)	33.64	306.62	0.00	306.62	48.70	264.87
58	3967 - Pradhan Mantri Anusuchit Jaati Abhyuday Yojana (PM AJAY)	700.00	189.59	0.00	189.59	893.19	391.41
59	3968 - Atal Vayo Abhyuday Yojana (AVYAY)	96.00	23.38	0.00	23.38	23.39	0.00
60	9492 - Pre-Matric Scholarship for SC Students	0.00	67.24	6.23	73.47	20.47	54.84
61	9493 - Pre-Matric Scholarship for OBCs, ebs and dnts- PM YASASVI	152.00	132.24	12.48	144.72	96.37	55.24
62	9494 - Post Matric Scholarship for OBCs, EBCs and DNTs- PM YASASVI	1,044.73	302.12	26.38	328.49	21.17	364.85

*State Finances Audit Report for the year ended 31 March 2023*

Sl. No.	CSS Scheme Name	Amount Released by GOI Total	Central Share released from Treasury to SNA	State Share released from Treasury to SNA	Total Amount Released by Treasury to SNA	Total Expenditure	Balance in the Bank Account of SNA
63	9495 - Boys and Girls Hostel OBC	567.00	141.75	64.25	206.00	118.89	192.06
64	2068 - Development of particularly Vulnerable Tribal Groups	0.00	902.05	0.00	902.05	372.92	545.84
65	3373 - Post Matric Scholarship-Tribal	4,137.54	4,768.71	529.86	5,298.57	5,184.65	671.38
66	3380 - Pradhan Mantri Adi Adarsh Gram Yojana	295.47	514.14	0.00	514.14	68.93	453.64
67	3548 - Support to Tribal Research Institutes	0.00	0.00	0.00	0.00	0.00	68.70
68	9272 – Pre-Matric Scholarship-Tribal	0.00	366.67	10.39	377.06	98.43	300.27
69	2027 - Irrigation Census	16.45	16.45	0.00	16.45	33.95	16.49
70	2052 - Har Khet Ko Pani	2,646.22	9,707.20	0.00	9,707.20	7,937.70	1,998.91
71	3546 - Flood Management and Border Areas Programme FMBAP	7,663.00	5,238.00	582.13	5,820.13	6,571.45	816.73
72	3703 - National River Conservation Plan-Other Basins	1,500.00	1,500.00	111.12	1,611.12	1,611.12	503.28
73	3993 - PMKSY-Accelerated Irrigation Benefit Programme and National/Special Projects	2,487.50	3,037.50	4,363.50	7,401.00	7,401.00	5,355.22
74	3994 - PMKSY-Command Area Development and Water Management	0.00	208.50	0.00	208.50	208.50	1.01
75	2661 - Other Schemes Funded from Nirbhaya Fund	0.00	0.00	0.00	0.00	0.00	0.00
76	3975 - Saksham Anganwadi and Poshan 2.0(Umbrella ICDS-Anganwadi Services Poshan Abhiyan Scheme for Adolescent Girls National Creche Scheme)	13,595.43	22,399.85	2,850.18	25,250.03	26,342.19	1,917.61
77	3976 - Mission Vatsalya (Child Protection Services and Child Welfare Services)	4,826.75	4,528.53	505.54	5,034.07	6,572.29	1,294.21

Sl. No.	CSS Scheme Name	Amount Released by GOI Total	Central Share released from Treasury to SNA	State Share released from Treasury to SNA	Total Amount Released by Treasury to SNA	Total Expenditure	Balance in the Bank Account of SNA
78	3979 - SAMBAL (Beti Bachao Beti Padhao One Stop Centre Mahila Police Volunteer Women helpline Nari Adalat etc.)	0.00	0.00	0.00	0.00	9.29	45.19
79	3980 - SAMARTHYA (Shakti Sadan (Swadhar Ujjawala Widow Home) Shakhi Niwas Palna PMMVY National Hub for Women Empowerment Gender Budgeting Research Skilling Training Media etc.)	2,050.31	0.00	309.09	309.09	444.25	123.84
	<b>Total</b>	<b>3,26,250.85</b>	<b>3,51,832.64</b>	<b>40,046.52</b>	<b>3,91,879.16</b>	<b>3,00,254.13</b>	<b>1,19,383.80</b>

Source: Public Finance Management System, 2022-23.

**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 Budget	Expenditure
1	Appro - 2	2049-04-104-08	Interest on Pre-04-05 loans consolidated in terms of TFC recommendation	0	992.84	992.84	811.98
2	7	2055-00-001-21	Inner Line Permit (ILP) Cell	0	155.00	155.00	147.99
3	8	4059-80-800-49	Renovation of Domes of the Assembly Secretariat	0	282.11	282.11	30.00
4	8	4216-01-700-11	Construction of Hon'ble Minister Shri Letpao Haokip's Quarter T-VII/E-4 Lamphel	0	170.21	170.21	75.85
5	8	5054-04-337-01	NESRIP from Tupul to Kasom Khullen	0	1,655.70	1,655.70	1655.64
6	8	5054-05-337-58	Construction of approach road to Khongsang Railway Sub-Station 0.36 Km	0	150.00	150.00	195.00
7	8	5054-05-337-61	Improvement of Road from Teinem to SDO/BDO, LM Block and Phalee to SDO/BDO, LM Block	0	67.65	67.65	67.65
8	10	2022-04-103-01	New India Literacy Programme (Central Share)	0	109.85	109.85	25.29
9	10	2022-04-103-02	New India Literacy Programme (State Share)	0	12.21	12.21	2.81
10	11	2210-05-200-16	Churachandpur Medical College	0	616.00	616.00	327.69
11	11	2210-06-102-01	Strengthening of Food Testing System (CSS)	0	62.57	62.57	31.29
12	11	2210-06-800-32	Chief Minister's Menstrual Hygiene Scheme	0	78.50	78.50	78.50
13	11	4210-04-112-01	Upgradation/Strengthening of GNM/Nursing Schools (Central Share)	0	186.60	186.60	186.60
14	12	4217-01-051-01	Construction of New Vendor Shed at Temporary Market, Khwairamband Keithel	0	490.00	490.00	490.00
15	12	4217-01-800-30	Management of Solid Waste on Regional Basis (Cluster-B) under NLCPR (Central Share)	0	145.00	145.00	145.00
16	12	4217-60-051-23	Swachh Bharat Mission 2.0 (Urban) (State Share)	0	50.00	50.00	18.00
17	12	4217-60-051-24	Construction of brick fencing and leachate sump with pucca drain at Solid Waste Management Plant, Lamdeng	0	100.00	100.00	100.00
18	13	2230-02-800-16	Model Career Centre (MCC) under National Career Service (NCS) Project	0	10.94	10.94	10.94
19	18	2403-00-195-19	Pony Development Programme	0	36.66	36.66	36.66
20	19	2406-01-102-12	Forest Protection	0	200.00	200.00	173.61
21	19	2406-01-105-26	Financial Assistance to Manipur State Biofuel Board (MSBB)	0	10.00	10.00	10.00
22	19	2406-02-110-36	Development of Community Reserve (Wildlife)	0	60.00	60.00	74.96
23	20	2501-01-800-22	State Routine Maintenance Fund (DLP) for PMGSY	0	2,000.00	2,000.00	2000.00



Sl. No.	Grant No.	Head of Account	Description of Sub-Head	Original + Supplementary	Re-Appropriation	Total Budget	Expenditure
24	20	2515-00-800-04	Central Share for PMAY-G (ST Component)	0	9,780.03	9,780.03	4890.02
25	20	2515-00-800-05	State Share for PMAY-G (ST Component)	0	757.27	757.27	543.34
26	20	2515-00-800-06	Central Share for PMAY-G (SC Component)	0	408.33	408.33	204.17
27	20	2515-00-800-07	State Share for PMAY-G (SC Component)	0	45.37	45.37	22.69
28	21	2552-00-800-41	World Bamboo Workshop	0	9.00	9.00	9.00
29	21	2852-08-600-11	Food and Beverage	0	3.00	3.00	3.00
30	22	4215-01-102-41	North East Special Scheme (NESIDS) (Central Share)	0	364.98	364.98	364.98
31	25	2204-00-104-18	CM's Sagol Kangjei Championship	0	27.18	27.18	27.18
32	30	3451-00-092-25	Manipur State Planning Authority	0	166.35	166.35	69.36
33	30	3451-00-800-29	District Meeyamgi Numit	0	50.00	50.00	50.00
34	30	4575-60-800-20	Construction of 21 playgrounds in Kuilong Village, Tamei Sub-Division, Tamenglong District	0	105.00	105.00	105.00
35	36	2702-01-800-03	Irrigation Census under PMKSY	0	16.45	16.45	16.45
36	40	4711-03-103-01	Improvement of Pemikhong Drainage System under NLCPR	0	300.91	300.91	300.9
37	41	2552-17-102-02	Renovation of Auditorium & Classroom Jawaharal Nehru Dance Academy (Central Share)	0	30.27	30.27	30.27
38	41	4202-04-800-23	Bioremediation and Improvement of Water Bodies at Officer Colony Sanjenthong	0	53.46	53.46	53.46
39	42	2401-00-800-07	Coconut Development Board Scheme	0	3.20	3.20	1.60
40	44	2235-02-102-95	Saksham Anganwadi (State share)	0	5,174.42	5,174.42	1191.94
41	44	2235-02-104-33	Indira Gandhi National Widow Pension Scheme (IGNWPS) (Central Share)	0	268.48	268.48	267.45
42	44	2235-02-104-34	Indira Gandhi National Disability Pension Scheme (IGNDPS) (Central Share)	0	71.08	71.08	46.65
43	44	2235-02-106-35	Integrated Child Protection Scheme (ICPS) (Central Share)	0	969.42	969.42	1.71
44	44	2235-02-800-01	Welfare of Transgender	0	10.00	10.00	6.65
45	44	2235-03-101-01	Old Age Pension Scheme (NOAPS) (Central Share)	0	2,500.00	2,500.00	2389.27
46	44	2235-03-102-01	National Family Benefit Scheme (NFBS) (Central Share)	0	206.70	206.70	22.05
47	44	2236-02-101-05	Scheme for Adolescent Girls (SAG) (State Share)	0	22.00	22.00	7.21
48	47	2225-01-102-03	Village Development Plan for Champu Khangpok Floating Village, Loktak Lake	0	20.04	20.04	20.03
49	47	2225-01-227-08	Loan re-imburement to MOBEDS	0	61.32	61.32	61.31
50	47	2225-03-227-14	State Share of CSS for PM-YASASVI (Post Matric Scholarship for OBC, EBC & DNT)	0	79.28	79.28	26.38
51	50	5425-00-800-08	LAN project at Civil Secretariat, Mantripukhri	0	1,340.00	1,340.00	1340.00
<b>Total</b>				<b>0</b>	<b>30485.38</b>	<b>30485.38</b>	<b>18767.49</b>

Source: Detail Appropriation Accounts, 2022-23.

**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)*

Opening of unauthorised Sub Heads				
Revenue Head				
Sl. No.	Grant No.	Head of Account	Sub Head Description	Expenditure
1	2	2013-00-800-03	Manipur Chief Minister's Special Assistance Fund	2.00
2	5	2054-00-097-47	Tadubi Sub-Treasury	0.02
3	6	2041-00-800-14	Monitoring of public service vehicles under Nirbhaya Framework	0.61
4	7	2055-00-116-21	Cyber Crime Prevention Against Women and Children (CCPWC)/Central Share	0.50
5	7	2055-00-001-21	Inner Line Permit (ILP) Cell	1.48
6	10	2202-80-800-73	Samagra Shiksha (SS) Central Share	227.18
7	10	2202-80-800-73	Samagra Shiksha (SS) Central Share	67.15
8	10	2202-80-800-73	Samagra Shiksha (SS) Central Share	8.00
9	10	2202-80-800-74	Samagra Shiksha (SS) State Share	9.35
10	10	2202-80-800-74	Samagra Shiksha (SS) State Share	1.03
11	10	2202-03-103-01	Remuneration for contract/Casual Employees	0.11
12	10	2202-04-103-01	New India Literacy Programme (Central Share)	0.25
13	10	2202-04-103-02	New India Literacy Programme (State Share)	0.03
14	11	2210-03-103-27	National Health Mission	94.81
15	11	2210-05-200-16	Churachandpur Medical College	3.28
16	11	2210-06-800-32	Chief Minister's Menstrual Hygiene Scheme	0.79
17	11	2210-06-102-01	Strengthening of Food Testing System (CSS)	0.31
18	12	2217-01-800-46	Master Plan for DHQ & Moreh Town	0.88
19	13	2230-01-101-07	eSHRAM Portal (Central Share)	0.10
20	13	2230-02-800-16	Model Career Centre (MCC) under National Career Service (NCS) Project	0.11
21	14	2225-02-794-31	Scheme under Pradhan Mantri Aadi Adarsh Gram Yojana (PMAAGY)	4.28
22	16	2425-00-800-03	Computerization of Primary Agricultural Credit Societies (PACS)	0.50
23	16	2425-00-800-03	Computerization of Primary Agricultural Credit Societies (PACS)	0.17
24	18	2403-00-106-29	Manipur Pony Preservation and development Policy	1.00
25	19	2406-01-102-12	Forest Protection	1.74
26	19	2406-02-110-36	Development of Community Reserve (Wildlife)	0.75
27	20	2501-01-800-22	State Routine Maintenance Fund (DLP) for PMGSY	20.00
28	20	2515-00-800-04	Central Share for PMAY-G (ST Component)	48.90
29	20	2515-00-800-05	State Share of PMAY-G (State Component)	5.43
30	20	2515-00-800-06	Central Share for PMAY-G (SC Component)	2.04
31	20	2515-00-800-07	State Share of PMAY-G (SC Component)	0.23
32	21	2552-00-800-41	World Bamboo Workshop	0.09
33	22	2215-01-102-18	Operation and Maintenance for Rural	15.58
34	22	2215-01-101-23	Operation and Maintenance for Urban Water Supply	1.00
35	25	2204-00-104-18	CM's Sagol Kangjei Championship	0.27
36	30	2575-02-800-17	Payment of Staff Salaries	0.37
37	30	3451-00-800-27	Sub-Division Development Monitoring Mission (SDDMM)	0.45
38	30	3451-00-800-29	District Meeyamgi Numit	0.50
39	32	2056-00-101-10	Modernisation of Prison (Central Share)	3.00
40	36	2702-80-800-03	Irrigation Census under PMKSY	0.16
41	41	2205-00-102-20	Financial Assistance to Manipur Sahita Parishad	0.10

Sl. No.	Grant No.	Head of Account	Sub Head Description	Expenditure
42	41	2205-00-800-29	Imphal Art College	1.46
43	44	2235-02-101-40	Mission Blind School Heikakpokpi	1.64
44	44	2235-02-101-39	B.B. Paul Mental Development Home (Special School) Mongshangei	1.29
45	44	2235-02-102-94	Saksham Anganwadi (Central Share)	52.91
46	44	2235-02-102-94	Saksham Anganwadi (Central Share)	10.49
47	44	2235-02-102-94	Saksham Anganwadi (Central Share)	43.88
48	44	2235-02-106-35	Integrated Child Protection Scheme (ICPS) (Central Share)	0.02
49	44	2235-03-101-01	Old Age Pension Scheme (NOAPS) (Central Share)	17.44
50	44	2235-03-101-01	Old Age Pension Scheme (NOAPS) (Central Share)	1.12
51	44	2235-03-101-01	Old Age Pension Scheme (NOAPS) (Central Share)	5.33
52	44	2236-02-101-05	Scheme for Adolescent Girls (SAG) (State share)	0.03
53	44	2236-02-101-05	Scheme for Adolescent Girls (SAG) (State share)	0.00
54	44	2236-02-101-05	Scheme for Adolescent Girls (SAG) (State share)	0.04
55	44	2235-02-102-95	Saksham Anganwadi (State share)	5.88
56	44	2235-02-102-95	Saksham Anganwadi (State share)	1.17
57	44	2235-02-102-95	Saksham Anganwadi (State share)	4.88
58	44	2235-02-104-33	Indira Gandhi National Widow Pension Scheme (IGNWPS) (Central Share)	2.06
59	44	2235-02-104-33	Indira Gandhi National Widow Pension Scheme (IGNWPS) (Central Share)	0.14
60	44	2235-02-104-33	Indira Gandhi National Widow Pension Scheme (IGNWPS) (Central Share)	0.47
61	44	2235-02-104-34	Indira Gandhi National Disability Pension Scheme (IGNDPS) (Central Share)	0.28
62	44	2235-02-104-34	Indira Gandhi National Disability Pension Scheme (IGNDPS) (Central Share)	0.05
63	44	2235-02-104-34	Indira Gandhi National Disability Pension Scheme (IGNDPS) (Central Share)	0.15
64	44	2235-03-102-01	National Family Benefit Scheme (NFBS) (Central Share)	0.02
65	44	2235-03-102-01	National Family Benefit Scheme (NFBS) (Central Share)	0.20
66	44	2235-02-800-01	Welfare of Transgender	0.07
67	45	3452-01-800-12	Organizing Orange Festival	2.00
68	47	2225-01-277-07	State Share of Pre-Matric Scholarship for SC Students	0.06
69	47	2225-03-277-12	PM-YASASVI (Post Matric Scholarship for OBC, EBC & DNT) (Central Share)	2.37
70	47	2225-03-277-13	PM-YASASVI (Pre-Matric Scholarship for OBC, EBC & DNT) (Central Share)	1.32
71	47	2225-01-277-06	Post Matric Scholarship for SC Students (State Share)	1.10
72	47	2225-03-277-14	State Share of CSS for PM-YASASVI (Post Matric Scholarship for OBC, EBC & DNT)	0.26
73	47	2225-01-102-03	Village Development Plan for Champu Khangpok Floating Village, Loktak Lake	0.20
74	47	2225-01-277-08	Loan re-imburement to MOBEDS	0.61
<b>Sub-Total</b>				<b>683.48</b>
<b>Opening of unauthorised Detailed Heads</b>				
<b>Revenue Head</b>				
Sl. No.	Grant No.	Head of Account	Detailed Head Description	Expenditure
1	3	2052-00-090-17-05	Legal and other Miscellaneous expenses of DP	0.05
2	7	2055-00-001-01-09	Special Scheme for Surrender cum Rehabilitation of Militants	0.50
3	11	2211-00-001-20-05	Payment of Remuneration	14.14

Sl. No.	Grant No.	Head of Account	Detailed Head Description	Expenditure
4	11	2210-01-110-24-03	Strengthening for COVID-19 testing "RT-PCR, RAT and True Nat" of (Central Share)	0.10
5	17	2401-00-800-23-03	Agriculture Technology Management Agency/TSP Component	0.92
6	17	2401-00-800-20-03	PMKSY-Per Drop More Crop-TSP Component	5.27
7	17	2401-00-800-20-04	PMKSY-Per Drop More Crop-SCSP Component	0.57
8	17	2401-00-800-21-01	PMKSY-Per Drop More Crop-TSP Component	0.59
9	17	2401-00-800-21-02	PMKSY-Per Drop More Crop-SCSP Component	0.06
10	17	2401-00-800-72-01	SHC & SHM-TSP Component	0.03
11	17	2401-00-800-72-02	SHC & SHM -SCSP Component	0.07
12	19	2406-01-800-07-02	TSP Component	0.41
13	23	2801-80-001-17-02	Information Technology	0.04
14	43	2401-00-800-02-02	TSP Category	0.46
15	43	2401-00-800-02-03	General Category	0.94
16	43	2401-00-800-02-04	SCSP Category	0.04
17	43	2401-00-800-08-02	Barak River Valley Development Board	0.14
18	44	2235-02-103-31-04	Observance of International Women's Day	0.04
19	44	2236-02-101-30-02	State Share for Nutrition Program (SC)	0.91
20	44	2236-02-101-30-03	State Share for Nutrition Program (ST)	5.06
21	44	2235-02-102-54-03	Payment of Salaries and Remuneration	195.47
<b>Sub-Total</b>				<b>225.81</b>
<b>Opening of unauthorised Sub-Heads</b>				
<b>Capital Head</b>				
Sl. No.	Grant No.	Head of Account	Sub Head Description	Expenditure
1	8	5054-05-337-59	Improvement of roads including drains and culverts in Thangmeiband	3.42
2	8	5054-05-337-60	Construction of road from NH-2 Mao to Koziire Police Base Camp	10.00
3	8	4059-80-800-49	Renovation of Domes of the Assembly Secretariat	0.30
4	8	4216-01-700-11	Construction of Hon'ble Minister Shri Letpao Haokip's Quarter T-VII/E-4 Lamphel	0.76
5	8	5054-05-337-61	Improvement of Road from Teinem to SDO/ BDO, LM Block and Phalee to SDO/BDO, LM Block	0.68
6	11	4210-02-104-04	Establishment of Blood bank at CHC Nungba (NESIDS)	0.10
7	12	4217-60-051-22	Swachh Bharat Mission 2.0(Urban) Central Share	1.62
8	12	4217-60-051-23	Swachh Bharat Mission 2.0(Urban) State Share	0.18
9	12	4217-60-051-24	Construction of brick fencing and leachate sump with pucca drain at Solid Waste Management Plant, Lamdeng	1.00
10	12	4217-01-051-01	Construction of New Vendor Shed at Temporary Market, Khwairamband Keithel	4.90
11	15	4408-01-190-01	Manipur Food & Distribution Corporation Limited	5.00
12	17	4705-00-800-06	CADWM of Thoubal Multipurpose Project (Phase-III)	1.60
13	17	4705-00-800-07	Dolaitabi Multipurpose Project	0.49
14	18	4403-00-800-11	Purchase of land for Pony Conservation	2.19
15	19	4406-01-800-01	National Mission for Green India	0.43
16	19	4406-01-800-01	National Mission for Green India	0.04
17	19	5425-00-800-05	State component of Rejuvenation and Conservation of Nambul River at Imphal (NRCP)	3.00
18	21	4851-00-101-01	Setting up of Industrial Estate under MSE-CDP Scheme (State Share)	3.65
19	21	4851-00-101-01	Setting up of Industrial Estate under MSE-CDP Scheme (State Share)	3.90

Sl. No.	Grant No.	Head of Account	Sub Head Description	Expenditure
20	21	4860-60-102-03	Construction of drainage system from industrial units to Common Effluent Treatment Plant (CETP) at Nilakuthi Food Park	1.77
21	25	4202-03-800-20	Establishment of Digital Experience Centre	8.51
22	25	4202-03-800-21	Dev. of Chingei Lampak Sports Ground, Moirang	0.50
23	30	4575-60-800-18	Construction of New ILP Counter at Jiribam	1.23
24	30	4575-60-800-19	Special Development Fund for Border and Under-Development Districts	20.60
25	30	4575-60-800-20	Construction of 21 playgrounds in Kuilong Village, Tamei Sub-Division, Tamenglong District	1.05
26	41	4202-04-800-22	Upgradation of Kangla Helipad and adjoining structures temples	1.00
27	41	4202-04-800-24	Upgradation of Auditorium of INA Museum	0.50
28	41	4202-04-800-23	Bioremediation and Improvement of Water Bodies at Officer Colony Sanjenthong	0.53
29	43	4401-00-800-05	Construction of Rural Market Sheds	1.50
30	44	4235-02-800-50	Construction Old Age Home	2.00
31	45	5452-01-101-29	Construction of Tensile Roofing of Bhagyachandra Open Air Theatre (BOAT)	1.41
32	53	5425-01-800-06	Setting up of CIIT (State Share)	20.00
33	53	5425-00-800-08	LAN project at Civil Secretariat, Mantripukhri	13.40
<b>Sub-Total</b>				<b>117.25</b>
<b>Opening of unauthorised Detailed-Heads</b>				
<b>Capital Head</b>				
Sl. No.	Grant No.	Head of Account	Detailed Head Description	Expenditure
1	11	4210-01-110-20-02	Establishment of Trauma Care Central at CHC Nungba, Noney District	0.10
2	11	4210-01-110-20-03	Infrastructure Development of Maternity & Child Hospital Imphal East	0.10
3	12	4217-01-800-12-02	SCSP Component	1.41
4	12	4217-01-800-12-03	State Matching Share of NULM SCSP Component	0.16
5	12	4217-01-800-12-04	TSP Component	0.27
6	12	4217-01-800-12-05	State Matching Share of NULM TSP Component	0.03
7	12	4217-01-800-08-02	SCSP Component	3.71
8	12	4217-01-800-08-03	TSP Component	1.94
9	12	4217-01-800-08-04	Establishment and TPQM Component	0.17
10	12	4217-01-800-08-05	Capacity Building and IEC Component	0.20
11	19	5425-00-208-03-05	Integrated Management Plan of Waithou Phumnom Pat (WPP) Wetland for Conservation & Management (Central Share)	12.65
12	19	5425-00-208-03-06	State Share of Integrated Management Plan (IMP) of Waithou Phumnom Pat (WPP) Wetland for Conservation & Management	1.41
13	30	4575-60-800-15-04	State Road, Agriculture and Soil	49.28
<b>Sub-Total</b>				<b>71.42</b>
<b>Total</b>				<b>1097.95</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 2022	Total No. of Bank Accounts	Amount kept as of 31 March 2023	Total No. of Bank Accounts (2022-23)
			Name and Address	Account No.	Current/Savings				
1	GAD, Manipur Secretariat	Deputy Secretary (GAD), Government of Manipur	SBI, Imphal Secretariat	10329727542	Current	206.36	1	112.71	1
2	DC Executive Director DRDA Ukhrul MSDP	Deputy Commissioner	UCO Bank, Ukhrul Branch	30020110123959	Saving	81.67	1	53.70	1
3	ICDS Scheme Anganwadi	DC and District Programme Officer	UCO Bank, Ukhrul Branch	30020110035771	Saving	22.22	1	45.93	1
4	CMHT Ukhrul	Medical Superintendent and District Co-ordinator	UCO Bank, Ukhrul Branch	30020110096185	Saving	81.67	1	52.84	1
5	SDO, Chilivai Phaibung	SDO, Chilivai Phaibung	UCO Bank, Phaibung Khullen Branch	33920110000090	Saving	0.00	1	1.00	1
6	Programme office Chilivai Phaibung	Programme officer Chilivai Phaibung	UCO Bank, Phaibung Khullen Branch	33920110000113	Saving	0.00	1	9.79	1
7	CEO Fish farmers development agency, Imphal (Fisheries)	T. Romi Singh	MSCB, Old Assembly Road	10601395184	Saving	9.35	1	0.51	1
8	CEO Fish farmers development agency, Thoubal (Fisheries)	E. Shyam Meitei	MSCB, Old Assembly Road	10601395195	Saving	3.65	1	1.16	1
9	CEO Fish farmers development agency, Chandel (Fisheries)	Sumpi Pekham Anal	MSCB, Old Assembly Road	10601398038	Saving	5.18	1	0.05	1
10	CEO Fish farmers development agency, Churachandpur (Fisheries)	Hemchandra N	MSCB, Old Assembly Road	10601398049	Saving	3.42	1	1.64	1
11	CEO Fish farmers development agency, Bishnupur (Fisheries)	T. Shyamananda Singh	MSCB, Old Assembly Road	10601398050	Saving	4.22	1	0.03	1

Sl. No.	Name of the Office	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2022	Total No. of Bank Accounts	Amount kept as of 31 March 2023	Total No. of Bank Accounts (2022-23)
			Name and Address	Account No.	Current/Savings				
12	CEO Fish farmers development agency, Senapati (Fisheries)	Md. Farid Khan	MSCB, Old Assembly Road	10601398072	Saving	5.61	1	2.44	1
13	Fish farmers development agency, Tamenglong (Fisheries)	Loveson Golmei	MSCB, Old Assembly Road	10601398061	Saving	6.27	1	0.06	1
14	Fish farmers development agency, Ukhrul (Fisheries)	A.S. Angam	MSCB, Old Assembly Road	10601398027	Saving	6.31	1	0.21	1
15	Education Engineering Wing, Dept. of Education DM College campus	Mayanglambam	IUCB MG Avenue, Imphal	11700244301	Current	636.59	1	636.59	1
16	Tamphasana Girls Hr. Sec. School old Lambulane campus	Vinita Devi	IUCB MG Avenue, Imphal	31700687501	Current	69.44	1	47.57	1
17	Johnstone Hr. Sec. School B.T. Road	M. Saya Devi	IUCB MG Avenue, Imphal	31700642801	Current	27.30	1	1.31	1
18	M. B. College Imphal Palace	Mairembam	IUCB MG Avenue, Imphal	34000515101	Saving	17.23	3	1.51	1
			IUCB MG Avenue, Imphal	31700045001	Current	0.04		0.03	1
			IUCB MG Avenue, Imphal	34001417401	Saving	0.01		0.01	1
19	P.G.T. College, D.M. College of Teacher Education D.M. Campus	Rajkumar Lokendra	IUCB MG Avenue, Imphal	31700390901	Current	101.48	1	48.59	1
20	Model Hr. Secondary School Sagolband khamnam	Pukhrambam	IUCB MG Avenue, Imphal	31700109401	Current	0.25	1	0.45	1
21	Ibotonsana Girl's Hr. Sec. School Imphal west	Mayanaglambam Kheroda Devi	IUCB MG Avenue, Imphal	31700463501	Current	8.40	1	2.53	1
22	C.C Higher Secondary School Imphal Sanjenthong	Laishram Reeta Devi	IUCB MG Avenue, Imphal	54000022601	Saving	9.75	1	8.26	1

*State Finances Audit Report for the year ended 31 March 2023*

Sl. No.	Name of the Office	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2022	Total No. of Bank Accounts	Amount kept as of 31 March 2023	Total No. of Bank Accounts (2022-23)
			Name and Address	Account No.	Current/Savings				
23	DRDA DC/ED Porompat	Khomdram Reeta Devi	IUCB MG Avenue, Imphal	61700040901	Current	0.06	1	0.06	1
24	Governor's Secretariat, Raj Bhavan, Imphal	Smt. M. Meena Devi, Under Secretary	SBI, MG Avenue, Imphal	10929179308	Current	2.43	1	0.10	1
25	E.E (Elect), Meter Relay Testing Tariff & IT Division, EDM	Moirangthem Madan	SBI Imphal MG Avenue, Imphal	10383411839	Current	59.20	1	38.20	1
26	District Transport Officer, Kangpokpi	Samom Sanahal Singh	SBI Kangpokpi Branch	38676196945	Current	0.02	1	0.02	1
27	Jiri College Jiribam	RK. Sanachaobi Devi	Bandhan Bank Imphal Branch	10200006700590	Current	15.33	1	14.22	1
28	Jiribam Municipal Council	Moirangthem Surjit Singh	Bandhan Bank Imphal Branch	50210013785708	Saving	13.40	1	48.96	1
29	Deputy Commissioner Jiribam	Wairokpm Malemngamba Chenglei	Bandhan Bank Imphal Branch	10200006882536	Current	33.21	1	10.21	1
30	District Disaster Management Authority Jiribam	Wairokpm Malemngamba Chenglei	Bandhan Bank Imphal Branch	10200006876918	Current	59.31	1	58.65	1
31	Rural Infrastructure Development Fund (RIDF) TDS, Jiribam	Wairokpm Malemngamba Chenglei	Bandhan Bank Imphal Branch	50230002501450	Saving	0.00	1	3.18	1
32	Manipur Tribal Development Corporation Limited	Hanna Kamei	Bandhan Bank Imphal Branch	50180008564685	Saving	1772.51	1	153.19	1
33	Manipur Industrial Development Corporation Limited	Polem Lenin Singh	Bandhan Bank Imphal Branch	10180001279649	Current	117.76	1	282.46	1
34	Tourism	Potsangbam Kherdananda	SBI Secretariat	10329727643	Current	274.36	1	274.35	1
35	District & Sessions Court, Thoubal	Samon Ibjen	SBI Thoubal Branch, Thoubal	33810683638	Current	0.00	1	1.38	1
36	District & Sessions Court, Imphal East	W. Tonen Meitei	SBI MG Avenue, Imphal	10929179319	Current	171.89	1	143.05	1



Sl. No.	Name of the Office	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2022	Total No. of Bank Accounts	Amount kept as of 31 March 2023	Total No. of Bank Accounts (2022-23)
			Name and Address	Account No.	Current/Savings				
37	District&Sessions Court, Manipur (Imphal west)	R.K. Memcha Devi	SBI MG Avenue, Imphal	10929176726	Current	764.61	1	764.61	1
38	District & Sessions Judge, Ukhrul	Binny Ngangom	PNB, Ukhrul	1719050003407	Current	0.00	1	1.11	1
39	Manipur State Legal Services Authority	Ojesh Mutum	SBI, High Court Complex	38864403427	Current	26.46	3	6.51	1
			SBI, High Court Complex	38864403620	Current	14.35		11.25	1
			SBI, High Court Complex	38863975939	Current	273.04		249.25	1
40	District and Sessions Court Churachandpur	Lamkhanpau Tonsing	SBI Churachandpur	35142590225	Current	0.00	1	0.89	1
41	District and Sessions Court Senapati	Letkho Kipgen	SBI Senapati Branch	33848241733	Current	0.37	1	2.87	1
42	Chief Medical Office, I/W	Dr. L. Joykumar Singh	SBI Paona Branch, Imphal	10383411103	Current	1.98	1	0.10	1
43	Special Court (ND&PS), Manipur	Monalisa Maibam	SBI Imphal Branch	35547717460	Current	0.00	1	5.48	1
44	Directorate of Vety. A.H.	Dr. R.K. Khogendrajit Singh	SBI M.G. Avenue	34426809528	Current	3.76	1	0.06	1
45	District Vety. Office Imphal West Babupara	Dr. Kh. Ibetombi Devi	SBI MG Avenue	34405616858	Current	0.11	1	0.10	1
46	Dist. Vety. Office, Thoubal	Dr. S. Binodkumari Devi	PNB Thoubal Branch	353050011583	Current	0.11	1	0.10	1
47	Dist. Vety. Office Churachandpur	Dr. Kh.Rajen Singh	PNB Churachandpur Branch	255050010844	Current	0.19	1	0.19	1
48	Sub-Divisional Vety. Hospital Jiribam	Dr.M. Muhindro Singh	SBI Jiribam	41057046126	Current	0.00	1	0.00	1
49	Veterinary Office, Tamenglong	Dr.Th. Chaa Mangilal	PNB Tamenglong	65350010329	Current	0.05	1	0.04	1
50	Veterinary Office, Dugailong	Dr.Th. Chaa Mangilal	PNB Tamenglong	653050014182	Current	0.01	1	0.00	1
51	DVO, Senapati	Dr. Sani Pao	SBI Senapati Branch	31104775607	Current	0.00	1	0.10	1

*State Finances Audit Report for the year ended 31 March 2023*

Sl. No.	Name of the Office	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2022	Total No. of Bank Accounts	Amount kept as of 31 March 2023	Total No. of Bank Accounts (2022-23)
			Name and Address	Account No.	Current/Savings				
52	District Veterinary Office, Ukhrul	Dr. N. Bhubaneswar	PNB Mini Secretariat, Ukhrul	25705011431	Saving	0.01	1	0.02	1
53	Veterinary Office, Moreh	Dr. N. Indira Devi	PNB Moreh Branch	791050010355	Current	0.04	1	0.05	1
54	Project Officer ICDP	Dr. A. Devendra Singh	PNB Thangal Bazar Branch	254050021077	Current	0.05	1	41.15	1
55	Dy. Director (Dairy)	Dr. R.K. Labakeshwor	PNB Thangal Bazar Branch	254050020992	Current	0.00	1	0.00	1
56	District Veterinary Office Imphal East	Dr. L. Arunkumar Singh	PNB Thangal Bazar Branch	254050020925	Current	0.00	1	0.05	1
57	State TB Cell Lamphelpat	W. Shashi Singh	Axis Bank Thangal Bazar Imphal	915010016617054	Saving	0.04	1	0.04	1
58	State TB Cell Lamphelpat	W. Shashi Singh	Axis Bank Thangal Bazar Imphal	914010048754667	Saving	0.20	1	0.14	1
59	High Court of Manipur, Mantripukhri	Mayanglambam Chanu Nandini	-	10929179692	Current	6.48	1	1.15	1
60	Excise Commissioner	Excise Commissioner	SBI, Paona Bazar	10382411737	Current	1.93	1	1.92	1
61	Assistant Commissioner, Excise, Bishnupur Circle	Assistant Commissioner, Excise, Bishnupur Circle	UCO Bank Bishnupur	854200000296	Current	0.03	1	0.02	1
62	Project Officer (AE) Wangoi	S. Purnima Devi	SBI, Wangoi	33501011758	Current	0.04	1	0.03	1
63	Directorate for Welfare of OBC & SC	Ng. Roman Singh	HDFC Bank Ltd M.G. Avenue	50100266247710	Saving	134.62	16	139.41	1
			HDFC Bank Ltd M.G. Avenue	50100250773200	Saving	43.49		310.34	1
			HDFC Bank Ltd M.G. Avenue	50100250773259	Saving	5.58		54.77	1
			HDFC Bank Ltd M.G. Avenue	50100250772855	Saving	15.35		49.57	1
			HDFC Bank Ltd M.G. Avenue	50100250772803	Saving	0.53		54.38	1

Sl. No.	Name of the Office	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2022	Total No. of Bank Accounts	Amount kept as of 31 March 2023	Total No. of Bank Accounts (2022-23)
			Name and Address	Account No.	Current/Savings				
			HDFC Bank Ltd M.G. Avenue	50100250772832	Saving	8.01		52.56	1
			HDFC Bank Ltd M.G. Avenue	50200070741966	Current	0.00		0.00	1
			HDFC Bank Ltd M.G. Avenue	50100436332118	Saving	86.31		192.02	1
			HDFC Bank Ltd M.G. Avenue	50200081988279	Current	0.00		0.00	1
			HDFC Bank Ltd Uripok Imphal	50100436331868	Saving	524.31		169.70	1
			HDFC Bank Ltd Uripok Imphal	50200077340790	Current	0.00		0.00	1
			HDFC Bank Ltd Uripok Imphal	50100436332055	Saving	414.16		205.00	1
			HDFC Bank Ltd Uripok Imphal	5020070700270	Current	0.00		0.00	1
			HDFC Bank Ltd Uripok Imphal	50100436333618	Saving	71.32		12.67	1
			HDFC Bank Ltd Uripok Imphal	50200081987786	Current	0.00		0.00	1
			PNB Secured Office Complex, Near 2 <sup>nd</sup> MR Gate, Imphal	254050033497	Current	1.90		1.90	1
64	Chief Medical Officer, Kangpokpi	Dr. Lamkhoneng Haokip	SBI, Kangpokpi Branch	11785049917	Current	8.85	1	1.25	1
65	SDO Imphal West	SDO Imphal West	SBI Paona Bazar	10383412775	Current	0.19	1	1.64	1
66	SDO Lamsang	SDO Lamsang	SBI Paona Bazar	10383412855	Current	0.02	1	0.02	1
67	SDO Patsoi	SDO Patsoi	SBI Paona Bazar	10383413745	Current	0.28	1	0.27	1
68	SDO Patsoi	SDO Patsoi	IDBI Bank Limited MG Avenue Imphal	1219104000095140	Current	0.18	1	0.18	1
69	SDO Wangoi	SDO Wangoi	SBI Wangoi Branch	33522812303	Current	0.04	1	0.00	1
70	DC Imphal West	DC Imphal West	SBI Paona Bazar	10383412050	Current	28.42	1	37.04	1

*State Finances Audit Report for the year ended 31 March 2023*

Sl. No.	Name of the Office	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2022	Total No. of Bank Accounts	Amount kept as of 31 March 2023	Total No. of Bank Accounts (2022-23)
			Name and Address	Account No.	Current/Savings				
71	Commandant, 1st Bn. Manipur Rifles, Imphal	Ksh. Ravikumar	SBI Imphal Secretariat Branch	10329727814	Current	12.46	2	0.77	1
			SBI Imphal Secretariat Branch	35654979478	Current	0.05		0.02	1
72	Divisional Forest Officer Noney	Divisional Forest Officer Noney	SBI MG Avenue	37923592824	Current	0.00	1	0.00	1
73	Divisional Forest Officer Chandel	Divisional Forest Officer Chandel	SBI Secretariat	10329728091	Current	0.13	1	9.54	1
74	Divisional Forest Officer Kangpokpi	Divisional Forest Officer Kangpokpi	SBI Kongpokpi	11785045050	Current	1.38	1	4.85	1
75	Divisional Forest Officer Ukhrul	Divisional Forest Officer Ukhrul	PNB Ukhrul	25050010310	Current	2.21	7	2.24	1
			SBI Ukhrul	40224572680	Current	0.00		0.00	1
			HDFC Chingmeirong	500100435948243	Saving	0.00		0.00	1
			HDFC Chingmeirong	50100484204113	Saving	0.00		0.00	1
			HDFC Chingmeirong	50100484202209	Saving	0.00		0.00	1
			HDFC Chingmeirong	50100484191095	Saving	0.00		0.00	1
			HDFC Chingmeirong	50100484075992	Saving	0.00		0.00	1
76	Divisional Forest Officer Kamjong	Divisional Forest Officer Kamjong	SBI RIMS Road	504220110000468	Current	0.00	1	0.00	1
77	Divisional Forest Officer Social Forestry	Divisional Forest Officer Social Forestry	PNB, M.G. Avenue	254050032452	Current	0.10	1	0.10	1
78	Divisional Forest Officer Tengnoupal	Divisional Forest Officer Tengnoupal	SBI M.G. Avenue	37881057642	Current	40.54	1	23.36	1
79	Divisional Forest Officer Urban	Divisional Forest Officer Urban	MSCB, Assembly Road	70601099653	Current	0.00	2	0.00	1
			SBI, M.G. Avenue	37047252021	Current	0.07		0.06	1
80	Divisional Forest Officer Thoubal	Divisional Forest Officer Thoubal	SBI Thoubal	30456435543	Current	0.00	1	0.00	1
81	Divisional Forest Officer Senapati	Divisional Forest Officer Senapati	SBI Senapati	32505141827	Saving	1.76	1	3.99	1
82	Director Zoo	Director Zoo	SBI MG Avenue	34461586319	Saving	7.69	1	5.42	1
83	DCF Park & Sanctuary	DCF Park & Sanctuary	PNB Paona Bazar	484050005659	Current	1.57	1	0.09	1

Sl. No.	Name of the Office	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2022	Total No. of Bank Accounts	Amount kept as of 31 March 2023	Total No. of Bank Accounts (2022-23)
			Name and Address	Account No.	Current/Savings				
84	DFO Central	DFO Central	SBI Mantripukhri	10383411975	Current	29.56	2	11.73	1
			SBI Mantripukhri	34745272704	Current	0.15		0.15	1
85	Divisional Forest Officer, Tamenglong	Divisional Forest Officer, Tamenglong	Axis Bank	92101002650944	Saving	0.06	2	0.07	2
			PNB & Sind Bank	6751100000256	Current	1.82		2.31	
86	DFO Soil II	DFO Soil II	SBI MG Avenue	37333049739	Current	0.25	1	0.25	1
87	DFO Churachandpur	DFO Churachandpur	SBI MG Avenue	39398451112	Current	0.10	1	0.10	1
88	DFO Pherzawl	DFO Pherzawl	SBI MG Avenue	37317892679	Current	0.10	1	0.09	1
89	DFO Jiribam	DFO Jiribam	SBI MG Avenue	33750802381	Current	0.00	1	3.45	1
90	Principal Chief Conservator & HoFF	Principal Chief Conservator & HoFF	HDFC MG Avenue	50100479735476	Saving	1103.22	5	234.59	5
			SBI MG Avenue	34331811160	Current	1163.18		141.16	
			HDFC MG Avenue	50100480029055	Saving	96.14		118.46	
			HDFC Uripok	50100489449636	Saving	0.00		31.63	
			SBI MG Avenue	34450184990	Current	0.05		0.05	
91	Noney PHE Division, PHED, Manipur	Noney PHE Division, PHED, Manipur	ICICI Bank Ltd. Keishampat Branch	246305003446	Current	11.41	2	0.76	2
			PNB, Tamenglong	653050016588	Current	0.41		4.11	
92	Thoubal PHE Division, PHED, Manipur	Thoubal PHE Division, PHED, Manipur	SBI, MG Avenue, Imphal	38665790943	Current	14.33	1	9.49	1
93	Water Supply Maint. No. II, PHED	L. Lrish Singh	SBI, MG Avenue, Imphal	39940976450		0.05	5	0.05	5
			SBI, Paona Bazar	10383412695		0.00		23.48	
			SBI, Paona Bazar	35999920125		36.84		104.07	
			ICICI Porompat	264301001395		5.12		5.28	
			ICICI Porompat	332905500097		1.22		1.22	
94	Executive Engineer, Ukhrul PHE Division	Themreishang Marei	Punjab National Bank, Ukhrul	257050011395		10.47	3	9.78	3
			SBI, Imphal	10929181216		10.29		0.51	
			Axis Bank, Imphal	918020040502452		0.86		0.56	
95	Executive Engineer, Imphal West PHE Division	NG. Sobita Devi	SBI Paona Branch	10383413031	Current	0.00	1	23.29	1

*State Finances Audit Report for the year ended 31 March 2023*

Sl. No.	Name of the Office	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2022	Total No. of Bank Accounts	Amount kept as of 31 March 2023	Total No. of Bank Accounts (2022-23)
			Name and Address	Account No.	Current/Savings				
96	Executive Engineer, Water Supply Store Division, PHED	W. Aruna Devi	SBI Paona Branch	38537019726	Current	0.21	1	0.05	1
97	Executive Engineer, Water Supply Maintenance-I, PHED, Manipur	Executive Engineer, Water Supply Maintenance-I, PHED, Manipur	SBI, Paona Bazar, Imphal	10383412389	Current	15.64	1	464.43	1
98	Executive Engineer, Jiribam Division	Executive Engineer, Jiribam Division	PNB, Jiribam	325050012388	Current	0.00	1	0.01	1
99	Additional Chief Engineer-I	Additional Chief Engineer-I	SBI, Paona	38550198207	Current	0.10	1	0.10	1
100	Project Director,EAP	Project Director, EAP	SBI, Paona	38562339724	Current	0.00	5	79.27	5
			SBI, Paona	38562337976	Current	0.00		0.10	
			SBI, Paona	38562338970	Current	2.73		0.00	
			SBI, Paona	38653373458	Current	23.59		0.33	
			SBI, Paona	32872190502	Current	555.64		436.37	
101	Executive Engineer, Kakching Division	Executive Engineer, Kakching Division	PNB, Kakching	256010881296	Current	0.12	2	0.13	2
			UCO Bank, Kakching	29990110063842	Current	0.00		0.00	
102	Executive Engineer, Tengnoupal Division	Executive Engineer, Tengnoupal Division	Manipur Rural Bank	9001010157162	Current	0.00	2	15.08	2
			Bank of Baroda, M.G. Avenue	79030100002894	Saving	0.05		0.05	
103	Executive Engineer, Store Division	Executive Engineer, Store Division	SBI, High Court	38608563087	Current	0.02	1	0.02	1
	Executive Engineer, Churachandpur Division	Executive Engineer, Churachandpur Division	MRB, Churachandpur	255050016649	Saving	0.00	4	0.04	4
			PNB, Churachandpur	9020010114356	Saving	0.00		0.12	
			PNB	255050010632	Saving	0.00		6.74	
			Axis	921010037314698	Saving	0.00	1.29		
104	Executive Engineer, Highway South Division	Executive Engineer, Highway South Division	Axis Bank, Paona	92102005867584	Current	0.00	2	773.88	2
			Manipur Rural Bank	9001010156691	Current	0.00		362.02	
105	Superintending Engineer, National Highway Circle	Superintending Engineer, National Highway Circle	SBI Paona	33441243562	Current	0.00	1	90.82	1

Sl. No.	Name of the Office	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2022	Total No. of Bank Accounts	Amount kept as of 31 March 2023	Total No. of Bank Accounts (2022-23)
			Name and Address	Account No.	Current/Savings				
106	Chief Executive Officer, Imphal East Zilla Parishad	Chief Executive Officer, Imphal East Zilla Parishad	Axis Bank, Paona Bazar	920010051470481	Saving	347.20	9	109.24	9
			MRB, Porompat	9017010003705	Saving	2.43		2.50	
			Axis Bank Porompat	918010114459645	Saving	332.21		244.89	
			Axis Bank Porompat	921010026290055	Saving	0.00		5.41	
			MRB, Porompat	9017010007448	Saving	0.03		0.03	
			Axis Bank, Porompat	920020062769452	Current	1.22		1.22	
			MRB, Porompat	9017010006294	Saving	0.05		7.46	
			Axis Bank, Porompat	920010061739471	Saving	0.39		0.40	
			MRB, Porompat	9017010007054	Saving	0.03		0.03	
107	Chief Executive Officer, Thoubal Zilla Parishad	Ksh. Umananda Singh	SBI, Thoubal, DC Office Complex	32197128597	Saving	122.84	7	7.53	7
			SBI, Thoubal, DC Office Complex	32197286600	Saving	2.37		0.39	
			ICICI Bank, Athokpam	204001001746	Saving	109.84		12.83	
108	Imphal West Zilla Parishas, Lamphel	K. Jadumani Singh	HDFC Bank, Paona Bazar	50100408014286	Saving	135.07	1	15.14	1
			HDFC Bank, Lamphel	50100354459630	Saving	154.68		86.95	
			Indian Bank, Paona Bazar	50153794799	Saving	0.23		0.24	
			SBI, Paona Bazar	33719886894	Current	0.10		0.10	
			BOB, Thangal Bazar	10160100011192	Saving	0.07		0.07	
109	Bishnupur Zilla Parishad	R.K. Dayananda	UCO, Bishnupur	8540100010331	Saving	74.45	1	17.67	1
		Laishram Manikanta Singh	HDFC, Bishnupur	50100356043934	Saving	112.16	1	91.94	1
		Laishram Manikanta Singh	UCO Bishnupur	8540110109410	Saving	0.04	1	0.05	1
		Bishnupur Zilla Parishad	UCO Bishnupur	8540100009061	Saving	0.03	1	0.04	1
110	Block Development Officer, Nambol	Block Development Officer, Nambol	UCO Bank, Bishnupur	8540210001530	Saving	1.68	1	1.68	1
111	Bishnupur C.D. Block	Bishnupur C.D. Block	HDFC Bank, Bishnupur	50100385823286	Saving	0.08	1	13.71	3

*State Finances Audit Report for the year ended 31 March 2023*

Sl. No.	Name of the Office	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2022	Total No. of Bank Accounts	Amount kept as of 31 March 2023	Total No. of Bank Accounts (2022-23)
			Name and Address	Account No.	Current/Savings				
112	Wangjing Tentha CD Block	Kh. Rakesh Singh	SBI Thoubal Branch	37599056377	Current	0.05	1	0.05	1
113	BDO Jiribam C.D. Block	BDO Jiribam C.D. Block	Punjab National Bank Jiribam Branch	325010104221	Saving	0.06	2	0.07	2
			Punjab National Bank Jiribam Branch	325050012494	Current	0.02		0.02	
114	BDO Borobekra C.D. Block	BDO Borobekra C.D. Block	PNB, Jiribam	325050013059	Current	0.02	2	0.02	2
			PNB, Imaphal MG Avenue	254050032984	Current	0.01		0.01	
115	BDO, Paomata T.D. Block		SBI, Senapati	36098104624	Current	0.08	1	0.11	1
116	Directorate of Fisheries, Lamphel	Directorate of Fisheries, Lamphel	SBI, Paona Bazar, Imphal	10383411862	Current	318.75	1	178.15	1
117	District Fishery Office, Imphal West	O. Jibanlata Devi	SBI, Paona Bazar	10383412684	Saving	5.86	1	1.58	1
118	District Fishery Office, Thoubal	Sumpi Pekham	SBI, Thoubal	30454111949	Saving	2.07	1	20.65	1
119	District Fishery Office, Ukhrul	Y. Nabachandra Singh	PNB, Ukhrul	257050011420	Current	0.69	1	0.69	1
120	District Fishery Office, Bishnupur	District Fishery Office, Bishnupur	UCO Bank, Bishnupur Branch	8540200000277	Saving	2.31	1	6.81	1
121	District Fishery Office, Tamenglong	District Fishery Office, Tamenglong	PNB, Tamenglong Bazar Branch	653050010345	Current	0.03	1	0.03	1
122	District Fishery Office, Chandel	K. Jenishing Tarao	SBI, Chandel	11831661556	Current	3.74	1	0.74	1
123	District Fishery Office, Churachanpur	K. Dineshwar	Punjab National Bank	255050010708	Current	7.11	1	7.10	1
124	Principal, Bishnupur Hr. Sec. School	Principal, Bishnupur Hr. Sec. School	UCO Bank Bishnupur	08540200000058	Current	0.37	1	0.07	1
125	BDO, Moirang	BDO, Moirang	UCO Bank Bishnupur	08540200000069	Current	0.03	1	0.02	1
126	BDO, Bishnupur	BDO, Bishnupur	UCO Bank Bishnupur	08540200000098	Current	0.03	1	0.03	1
127	General Manager, DIC	General Manager, DIC	UCO Bank Bishnupur	08540200000111	Current	0.73	1	0.53	1
128	Collector Land Acquisition	Collector Land Acquisition	UCO Bank Bishnupur	08540200000116	Current	6.79	1	6.77	1



Sl. No.	Name of the Office	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2022	Total No. of Bank Accounts	Amount kept as of 31 March 2023	Total No. of Bank Accounts (2022-23)
			Name and Address	Account No.	Current/Savings				
129	Headmaster, Oinam Govt. Girls H/S	Headmaster, Oinam Govt. Girls H/S	UCO Bank Bishnupur	08540200000152	Current	2.57	1	0.03	1
130	Toubul Govt. H/S	Toubul Govt. H/S	UCO Bank Bishnupur	08540200000192	Current	0.02	1	0.02	1
131	Asst. Director (TASAR)	Asst. Director (TASAR)	UCO Bank Bishnupur	08540200000198	Current	0.03	1	0.03	1
132	Chief Med. Officer, BPR	Chief Med. Officer, BPR	UCO Bank Bishnupur	08540200000200	Current	0.60	1	0.09	1
133	Headmaster, Kumbi H/S	Headmaster, Kumbi H/S	UCO Bank Bishnupur	08540200000212	Current	0.04	1	0.04	1
134	Divisional Forest Officer, Bishnupur	Divisional Forest Officer, Bishnupur	UCO Bank Bishnupur	08540200000238	Current	0.30	1	0.28	1
135	DDO, Inspector of School IV	DDO, Inspector of School IV	UCO Bank Bishnupur	08540200000250	Current	0.70	1	0.37	1
136	DDO, Sub Registrar	DDO, Sub Registrar	UCO Bank Bishnupur	08540200000251	Current	0.03	1	0.02	1
137	DDO, Moirang Multi. Hr. Sec. School	DDO, Moirang Multi. Hr. Sec. School	UCO Bank Bishnupur	08540200000252	Current	0.03	1	0.02	1
138	District Officer, Horticulture & Soil Cons.	District Officer, Horticulture & Soil Cons.	UCO Bank Bishnupur	08540200000254	Current	0.12	1	0.11	1
139	H/M, Bpr. Girls H/S	H/M, Bpr. Girls H/S	UCO Bank Bishnupur	08540200000256	Current	0.01	1	0.01	1
140	EE, Electricity Dept.	EE, Electricity Dept.	UCO Bank Bishnupur	08540200000257	Current	0.34	1	0.34	1
141	Dist. Planning Officer	Dist. Planning Officer	UCO Bank Bishnupur	08540200000258	Current	0.04	1	0.03	1
142	Principal, Nambol L. Sanoi College	Principal, Nambol L. Sanoi College	UCO Bank Bishnupur	08540200000262	Current	0.00	1	9.04	1
143	District Veterinary Officer	District Veterinary Officer	UCO Bank Bishnupur	08540200000263	Current	0.09	1	0.09	1
144	H/M, Thanga Govt. H/S	H/M, Thanga Govt. H/S	UCO Bank Bishnupur	08540200000265	Current	0.02	1	0.00	1
145	Nambol Leiren Girls H/S	Nambol Leiren Girls H/S	UCO Bank Bishnupur	08540200000268	Current	0.03	1	0.02	1
146	H/M, Leimarom H/S	H/M, Leimarom H/S	UCO Bank Bishnupur	08540200000272	Current	0.03	1	0.00	1
147	H/M, Thangal Govt. H/S	H/M, Thangal Govt. H/S	UCO Bank Bishnupur	08540200000274	Current	0.01	1	0.00	1
148	H/M, Leimapokpam Public H/S	H/M, Leimapokpam Public H/S	UCO Bank Bishnupur	08540200000276	Current	0.04	1	0.04	1
149	H/M, Keinou H/S	H/M, Keinou H/S	UCO Bank Bishnupur	08540200000280	Current	0.01	1	0.01	1
150	Dist. Youth Affairs & Sports	Dist. Youth Affairs & Sports	UCO Bank Bishnupur	08540200000282	Current	0.02	1	0.00	1
151	Sub Div. Officer, Bpr.	Sub Div. Officer Bpr.	UCO Bank Bishnupur	08540200000284	Current	0.02	1	0.02	1

*State Finances Audit Report for the year ended 31 March 2023*

Sl. No.	Name of the Office	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2022	Total No. of Bank Accounts	Amount kept as of 31 March 2023	Total No. of Bank Accounts (2022-23)
			Name and Address	Account No.	Current/Savings				
152	H/M, Naree Kalyan Vidyalaya	H/M, Naree Kalyan Vidyalaya	UCO Bank Bishnupur	08540200000285	Current	0.03	1	0.02	1
153	District Supply Officer CAF & PD	District Supply Officer CAF & PD	UCO Bank Bishnupur	08540200000286	Current	0.02	1	0.04	1
154	H/M, Utlou Govt. H/S	H/M, Utlou Govt. H/S	UCO Bank Bishnupur	08540200000287	Current	0.03	1	0.03	1
155	H/M, Nambol Collegiate H/S	H/M, Nambol Collegiate H/S	UCO Bank Bishnupur	08540200000288	Current	0.03	1	0.02	1
156	Dist. Co-Operative Officer	Dist. Co-Operative Officer	UCO Bank Bishnupur	08540200000290	Current	0.11	1	0.03	1
157	EE, FCD 4/ IFCD	EE, FCD 4/ IFCD	UCO Bank Bishnupur	08540200000291	Current	0.04	1	0.03	1
158	EE, Bpr. PHED	EE, Bpr. PHED	UCO Bank Bishnupur	08540200000292	Current	7.00	1	0.04	1
159	EE, Bpr. Div. PWD	EE, Bpr. Div. PWD	UCO Bank Bishnupur	08540200000293	Current	0.79	1	22.47	1
160	Asst. Commissioner, Excise	Asst. Commissioner, Excise	UCO Bank Bishnupur	08540200000296	Current	0.03	1	0.02	1
161	Child Dev. Project Officer	Child Dev. Project Officer	UCO Bank Bishnupur	08540200000299	Current	0.56	1	0.06	1
162	Headmaster, Khoijuman H/S	Headmaster, Khoijuman H/S	UCO Bank Bishnupur	08540200000308	Current	0.01	1	0.01	1
163	Children Dev. Project Officer, Moirang	Children Dev. Project Officer, Moirang	UCO Bank Bishnupur	08540200000317	Current	0.20	1	0.06	1
164	Dist. Family Welfare Officer	Dist. Family Welfare Officer	UCO Bank Bishnupur	08540200000443	Current	0.02	1	0.02	1
165	Dist. Transport Officer	Dist. Transport Officer	UCO Bank Bishnupur	08540200000486	Current	0.02	1	0.01	1
166	Superintendent of Police, Bishnupur	Superintendent of Police, Bishnupur	UCO Bank Bishnupur	08540200000545	Current	0.06	1	0.06	1
167	Sub Div. Officer, Nambol	Sub Div. Officer, Nambol	UCO Bank Bishnupur	08540200000574	Current	0.04	1	0.03	1
168	Dist. Prog. Officer ICDS Cell	Dist. Prog. Officer ICDS Cell	UCO Bank Bishnupur	08540200000582	Current	0.08	1	0.08	1
169	Block Dev. Officer, Bishnupur	Block Dev. Officer, Bishnupur	UCO Bank Bishnupur	08540200000794	Current	0.04	1	0.04	1
170	Branch Officer Account	Branch Officer Account	UCO Bank Bishnupur	08540200000816	Current	5.63	1	6.39	1
171	C.I. College UGC	C.I. College UGC	UCO Bank Bishnupur	08540200000824	Current	0.26	1	0.24	1

Sl. No.	Name of the Office	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2022	Total No. of Bank Accounts	Amount kept as of 31 March 2023	Total No. of Bank Accounts (2022-23)
			Name and Address	Account No.	Current/Savings				
172	District Information Office (DIO)	District Information Office (DIO)	UCO Bank Bishnupur	08540210000007	Current	0.22	1	0.21	1
173	District Programme Officer ICDS Cell Bishnupur	District Programme Officer ICDS Cell Bishnupur	UCO Bank Bishnupur	08540210000076	Current	1.05	1	0.06	1
174	Headmaster, Khoijuman Jr. High School	Headmaster, Khoijuman Jr. High School	UCO Bank Bishnupur	08540210000113	Current	0.03	1	0.03	1
175	Head Mistress Phadibi Jr. High School, Langpok	Head Mistress Phadibi Jr. High School, Langpok	UCO Bank Bishnupur	08540210000120	Current	0.03	1	0.02	1
176	Headmaster, Bishnupur Chaging K. Gojendro Jr High School	Headmaster, Bishnupur Chaging K. Gojendro Jr High School	UCO Bank Bishnupur	08540210000137	Current	0.03	1	0.02	1
177	Headmaster, Yumnam Khunou Aided Jr. High School	Headmaster, Yumnam Khunou Aided Jr. High School	UCO Bank Bishnupur	08540210000144	Current	0.02	1	0.01	1
178	Headmaster, Ngaikhong Khunou Jr. High School	Headmaster, Ngaikhong Khunou Jr. High School	UCO Bank Bishnupur	08540210000151	Current	0.03	1	0.03	1
179	Headmaster, Ngakchroupokpi Jr High School	Headmaster, Ngakchroupokpi Jr. High School	UCO Bank Bishnupur	08540210000168	Current	0.02	1	0.00	1
180	Head Mistress, P. Ibomcha Children Nursing Jr. High School	Head Mistress, P. Ibomcha Children Nursing Jr. High School	UCO Bank Bishnupur	08540210000175	Current	0.03	1	0.02	1
181	Head Mistress, Irom Yumpham Primary School	Head Mistress, Irom Yumpham Primary School	UCO Bank Bishnupur	08540210000205	Current	0.03	1	0.02	1
182	Headmaster, Oinam Ideal Child Welfare Primary School	Headmaster, Oinam Ideal Child Welfare Primary School	UCO Bank Bishnupur	08540210000212	Current	0.03	1	0.02	1
183	Headmaster, Ngaikhong Siphai Aided Primary School	Headmaster, Ngaikhong Siphai Aided Primary School	UCO Bank Bishnupur	08540210000229	Current	0.03	1	0.02	1

*State Finances Audit Report for the year ended 31 March 2023*

Sl. No.	Name of the Office	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2022	Total No. of Bank Accounts	Amount kept as of 31 March 2023	Total No. of Bank Accounts (2022-23)
			Name and Address	Account No.	Current/Savings				
184	Headmaster, Ngaikhong Awang P/S	Headmaster, Ngaikhong Awang P/S	UCO Bank Bishnupur	08540210000236	Current	0.03	1	0.02	1
185	Headmaster, Bishnupur Thiyam Leikai Govt. Aided L.P. School	Headmaster, Bishnupur Thiyam Leikai Govt. Aided L.P. School	UCO Bank Bishnupur	08540210000243	Current	0.03	1	0.02	1
186	Headmaster, Oinam Nongthombam Mayai Leikai L.P. School	Headmaster, Oinam Nongthombam Mayai Leikai L.P. School	UCO Bank Bishnupur	08540210000250	Current	0.03	1	0.02	1
187	Headmaster, Phojing Tongba Kabui L.P. School	Headmaster, Phojing Tongba Kabui L.P. School	UCO Bank Bishnupur	08540210000267	Current	0.03	1	0.02	1
188	Headmaster, Cingmei Kabui L.P. School	Headmaster, Cingmei Kabui L.P. School	UCO Bank Bishnupur	08540210000281	Current	0.07	1	0.06	1
189	Head Mistress, Ayokpa Kabu L.P. School	Head Mistress, Ayokpa Kabu L.P. School	UCO Bank Bishnupur	08540210000298	Current	0.03	1	0.02	1
190	Head Mistress, Nachou Mamang Aided L.P. School	Head Mistress, Nachou Mamang Aided L.P. School	UCO Bank Bishnupur	08540210000304	Current	0.03	1	0.02	1
191	Headmaster, Bishnupur Kha Shantipur L.P. Shcool	Headmaster, Bishnupur Kha Shantipur L.P. Shcool	UCO Bank Bishnupur	08540210000311	Current	0.02	1	0.00	1
192	Headmaster, Namoikhul L.P. School	Headmaster, Namoikhul L.P. School	UCO Bank Bishnupur	08540210000328	Current	0.03	1	0.03	1
193	Head Mistress, Ningthoukhong Awang Chingkam Khunou Aided L.P. School	Head Mistress, Ningthoukhong Awang Chingkam Khunou Aided L.P. School	UCO Bank Bishnupur	08540210000335	Current	0.02	1	0.01	1
194	Headmaster, Utlou Mamang P/S	Headmaster, Utlou Mamang P/S	UCO Bank Bishnupur	08540210000342	Current	0.03	1	0.02	1
195	Headmaster, Zimthiang L.P. School	Headmaster, Zimthiang L.P. School	UCO Bank Bishnupur	08540210000366	Current	0.03	1	0.03	1

Sl. No.	Name of the Office	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2022	Total No. of Bank Accounts	Amount kept as of 31 March 2023	Total No. of Bank Accounts (2022-23)
			Name and Address	Account No.	Current/Savings				
196	Headmaster, Potshangbam Girls L.P. School	Headmaster, Potshangbam Girls L.P. School	UCO Bank Bishnupur	08540210000373	Current	0.03	1	0.02	1
197	Headmaster, Kha Sanjenbam Girl's L.P. School	Headmaster, Kha Sanjenbam Girl's L.P. School	UCO Bank Bishnupur	08540210000434	Current	0.03	1	0.02	1
198	Headmaster, Haotak Tamphakhunou Aided L.P. School	Headmaster, Haotak Tamphakhunou Aided L.P. School	UCO Bank Bishnupur	08540210000465	Current	0.02	1	0.02	1
199	Headmaster, Oinam Chingjil Aided L.P. School Thanga	Headmaster, Oinam Chingjil Aided L.P. School Thanga	UCO Bank Bishnupur	08540210000472	Current	0.02	1	0.02	1
200	Headmaster, Nagram Ibungo L.P. School	Headmaster, Nagram Ibungo L.P. School	UCO Bank Bishnupur	08540210000489	Current	0.02	1	0.02	1
201	Headmaster, Wangoo Laikhong Aided L.P. School	Headmaster, Wangoo Laikhong Aided L.P. School	UCO Bank Bishnupur	08540210000502	Current	0.02	1	0.02	1
202	Headmaster, Nongmaikhong Girls Aided Primary School	Headmaster, Nongmaikhong Girls Aided Primary School	UCO Bank Bishnupur	08540210000519	Current	0.02	1	0.02	1
203	Headmaster, Heiyaikol Primary School	Headmaster, Heiyaikol Primary School	UCO Bank Bishnupur	08540210000526	Current	0.02	1	0.02	1
204	Headmaster, Khunjao Palli Primary School	Headmaster, Khunjao Palli Primary School	UCO Bank Bishnupur	08540210000533	Current	0.02	1	0.02	1
205	Headmaster, Kwakta Sabal Primary School	Headmaster, Kwakta Sabal Primary School	UCO Bank Bishnupur	08540210000540	Current	0.02	1	0.02	1
206	Headmaster, Thanga Amusana Girls Jr. High School	Headmaster, Thanga Amusana Girls Jr. High School	UCO Bank Bishnupur	08540210000564	Current	0.02	1	0.02	1
207	Headmaster, Nongmaikhong Jr. H/S	Headmaster, Nongmaikhong Jr. H/S	UCO Bank Bishnupur	08540210000571	Current	0.02	1	0.02	1
208	Headmaster, Pombikhok Jr. High School	Headmaster, Pombikhok Jr. High School	UCO Bank Bishnupur	08540210000588	Current	0.02	1	0.02	1

*State Finances Audit Report for the year ended 31 March 2023*

Sl. No.	Name of the Office	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2022	Total No. of Bank Accounts	Amount kept as of 31 March 2023	Total No. of Bank Accounts (2022-23)
			Name and Address	Account No.	Current/Savings				
209	Secretary, Laingoubi Aided Jr. High School	Secretary, Laingoubi Aided Jr. High School	UCO Bank Bishnupur	08540210000595	Current	0.02	1	0.02	1
210	Headmaster, Karang K.L. Jr. High School	Headmaster, Karang K.L. Jr. High School	UCO Bank Bishnupur	08540210000618	Current	0.02	1	0.02	1
211	Headmaster, Haogrampat Government Aided Jr. High School	Headmaster, Haogrampat Government Aided Jr. High School	UCO Bank Bishnupur	08540210000625	Current	0.02	1	0.02	1
212	Headmaster, Keibul Atomyaima Jr. High School	Headmaster, Keibul Atomyaima Jr. High School	UCO Bank Bishnupur	08540210000632	Current	0.02	1	0.02	1
213	Headmaster, L. Dhananjoy High School	Headmaster, L. Dhananjoy High School	UCO Bank Bishnupur	08540210000656	Current	0.03	1	0.03	1
214	Headmaster, Yaima Model Girls H/S	Headmaster, Yaima Model Girls H/S	UCO Bank Bishnupur	08540210000663	Current	0.03	1	0.03	1
215	Headmaster, Irengbam High School	Headmaster, Irengbam High School	UCO Bank Bishnupur	08540210000670	Current	0.00	1	0.00	1
216	Headmaster, Pinjabati H/S	Headmaster, Pinjabati H/S	UCO Bank Bishnupur	08540210000694	Current	0.02	1	0.02	1
217	Headmaster, Okshongbung Birachandra High School	Headmaster, Okshongbung Birachandra High School	UCO Bank Bishnupur	08540210000724	Current	0.03	1	0.02	1
218	Ningthoukhong Khakhunou L/P School	Ningthoukhong Khakhunou L/P School	UCO Bank Bishnupur	08540210000793	Current	0.03	1	0.02	1
219	Rural Development Orgn. Nambol A/C	Rural Development Orgn. Nambol A/C	UCO Bank Bishnupur	08540210000809	Current	0.16	1	0.11	1
220	Range Forest Officer, Bishnupur Range	Range Forest Officer, Bishnupur Range	UCO Bank Bishnupur	08540210001110	Current	0.06	1	0.06	1
221	Range Forest Officer, Moirang Range	Range Forest Officer, Moirang Range	UCO Bank Bishnupur	08540210001127	Current	0.38	1	0.38	1
222	Range Forest Office, Bishnupur Forest Division	Range Forest Office, Bishnupur Forest Division	UCO Bank Bishnupur	08540210001134	Current	0.06	1	2.06	1

Sl. No.	Name of the Office	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2022	Total No. of Bank Accounts	Amount kept as of 31 March 2023	Total No. of Bank Accounts (2022-23)
			Name and Address	Account No.	Current/Savings				
223	District and Sessions Judge, Bishnupur	District and Sessions Judge, Bishnupur	UCO Bank Bishnupur	08540210001141	Current	0.13	1	1.27	1
224	District Agriculture Officer, Bishnupur (NMSA)	District Agriculture Officer, Bishnupur (NMSA)	UCO Bank Bishnupur	08540210001165	Current	0.05	1	0.04	1
225	District Child Protection Society, Bishnupur	District Child Protection Society, Bishnupur	UCO Bank Bishnupur	08540210001547	Current	6.82	1	4.71	1
226	District Handlooms & Textiles Office, Bishnupur	District Handlooms & Textiles Office, Bishnupur	UCO Bank Bishnupur	08540210001615	Current	2.46	1	0.04	1
227	Principal Govt. ITI, Ningthoukhong	Principal Govt. ITI, Ningthoukhong	UCO Bank Bishnupur	08540210001622	Current	0.05	1	0.05	1
228	Principal, Thambal Marik College, Oinam	Principal, Thambal Marik College, Oinam	UCO Bank Bishnupur	08540210001684	Current	3.81	1	6.42	1
229	Ngaikhong High School ATL Grant	Ngaikhong High School ATL Grant	UCO Bank Bishnupur	08540210001776	Current	7.01	1	2.01	1
<b>Total</b>						<b>11,204.48</b>	<b>299</b>	<b>8,336.45</b>	<b>299</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 2022-23**

*(₹ in lakh)*

Sl. No.	Name of the Grant	Head of Account	Budget Provision	Expenditure
<b>Capital Expenditure booked under Revenue Head</b>				
1	7- Police	2216-80-800-00-53 – Major works	70.00	2.28
		<b>Total</b>	<b>70.00</b>	<b>2.28</b>
<b>Revenue Expenditure booked under Capital Head</b>				
1	36 – Minor Irrigation	4702-00-102-01-27 – Minor works	7.20	59.40
		<b>Total</b>	<b>7.20</b>	<b>59.40</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.	Number and name of Grant/Appropriation	Original provision	Supplementary	Expenditure	Savings out of Original provisional
<b>Revenue Voted</b>					
1	2. Council of Ministers	14.89	1.75	12.04	2.85
2	4. Land Revenue, Stamps and Registration and District Administration	137.04	4.56	115.32	21.72
3	7. Police	2,122.56	56.73	2,120.89	1.67
4	9. Information and Publicity	15.30	1.01	14.75	0.55
5	11. Medical, Health and Family Welfare Services	1,239.17	237.76	1,105.86	133.31
6	14. Department of Tribal Affairs and Hills Development	711.87	139.82	531.39	180.48
7	16. Co-operation	37.99	2.64	24.11	13.88
8	17. Agriculture	332.91	0.96	131.64	201.27
9	20. Community and Rural Development	2,329.84	712.32	1,506.05	823.79
10	22. Public Health Engineering	157.83	10.40	104.21	53.62
11	23. Power	493.25	25.13	317.95	175.30
12	25. Youth Affairs and Sports Department	72.49	0.74	52.39	20.10
13	26. Administration of Justice	75.98	11.43	41.51	34.47
14	28. State Excise	12.51	0.21	9.16	3.35
15	35. Stationery and Printing	7.24	0.22	5.14	2.10
16	38. Panchayat	138.89	23.38	56.83	82.06
17	39. Sericulture	32.89	9.37	23.72	9.17
18	41. Art and Culture	39.02	4.59	32.91	6.11
19	42. State Academy of Training	11.20	0.52	7.04	4.16
20	43. Horticulture and Soil Conservation	88.70	0.77	52.38	36.32
21	44. Social Welfare	764.39	444.36	633.69	130.70
22	47. Minorities and Other Backward Classes and Scheduled Castes Department	95.02	11.06	32.25	62.77
23	48. Relief and Disaster Management	113.15	14.19	15.64	97.51
24	49. Economics and Statistics	29.18	0.05	14.55	14.63
<b>Sub Total</b>		<b>9,073.31</b>	<b>1,713.97</b>	<b>6,961.42</b>	<b>2,111.89</b>
<b>Revenue Charged</b>					
25	Appro. 3. Manipur Public Service Commission	6.99	0.17	6.11	0.88
26	3. Secretariat	3.17	0.07	2.64	0.53
27	5. Finance Department	0.04	0.36	0.00	0.04
28	8. Public Works Department	1.99	2.01	0.03	1.96
<b>Sub Total</b>		<b>12.19</b>	<b>2.61</b>	<b>8.78</b>	<b>3.41</b>
<b>Capital Voted</b>					
29	6. Transport	36.25	0.50	0.50	35.75
30	8. Public Works Department	883.30	104.47	687.39	195.91
31	10. Education	40.99	48.72	37.06	3.93
32	11. Medical, Health and Family Welfare Services	243.05	27.28	194.91	48.14
33	12. Municipal Administration, Housing and Urban Development	416.80	45.83	148.38	268.42
34	13. Labour and Employment	100.00	0.50	100.00	0.00
35	14. Department of Tribal Affairs and Hills Development	12.04	1.77	0.00	12.04
36	17. Agriculture	47.56	18.28	2.28	45.28

*State Finances Audit Report for the year ended 31 March 2023*

Sl. No.	Number and name of Grant/Appropriation	Original provision	Supplementary	Expenditure	Savings out of Original provisional
37	18. Animal Husbandry and Veterinary including Dairy Farming	23.67	0.68	6.96	16.71
38	19. Environment and Forest	71.27	6.37	37.24	34.03
39	25. Youth Affairs and Sports Department	66.57	6.56	23.96	42.61
40	26. Administration of Justice	28.78	6.72	21.35	7.43
41	30. Planning	1,093.22	148.79	489.82	603.40
42	36. Minor Irrigation	328.47	35.60	20.09	308.38
43	37. Fisheries	0.05	0.05	0.00	0.05
44	41. Art and Culture	15.30	1.02	13.31	1.99
45	44. Social Welfare	58.78	2.69	10.73	48.05
46	49. Economics and Statistics	0.00	0.25	0.00	0.00
<b>Sub Total</b>		<b>3,466.10</b>	<b>456.08</b>	<b>1,793.98</b>	<b>1,672.12</b>
<b>Grand Total</b>		<b>12,551.60</b>	<b>2,172.66</b>	<b>8,764.18</b>	<b>3,787.42</b>

Source: Appropriation Accounts, 2022-23.

## 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 (+)
Appropriation No. 2	2049-01-101-10 (V)	Interest on Market Loans	730.29	0.00	-107.29	623.00	648.99	0.00	25.99
5	2048-00-200-01 (V)	Guarantee Redemption Fund	11.88	0.00	13.12	25.00	0.00	-25.00	0.00
5	2071-01-105-09 (H)	Family Pension	94.53	0.00	-0.53	94.00	65.45	-28.56	0.00
5	2071-01-105-09 (V)	Family Pension	189.06	0.00	-14.73	174.33	193.97	0.00	19.64
7	2055-00-001-15 (V)	Centralized Procurement	38.13	0.00	-1.30	36.83	18.38	-18.45	0.00
7	2055-00-109-23 (V)	Imphal East District	132.07	0.00	-0.54	131.53	143.80	0.00	12.27
7	2055-00-109-41 (V)	Noney District	0.77	13.18	0.15	14.10	0.84	-13.26	0.00
8	5054-04-337-48 (H)	Other Road Works (EAP)	300.00	104.47	115.53	520.00	375.54	-144.46	0.00
8	5054-05-337-55 (V)	Central Road and Infrastructure Fund	13.33	0.00	16.67	30.00	12.76	-17.24	0.00
8	5054-80-800-72 (V)	Land Compensation	0.00	0.00	35.00	35.00	0.00	-35.00	0.00
10	2202-01-101-19 (H)	Primary School	103.23	0.00	66.98	170.21	158.99	-11.22	0.00
10	2202-01-101-19 (V)	Primary School	276.21	0.00	127.03	403.24	384.22	-19.02	0.00
10	2202-01-112-43 (V)	Mid-Day Meal (Central Share)	45.00	0.00	8.00	53.00	25.36	-27.64	0.00
10	2202-02-109-24 (H)	Secondary School	164.91	0.00	74.55	239.46	162.13	-77.33	0.00
10	2202-02-109-24 (V)	Secondary School	251.24	0.00	64.87	316.11	273.45	-42.66	0.00
10	2202-03-103-11 (H)	Government Colleges and Institutions	87.33	0.00	-37.00	50.33	101.27	0.00	50.94
10	2202-03-800-77 (H)	Rashtriya Uchhatar Shiksha Abhiyan (RUSA) (Central Share)	12.43	0.00	-2.43	10.00	0.00	-10.00	0.00
10	2202-03-800-77 (V)	Rashtriya Uchhatar Shiksha Abhiyan (RUSA) (Central Share)	34.50	0.00	-7.56	26.94	0.00	-26.94	0.00
10	2202-80-800-73 (V)	Samagra Shiksha (SS) (Central Share)	777.41	0.00	-302.11	475.30	320.48	-154.82	0.00
11	2210-03-103-27 (V)	National Health Mission	375.60	237.75	-95.85	517.50	326.89	-190.61	0.00
11	2210-04-102-01 (V)	National Mission on AYUSH	10.36	0.00	12.85	23.21	7.91	-15.30	0.00
11	2211-00-001-20 (V)	State Family Welfare	56.27	0.00	29.33	85.60	25.29	-60.31	0.00
11	4210-01-110-20 (V)	Non-Recurring Grant under NESIDS	25.00	0.00	0.10	25.10	0.20	-24.90	0.00

*State Finances Audit Report for the year ended 31 March 2023*

Appropriation/ Grant No.	Head of Account	Nomenclature	Original	Supple- mentary	Re- appropriation	Total	Actual Expenditure	Final	
								Savings (-)	Excess (+)
11	4210-80-800-01 (V)	PM Ayushman Bharat Health Infrastructure Mission (PM-ABHIM)	22.22	25.00	-1.02	46.20	16.48	-29.72	0.00
12	2217-01-191-04 (V)	Scheme under 15 <sup>th</sup> FC Award	64.00	0.00	-21.50	42.50	18.07	-24.43	0.00
12	2217-01-800-20 (V)	Development of Imphal City as Smart City	163.00	0.00	31.00	194.00	96.00	-98.00	0.00
12	4217-01-800-08 (V)	PMAY-Housing for ALL	260.23	7.43	2.85	270.51	98.91	-171.60	0.00
12	4217-60-051-22 (V)	Swachh Bharat Mission 2.0 (Urban) (Central Share)	1.62	24.20	1.48	27.30	1.62	-25.68	0.00
14	2225-02-794-31 (V)	Scheme under Pradhan Mantri Aadi Adarsh Gram Yojana (PMAAGY)	4.28	0.00	13.65	17.93	4.28	-13.65	0.00
14	2225-02-800-07 (V)	Post Matric Scholarships Scheme	60.00	0.00	9.91	69.91	47.69	-22.22	0.00
14	3604-00-200-16 (H)	Scheme under 15 <sup>th</sup> FC Award	78.43	60.15	18.28	156.86	0.00	-156.86	0.00
15	2408-01-101-11 (V)	Decentralised Procurement of rice under NFSA (Central Share)	80.00	0.00	-5.00	75.00	0.00	-75.00	0.00
17	2401-00-800-01 (V)	Sub Mission on Agricultural Mechanization (SMAM) (Central Share)	63.70	0.00	-3.34	60.36	15.00	-45.36	0.00
17	2401-00-800-20 (V)	Pradhan Mantri Krishi Sinchayee Yojana (PMKSY) (Central Share)	63.25	0.00	15.48	78.73	39.00	-39.73	0.00
17	2401-00-800-22 (V)	Rashtriya Krishi Vikas Yojna (RKVY) (Central Share)	46.00	0.00	-10.14	35.86	6.82	-29.04	0.00
17	2401-00-800-23 (V)	Support to State Extension Programme for Extension Reform (Central Share)	24.95	0.96	-8.02	17.89	1.25	-16.64	0.00
17	4705-00-800-04 (V)	State Matching Share (Loan from NABARD under LTIF)	20.29	0.00	-0.01	20.28	0.00	-20.28	0.00
17	4705-00-800-06 (V)	CADWM of Thoubal Multipurpose Project (Phase-III)	1.60	18.29	10.77	30.66	1.60	-29.06	0.00
18	2403-00-101-04 (V)	District/Sub-Divisional Veterinary Hospital and Dispensaries	27.38	0.00	1.86	29.24	18.53	-10.71	0.00
19	2402-00-102-28 (V)	Loktak Development	35.25	0.00	2.41	37.66	23.21	-14.45	0.00
19	2406-01-800-43 (H)	Green India Mission (Central Share)	22.00	0.00	-2.00	20.00	0.00	-20.00	0.00
19	2406-01-800-58 (H)	Scheme under EAP	30.00	0.00	-15.00	15.00	2.00	-13.00	0.00
20	2501-01-800-03 (V)	Shyam Prasad Mukherji RURBAN Mission (SPMRM)	35.00	0.00	-8.71	26.29	0.00	-26.29	0.00

Appropriation/ Grant No.	Head of Account	Nomenclature	Original	Supple- mentary	Re- appropriation	Total	Actual Expenditure	Final	
								Savings (-)	Excess (+)
20	2505-02-101-02 (H)	MGNREGA (Central Share)	1,285.12	0.00	-360.16	924.96	665.24	-259.72	0.00
20	2505-02-101-02 (V)	MGNREGA (Central Share)	321.28	0.00	130.14	451.42	321.28	-130.14	0.00
20	2505-02-101-05 (V)	Wages component under MGNREGA (Central Share)	0.00	51.66	113.51	165.17	0.00	-165.17	
20	2505-02-101-06 (H)	Administrative component under MGNREGA (Central Share)	0.00	0.00	44.44	44.44	0.00	-44.44	0.00
20	2505-02-101-06 (V)	Administrative component under MGNREGA (Central Share)	0.00	0.00	11.11	11.11	0.00	-11.11	0.00
20	2505-60-101-09 (H)	Self-Employment Programme- NRLM (Central Share)	10.20	0.00	9.55	19.75	0.00	-19.75	0.00
20	2505-60-101-09 (V)	Self-Employment Programme- NRLM (Central Share)	49.80	0.00	29.22	79.02	25.68	-53.34	0.00
20	2505-60-101-16 (V)	NRLM ST Component (Central Share)	0.00	0.00	16.23	16.23	0.00	-16.23	0.00
20	2515-00-800-02 (V)	Pradhan Mantri Awas Yojana - Gramin (PMAYG) (Central Share)	209.54	0.00	-63.44	146.10	110.20	-35.90	0.00
20	2515-00-800-04 (V)	Central Share for PMAY-G (ST Component)	0.00	0.00	97.80	97.80	48.90	-48.90	0.00
20	4515-00-103-01 (H)	Pradhan Mantri Gram Sadak Yojana (PMGSY)	1,362.50	0.00	-20.00	1,342.50	286.31	-1,056.19	0.00
21	2851-00-103-01 (V)	National Handloom Development Programme (NHDP)	18.65	0.00	6.15	24.80	3.20	-21.60	0.00
22	4215-01-102-42 (H)	Jal Jeevan Misson (Central Share)	212.32	0.00	43.68	256.00	0.00	-256.00	0.00
22	4215-01-102-42 (V)	Jal Jeevan Misson (Central Share)	212.32	0.00	43.68	256.00	0.00	-256.00	0.00
22	4215-02-102-01 (V)	Swachh Bharat Mission (Gramin) (Central Share)	20.58	0.00	0.35	20.93	0.00	-20.93	0.00
22	4215-02-106-02 (V)	Integrated Sewerage System for Imphal City (Phase-II) (EAP)	385.00	0.00	-229.00	156.00	0.00	-156.00	0.00
26	4059-60-800-06 (V)	Court at Kakching, Noney and Senapati	11.54	0.00	-0.01	11.53	1.00	-10.53	0.00
30	2575-02-796-01 (H)	Pradhan Mantri Krishi Sinchayee Yojana 2.0 (Central Share)	0.00	0.00	35.32	35.32	0.00	-35.32	0.00
30	3451-00-800-20 (V)	Equity fund for Manipur Start up Policy 2016	100.00	0.00	-50.00	50.00	0.00	-50.00	0.00

*State Finances Audit Report for the year ended 31 March 2023*

Appropriation/ Grant No.	Head of Account	Nomenclature	Original	Supple- mentary	Re- appropriation	Total	Actual Expenditure	Final	
								Savings (-)	Excess (+)
30	4575-60-800-04 (H)	Central Assistance under Hill Area Development Programme (HADP) to Tamenglong District	52.22	0.00	-30.22	22.00	6.15	-15.85	0.00
30	4575-60-800-07 (V)	Special Assistance to States for Capital Expenditure	800.00	148.78	51.22	1,000.00	401.60	-598.40	0.00
36	4702-00-101-11 (V)	PMKSY- Surface Minor Irrigation (SMI) (Central Share)	106.40	35.60	4.04	146.04	0.00	-146.04	0.00
37	2405-00-800-10 (V)	Pradhan Mantri Matsya Sampada Yojana (Central Share)	30.00	0.00	-0.36	29.64	8.47	-21.17	0.00
38	2515-00-101-09 (V)	Rashtriya Gram Swaraj Abhiyan (RGSA)	9.32	0.00	17.89	27.21	9.49	-17.72	0.00
38	2515-00-101-12 (V)	Schemes under 15th FC Award	56.59	23.38	32.62	112.59	27.44	-85.15	0.00
40	4700-03-800-01 (V)	Thoubal River Irrigation Project	17.43	0.00	14.39	31.82	11.00	-20.82	0.00
40	4700-03-800-12 (V)	Thoubal River Irrigation Project	96.00	0.00	-50.94	45.06	28.64	-16.42	0.00
40	4700-05-800-01 (V)	ERM Loktak Lift Irrigation Project (RIDF)	39.00	0.00	44.32	83.32	54.88	-28.44	0.00
40	4711-01-103-01 (V)	Civil Works	8.84	0.00	15.51	24.35	0.00	-24.35	0.00
40	4711-03-103-02 (V)	Rejuvenation of Lamphelpat Water body (EAP)	195.00	0.00	-143.00	52.00	0.00	-52.00	0.00
40	4711-03-103-08 (V)	Flood Management and Border Area Programme	411.00	0.00	-251.00	160.00	50.33	-109.67	0.00
43	2401-00-800-01 (V)	Mission for Integrated Development of Horticulture (Central Share)	37.00	0.77	-1.80	35.97	12.17	-23.80	0.00
44	2235-02-102-54 (H)	Integrated Child Development Services Scheme (Central Share)	158.12	25.88	-23.04	160.96	120.43	-40.53	0.00
44	2235-02-102-54 (V)	Integrated Child Development Services Scheme (Central Share)	184.02	32.94	-15.99	200.97	152.83	-48.14	0.00
44	2235-02-102-94 (V)	Saksham Anganwadi (Central Share)	0	159.37	27.13	186.50	63.40	-123.10	0.00
44	2235-02-102-95 (H)	Saksham Anganwadi (State share)	0.00	0.00	23.28	23.28	4.87	-18.41	0.00
44	2235-02-102-95 (V)	Saksham Anganwadi (State share)	0.00	0.00	28.46	28.46	7.04	-21.42	0.00
44	2236-02-101-51 (H)	Supplementary Nutrition Programme (SNP) (Central Share)	0.00	32.64	6.54	39.18	0.00	-39.18	0.00
44	2236-02-101-51 (V)	Supplementary Nutrition Programme (SNP) (Central Share)	0.00	40.92	6.97	47.89	0.00	-47.89	0.00
44	2236-02-101-53 (V)	Poshan Abhiyaan (Central Share)	0.00	0.00	12.30	12.30	0.00	-12.30	0.00

Appropriation/ Grant No.	Head of Account	Nomenclature	Original	Supple- mentary	Re- appropriation	Total	Actual Expenditure	Final	
								Savings (-)	Excess (+)
44	4235-02-800-36 (H)	Construction of Anganwadi Centres (Central Share)	0.00	0.00	14.07	14.07	0.00	-14.07	0.00
44	4235-02-800-36 (V)	Construction of Anganwadi Centres (Central Share)	45.00	0.00	-24.75	20.25	0.00	-20.25	0.00
44	4235-02-800-39 (V)	Construction of Toilets and providing Drinking Water Facilities in Anganwadi Centres (Central Share)	8.78	2.69	12.38	23.85	7.73	-16.12	0.00
47	2225-03-277-03 (V)	Post Matric Scholarship to Other Backward Classes Students (Central Share)	30.00	0.00	-13.71	16.29	0.00	-16.29	0.00
47	2225-03-277-12 (V)	PM-YASASVI (Post Matric Scholarship for OBC, EBC & DNT) (Central Share)	1.02	11.06	20.44	32.52	2.37	-30.15	0.00
47	4225-01-800-06 (V)	Babu Jagjivan Ram Chhatrawas Yojana (BJRCY) Girls Hostel	3.54	0.00	8.67	12.21	1.71	-10.50	0.00
47	4225-04-800-24 (V)	Pradhan Mantri Jan Vikas Karyakaram (PMJVK)	540.00	0.00	-125.00	415.00	149.99	-265.01	0.00
48	2245-80-800-08 (V)	State Disaster Response Fund (SDRMF under 15th FC Award)	39.20	14.19	3.41	56.80	0.00	-56.80	0.00
50	3425-60-001-26 (V)	Promotion of Information Technology (IT)	40.00	0.00	-0.07	39.93	16.93	-23.00	0.00
50	5425-00-800-05 (V)	Manipur IT SEZ (EAP)	100.00	0.00	-50.00	50.00	0.00	-50.00	0.00
<b>Total</b>			<b>12,040.08</b>	<b>1,071.31</b>	<b>-499.88</b>	<b>12,611.51</b>	<b>6,235.66</b>	<b>-6484.70</b>	<b>108.84</b>

Source: Detail Appropriation Accounts, 2022-23.

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/Appropriation	Total provision	Savings	Per cent
<b>Revenue Voted</b>				
1.	2 Council of Ministers	16.64	4.60	27.64
2.	6 Transport	22.62	9.03	39.92
3.	11 Medical Health and Family Welfare Services	1,476.93	371.07	25.12
4.	12 Municipal Administration Housing and Urban Development	360.76	147.30	40.83
5.	13 Labour and Employment	418.95	391.92	93.55
6.	14 Department of Tribal Affairs and Hills Development	851.70	320.30	37.61
7.	15 Consumer Affairs Food and Public Distribution	167.77	118.51	70.64
8.	16 Co-operation	40.63	16.52	40.66
9.	17 Agriculture	333.87	202.23	60.57
10.	18 Animal Husbandry and Veterinary including Dairy Farming	214.21	127.35	59.45
11.	19 Environment and Forest	672.20	511.37	76.07
12.	20 Community and Rural Development	3,042.16	1,536.11	50.49
13.	21 Textiles Commerce and Industries	184.05	137.01	74.44
14.	22 Public Health Engineering	168.23	64.02	38.05
15.	23 Power	518.38	200.43	38.66
16.	24 Vigilance and Anti-Corruption Department	8.24	2.50	30.31
17.	25 Youth Affairs and Sports Department	73.23	20.84	28.46
18.	26 Administration of Justice	87.41	45.91	52.52
19.	27 Election	20.68	8.04	38.89
20.	28 State Excise	12.72	3.56	27.98
21.	30 Planning	300.70	255.07	84.82
22.	31 Fire Protection and Control	35.88	13.96	38.90
23.	34 Rehabilitation	6.94	3.78	54.42
24.	35 Stationery and Printing	7.46	2.32	31.05
25.	36 Minor Irrigation	15.20	6.39	42.01
26.	37 Fisheries	61.97	31.03	50.07
27.	38 Panchayat	162.27	105.44	64.98
28.	39 Sericulture	42.26	18.54	43.88
29.	42 State Academy of Training	11.72	4.68	39.91
30.	43 Horticulture and Soil Conservation	89.47	37.10	41.46
31.	44 Social Welfare Department	1,208.75	575.05	47.57
32.	47 Minorities and Other Backward Classes and Scheduled Castes Department	106.08	73.83	69.60
33.	48 Relief and Disaster Management	127.34	111.70	87.72
34.	49 Economics and Statistics	29.23	14.68	50.22
35.	50 Information Technology	51.25	23.61	46.07
	<b>Sub-Total</b>	<b>10,947.88</b>	<b>5,515.77</b>	<b>50.38</b>
<b>Capital Voted</b>				
36.	1 State Legislature	12.00	4.80	40.00
37.	2 Council of Ministers	0.80	0.80	100.00
38.	3 Secretariat	30.00	22.72	75.74
39.	4 Land Revenue Stamps & Registration and District Administration	0.30	0.30	100.00
40.	5 Finance Department	2.60	0.77	29.51
41.	6 Transport	36.75	36.25	98.64
42.	7 Police	78.83	51.88	65.82
43.	8 Public Works Department	987.77	300.38	30.41
44.	10 Education	89.71	52.65	58.69
45.	11 Medical Health and Family Welfare Services	270.33	75.42	27.90



Sl. No.	Grant/Appropriation	Total provision	Savings	Per cent
46.	12 Municipal Administration Housing and Urban Development	462.63	314.25	67.93
47.	13 Labour and Employment	1.50	0.50	33.41
48.	14 Department of Tribal Affairs and Hills Development	13.81	13.81	100.00
49.	17 Agriculture	65.85	63.56	96.53
50.	18 Animal Husbandry and Veterinary including Dairy Farming	24.35	17.39	71.42
51.	19 Environment and Forest	77.64	40.40	52.04
52.	20 Community and Rural Development	1,716.50	1,219.27	71.03
53.	21 Textiles Commerce and Industries	26.96	17.52	64.99
54.	22 Public Health Engineering	2,180.37	1,402.57	64.33
55.	25 Youth Affairs and Sports Department	73.13	49.17	67.23
56.	26 Administration of Justice	35.50	14.15	39.86
57.	28 State Excise	1.00	0.50	50.00
58.	30 Planning	1,242.01	752.19	60.56
59.	32 Jails	1.00	1.00	100.00
60.	35 Stationery and Printing	0.50	0.50	100.00
61.	36 Minor Irrigation	364.07	343.99	94.48
62.	37 Fisheries	0.10	0.10	100.00
63.	40 Water Resources Department	868.71	663.96	76.43
64.	42 State Academy of Training	5.00	5.00	100.00
65.	44 Social Welfare Department	61.47	50.74	82.54
66.	45 Tourism	267.94	247.62	92.42
67.	47 Minorities and Other Backward Classes and Scheduled Castes Department	568.54	390.36	68.66
68.	48 Relief and Disaster Management	1.00	1.00	100.00
69.	49 Economics and Statistics	0.25	0.25	100.00
70.	50 Information Technology	143.90	96.60	67.13
	<b>Sub-Total</b>	<b>9,712.81</b>	<b>6,252.36</b>	<b>64.37</b>
<b>Revenue Charged</b>				
71.	5 Finance Department	0.40	0.40	100.00
72.	8 Public Works Department	4.00	3.97	99.14
73.	26 Administration of Justice	52.82	14.82	28.06
	<b>Sub-Total</b>	<b>57.22</b>	<b>19.18</b>	<b>33.52</b>
	<b>Grand Total</b>	<b>20,717.91</b>	<b>11,787.32</b>	<b>57.21</b>

Source: Appropriation Accounts, 2022-23.

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 utilisation in per cent					Number of Years*	Budget 2022-23 (₹ in crore)	Total Budget for five years (₹ in crore)
			2018-19	2019-20	2020-21	2021-22	2022-23			
1.	6	Transport	88.86	28.49	86.96	36.38	23.73	3	59.36	184.03
2.	12	Municipal Administration, Housing and Urban Development	38.47	43.32	37.09	32.47	43.95	5	823.39	3866.01
3.	13	Labour and Employment	24.26	56.27	79.17	11.47	6.66	3	420.45	1029.85
4.	15	Consumer Affairs Food and Public Distribution	91.34	63.66	62.00	59.23	31.40	1	172.77	519.60
5.	17	Agriculture	42.69	51.46	57.48	36.30	33.50	3	399.72	1846.82
6.	18	Animal Husbandry and Veterinary including Dairy Farming	71.94	46.63	59.99	39.23	39.33	3	238.56	1026.32
7.	19	Environment and Forest	82.02	20.60	27.13	31.33	26.41	4	749.84	3149.52
8.	20	Community and Rural Development	50.71	54.41	56.25	29.51	42.10	2	4758.66	19075.00
9.	21	Commerce and Industries	38.95	33.90	36.44	26.01	26.76	5	211.01	965.69
10.	22	Public Health Engineering	92.31	82.49	64.41	47.55	37.55	2	2348.60	6128.44
11.	30	Planning	36.29	22.99	23.52	18.58	34.71	5	1542.71	4172.43
12.	34	Rehabilitation	73.34	41.71	91.66	58.77	45.58	2	6.94	32.22
13.	36	Minor Irrigation	38.76	21.28	51.04	16.24	7.62	4	379.27	1370.93
14.	37	Fisheries	75.10	74.02	67.27	51.11	49.85	1	62.07	271.54
15.	38	Panchayat	75.39	70.35	54.22	73.73	35.02	1	162.27	840.79
16.	40	Water Resources Department	61.84	31.62	52.79	30.01	27.55	3	939.36	3016.00
17.	42	State Academy of Training	68.52	67.00	69.48	52.60	42.12	1	16.72	44.64
18.	45	Tourism	82.96	54.16	41.87	21.06	19.01	3	316.57	1046.20
19.	47	Minorities and Other Backward Classes Department	60.63	40.23	35.92	26.02	31.19	4	674.62	2794.76
20.	48	Relief and Disaster Management	39.33	64.75	40.51	21.87	12.19	4	128.34	711.27
21.	49	Economics and Statistics	76.66	59.86	67.30	46.20	49.36	2	29.48	123.60
22.	50	Information Technology	36.39	97.09	74.98	49.28	38.40	3	195.15	504.37

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. and Name	2018-19	2019-20	2020-21	2021-22	2022-23
<b>Revenue Voted</b>						
1.	2 Council of Ministers	1.15	1.14	2.44	1.36	4.60
2.	3 Secretariat	4.97	20.00	17.93	46.92	30.20
3.	4 Land Revenue, Stamps & Registration and District Administration	27.97	58.40	74.65	85.53	26.28
4.	6 Transport	2.62	10.33	4.14	20.73	9.03
5.	7 Police	167.44	324.25	441.99	238.28	58.40
6.	8 Public Works Department	71.57	99.36	88.46	66.94	19.09
7.	10 Education	141.60	526.04	819.97	822.93	418.39
8.	11 Medical, Health and Family Welfare Services	90.31	132.68	115.97	297.23	371.07
9.	12 Municipal Administration, Housing and Urban Development	134.23	103.40	226.40	299.16	147.30
10.	14 Department of Tribal Affairs and Hills Development	226.33	239.48	234.50	214.38	320.30
11.	15 Consumer Affairs, Food and Public Distribution	9.75	29.82	33.42	34.09	118.51
12.	17 Agriculture	110.41	90.11	100.19	193.66	202.23
13.	18 Animal Husbandry and Veterinary including Dairy Farming	33.97	80.52	95.60	133.25	127.35
14.	19 Environment and Forest	36.45	507.74	585.85	463.29	511.37
15.	20 Community and Rural Development	897.02	852.45	1491.41	3798.49	1536.11
16.	21 Textiles, Commerce and Industries	94.74	116.88	122.26	126.72	137.01
17.	22 Public Health Engineering	5.60	14.37	62.00	29.69	64.02
18.	23 Power	9.34	31.54	50.41	120.09	200.43
19.	25 Youth Affairs and Sports Department	1.07	19.28	21.33	16.71	20.84
20.	26 Administration of Justice	36.75	28.83	28.94	26.69	45.91
21.	28 State Excise	3.25	1.82	4.72	8.40	3.56
22.	30 Planning	124.00	102.68	74.56	751.38	255.07
23.	31 Fire Protection and Control	1.99	1.15	2.25	4.62	13.96
24.	36 Minor Irrigation	4.64	3.95	4.52	5.42	6.39
25.	37 Fisheries	9.36	9.18	17.73	38.15	31.03
26.	38 Panchayat	25.89	52.65	111.16	40.18	105.44
27.	40 Water Resources Department	10.65	18.33	17.01	20.88	16.63
28.	41 Art and Culture	2.90	11.28	5.76	9.47	10.70
29.	42 State Academy of Training	2.15	1.87	1.97	3.94	4.68
30.	43 Horticulture and Soil Conservation	20.50	36.76	25.87	46.72	37.10
31.	44 Social Welfare Department	134.63	231.80	270.89	236.11	575.05
32.	45 Tourism	2.25	5.80	18.58	16.51	8.77
33.	47 Minorities and Other Backward Classes and Scheduled Castes Department	8.62	12.22	55.15	71.31	73.83
34.	48 Relief and Disaster Management	100.22	47.73	73.64	123.38	111.70
35.	49 Economics and Statistics	4.03	8.39	8.33	16.41	14.68
<b>Revenue Charged</b>						
36.	26 Administration of Justice	7.59	11.60	41.17	42.63	14.82
<b>Capital Voted</b>						
37.	1 State Legislature	1.80	1.80	3.90	1.50	4.80
38.	3 Secretariat	15.64	9.90	15.04	38.61	22.72
39.	7 Police	19.85	13.48	25.53	42.52	51.88
40.	8 Public Works Department	372.73	423.42	243.71	366.43	300.38

<b>Sl.</b>	<b>Grant No. and Name</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
41.	10 Education	12.68	19.72	15.35	19.70	52.65
42.	11 Medical, Health and Family Welfare Services	69.37	45.66	21.38	112.25	75.42
43.	12 Municipal Administration, Housing and Urban Development	289.37	301.69	333.29	207.10	314.25
44.	14 Department of Tribal Affairs and Hills Development	30.14	42.98	10.58	13.87	13.81
45.	17 Agriculture	70.10	70.98	73.12	56.47	63.56
46.	22 Public Health Engineering	25.42	60.24	330.56	939.27	1402.57
47.	25 Youth Affairs and Sports Department	1.52	10.99	7.24	62.71	49.17
48.	26 Administration of Justice	33.10	39.90	21.20	66.78	14.15
49.	30 Planning	158.22	108.78	314.71	391.03	752.19
50.	36 Minor Irrigation	91.17	196.99	130.78	248.87	343.99
51.	40 Water Resources Department	168.99	314.07	219.70	411.92	663.96
52.	44 Social Welfare Department	24.42	42.42	26.29	61.30	50.74
53.	45 Tourism	8.36	21.83	112.42	284.85	247.62
54.	47 Minorities and Other Backward Classes and Scheduled Castes Department	107.06	152.73	421.83	524.99	390.36

*Source: Appropriation Accounts, 2018-23.*

## 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.	1	State Legislature	241.58	237.15	4.42	0.00
2.	2	Council of Ministers	16.64	12.04	4.60	0.00
3.	4	Land Revenue Stamps & Registration and District Administration	141.60	115.32	26.28	0.00
4.	5	Finance Department	3,232.18	2,818.18	414.00	0.00
5.	7	Police	2,179.29	2,120.89	58.40	0.00
6.	9	Information and Publicity	16.30	14.75	1.56	0.00
7.	11	Medical Health and Family Welfare Services	1,476.93	1,105.86	371.07	0.00
8.	14	Department of Tribal Affairs and Hills Development	851.70	531.39	320.30	0.00
9.	16	Co-operation	40.63	24.11	16.52	0.00
10.	17	Agriculture	333.87	131.64	202.23	0.00
11.	20	Community and Rural Development	3,042.16	1,506.05	1,536.11	0.00
12.	22	Public Health Engineering	168.23	104.21	64.02	0.00
13.	23	Power	518.38	317.95	200.43	0.00
14.	25	Youth Affairs and Sports Department	73.23	52.39	20.84	0.00
15.	26	Administration of Justice	87.41	41.51	45.91	0.00
16.	28	State Excise	12.72	9.16	3.56	0.00
17.	29	Sales Tax Other Taxes/Duties on Commodities and Services	7.82	7.74	0.08	0.00
18.	31	Fire Protection and Control	35.88	21.92	13.96	0.00
19.	33	Home Guards	56.52	54.64	1.88	0.00
20.	35	Stationery and Printing	7.46	5.14	2.32	0.00
21.	38	Panchayat	162.27	56.83	105.44	0.00
22.	39	Sericulture	42.26	23.72	18.54	0.00
23.	41	Art and Culture	43.61	32.91	10.70	0.00
24.	42	State Academy of Training	11.72	7.04	4.68	0.00
25.	43	Horticulture and Soil Conservation	89.47	52.38	37.10	0.00
26.	44	Social Welfare Department	1,208.75	633.69	575.05	0.00
27.	45	Tourism	48.63	39.86	8.77	0.00
28.	47	Minorities and Other Backward Classes and Scheduled Castes Department	106.08	32.25	73.83	0.00
29.	49	Economics and Statistics	29.23	14.55	14.68	0.00
<b>Sub-Total</b>			<b>14,282.55</b>	<b>10,125.28</b>	<b>4,157.27</b>	<b>0.00</b>
<b>Capital Voted</b>						
30.	2	Council of Ministers	0.80	0.00	0.80	0.00
31.	4	Land Revenue Stamps & Registration and District Administration	0.30	0.00	0.30	0.00
32.	6	Transport	36.75	0.50	36.25	0.00
33.	8	Public Works Department	987.77	687.39	300.38	0.00
34.	10	Education	89.71	37.06	52.65	0.00
35.	11	Medical Health and Family Welfare Services	270.33	194.91	75.42	0.00
36.	12	Municipal Administration Housing and Urban Development	462.63	148.38	314.25	0.00
37.	13	Labour and Employment	1.50	1.00	0.50	0.00
38.	14	Department of Tribal Affairs and Hills Development	13.81	0.00	13.81	0.00
39.	17	Agriculture	65.85	2.28	63.56	0.00

*State Finances Audit Report for the year ended 31 March 2023*

Sl. No.	Grant No.	Grant/ Appropriation Name	Total Provision	Expenditure	Savings	Surrendered
40.	18	Animal Husbandry and Veterinary including Dairy Farming	24.35	6.96	17.39	0.00
41.	19	Environment and Forest	77.64	37.24	40.40	0.00
42.	21	Textiles Commerce and Industries	26.96	9.44	17.52	0.00
43.	25	Youth Affairs and Sports Department	73.13	23.96	49.17	0.00
44.	26	Administration of Justice	35.50	21.35	14.15	0.00
45.	30	Planning	1,242.01	489.82	752.19	0.00
46.	32	Jails	1.00	0.00	1.00	0.00
47.	35	Stationery and Printing	0.50	0.00	0.50	0.00
48.	36	Minor Irrigation	364.07	20.09	343.99	0.00
49.	37	Fisheries	0.10	0.00	0.10	0.00
50.	41	Art and Culture	16.32	13.31	3.01	0.00
51.	44	Social Welfare Department	61.47	10.73	50.74	0.00
52.	48	Relief and Disaster Management	1.00	0.00	1.00	0.00
53.	49	Economics and Statistics	0.25	0.00	0.25	0.00
<b>Sub-Total</b>			<b>3,853.74</b>	<b>1,704.42</b>	<b>2,149.32</b>	<b>0.00</b>
<b>Revenue Charged</b>						
54	1	State Legislature	2.23	2.19	0.04	0.00
55		Appropriation No. 1 - Governor	7.84	6.01	1.83	0.00
56		Appropriation No. 3 - Manipur Public Service Commission	7.16	6.11	1.05	0.00
57	3	Secretariat	3.24	2.64	0.60	0.00
58	5	Finance Department	0.40	0.00	0.40	0.00
59	8	Public Works Department	4.00	0.03	3.97	0.00
<b>Sub-Total</b>			<b>24.86</b>	<b>16.98</b>	<b>7.88</b>	<b>0.00</b>
<b>Grand Total</b>			<b>18,161.15</b>	<b>11,846.68</b>	<b>6,314.47</b>	<b>0.00</b>

Source: Appropriation Accounts, 2022-23.

## Appendix 3.11

(Reference: Paragraph 3.4.7.3)

## Statement showing cases of surrender of funds in March 2023

(` 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.	3	Secretariat	140.62	110.42	-30.20	14.55	10.35
2.	6	Transport	22.62	13.59	-9.03	1.10	4.88
3.	8	Public Works Department	143.22	124.13	-19.09	0.92	0.64
4.	10	Education	2,484.44	2,066.04	-418.39	55.51	2.23
5.	12	Municipal Administration Housing and Urban Development	360.76	213.47	-147.30	11.36	3.15
6.	13	Labour and Employment	418.95	27.02	-391.92	337.07	80.46
7.	15	Consumer Affairs Food and Public Distribution	167.77	49.25	-118.51	1.32	0.79
8.	18	Animal Husbandry and Veterinary including Dairy Farming	214.21	86.86	-127.35	57.33	26.76
9.	19	Environment and Forest	672.20	160.83	-511.37	391.73	58.28
10.	21	Textiles Commerce and Industries	184.05	47.04	-137.01	60.30	32.76
11.	24	Vigilance and Anti-Corruption Department	8.24	5.74	-2.50	1.58	19.21
12.	27	Election	20.68	12.63	-8.04	1.94	9.40
13.	30	Planning	300.70	45.63	-255.07	134.86	44.85
14.	32	Jails	41.68	38.14	-3.54	1.97	4.73
15.	34	Rehabilitation	6.94	3.16	-3.78	0.01	0.14
16.	36	Minor Irrigation	15.20	8.81	-6.39	2.90	19.11
17.	37	Fisheries	61.97	30.94	-31.03	0.95	1.53
18.	40	Water Resources Department	70.64	54.01	-16.63	10.79	15.28
19.	46	Science and Technology	5.49	4.85	-0.64	0.03	0.48
20.	48	Relief and Disaster Management	127.34	15.64	-111.70	5.60	4.40
21.	50	Information Technology	51.25	27.64	-23.61	0.61	1.19
<b>Sub-Total</b>			<b>5,518.96</b>	<b>3,145.86</b>	<b>-2,373.10</b>	<b>1,092.44</b>	<b>19.79</b>
<b>Capital Voted</b>							
22.	1	State Legislature	12.00	7.20	-4.80	5.10	42.50
23.	3	Secretariat	30.00	7.28	-22.72	16.35	54.50
24.	5	Finance Department	2.60	1.83	-0.77	0.03	0.97
25.	7	Police	78.83	26.95	-51.88	15.62	19.82
26.	9	Information and Publicity	0.60	0.50	-0.10	0.10	16.67
27.	20	Community and Rural Development	1,716.50	497.24	-1,219.27	20.00	1.17
28.	22	Public Health Engineering	2,180.37	777.79	-1,402.57	363.74	16.68
29.	28	State Excise	1.00	0.50	-0.50	0.50	50.00
30.	40	Water Resources Department	868.71	204.76	-663.96	396.12	45.60
31.	42	State Academy of Training	5.00	0.00	-5.00	3.00	60.00
32.	45	Tourism	267.94	20.32	-247.62	222.50	83.04
33.	47	Minorities and Other	568.54	178.18	-390.36	107.00	18.82

*State Finances Audit Report for the year ended 31 March 2023*

Sl. No.	Grant No.	Grant/ Appropriation Name	Total Provision	Expenditure	Savings (-)/ Excess (+)	Surrendered	Percentage of surrender vis-à-vis Total Provision
		Backward Classes and Scheduled Castes Department					
34.	50	Information Technology	143.90	47.30	-96.60	36.60	25.43
<b>Sub-Total</b>			<b>5,875.99</b>	<b>1,769.84</b>	<b>-4,106.15</b>	<b>1,186.66</b>	<b>20.20</b>
<b>Revenue Charged</b>							
35.		Appropriation No. 2 - Interest Payment and Debt Services	963.08	874.19	-88.90	81.90	8.50
36.	26	Administration of Justice	52.82	38.00	-14.82	8.96	16.96
<b>Sub-Total</b>			<b>1,015.90</b>	<b>912.18</b>	<b>-103.72</b>	<b>90.86</b>	<b>8.94</b>
<b>Capital Charged</b>							
37.		Appropriation No. 2 - Interest Payment and Debt Services	7,730.31	9,404.72	1,674.41	2.22	0.03
<b>Sub-Total</b>			<b>7,730.31</b>	<b>9,404.72</b>	<b>1,674.41</b>	<b>2.22</b>	<b>0.03</b>
<b>Grand Total</b>			<b>20,141.16</b>	<b>15,232.60</b>	<b>-4,908.56</b>	<b>2,372.18</b>	<b>48.33</b>

Source: Appropriation Accounts, 2022-23.



## Appendix 3.12

(Reference: Paragraph 3.5.3)

Rush of Expenditure during March 2023 where expenditure was more than ₹ 10 crore and 25 per cent of the Total Expenditure for the year 2022-23

(₹ 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	4	District Administration/2053	12.59	13.16	13.19	27.11	66.06	18.64	28.21
2	8	Roads and Bridges/3054	12.99	14.30	17.33	50.40	95.01	35.98	37.87
3	8	Capital Outlay on Public Works/4059	0.00	0.00	3.58	26.70	30.28	22.58	74.56
4	8	Capital Outlay on Roads and Bridges/5054	64.55	111.37	142.82	332.95	651.69	188.36	28.90
5	10	Capital Outlay on Education, Sports, Art and Culture/4202	0.00	0.00	0.00	35.27	35.27	35.12	99.57
6	12	Urban Development/2217	18.78	58.32	41.30	95.07	213.47	75.39	35.32
7	14	Pension and other Retirement Benefit/2071	3.60	9.82	25.37	41.91	80.69	33.64	41.68
8	15	Food, Storage and Warehousing/2408	4.32	4.92	5.04	30.27	44.55	26.98	60.56
9	17	Crop Husbandry/2401	14.83	46.54	10.69	52.57	124.63	45.79	36.74
10	19	Capital Outlay on Other Scientific and Environmental Research/5425	0.00	14.19	11.11	11.47	36.77	11.47	31.19
11	20	Special Programmes for Rural Development/2501	4.19	6.63	9.26	25.02	45.10	21.82	48.38
12	20	Special Programmes for Rural Development/2505	285.66	61.85	282.97	567.43	1197.91	337.43	28.17
13	20	Special Programmes for Rural Development/2515	19.76	22.30	112.40	108.59	263.04	96.41	36.65
14	20	Special Programmes for Rural Development/4515	4.45	166.67	163.06	163.06	497.24	163.06	32.79
15	21	Village and Small Industries/2851	4.84	4.67	12.14	15.93	37.57	11.27	29.99
16	23	Power/2801	32.27	81.06	66.51	131.55	311.39	101.47	32.59
17	26	Administration of Justice/2014	13.61	15.81	16.09	30.45	75.96	20.49	26.98
18	40	Capital Outlay on Major Irrigation/4700	6.11	33.24	6.19	68.21	113.74	52.15	45.85
19	41	Art and Culture/2205	3.16	3.10	5.52	20.81	32.60	15.37	47.13
20	43	Crop Husbandry/2401	3.24	9.94	3.77	21.36	38.31	11.22	29.29
21	44	Social Security and Welfare/2235	82.09	68.51	103.97	150.95	405.51	124.10	30.60
22	45	Tourism/3452	1.92	2.71	10.91	24.32	39.86	18.59	46.63
23	47	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities/2225	0.66	17.05	2.09	12.42	32.22	10.81	33.55
24	53	Capital Outlay on Other Scientific and Environmental Research/5425	0.00	0.00	13.70	23.60	47.30	23.60	49.89

Source: VLC Data.

Appendix 4.1

(Reference: Paragraph 4.1)

Statement showing outstanding Utilization Certificates as on 31 March 2023

(₹ in crore)

Sl. No.	Department	Year of payment of grant	Total grants paid		Utilization Certificate			
			No. of vouchers	Amount	Received		Outstanding	
					No. of vouchers	Amount	No. of vouchers	Amount
1	2	3	4	5	6	7	8	9
1	General Administrative Department	Upto 2011-12	68	32.54	65	26.46	3	6.08
		2012-13	9	0.21	9	0.21	0	0.00
		2013-14	5	0.78	5	0.78	0	0.00
		2014-15	10	0.93	8	0.78	2	0.15
		2015-16	16	0.64	16	0.64	0	0.00
		2016-17	20	0.7	20	0.7	0	0.00
		2017-18	31	0.58	31	0.58	0	0.00
		2018-19	31	0.59	1	0.02	30	0.57
		2019-20	32	0.89	0	0	32	0.89
		2020-21	0	0	0	0	0	0.00
		2021-22	0	0	0	0	0	0.00
				<b>Total</b>	<b>222</b>	<b>37.86</b>	<b>155</b>	<b>30.17</b>
2	Excise Department	Upto 2011-12	1	0.02	1	0.02	0	0.00
		2012-13	0	0	0	0	0	0.00
		2013-14	0	0	0	0	0	0.00
		2014-15	0	0	0	0	0	0.00
		2015-16	0	0	0	0	0	0.00
		2016-17	0	0	0	0	0	0.00
		2017-18	0	0	0	0	0	0.00
		2018-19	0	0	0	0	0	0.00
		2019-20	0	0	0	0	0	0.00
		2020-21	0	0	0	0	0	0.00
		2021-22	0	0	0	0	0	0.00
				<b>Total</b>	<b>1</b>	<b>0.02</b>	<b>1</b>	<b>0.02</b>
3	Police Department	Upto 2011-12	22	1.1	22	1.1	0	0.00
		2012-13	1	0.05	1	0.05	0	0.00
		2013-14	2	0.4	2	0.4	0	0.00
		2014-15	2	0.15	2	0.15	0	0.00
		2015-16	2	0.03	0	0	2	0.03
		2016-17	3	0.11	0	0	3	0.11
		2017-18	3	1.91	0	0	3	1.91
		2018-19	1	0.2	0	0	1	0.20
		2019-20	0	0	0	0	0	0.00
		2020-21	2	11.14	0	0	2	11.14
		2021-22	6	7.19	0	0	6	7.19
				<b>Total</b>	<b>44</b>	<b>22.28</b>	<b>27</b>	<b>1.7</b>
4	Youth Affairs & Sports	Upto 2011-12	28	5.42	7	1.99	21	3.43
		2012-13	2	1.01	0	0	2	1.01
		2013-14	4	2.04	0	0	4	2.04
		2014-15	3	3	0	0	3	3.00
		2015-16	2	1.51	0	0	2	1.51
		2016-17	3	2.26	0	0	3	2.26
		2017-18	3	2.82	0	0	3	2.82
		2018-19	4	3.51	0	0	4	3.51
		2019-20	4	4.74	0	0	4	4.74
		2020-21	7	8.2	0	0	7	8.20
		2021-22	4	4.95	0	0	4	4.95
				<b>Total</b>	<b>64</b>	<b>39.46</b>	<b>7</b>	<b>1.99</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
1	2	3	4	5	6	7	8	9
5	Department of Tribal Affairs and Hills Development	Upto 2011-12	742	432.19	531	347.86	211	84.33
		2012-13	596	257.3	459	211.48	137	45.82
		2013-14	608	304.61	512	278.69	96	25.92
		2014-15	714	401.66	569	296.12	145	105.54
		2015-16	543	302.49	472	263.77	71	38.72
		2016-17	600	355.52	586	338.38	14	17.14
		2017-18	543	489.96	432	403.09	111	86.87
		2018-19	481	447.02	455	429.61	26	17.41
		2019-20	388	332.37	379	330.33	9	2.04
		2020-21	782	553.25	633	436.8	149	116.45
		2021-22	441	325.17	413	316.83	28	8.34
	<b>Total</b>	<b>6438</b>	<b>4201.54</b>	<b>5441</b>	<b>3652.96</b>	<b>997</b>	<b>548.58</b>	
6	Industries Department	Upto 2011-12	58	49.05	46	38.04	12	11.01
		2012-13	14	14.37	8	10.18	6	4.19
		2013-14	33	19.37	22	12.71	11	6.66
		2014-15	9	1.17	5	0.71	4	0.46
		2015-16	6	1.24	1	0.51	5	0.73
		2016-17	6	1.05	0	0	6	1.05
		2017-18	6	0.94	0	0	6	0.94
		2018-19	6	1.7	0	0	6	1.70
		2019-20	5	1.02	0	0	5	1.02
		2020-21	9	3.33	0	0	9	3.33
		2021-22	6	3.85	0	0	6	3.85
	<b>Total</b>	<b>158</b>	<b>97.09</b>	<b>82</b>	<b>62.15</b>	<b>76</b>	<b>34.94</b>	
7	Department of Information & Public Relation	Upto 2011-12	0	0	0	0	0	0.00
		2012-13	0	0	0	0	0	0.00
		2013-14	1	0.01	0	0	1	0.01
		2014-15	0	0	0	0	0	0.00
		2015-16	0	0	0	0	0	0.00
		2016-17	0	0	0	0	0	0.00
		2017-18	0	0	0	0	0	0.00
		2018-19	3	0.05	0	0	3	0.05
		2019-20	1	0.09	0	0	1	0.09
		2020-21	0	0	0	0	0	0.00
		2021-22	0	0	0	0	0	0.00
	<b>Total</b>	<b>5</b>	<b>0.15</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>0.15</b>	
8	Art & Culture Department	Upto 2011-12	130	7	55	1.18	75	5.82
		2012-13	43	5.51	33	4.41	10	1.10
		2013-14	47	7.02	23	4.18	24	2.84
		2014-15	71	7.22	24	4.19	47	3.03
		2015-16	68	7.46	42	2.82	26	4.64
		2016-17	68	18.42	20	0.32	48	18.10
		2017-18	53	8.96	8	0.36	45	8.60
		2018-19	62	7.82	15	0.37	47	7.45
		2019-20	50	7.32	11	0.43	39	6.89
		2020-21	54	14.82	15	0.39	39	14.43
		2021-22	47	8.45	10	0.64	37	7.81
	<b>Total</b>	<b>693</b>	<b>100</b>	<b>256</b>	<b>19.29</b>	<b>437</b>	<b>80.71</b>	
9	Agriculture Department	Upto 2011-12	4	0.15	0	0	4	0.15
		2012-13	1	0.05	0	0	1	0.05
		2013-14	1	0.02	0	0	1	0.02
		2014-15	3	1.77	0	0	3	1.77
		2015-16	6	9.57	0	0	6	9.57
		2016-17	7	8.18	0	0	7	8.18

*State Finances Audit Report for the year ended 31 March 2023*

Sl. No.	Department	Year of payment of grant	Total grants paid		Utilization Certificate			
			No. of vouchers	Amount	Received		Outstanding	
					No. of vouchers	Amount	No. of vouchers	Amount
1	2	3	4	5	6	7	8	9
		2017-18	9	7.56	0	0	9	7.56
		2018-19	6	11.11	0	0	6	11.11
		2019-20	7	8.13	0	0	7	8.13
		2020-21	9	8.07	0	0	9	8.07
		2021-22	8	7.5	0	0	8	7.50
		<b>Total</b>	<b>61</b>	<b>62.11</b>	<b>0</b>	<b>0</b>	<b>61</b>	<b>62.11</b>
10	Horticulture & Soil Conservation	Upto 2011-12	0	0	0	0	0	0.00
		2012-13	0	0	0	0	0	0.00
		2013-14	0	0	0	0	0	0.00
		2014-15	1	0.73	0	0	1	0.73
		2015-16	0	0	0	0	0	0.00
		2016-17	0	0	0	0	0	0.00
		2017-18	0	0	0	0	0	0.00
		2018-19	83	97.91	54	1.59	29	96.32
		2019-20	104	107.99	0	0	104	107.99
		2020-21	12	28.36	0	0	12	28.36
		2021-22	95	78.05	0	0	95	78.05
		<b>Total</b>	<b>295</b>	<b>313.04</b>	<b>54</b>	<b>1.59</b>	<b>241</b>	<b>311.45</b>
11	Veterinary & Animal Husbandry	Upto 2011-12	49	6.55	17	1.3	32	5.25
		2012-13	6	0.25	0	0	6	0.25
		2013-14	10	2.13	1	0.1	9	2.03
		2014-15	6	6.9	0	0	6	6.90
		2015-16	2	0.21	0	0	2	0.21
		2016-17	0	0	0	0	0	0.00
		2017-18	3	0.34	0	0	3	0.34
		2018-19	6	2.11	0	0	6	2.11
		2019-20	3	0.78	0	0	3	0.78
		2020-21	3	1.25	0	0	3	1.25
		2021-22	0	0	0	0	0	0.00
		<b>Total</b>	<b>88</b>	<b>20.52</b>	<b>18</b>	<b>1.4</b>	<b>70</b>	<b>19.12</b>
12	Medical & Health Services	Upto 2011-12	24	113.08	20	95.68	4	17.40
		2012-13	5	60.75	5	60.75	0	0.00
		2013-14	6	81.43	6	81.43	0	0.00
		2014-15	24	192.14	24	192.14	0	0.00
		2015-16	33	206.64	33	206.64	0	0.00
		2016-17	13	107.47	8	86.14	5	21.33
		2017-18	28	175.65	13	131.63	15	44.02
		2018-19	25	252.43	14	222.97	11	29.46
		2019-20	22	249.88	11	230.08	11	19.80
		2020-21	38	327.09	21	283.39	17	43.70
		2021-22	32	339.5	20	289.99	12	49.51
		<b>Total</b>	<b>250</b>	<b>2106.06</b>	<b>175</b>	<b>1880.84</b>	<b>75</b>	<b>225.22</b>
13	Fisheries Department	Upto 2011-12	28	6.24	27	5.42	1	0.82
		2012-13	10	1.87	1	0.21	9	1.66
		2013-14	9	2.17	7	0.89	2	1.28
		2014-15	7	1.99	5	0.72	2	1.27
		2015-16	5	0.76	5	0.76	0	0.00
		2016-17	3	0.68	3	0.68	0	0.00
		2017-18	8	2.59	2	0.43	6	2.16
		2018-19	4	1.04	0	0	4	1.04
		2019-20	5	1.46	0	0	5	1.46
		2020-21	6	2.22	0	0	6	2.22
		2021-22	3	1.55	3	1.55	0	0.00
		<b>Total</b>	<b>88</b>	<b>22.57</b>	<b>53</b>	<b>10.66</b>	<b>35</b>	<b>11.91</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
1	2	3	4	5	6	7	8	9
14	Social welfare Department	Upto 2011-12	58	7.51	52	6.56	6	0.95
		2012-13	12	1.88	0	0	12	1.88
		2013-14	9	1.41	0	0	9	1.41
		2014-15	7	1.07	0	0	7	1.07
		2015-16	12	1.1	0	0	12	1.10
		2016-17	11	1.2	0	0	11	1.20
		2017-18	16	6.95	0	0	16	6.95
		2018-19	18	10.48	0	0	18	10.48
		2019-20	23	10.99	0	0	23	10.99
		2020-21	27	14.25	0	0	27	14.25
		2021-22	17	7.92	0	0	17	7.92
		<b>Total</b>	<b>210</b>	<b>64.76</b>	<b>52</b>	<b>6.56</b>	<b>158</b>	<b>58.20</b>
15	Sericulture Department	Upto 2011-12	8	17.1	8	17.1	0	0.00
		2012-13	4	8.75	4	8.75	0	0.00
		2013-14	3	11.92	3	11.92	0	0.00
		2014-15	4	0.49	4	0.49	0	0.00
		2015-16	1	6.71	1	6.71	0	0.00
		2016-17	0	0	0	0	0	0.00
		2017-18	3	0.26	3	0.26	0	0.00
		2018-19	1	0.3	1	0.3	0	0.00
		2019-20	1	0.05	1	0.05	0	0.00
		2020-21	1	0.05	1	0.05	0	0.00
		2021-22	0	0	0	0	0	0.00
		<b>Total</b>	<b>26</b>	<b>45.63</b>	<b>26</b>	<b>45.63</b>	<b>0</b>	<b>0.00</b>
16	Planning Department	Upto 2011-12	50	157.69	38	126.35	12	31.34
		2012-13	25	67.47	15	36.57	10	30.90
		2013-14	13	54	4	17.33	9	36.67
		2014-15	16	74.45	5	26.93	11	47.52
		2015-16	14	58.01	5	24.06	9	33.95
		2016-17	42	49.32	0	0	42	49.32
		2017-18	25	68.19	0	0	25	68.19
		2018-19	17	57.23	0	0	17	57.23
		2019-20	18	10.76	0	0	18	10.76
		2020-21	11	10.33	0	0	11	10.33
		2021-22	12	11.27	0	0	12	11.27
		<b>Total</b>	<b>243</b>	<b>618.72</b>	<b>67</b>	<b>231.24</b>	<b>176</b>	<b>387.48</b>
17	Science & Technology	Upto 2011-12	28	25.33	28	25.33	0	0.00
		2012-13	11	2.88	11	2.88	0	0.00
		2013-14	16	6.73	16	6.73	0	0.00
		2014-15	12	1.3	12	1.3	0	0.00
		2015-16	10	0.66	10	0.66	0	0.00
		2016-17	14	0.83	14	0.83	0	0.00
		2017-18	14	2.56	14	2.56	0	0.00
		2018-19	9	1.14	9	1.14	0	0.00
		2019-20	5	0.96	5	0.96	0	0.00
		2020-21	9	1.65	3	0.62	6	1.03
		2021-22	5	1.13	0	0	5	1.13
		<b>Total</b>	<b>133</b>	<b>45.17</b>	<b>122</b>	<b>43.01</b>	<b>11</b>	<b>2.16</b>
18	Education (U)	Upto 2011-12	63	22.51	57	19.24	6	3.27
		2012-13	23	7.45	15	3.6	8	3.85
		2013-14	29	7.54	18	3.45	11	4.09
		2014-15	20	14.56	7	2.65	13	11.91
		2015-16	23	5.75	17	4.24	6	1.51
		2016-17	31	44.54	15	39.15	16	5.39

*State Finances Audit Report for the year ended 31 March 2023*

Sl. No.	Department	Year of payment of grant	Total grants paid		Utilization Certificate			
			No. of vouchers	Amount	Received		Outstanding	
					No. of vouchers	Amount	No. of vouchers	Amount
1	2	3	4	5	6	7	8	9
		2017-18	61	60.95	1	2.72	60	58.23
		2018-19	125	157.65	68	81.22	57	76.43
		2019-20	118	77.54	68	15.73	50	61.81
		2020-21	24	36.08	0	0	24	36.08
		2021-22	11	30.65	0	0	11	30.65
		<b>Total</b>	<b>528</b>	<b>465.22</b>	<b>266</b>	<b>172</b>	<b>262</b>	<b>293.22</b>
19	Education (S)	Upto 2011-12	387	84.72	260	39.07	127	45.65
		2012-13	191	34.78	115	11.58	76	23.20
		2013-14	169	29.84	63	10.48	106	19.36
		2014-15	200	174.66	171	60.63	29	114.03
		2015-16	171	151.04	97	58.27	74	92.77
		2016-17	193	171.33	39	6.14	154	165.19
		2017-18	150	110.65	21	5.7	129	104.95
		2018-19	61	82.48	16	3.61	45	78.87
		2019-20	244	321.2	110	85.83	134	235.37
		2020-21	387	218	201	33.83	186	184.17
		2021-22	400	341.12	286	113.11	114	228.01
<b>Total</b>	<b>2553</b>	<b>1719.82</b>	<b>1379</b>	<b>428.25</b>	<b>1174</b>	<b>1291.57</b>		
20	Government Polytechnic	Upto 2011-12	0	0	0	0	0	0.00
		2012-13	0	0	0	0	0	0.00
		2013-14	0	0	0	0	0	0.00
		2014-15	0	0	0	0	0	0.00
		2015-16	0	0	0	0	0	0.00
		2016-17	0	0	0	0	0	0.00
		2017-18	0	0	0	0	0	0.00
		2018-19	0	0	0	0	0	0.00
		2019-20	0	0	0	0	0	0.00
		2020-21	2	5.9	0	0	2	5.90
		2021-22	3	6.15	0	0	3	6.15
<b>Total</b>	<b>5</b>	<b>12.05</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>12.05</b>		
21	Rural Development & Panchayati Raj (RD&PR)	Upto 2011-12	236	193.49	236	193.49	0	0.00
		2012-13	106	154.41	65	73.87	41	80.54
		2013-14	70	192.01	31	140.28	39	51.73
		2014-15	141	602.5	57	127.64	84	474.86
		2015-16	102	700.86	1	11.13	101	689.73
		2016-17	106	800.42	1	0.07	105	800.35
		2017-18	100	919.74	0	0	100	919.74
		2018-19	72	906.64	0	0	72	906.64
		2019-20	68	1055.82	0	0	68	1055.82
		2020-21	108	1922.29	0	0	108	1922.29
		2021-22	86	1273.01	0	0	86	1273.01
<b>Total</b>	<b>1195</b>	<b>8721.19</b>	<b>391</b>	<b>546.48</b>	<b>804</b>	<b>8174.71</b>		
22	Municipal Administration, Housing & Urban Development (MAHUD)	Upto 2011-12	125	82.86	97	72	28	10.86
		2012-13	51	67.54	45	64.31	6	3.23
		2013-14	41	41.52	28	34.31	13	7.21
		2014-15	45	47.71	38	38.06	7	9.65
		2015-16	40	57.93	0	0	40	57.93
		2016-17	28	36.7	0	0	28	36.70
		2017-18	55	96.55	0	0	55	96.55
		2018-19	39	69.39	0	0	39	69.39
		2019-20	48	192.37	0	0	48	192.37
		2020-21	44	208.17	2	4.05	42	204.12
		2021-22	36	88	0	0	36	88.00
<b>Total</b>	<b>552</b>	<b>988.74</b>	<b>210</b>	<b>212.73</b>	<b>342</b>	<b>776.01</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
1	2	3	4	5	6	7	8	9
23	Forest Department	Upto 2011-12	63	147	63	147	0	0.00
		2012-13	27	46.88	27	46.88	0	0.00
		2013-14	26	25.03	19	23.97	7	1.06
		2014-15	30	13.22	29	11.79	1	1.43
		2015-16	25	31.36	23	30.17	2	1.19
		2016-17	26	22.9	22	17.25	4	5.65
		2017-18	23	21.51	3	0.78	20	20.73
		2018-19	22	21.09	2	0.4	20	20.69
		2019-20	24	18.09	0	0	24	18.09
		2020-21	23	37.5	2	0.4	21	37.10
		2021-22	21	29.86	2	0.4	19	29.46
		<b>Total</b>	<b>310</b>	<b>414.44</b>	<b>192</b>	<b>279.04</b>	<b>118</b>	<b>135.40</b>
24	Co-operation Department	Upto 2011-12	0	0	0	0	0	0.00
		2012-13	5	0.92	5	0.92	0	0.00
		2013-14	4	0.79	4	0.79	0	0.00
		2014-15	3	2.69	1	0.86	2	1.83
		2015-16	3	0.82	3	0.82	0	0.00
		2016-17	4	1.67	4	1.67	0	0.00
		2017-18	6	1.85	6	1.85	0	0.00
		2018-19	5	1.84	5	1.84	0	0.00
		2019-20	4	1.63	4	1.63	0	0.00
		2020-21	5	1.06	5	1.06	0	0.00
		2021-22	7	1.18	7	1.18	0	0.00
		<b>Total</b>	<b>46</b>	<b>14.45</b>	<b>44</b>	<b>12.62</b>	<b>2</b>	<b>1.83</b>
25	Law Department	Upto 2011-12	20	0.36	20	0.36	0	0.00
		2012-13	0	0	0	0	0	0.00
		2013-14	1	0.05	1	0.05	0	0.00
		2014-15	1	0.01	1	0.01	0	0.00
		2015-16	0	0	0	0	0	0.00
		2016-17	5	0.08	5	0.08	0	0.00
		2017-18	9	0.75	9	0.75	0	0.00
		2018-19	19	0.8	19	0.8	0	0.00
		2019-20	24	1.23	6	0.95	18	0.28
		2020-21	0	0	0	0	0	0.00
		2021-22	0	0	0	0	0	0.00
		<b>Total</b>	<b>79</b>	<b>3.28</b>	<b>61</b>	<b>3</b>	<b>18</b>	<b>0.28</b>
26	Public Works Department	Upto 2011-12	1	0.01	1	0.01	0	0.00
		2012-13	0	0	0	0	0	0.00
		2013-14	0	0	0	0	0	0.00
		2014-15	0	0	0	0	0	0.00
		2015-16	0	0	0	0	0	0.00
		2016-17	0	0	0	0	0	0.00
		2017-18	2	6	2	6	0	0.00
		2018-19	0	0	0	0	0	0.00
		2019-20	0	0	0	0	0	0.00
		2020-21	0	0	0	0	0	0.00
		2021-22	0	0	0	0	0	0.00
		<b>Total</b>	<b>3</b>	<b>6.01</b>	<b>3</b>	<b>6.01</b>	<b>0</b>	<b>0.00</b>
27	District Administration	Upto 2011-12	100	5.57	96	5.35	4	0.22
		2012-13	21	0.56	12	0.28	9	0.28
		2013-14	21	1.12	20	1.09	1	0.03
		2014-15	13	0.42	12	0.38	1	0.04
		2015-16	0	0	0	0	0	0.00
		2016-17	0	0	0	0	0	0.00

*State Finances Audit Report for the year ended 31 March 2023*

Sl. No.	Department	Year of payment of grant	Total grants paid		Utilization Certificate			
			No. of vouchers	Amount	Received		Outstanding	
					No. of vouchers	Amount	No. of vouchers	Amount
1	2	3	4	5	6	7	8	9
		2017-18	1	0.05	0	0	1	0.05
		2018-19	0	0	0	0	0	0.00
		2019-20	0	0	0	0	0	0.00
		2020-21	0	0	0	0	0	0.00
		2021-22	0	0	0	0	0	0.00
		<b>Total</b>	<b>156</b>	<b>7.72</b>	<b>140</b>	<b>7.1</b>	<b>16</b>	<b>0.62</b>
28	Other Administrative Services	Upto 2011-12	6	0.17	6	0.17	0	0.00
		2012-13	0	0	0	0	0	0.00
		2013-14	0	0	0	0	0	0.00
		2014-15	1	0.01	1	0.01	0	0.00
		2015-16	3	0.02	3	0.02	0	0.00
		2016-17	0	0	0	0	0	0.00
		2017-18	3	0.03	3	0.03	0	0.00
		2018-19	27	0.32	27	0.32	0	0.00
		2019-20	22	0.36	22	0.36	0	0.00
		2020-21	0	0	0	0	0	0.00
		2021-22	0	0	0	0	0	0.00
		<b>Total</b>	<b>62</b>	<b>0.91</b>	<b>62</b>	<b>0.91</b>	<b>0</b>	<b>0.00</b>
29	Finance Department	Upto 2011-12	1	0.04	1	0.04	0	0.00
		2012-13	2	0.05	0	0	2	0.05
		2013-14	11	9.46	0	0	11	9.46
		2014-15	0	0	0	0	0	0.00
		2015-16	0	0	0	0	0	0.00
		2016-17	0	0	0	0	0	0.00
		2017-18	0	0	0	0	0	0.00
		2018-19	0	0	0	0	0	0.00
		2019-20	0	0	0	0	0	0.00
		2020-21	0	0	0	0	0	0.00
		2021-22	0	0	0	0	0	0.00
		<b>Total</b>	<b>14</b>	<b>9.55</b>	<b>1</b>	<b>0.04</b>	<b>13</b>	<b>9.51</b>
30	Welfare of Minorities & Other Backward Classes (MOBC)	Upto 2011-12	37	10.98	28	10.29	9	0.69
		2012-13	19	32.46	9	21.58	10	10.88
		2013-14	8	3.12	4	1.98	4	1.14
		2014-15	7	3.4	4	2.3	3	1.10
		2015-16	6	3.26	3	1.56	3	1.70
		2016-17	2	0.37	0	0	2	0.37
		2017-18	13	4.39	0	0	13	4.39
		2018-19	8	4.52	0	0	8	4.52
		2019-20	7	2.31	0	0	7	2.31
		2020-21	10	12.64	0	0	10	12.64
		2021-22	5	11.68	0	0	5	11.68
		<b>Total</b>	<b>122</b>	<b>89.13</b>	<b>48</b>	<b>37.71</b>	<b>74</b>	<b>51.42</b>
31	Information Technology	Upto 2011-12	3	1.28	3	1.28	0	0.00
		2012-13	9	4.59	9	4.59	0	0.00
		2013-14	8	2	8	2	0	0.00
		2014-15	5	2	5	2	0	0.00
		2015-16	13	2.2	13	2.2	0	0.00
		2016-17	8	2	8	2	0	0.00
		2017-18	1	1	1	1	0	0.00
		2018-19	4	2.03	4	2.03	0	0.00
		2019-20	2	2.18	1	2	1	0.18
		2020-21	1	2	1	2	0	0.00
		2021-22	3	6.4	3	6.4	0	0.00
		<b>Total</b>	<b>57</b>	<b>27.68</b>	<b>56</b>	<b>27.5</b>	<b>1</b>	<b>0.18</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
1	2	3	4	5	6	7	8	9
32	Labour Department	Upto 2011-12	1	0.5	1	0.5	0	0.00
		2012-13	2	0.65	2	0.65	0	0.00
		2013-14	1	0.15	1	0.15	0	0.00
		2014-15	1	0.05	1	0.05	0	0.00
		2015-16	2	0.62	0	0	2	0.62
		2016-17	2	0.55	0	0	2	0.55
		2017-18	6	35.81	0	0	6	35.81
		2018-19	3	0.55	0	0	3	0.55
		2019-20	4	17.59	0	0	4	17.59
		2020-21	5	44.32	0	0	5	44.32
		2021-22	8	14.84	0	0	8	14.84
		<b>Total</b>	<b>35</b>	<b>115.63</b>	<b>5</b>	<b>1.35</b>	<b>30</b>	<b>114.28</b>
33	Power	Upto 2011-12	0	0	0	0	0	0.00
		2012-13	0	0	0	0	0	0.00
		2013-14	3	1.31	3	1.31	0	0.00
		2014-15	59	313.44	59	313.44	0	0.00
		2015-16	100	499.44	77	360.25	23	139.19
		2016-17	110	607.35	78	388.66	32	218.69
		2017-18	62	464.31	57	310.71	5	153.60
		2018-19	53	361.84	29	211.3	24	150.54
		2019-20	49	222.3	29	57.95	20	164.35
		2020-21	70	275.11	11	100	59	175.11
		2021-22	81	303.7	0	0	81	303.70
		<b>Total</b>	<b>587</b>	<b>3048.8</b>	<b>343</b>	<b>1743.62</b>	<b>244</b>	<b>1305.18</b>
34	Transport Department	Upto 2011-12	0	0	0	0	0	0.00
		2012-13	0	0	0	0	0	0.00
		2013-14	0	0	0	0	0	0.00
		2014-15	0	0	0	0	0	0.00
		2015-16	1	0.15	0	0	1	0.15
		2016-17	1	0.15	0	0	1	0.15
		2017-18	0	0	0	0	0	0.00
		2018-19	2	0.04	0	0	2	0.04
		2019-20	1	0.09	0	0	1	0.09
		2020-21	0	0	0	0	0	0.00
		2021-22	0	0	0	0	0	0.00
		<b>Total</b>	<b>5</b>	<b>0.43</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>0.43</b>
35	Tourism Department	Upto 2011-12	0	0	0	0	0	0.00
		2012-13	0	0	0	0	0	0.00
		2013-14	0	0	0	0	0	0.00
		2014-15	0	0	0	0	0	0.00
		2015-16	0	0	0	0	0	0.00
		2016-17	1	3	0	0	1	3.00
		2017-18	0	0	0	0	0	0.00
		2018-19	1	2	0	0	1	2.00
		2019-20	1	2	0	0	1	2.00
		2020-21	0	0	0	0	0	0.00
		2021-22	1	2.5	0	0	1	2.50
		<b>Total</b>	<b>4</b>	<b>9.5</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>9.50</b>
<b>Grand Total</b>		<b>15,332</b>	<b>23,451.53</b>	<b>9,737</b>	<b>9,467.57</b>	<b>5,595</b>	<b>13,983.96</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 2023**

*(₹ in crore)*

Sl. No.	Name of Department	No. of outstanding AC bills	Unadjusted Amount
1	Adult Education	4	0.90
2	Agriculture Department	7	22.89
3	Art & Culture Department	14	39.47
4	Co-Operation Department	4	1.12
5	Department of Tribal Affairs and Hills Development	124	230.85
6	Department of Information Public Relations	23	3.93
7	Directorate of Civil Defence	2	0.59
8	District Administration	4	1.15
9	Education(S) Department	187	668.56
10	Education(U) Department	49	32.85
11	Election Department	3	26.95
12	Excise Department	6	4.02
13	Family & Children Welfare Bureau	10	5.63
14	Finance Department	4	5.34
15	Fisheries Department	12	22.81
16	Food & Civil Supply	6	6.70
17	Forest Department	6	23.11
18	General Administrative Department (GAD)	4	1.90
19	Government Polytechnic	30	59.12
20	Governor Secretariat	1	1.25
21	Horticulture Department	57	56.88
22	Industries Department	20	22.27
23	Information Technology	1	3.58
24	Jail (Prison) Department	6	7.35
25	Labour Department	24	26.24
26	Law Department	1	0.04
27	Local Fund Department	1	0.03
28	Manipur Public Service Commission	5	1.94
29	Medical & Health Services	352	1,072.91
31	Municipal Administration Housing & Urban Development	36	127.17
32	Planning Department	139	979.67
33	Police Department	68	183.47
34	Power Department	9	85.67
35	Relief and Disaster Management Department	15	21.53
36	Rural Development & Panchayati Raj	37	790.43
38	Sericulture Department	6	15.09
39	Social Welfare Department	28	153.37
40	Sports & Youth Services Department	79	160.23
41	State Academy of Training	5	0.49
42	State Council of Educational Research & Training Department	96	32.80
43	Tourism Department	99	266.45
44	Town Planning Department	1	0.60
45	Transport Department	9	22.68
46	Treasuries & Accounts Department	8	3.33
47	Veterinary & Animal Husbandry	25	8.32
48	Vigilance Department	3	5.99
49	Welfare of Minorities and other Backward Classes	42	86.14
	<b>Total</b>	<b>1,672</b>	<b>5,293.81</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 2022-23

(` in lakh)

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	5.00
	Khundrakpam-GP	12.00
	Angtha-GP	10.00
	Heingang-GP	5.00
	Mayeng Lamjao-GP	12.00
	Imphal West Zilla Panchayat	0.00
	State Institute of Rural Development, (SIRD), Imphal	0.00
	Zila Kakching Zila Parishad	50.00
Rashtriya Gokul Mission	Manipur Livestock Development Board Ltd.	166.69
Conservation of Aquatic Eco systems	Directorate of Environment, Department of Environment and Forests, Govt. of Manipur	18.51
Development of Skills	Jan Shikshan Sansthan, Imphal West (Manipur)	55.57
	Jan Shikshan Sansthan, Senapati	55.12
	Jan Shikshan Sansthan, Thoubal	56.12
	Jan Shikshan Sansthan (JSS)	56.12
	Wangjing Women and Girls Society WWAGS	0.00
Rashtriya Gram Swaraj Abhiyan (RGSA)	Directorate of Rural Development and Panchayati Raj, Government of Manipur	1.21
Ayushman Bharat-Pradhan Mantri Jan Arogya	State Health Agency Manipur	3,854.55
National Action Plan for Drug Demand Reduction (SJE)	Born Again Rehabilitation Centre, Ukhrul, Manipur	30.13
	The Bishnupur District Rural Social Welfare Society	16.40
	Community Development Programme Centre	25.27
	Galaxy Club	76.75
	Institute for Social Disease	104.87
	Integrated Women & Child Development Centre	42.02
	Kha- Manipur Yoga and Nature Cure Association	52.36
	Manipur Rural Institute Society	26.86
	Nirvana Foundation	17.38
	Social Upliftment Association	25.27
	Agent for Social Change	0.00
	Social Development & Rehabilitation Council	0.00
	Social Awareness Service Organisation, IDU 250 plus OST60	26.57
	Rural Development Association	22.34
	Rural Development Foundation Association	0.00
	Rural Development Society, Manipur	27.01
	Rural Health Organisation, Imphal	32.19
	Rural Voluntary Services	24.75
	Sneha Bhavan	30.85
	Social Care Ministry	48.62
Social Reformation and Development Organisation	44.72	
The Centre of Mental Hygiene	57.18	
The Youth Development Organisation	46.91	
United Voluntary Youth Council	31.20	

Scheme	Implementing Agency	Amount
Atal Vayo Abhyuday Yojana (AVYAY)	Centre for Development Activities	16.02
	Centre of Rural Upliftment Service (CRUS)	13.20
	Ima Leimarel Women Welfare Association	8.31
	Integrated Rural Development Agency	17.36
	Integrated Rural Development And Educational Organisation IRDEO	0.00
	Integrated Rural Upliftment Services	10.66
	Kumbi Khullakpam Leikai Women Association	17.14
	Bashikhong Chanura Sinlon Lup	0.00
	Rural Industries Development Association	31.07
	Health for All Organisation	0.00
	Social Development & Rehabilitation Council	16.16
	New Integrated Rural Management Agency	27.76
	Rural Development Society, Manipur	0.00
	Rural Peoples Development Organization	35.60
	Rural Service Agency (RSA)	12.37
	South Eastern Rural Development Organisation	13.00
	Social Human Action for Rural Empowerment Society	26.88
	Society for Women Education Action and Reflection	2.53
	United Rural Development Service	10.97
	Volunteers For Rural Health and Action (VORHA)	0.00
Wangjing Women and Girls Society WWAGS	78.76	
Youth Progressive Organization	11.58	
SAMBAL (Beti Bachao Beti Padhao One Stop Centre Mahila Police Volunteer Women helpline Nari Adalat etc)	Deputy Commissioner, Bishnupur	46.56
	DC One Stop Centre, Churachandpur	17.06
	Deputy Commissioner, Chandel	45.01
	District Magistrate, One Stop Centre, Imphal East	44.64
	Deputy Commissioner Jiribam MDM	29.91
	Deputy Commissioner Kamjong	43.33
	Deputy Commissioner, Kakching & District Programme Officer, ICDS Thoubal	44.41
	Deputy commissioner Kangpokpi MDM	47.06
	DM One Stop Centre, Noney	43.81
	OSC PZL Manipur	0.00
	Deputy Commissioner, Senapati	0.00
	PIA TML 5	32.80
	One Stop Centre Scheme, Thoubal District, Manipur	37.51
	Deputy Commissioner, Tengnoupal	37.00
	Deputy Commissioner, Ukhrul	44.19
	Deputy Commissioner, Imphal West	30.01
Department of Social Welfare, Government of Manipur	345.77	
Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (PM- ABHIM)	Regional Institute of Medical Sciences (RIMS), Imphal	19.90
Edible Oil -oil Palm (Krishonnati Yojana)	Central Agriculture University	91.55
	Department of Agriculture, Manipur	220.46
Organic Value Chain Development for North East Region	Manipur Organic Mission Agency (MOMA)	2,915.36
Agriculture Census and Statistics	Office of Agriculture Officer (Market Intelligence), Manipur	35.86
Rashtriya Krishi Vikas Yojana	Central Agricultural University	115.90
Jal Jeevan Mission (JJM)/National Rural Drinking Water Mission	Public Health Engineering Department, Government of Manipur	25602.52
Boys and Girls Hostel OBC	Regional Institute of Medical Sciences (RIMS), Imphal	0.00
	Central Agricultural University	314.10
Skill Development Initiatives (MoMA)	Integrated Rural Development and Educational Organisation	0.00
	Social Amelioration Society	0.00
Promotion of Apprenticeship	NHPC Loktak Power Station Manipur	0.00
Assistance to Voluntary Organisation	IGNOU Oinam Ibohal Polytechnic Community College	0.00

Scheme	Implementing Agency	Amount
Working for Welfare of SCs	The Eastern Social Welfare Association (ESWA)	0.00
	The Women Economic Development Society (WEDS)	0.00
	Western Rural Socio Economic Development Organisation	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, Bishnupur	0.00
	Deputy Commissioner, Churachandpur	0.00
	Deputy Commissioner, Chandel	0.00
	District Collector Imphal East BBBP	0.00
	District Magistrate Tamenglong BBBP	0.00
	District Magistrate DC BBBP Thoubal District	0.00
	Deputy Commissioner, Ukhrul	0.00
	Department of Social Welfare, Government of Manipur	0.00
	National Rural Health Mission	State Rural Livelihood Mission - Manipur
Women Helpline	Women Helpline 181 Manipur	0.00
Economic Census	Directorate of Economic and Statistics, Manipur	0.00
National Programme for Dairy Development	Manipur Milk Producers Co-operative Union Ltd.	0.00
Research and Development and Implementation of National Water Mission	Manipur Science & Technology Council	0.00
Working Women Hostel	Pioneer Welfare Association	0.00
National Career Service	NIELIT Imphal	0.00
Training Schemes-PPG & P	State Academy of Training (ATI) under Government of Manipur	0.00
Development of Museums	Khongjom War Memorial Trust	0.00
Research Training and Studies and Other Road Safety Schemes	Directorate of Transport, Government of Manipur	0.00
	<b>Total</b>	<b>35,721.63</b>
Scheme	Implementing Agency	Amount
<b>Centrally Sector Scheme</b>		
Biotechnology Research and Development	Central Agricultural University	0.00
	Institute of Bio-resources and Sustainable Development	0.00
	Manipur University	0.00
	JNIMS Porompat Imphal East	0.00
	Regional TASAR Research Station, Imphal	0.00
	South East Manipur College, Komlathabi	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
	Directorate of Information Technology and Communication Manipur	0.00
	NT Theatre Manipur	0.00
	Tourism Corporation of Manipur Limited	0.00
Enhancing Skill Development Corporation Ltd	0.00	
Kanglei Mime Theatre Repertory	0.00	

*State Finances Audit Report for the year ended 31 March 2023*

Scheme	Implementing Agency	Amount
	Manipur Tribal Development Corporation Ltd	0.00
	Manipur Centre for Tribal Performing Arts	0.00
	Ukhrul Hills Development Foundation	0.00
	Ukhrul Farmers Development Foundation	0.00
	State Level Nodal Agency (Watershed Management)	0.00
	Department of Science and Technology, Manipur	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.	48.45
	Youths Step Forward Centre	6.90
Management Support to Rural Development Programs and Strengthening of District Planning Process	State Institute of Rural Development, (SIRD), Imphal	394.54
Schemes for differently Abled persons	Relief Centre for the Welfare of Differently Abled Persons Manipur	0.00
	Director of Social Welfare	226.61
Research/Studies, Publicity, Monitoring and Evaluation of Development Schemes for Minorities	The Rural Medical and Health Care Centre	0.00
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
Deendayal Disabled Rehabilitation Scheme	Council for Development of Poor & Labourers	134.88
	Centre for Development Activities	17.80
	Education Research Cell	69.83
	Educational and Rural Development Organisation	0.00
	Achievement of Rising Maiden for Institute for Children with Disabilities Manipur	34.94
	Kangchup Area Tribal Women Society	76.07
	Manipur Guidance Centre (MAGC)	29.08
	Imphal Guardian Society	61.42
	The Pioneer Development Association	8.32
	People Advance in Social Service, Churachandpur	23.68
	Re-Creation voluntary Agency	26.26
	Rural Development Society, Manipur	45.92
	Regional Institute of Handicapped Persons (RIHP)	39.96
	Society for Empowerment of the Disabled	34.24
	Social Human Action for Rural Empowerment Society	25.84
	Social and Health Development Organisation	142.46
	The Centre of Mental Hygiene	40.91
	The Development for Women Programme Centre	22.70
	Type Writing Institution & Rural Development Services (TWIRDS)	175.50
The Women Economic Development Society (WEDS)	6.47	
Capacity Development CSO and NSSO	Department of Economic and Statistics Manipur	230.73
National Fellowship and Scholarship for higher education of ST Students	Indian Institute of Information Technology, Manipur	5.12
	National Institute of Technology	0.15
National Hydrology Project	Irrigation and Flood Control Department, Govt. of Manipur	913.00
Scheme of Human Resource Development in Sports	M/S National Sports University Society	147.15
Member of Parliament Local Area Development Scheme (MPLAD)	Deputy Commissioner Imphal East	450.00
	Deputy Commissioner, Imphal West	250.00
	Deputy Commissioner, Senapati	450.00
	Deputy Commissioner, Churachandpur	450.00
Science and Technology Institutional and Human Capacity Building	Central Agricultural University	0.00
	Manipur University	51.09
	Manipur Science & Technology Council	4.99
	Oriental College,(Autonomous)	0.00

Scheme	Implementing Agency	Amount
	National Institute of Technology, Manipur	0.00
	Foundation for Environment and Economic Development	0.00
	Institute of Bioresources and Sustainable Development	0.00
	Kwaklei and Khonggunmlei Orchids	0.00
	Ardent Foundation	0.00
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
Design and Technical Upgradation Scheme	Female Handloom Handicraft Cooperative Society Ltd	0.00
	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
Ambedkar Hasthshilp Vikas Yojana	Kangla Handloom and Handicraft Artisans Co-operative Society Ltd	0.00
	Matai Handicrafts Producer Company Limited	0.00
	The Leimarel Handloom & Handicraft Co-operative Society Limited	0.00
	Leimarel Handicrafts Producer Company Limited	0.00
	Imphal West Mahila Mandal	0.00
	Luwangpokpa Handicrafts Producer Company Limited	0.00
	Heeri Konba Handicraft Producer Company Limited	0.00
	Peoples Education for Awareness and Communication	0.00
	The Yaipha Thourang Handloom & Handicrafts Co-operative Society Limited	0.00
	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	
Handicrafts Artisans comprehensive welfare scheme	Female Handloom Handicraft Cooperative Society Ltd	0.00
	Alliance for Integrated Management	0.00
Strengthening of Infrastructure for Institutional Training	Enhancing Skill Development Infrastructure Society Manipur	0.00
Human Resource Development- Handicrafts	Manipur Khadi & Village Industries Board	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
Research and Development – Handicrafts	Kangla Handloom and Handicraft Artisans Co-operative Society Ltd	0.00
	Luwangpokpa Women Welfare Association	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	6.64
	Rural Economic Development Foundation	0.00

Scheme	Implementing Agency	Amount
	Centre for Rural Empowerment and Development Organisation	0.00
	Peoples Development Foundation	0.00
	Hill Area Development Society	0.00
	The Green Foundation	0.00
	Science Teachers Forum, Manipur	0.00
	Foundation for Environment and Economic Development	0.00
	Imphal College, Imphal	0.00
	Manipur Science & Technology Council	0.00
	Manipur Educational Development and Research Association	1.84
	St George Educational Resource Centre	0.00
	The Minority Peoples and Rural Development Society	0.00
	Rural Social & Educational Development Association	0.00
	United College, Lambung, Chandel	0.00
	Ardent Foundation	0.00
Centenaries and Anniversaries, Celebrations and Schemes	Arts and Culture Department, Manipur	886.24
	Mangailak Development Mission Society	9.84
	Women and Child Care Mission	0.89
Infrastructure and Technology Development Scheme	Luwangpokpa Handicrafts Producer Company Limited	0.00
Supporting Community Radio Movement in India	Foundation for Environment and Economic Development	0.00
	Youths Step Forward Centre	0.00
Kala Sanskriti Vikas Yojana Kala Sanskriti Vikas Yojana	Unique Trust	1.50
	Guru Abunghal Dance & Music Centre	0.00
	Actor Repertory Theatre	6.82
	The Apunba Cultural Training Association (ACTA)	2.76
	Heibok Ningthou Thang-Ta Association	2.37
	All Manipur Gouranggalila & Sansenba Artist Association	13.02
	Association for Paona Memorial Arts and Rural Development	0.00
	Allied Sciences and Social Development Organisation	0.00
	Banian Repertory Theatre	4.32
	Cultural Development Society (CDS)	0.00
	Centre for Social & Cultural Development Manipur	13.04
	Chorus Repertory Theatre	27.55
	The Centre for Youth & Cultural Activities	11.02
	The Deal Repertory Theatre	0.00
	Ougree Theatre Repertory	3.00
	Kanglei Enat Thang-Ta shindam Sanglen (KETTSS), Manipur	16.92
	Forward Artistes Centre En-Camped (FACE)	7.10
	Friends Re-Union For Development	0.00
	Goodwill Foundation for Culture	7.52
	The Guru Natek Meitei Pung Research Institute	10.35
	Harimati Dance & Music Centre	9.15
	Huyen Lallong Manipur Thang Ta Cultural Association Irilbung	20.70
	Huyel Langlon Thang Ta Association Manipur	3.00
	Huyen Lanjang Thang Ta Cultural Association	0.00
	Hula Sindamsang	13.92
	Academy of Indegenous Music (AIM)	4.08
	Institue of Performing Arts	20.82
	Manipuri Jagoi Marup	14.16
	Kanglei Mime Theatre Repertory	23.42
	Media Theatre Institute	7.05
	The Kuki Custom Culture and Tradition Research Institute	2.64
	Kanglei Living Arts	9.20
	Kongpal Nupee Eshei Marup	1.98
	Kha Manipur Hindustani Sangeet Mahavidyalaya	8.40
	Khoriphaba Artistes Association	12.72
	Khenjonglang (A Centre for Theatre Research Production and Community Welfare)	20.04



Scheme	Implementing Agency	Amount
	Khurai Kala Bidya Bhavan	1.87
	Kalashetra Manipur	38.40
	Kangleipak Thang Ta Cultural Association	3.04
	Kanglei Shaktam Langba Kangleipak	7.86
	The Linthoingambi Art and Cultural Development Organisation	0.75
	Lairenkabi Youth Dramatic Union	17.68
	Lalit Kala Sangam	13.41
	Lamhil Kuki Cultural Research Centre	4.32
	Langmeidong Dramatic Union	5.52
	Lianda Folk and Classical Academy	8.40
	Liberty Theatre	22.56
	Loijing Loya Leimarol Yaiphakol	0.25
	Manipur Dramatic Union	11.09
	Manipuri Ensemble	16.68
	The Meitei Traditional Dance Teaching School and Performing Centre, Imphal	10.27
	Meihourol Inat Thang-Ta Apunba Lup	4.08
	The Manipuri Manaharsai Ashram	2.55
	Care Mission	8.40
	Manipur Integrated Cultural Centre	6.52
	Leimayon Arts Centre	4.08
	The Thoubal District Art Development Association	1.54
	Peoples Socio Cultural Organisation	6.17
	Guru Irabot Institute of Manipur Culture	10.35
	Eastern Thang-Ta Organisation	8.02
	The Kha Manipur Thang-Ta Sindam Sang	4.08
	Royal Artiste Academy for Cultural Heritage	0.25
	Moppet Decoration and Cultural Centre	3.83
	Shri Hari Nata Sankirtan Academy	4.93
	Devishori Foundation for Arts and Cultural Efforts	2.69
	Guru Kulla Cultural Academy	15.12
	Preservation of Manipuri Martial Art & Cultural Research Centre	6.27
	Women Arts and Cultural Association (WACA)	6.83
	Social and Cultural Development Organisation (SACDO)	4.14
	North Eastern Theatre Association	1.54
	Lichat Inat Kanba Lupki Apunba Maheisang (LIKLAM)	1.00
	The Thoibi Thang-Ta Cultural Association	3.54
	Ibudhou Loyalakpa Manipuri Dance Group	2.63
	Ima Panthoibi Huyel Langlon Thang Ta and Cultural Association	1.13
	Research Centre for Traditional Folk Music	1.50
	Manipur Cultural Ashram	9.60
	Integrated Cultural Association	1.88
	Institute of Manipuri Performing Arts	6.65
	Nongeen Arts & Culture Association Manipur	5.92
	Raag Tarang Mandal	2.00
	Kanglei Sheishaklon Shindamshang	8.83
	Meitei Ipa Ipu Salai Inat Khongul Liba	0.50
	Meitei Indigenous Thang Ta and Cultural Institute	3.84
	Kangleipak Thang Ta Cultural Academy	1.50
	North East Artisans Forum	1.50
	Inunganbi Manipuri Dance Academy Jiribam	0.75
	Kanglei Jagoi Anoy Leikol (KAJAL)	0.63
	Ascent Repertory Theatre Imphal	2.64
	The Friends of People	0.25
	Shree Shree Govindaji Nat Sangkritan	5.21
	Nongpok Ingouba Cultural Academy	1.50
	Kanglei Nat Cultural Organisation	1.12
	Yoiyai Traditional Cultural Centre	1.80

<b>Scheme</b>	<b>Implementing Agency</b>	<b>Amount</b>
	Seikon	0.80
	All Manipur Waree Leeba Association & Research Centre	0.50
	Eastern Artist Association	1.00
	Chaitanya Institute of Sankirtana	2.00
	Ibudhou Marjinig Performing Arts Centre	2.62
	Imphal Cultural Academy	1.73
	Khangjeng Repertory Theatre	2.00
	Leimarolsinggi Seishakkol	0.50
	Nongthangleima Institute of Art & Culture	2.89
	Meipak Memorial Kala Sangam	2.25
	Integrated Arts & Culture Society	2.25
	The Manipuri Nat Sangeet Ashram	12.50
	The Academy for Cultural Resources & Training	2.83
	Athokpam Khunou Art & Culture Academy Athokpam Khunou	2.50
	The Cultural Research & Training Centre (CRTC)	2.20
	The Rural Development Foundation	2.25
	Nepa Arts and Culture Academy	0.24
	Academy of Performing Arts	2.25
	Dhrubatara Chaokhat Sindam Shang	1.50
	Pakhangba Huyel Lallong Shindamsang	6.24
	Shri Shri Patita Pawana Natya Mandir	0.50
	Lilong Chajing Youth Community Centre Cum Cultural Institute	1.54
	Palem Thang Ta Shindam Shang	2.33
	The Youth Cultural Artists and Crafts Association	1.75
	Oriental Martial Art and Cultural	2.00
	Manaba Khongthang	2.00
	Wangoi Dramatic Union	4.42
	Auxiliary Service for Human Affairs	0.40
	Dhoni Academy of Dance	1.50
	Yenning Performing Arts Centre, Manipur	7.00
	The Mangan Thang Ta Lup	1.69
	Anoy Shindam Shanglen	1.00
	Gourahari Leirik Goura Krishna Mandon Leela Association	2.50
	Hensana Cultural Centre	2.62
	Institute of Musical and Cultural Arts	0.56
	Peace Maker Artistes' Association Manipur	1.50
	Kangleipak Royal Thang Ta Association	1.50
	Repose Foundation	2.00
	The Traditional Folk & Cultural Research Centre	2.25
	Yangam Leirak Nupi Leela	0.75
	The Thakurdhon Nritya Kala Mandir	1.50
	Blooming Cultural Academy of Performing Arts	1.50
	Manipuri Theatre Academy	6.90
	Sanchaali a Centre for Performing Art	17.25
	Nimita Devi Nritya Ashram	13.15
	North East Cultural Forum	1.12
	NT Theatre Manipur	18.51
	Progressive Artiste Laboratory	34.08
	Paradise Theatre	6.24
	Performing Artiste Centre	31.20
	Panthoibi Natya Mandir	15.60
	Performing Organisation of Arts and Culture	8.40
	People Arts and Dramatic Association	15.69
	Prospective Repertory Theatre Society	7.20
	Public Theatre Artistes Association	11.28
	Panthoibi Thang-Ta & Jagoi Sindam Shanglen	11.28
	Yamjao Lairembi Dramatic and Cultural Union	4.32
	Rhythms of Manipur	5.76

Scheme	Implementing Agency	Amount
	Rupmahal Theatre	8.64
	Sangeet Academy	5.28
	Kulbi Shong Shong Tribal Cultural Centre	1.00
	Sangeet Kala Sangam	9.68
	Shri Shri Govindajiu Bhakti Grantha Kendra Vidyalaya	14.40
	Sheidamkol	9.83
	Tribal Art and Culture Development Organisation	2.40
	Tapasya A Centre for Performing Arts	6.44
	Tekcham Gopal Foundation for Arts and Culture	1.50
	The Gulapi Nata Sankirtana Academy	14.16
	The Nata Sangeet Academy and Research Centre	13.44
	The Juvenile Theatre	6.80
	The Loyalam Art and Culture Institute	6.72
	Theatre Mirror	3.00
	The Manipur Thang Ta Cultural Association	8.18
	The Umbilical Theatre	2.04
	Women and Child Care Mission	5.42
	The Integrated Cultural Society	0.00
	Tribal Cultures Research Centre	0.00
	Women Society for Cultural Heritage	0.00
	Bishnupur District Huyel Langlon Thang Ta Association	0.00
	The Temple of Art and Culture Centre	0.00
	Iramdam Development Organisation	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
	Eastern Kala Vidya Thang Ta Association	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
	Haobam Nisheshwor Singh	0.00
	Leitanthem Ranjita Devi	0.00
	Anoisang Urmika Natyasala	0.00
	The L. Mani Goura Sangeet Academy (LMGSA)	0.00
	TIM Arts and Culture	0.00
	Pakhangba Cultural Foundation (PCF)	0.00
	The Living Arts Academy Manipuri Thang Ta	0.00
	Laipubam Magha Sharma	0.00
	Landmark Society	0.00
	Sangeet Natya Vidyalay Manipur	0.00
	Archival Centre for Arts	0.00
	Changkhol Sathek Jagoi	0.00
	The Kanglei Mashek Mangal Cultural Organisation	0.00
	The Welfare Organisation of Langol Ningthou Leikai	0.00
	Social Affairs for Voluntary Empowerment	0.00
	Cultural Guild Imphal	0.00
	Srila Sripad Educational Foundation and Cultural Research Centre	0.00
	Regional Centre for Cultural Heritage (RCCH)	0.00
	Repertory for Performing Arts of Manipur	0.00
	Star Repertory	0.00
	The Public Museum	0.00
	Usharani Nata Shankritana Academy	0.00
Training Schemes-PPG & P	State Academy of Training (ATI) under Government of Manipur	16.70
Atal Innovation Mission (AIM) including Self Employment and Talent	Mothers Pride Academy	2.00
	Jawahar Novadaya Vidyalaya, Imphal East	2.00

*State Finances Audit Report for the year ended 31 March 2023*

<b>Scheme</b>	<b>Implementing Agency</b>	<b>Amount</b>
Utilization (SETU) Atal Innovation Mission(AIM) including Self Employment and Talent Utilization (SETU)	Churachand Hr. Secondary School	2.00
	Eastern Ideal High School	2.00
	Jiribam Higher Secondary School	2.00
	Martin Grammar School	2.00
	Apex Christian High School	2.00
	Mount Olivet High School, Senapati	12.00
	Standard Robarth Higher Secondary School	2.00
	Kindergarten Montessori School	2.00
	Thounaojam Ibohi Memorial English School, Uchiwa	12.00
	Gandha Memorial English School Phubala	0.00
	Gulap School Nambol	0.00
	Royal Academy AMS Chingphu Chinglak	0.00
	Sambanlei Sekpil School Bishnupur	0.00
	Toupokpi High School Bishnupur	0.00
	Langdum High School Imphal East	0.00
	The Yambem High School Imphal East	0.00
	Ngaimel Children School Keithelmanbi	0.00
	Lighthouse School Kangpokpi	0.00
	Victory High School Kakching	0.00
	Ukhrul Public School Ukhrul	0.00
	Ningthoukhong Higher Secondary School 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	

Scheme	Implementing Agency	Amount
	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
	Alberts English School Imphal West	0.00
Khelo India	Manipur Sports Development Authority (MSDA)	669.46
Development of Nursing Services	GNM Training School	0.00
	Manipur Nursing Council	34.28
	GNM Training School, Thoubal	219.00
	Principal, College of Nursing, Medical Directorate, Manipur	0.00
Pradhan Mantri Kisan Sampada Yojana-Mega Food Parks	Manipur Food Industries Corporation Limited (MFICL)	200.00
Pradhan Mantri Kisan Sampada Yojana-Creation/Expansion of Food Processing & Preservation Capacities	Bakers Bakery	38.04
Pradhan Mantri Kisan Samman Nidhi (PM-Kisan)	Dept. of Agriculture, Manipur	25,907.40
Grants to Other Institutions	Indian Institute of Information Technology, Manipur	2.48
	Manipur University	5.50
National Digital Health Mission	ABDM State Health Society NHM	44.97
Designing Innovative Solutions for Holistic Access to Justice in India (DISHA)	Jawaharlal Nehru Institute of Medical Sciences	19.76
	The Royal Academy of Law, Oinam	1.00
Conservation Development and Sustainable Management of Medicinal Plants	Manipur State Medicinal Plants Board, Manipur	76.04
National Handicrafts Development Programme (NHDP)	Female Handloom Handicraft Cooperative Society Ltd	2.30
Blood Transfusion Services	Manipur State AIDS Control Society	37.00
Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (PM-ABHIM) (Health)	Regional Institute of Medical Sciences (RIMS), Imphal	2,177.80
National Service Scheme	Manipur University, Canchipur	0.00
	Manipur State NSS Cell	39.19
Free Coaching for SC and OBC Students	Youths Step Forward Centre	19.62
National AIDS and STD Control Programme	Manipur State AIDS Control Society	3,072.05
Environmental Information Systems	Directorate of Environment, Department of Environment and Forests, Govt. of Manipur	0.00
Environmental Education, Awareness and Training	Manipur Pollution Control Board	0.00
Hazardous Substances Management (HSM)	Manipur Pollution Control Board	0.00
Pollution Abatement	Manipur Pollution Control Board	0.00
Trade Infrastructure for Export Schemes (TIES)	Manipur Industrial Development Corporation Ltd	0.00
Other Handloom Schemes	Weavers Service Centre Imphal	0.00
Upgrading Skills and Training in Traditional Arts/Crafts for Development (USTTAD)	Integrated Rural Development and Educational Organisation IRDEO	0.00
	Hao Crafts Society	0.00
	Ardent Foundation	0.00
Human Resource and Capacity Development	Regional Institute of Medical Sciences (RIMS), Imphal	0.00
e-Courts Phase II	Registrar General, High Court of Manipur	0.00
Relief and Rehabilitation for migrants	Deputy Commissioner, Thoubal	0.00

*State Finances Audit Report for the year ended 31 March 2023*

Scheme	Implementing Agency	Amount
and repatriates		
Land Records Modernization Programme	Programme Management Unit for National Land Record Modernisation Programme (PMU for NLRMP) in Manipur	0.00
Research and Development (DST)	Central Agricultural University	0.00
	Directorate of Environment, Department of Environment and Forests, Govt. of Manipur	0.00
	Thoubal College	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-Off-grid	Manipur Renewable Energy Development Agency (MANIREDA)	0.00
Kisan Urja Suraksha Evam Utthaan Mahabhiyan-off Grid (KUSUM)	Manipur Renewable Energy Development Agency (MANIREDA)	0.00
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
Scheme for Usage of Geotextiles in North East	Department of Command Area Development	0.00
	Monitoring & Quality Control Division, PWD, Manipur	0.00
NER Textiles Promotion Scheme	Directorate of Sericulture, Govt. of Manipur, Imphal	0.00
	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 Hqrs, 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
	Siamsinpawlpi (Paite Students Welfare Association), Siamsinpawlpi Complex, Bungmual, Churachandpur	0.00
	Society for Women Education Action and Reflection	0.00
	Type Writing Institution & Rural Development Services (TWIRDS)	0.00
United Rural Development Service	0.00	
Power Tex India	Department of Textiles, Commerce & Industry	0.00
Pradhan Mantri Kisan Sampada Yojana-Food Safety	Manipur Food Industries Corporation Limited (MFICL)	0.00
Pradhan Mantri Kisan Sampada	Unique Trust	0.00
Prime Minister Street Vendors Atamnirbhar Nidhi	Imphal Municipal Corporation	0.00
Pradhan Mantri Matru Vandana Yojana	Department of Social Welfare, Government of Manipur	0.00
Official Development Assistance for Sustainable Development Goals (EAP Component)	Deputy Commissioner, Chandel	0.00
Scheme of Residential Education for Students in High School in Targeted Area (SRESHTA) for SCs	The Western Rural Socio Economic Development Organisation	0.00
Higher Education Statistics and Public Information System (HESPIS)	AISHE State Unit Manipur	0.00
Establishment and Strengthening of NCDC branches and Health Initiatives Inter Sectoral Coordination for	Regional Institute of Medical Sciences (RIMS), Imphal	0.00

Scheme	Implementing Agency	Amount
preparation and control of Zoonotic Diseases and Other Neglected Tropical Diseases Surveillance of Viral Hepatitis Anti-Microbial Resistance		
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
North East Road Sector Development Scheme	Public Works Department, Government of Manipur	0.00
Livestock Health and Disease Control	Manipur Livestock Development Board Ltd.	0.00
National Animal Disease Control Programme for Foot and Mouth Disease (FMD) and Brucellosis	Manipur Livestock Development Board Ltd.	0.00
Ongoing Programme and Schemes-Power	Deputy Commissioner, Chandel	0.00
National Action Plan for Senior Citizens	All Manipur Senior Citizens Welfare Association	0.00
	Centre for Development Activities	0.00
	Community Development Association	0.00
	Centre of Rural Upliftment Service (CRUS)	0.00
	The Centre for Upliftment of Rural Women Association	0.00
	Ima Leimarel Women Welfare Association	0.00
	Integrated Rural Development Agency	0.00
	Integrated Rural Development and Educational Organisation IRDEO	0.00
	Integrated Rural Upliftment Services	0.00
	Kumbi Khullakpam Leikai Women Association	0.00
	Bashikong Chanura Sinlon Lup	0.00
	Rural Industries Development Association	0.00
	Health for All Organisation	0.00
	Social Development & Rehabilitation Council	0.00
	The Manipur Scheduled Caste Welfare Association	0.00
	New Integrated Rural Management Agency	0.00
	Rural Downtrodden People Upliftment Society	0.00
	Rural Development Society, Manipur	0.00
	Rural Medical Institute	0.00
	Rural Peoples Development Organization	0.00
	Rural Service Agency (RUSA)	0.00
	South Eastern Rural Development Organisation	0.00
	Social Human Action for Rural Empowerment Society	0.00
	Society for Women Education Action and Reflection	0.00
	United Hill Peoples Development Society	0.00
	United Rural Development Service	0.00
	Volunteers For Rural Health and Action (VORHA)	0.00
Wangjing Women and Girls Society WWAGS	0.00	
Youth Progressive Organization	0.00	
	<b>Total</b>	<b>39,223.80</b>
	<b>Grand Total</b>	<b>74,945.43</b>

Source: Finance Accounts, 2022-23.

Appendix 4.4

(Reference paragraph 4.10)

**Controlling Officers of the Government of Manipur who had not reconciled the figures for the year 2022-23 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 at all</b>			
1	Deputy Commissioner (DC), Imphal West, Lamphelpat, Imphal West	0.00	30.13
2	Deputy Commissioner (DC), Chandel District, Chandel	0.00	7.04
3	Deputy Commissioner (DC), Thoubal	0.00	5.20
4	Deputy Commissioner (DC), Ukhrul District, Ukhrul	0.00	8.00
5	Deputy Commissioner (DC), Senapati, Senapati District	0.00	5.79
6	The Director of Treasuries & Accounts, Lamphelpat, Imphal West	0.00	2,656.78
7	Director, Planning, Secretariat Imphal	0.00	535.45
8	Secretary, Manipur Public Service Commission (MPSC), Imphal	12.02	6.11
9	The Director, Settlement & Land Records, Lamphel	0.00	17.58
10	The Director, Horticulture & Soil Conservation, Imphal	0.01	56.13
11	The Director, Tribal Affairs & Hills, Imphal West, Imphal	0.00	531.40
12	The Director, Youth Affairs & Sports (YAS), Khuman Lampak, Imphal	0.00	77.07
13	The Additional Director, Employment Exchange, Lamphel	0.00	0.98
14	The Director, Commerce & Industries, Lamphel, Imphal West	0.34	56.50
15	The Joint Director, Craftsmanship, Lamphel, Imphal West	0.00	4.50
16	The Director, Veterinary & Animal Husbandry, Sanjenthong, Imphal	0.08	93.84
17	The Director of Transport, Babupara, Imphal	84.29	14.09
18	The Inspector General of Registration/Commissioner (Revenue), Old Secretariat, Imphal West	13.95	6.29
19	The Director, Consumer Affairs Food & Public Distribution (CAF&PD), Imphal West	0.32	54.26
20	The Director, Agriculture, Sanjenthong, Imphal	0.16	128.57
21	The Deputy Labour Commissioner, Secretariat, Imphal West, Imphal	0.05	21.30
22	The Secretary, Manipur Legislative Assembly, Chingmeirong, Imphal West	0.00	239.34
23	The Chief Engineer, PWD, Khuyathong, Imphal West	3.83	346.53
24	The Chief Engineer, Water Resources Deptt., Khuyathong, Imphal West	2.66	1,108.54
25	The Chief Engineer, PHED, Khoyathong, Imphal West	0.05	205.27
26	The Chief Engineer, MID, Lamphelpat, Imphal	0.00	8.47
27	The Director Local Fund Audit, Secretariat Building, Imphal West	0.00	2.14
28	The Commissioner/Secretary (Finance), Secretariat, Imphal	1,562.25	1,575.49
29	The Director, Sericulture, Lamphel	0.00	23.72
<b>Sub-Total</b>		<b>1,680.01</b>	<b>7,826.51</b>
<b>Partially Not Reconciled</b>			
1	Deputy Commissioner (DC), Porompat, Imphal East	0.00	6.03
2	Deputy Commissioner (DC), Churachandpur	0.00	9.88
3	The Director, MAHUD, Imphal West, Imphal	0.00	333.29
4	The Director, Information Technology (IT), New Secretariat, Imphal	0.00	19.66
5	The Director, Minority & OBC, Near 2nd MR Gate, Imphal	0.00	21.22
6	The Administrative Officer, Power, Keishampat, Imphal West	0.00	6.56
7	The Controller, Technical Education, Takyelpat, Imphal West	0.15	15.63
<b>Sub-Total</b>		<b>0.15</b>	<b>412.27</b>
<b>Grand total</b>		<b>1,680.16</b>	<b>8,238.78</b>

Source: O/o the Principal Accountant General (A&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 lakh 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> </ol>	Action taken Note yet to be received.	Excess expenditure over budget provisions has been regularised.

	7. The committee recommended for regularization of excess expenditure		
	<b>SFAR 2018-19</b> (Date of placing – 05-02-2021)		
	Yet to be discussed/examined by PAC		
	<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		

Source: Reports of Public Accounts Committee.

## Appendix 5.1

(Reference: Paragraphs 5.3 &amp; 5.11.2)

## Statement showing position of arrears in finalisation of Annual Financial Statements (Accounts) by the State Public Sector Enterprises (SPSEs) as on 30 September, 2023

SL. No.	Name of the SPSE (all Government companies)	Year of accounts which are in arrears	No. of accounts
<b>A. Working Companies</b>			
1	Manipur Industrial Development Corporation Limited	2010-11 to 2022-23	13
2	Manipur Handloom & Handicrafts Development Corporation Limited	2010-11 to 2022-23	13
3	Manipur Tribal Development Corporation Limited	1988-89 to 2022-23	35
4	Manipur Electronics Development Corporation Limited	2018-19 to 2022-23	5
5	Manipur Food Industries Corporation Limited	2011-12 to 2022-23	12
6	Manipur Police Housing Corporation Limited	1998-99 to 2022-23	25
7	Manipur State Power Company Limited	2022-23	1
8	Manipur State Power Distribution Company Limited	2022-23	1
9	Tourism Corporation of Manipur Limited	2016-17 to 2022-23	7
10	Cyber Corporation Manipur Limited	2022-23	1
11	Manipur Food & Distribution Corporation Limited	2022-23	1
<b>Sub-Total</b>			<b>114</b>
<b>B. Non-Working Companies</b>			
1	Manipur Plantation Crops Corporation Limited	1984-85 to 2022-23	39
2	Manipur Agro Industries Limited	1989-90 to 2022-23	34
3	Manipur Pulp & Allied Products Limited	2003-04 to 2022-23	20
<b>Sub-Total</b>			<b>93</b>
<b>Grand Total</b>			<b>207</b>

Source: As per latest finalised accounts of SPSEs.

Appendix 5.2

(Reference: Paragraphs 5.7.3 & 5.8.2)

Summarised financial position and working results of State Public Sector Enterprises (all Government companies) as per their latest finalised financial statements as on 30 September 2023

(Figures in columns 5 to 12 and 14 to 16 are ₹ in crore)

Sl. No.	Sector/name of the Company	Period of Accounts	Year in which accounts finalised	Paid-up Capital @	Loans outstanding at the end of year	Accumulated Profit (+) /Loss (-)	Free Reserves & Surplus	Turn-over	Net profit (+) /loss (-)	Capital Employed	Return on capital employed (EBIT)	ROCE (per cent)	Net worth	Interest	Tax	ROE (per cent)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
<b>A. Working Government Companies</b>																
<b>FINANCE</b>																
1	Manipur Industrial Development Corporation Limited	2009-10	2014-15	12.14	6.31	-31.78	0	0.07	-1.45	-13.33	-1.45	Not workable	-19.64	0	0	Not workable
2	Manipur Tribal Development Corporation Limited	1987-88	2013-14	0.52	0	-0.22	0	0.02	-0.12	0.3	-0.12	-40	0.3	0	0	-40
<b>Sector wise total</b>				<b>12.66</b>	<b>6.31</b>	<b>-32</b>		<b>0.09</b>	<b>-1.57</b>	<b>-13.03</b>	<b>-1.57</b>	<b>Not workable</b>	<b>-19.34</b>	<b>0</b>	<b>0</b>	<b>Not workable</b>
<b>INFRASTRUCTURE</b>																
3	Manipur Police Housing Corporation Limited	1997-98	2012-13	0.02	0	0.59	0	0.11	0.29	0.61	0.29	47.54	0.61	0	0	47.54
<b>Sector wise total</b>				<b>0.02</b>	<b>0</b>	<b>0.59</b>	<b>-</b>	<b>0.11</b>	<b>0.29</b>	<b>0.61</b>	<b>0.29</b>	<b>47.54</b>	<b>0.61</b>	<b>0</b>	<b>0</b>	<b>47.54</b>
<b>MANUFACTURING</b>																
4	Manipur Food Industries Corporation Limited	2010-11	2019-20	5.41	15.74	-0.88	0	0.02	-0.17	20.27	-0.17	-0.84	4.53	0	0	-3.75
5	Manipur Electronics Development Corporation Limited	2017-18	2018-19	2.74	0	-7.11	0	1.26	-0.23	-4.37	-0.23	Not workable	-4.37	0	0	Not workable
<b>Sector wise total</b>				<b>8.15</b>	<b>15.74</b>	<b>-7.99</b>	<b>0</b>	<b>1.28</b>	<b>-0.4</b>	<b>15.9</b>	<b>-0.4</b>	<b>-2.52</b>	<b>0.16</b>	<b>0</b>	<b>0</b>	<b>-250</b>
<b>POWER</b>																
6	Manipur State Power Company Limited	2021-22	2022-23	10.05	0	-115.39	0	64.2	-32.17	-105.34	-38.06	Not workable	-105.34	0	-5.89	Not workable
7	Manipur State Power Distribution Company Limited	2021-22	2021-22	10.05	451.95	-156.7	0	518.04	-11.11	305.3	-22.52	-7.38	-146.65	10.12	-21.53	Not workable
<b>Sector wise total</b>				<b>20.1</b>	<b>451.95</b>	<b>-272.09</b>		<b>582.24</b>	<b>-43.28</b>	<b>199.96</b>	<b>-60.58</b>	<b>-30.31</b>	<b>-251.99</b>	<b>10.12</b>	<b>-27.42</b>	

MISCELLANEOUS																
8	Manipur Handloom & Handicrafts Development Corporation Limited	2009-10	2018-19	12.21	1.69	-16.18	0	0.15	-0.31	-2.28	-0.31	Not workable	-3.97	0	0	Not workable
*9	Tourism Corporation of Manipur Limited	First accounts not finalised	-	0	0	0	0	0	0	0	0	0	0	0	0	Not workable
*10	Cyber Corporation Manipur Ltd.	2021-22	2022-23	0.25	0	-0.01	0	0	0	-0.24	0	Not workable	0.24	0	0	Not workable
11	Manipur Food & Distribution Corporation Ltd.	First accounts not finalised	-	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Sector wise total</b>				<b>12.46</b>	<b>1.69</b>	<b>-16.19</b>	<b>0</b>	<b>0.15</b>	<b>-0.31</b>	<b>-2.04</b>	<b>-0.31</b>	<b>Not workable</b>	<b>-3.73</b>	<b>0</b>	<b>0</b>	<b>Not workable</b>
<b>Total A (All sector wise working Government companies)</b>				<b>53.39</b>	<b>475.69</b>	<b>-327.68</b>	<b>0</b>	<b>583.87</b>	<b>-45.27</b>	<b>201.4</b>	<b>-62.57</b>	<b>-31.07</b>	<b>-274.29</b>	<b>10.12</b>	<b>-27.42</b>	<b>Not workable</b>
B. Non-working Government Companies																
AGRICULTURE & ALLIED																
1	Manipur Agro Industries Corporation Limited	1988-89	2005-06	0.32	0	-0.45	0	0.19	-0.04	-0.13	-0.04	Not workable	-0.13	0	0	
2	Manipur Plantation Crops. Corporation Limited	1983-84	2000-01	0.51	0.07	0	0	0	0	0.58	0	0	0.51	0	0	
<b>Sector wise total</b>				<b>0.83</b>	<b>0.07</b>	<b>-0.45</b>	<b>0</b>	<b>0.19</b>	<b>-0.04</b>	<b>0.45</b>	<b>-0.04</b>	<b>-8.89</b>	<b>0.38</b>	<b>0</b>	<b>0</b>	
MISCELLANEOUS																
3	Manipur Pulp & Allied Products Limited	2002-03	2017-18	0.9	1.75	-6.81	0	0	-0.83	-4.16	-0.25	Not workable	-5.91	0.58	0	Not workable
<b>Sector wise total</b>				<b>0.9</b>	<b>1.75</b>	<b>-6.81</b>	<b>-</b>	<b>-</b>	<b>-0.83</b>	<b>-4.16</b>	<b>-0.25</b>		<b>-5.91</b>	<b>0.58</b>	<b>0</b>	<b>Not workable</b>
<b>Total B: (All sector wise non-working Government companies)</b>				<b>1.73</b>	<b>1.82</b>	<b>-7.26</b>		<b>0.19</b>	<b>-0.87</b>	<b>-3.71</b>	<b>-0.29</b>	<b>Not workable</b>	<b>-5.53</b>	<b>0.58</b>	<b>0</b>	<b>Not workable</b>
<b>Grand Total (A+B)</b>				<b>55.12</b>	<b>477.51</b>	<b>-334.94</b>	<b>0</b>	<b>584.06</b>	<b>-46.14</b>	<b>197.69</b>	<b>-62.86</b>	<b>-31.80</b>	<b>-279.82</b>	<b>10.7</b>	<b>-27.42</b>	<b>Not workable</b>

NB: 1. Accumulated loss (₹ 16.18 crore) of SPSE at serial No. A8 have been derived by adjusting the capital reserves (₹ 0.63 crore).

2. Net Loss (₹ 23,600/-) of SPSE at serial No. A10 rounded off to 'zero'.

3. SPSE at serial No. B2 was at pre-operational stage, hence, did not prepare Profit and Loss Account.

4. Tourism Corporation of Manipur Limited (date of incorporation: 13 July 2016) and Manipur Food & Distribution Corporation Limited (Date of incorporation: 14 November 2022) had not submitted their first accounts.

Source: As per latest finalised accounts of SPSEs.

Appendix 5.3

(Reference: Paragraph 5.7.3)

Statement showing Rate of Real Return on Government Investment

(Figures in column No. ii to vii and ix to xi are ₹ in crore)

Financial Year	Present value of total investment at the beginning of the year	Equity infused by the State government during the year	Net interest free loan given by the State Government during the year	Grants/subsidies given by the State government for operational and administrative expenditure	Total investment during the year	Total investment at the end of the year	Average rate of interest on Government Borrowings (per cent)	Present value of total investment at the end of the year	Minimum expected return to recover cost of funds for the year	Total earnings/profit after tax (PAT) for the year
A	B	C	D	F	H	I	J	K K=I x (1+J÷100)	L L= I x J÷100	M
Up to 2012-13**		43.19	0.10	1.28	44.57	44.57	6.52	47.48	2.91	0.18
2013-14	47.48	0.00	0.00	0.00	0.00	47.48	6.42	50.52	3.05	0.78
2014-15	50.52	20.10	0.00	0.00	20.10	70.62	6.56	75.26	4.63	(-)20.95
2015-16	75.26	2.05	0.00	259.93	261.98	337.24	6.67	359.73	22.49	(-)24.59
2016-17	359.73	0.05	0.00	250.65	250.70	610.43	6.42	649.62	39.19	(-)48.58
2017-18	649.62	0.00	0.00	286.89	286.89	936.51	6.13	993.92	57.41	(-)48.75
2018-19	993.92	0.00	0.00	299.36	299.36	1293.28	7.44	1389.50	96.22	(-)42.26
2019-20	1389.50	0.00	0.00	165.41	165.41	1554.91	7.84	1676.81	121.90	(-)42.43
2020-21	1676.81	0.25	0.00	191.91	192.16	1868.97	8.86	2034.56	165.59	(-) 37.84
2021-22	2034.56	0.00	0.00	348.95	348.95	2383.51	5.84	2522.71	139.20	(-) 25.17
2022-23	2522.71	5.00	0.00	249.24	254.24	2776.95	6.60	<b>2960.23</b>	183.28	(-) 46.14
<b>Total</b>					<b>2124.36</b>					

\*\*These are cumulative figures up to 2012-13 for Columns C, D, F and H

Year	Total Earnings/Loss in 2022-23 (₹ in crore)	Investment by the State Government as per total of the column H above (₹ in crore)	Return on State Government investment on the basis of historical value (per cent)	Present value of State Government investment at the end of 2022-23 (₹ in crore)	Real return on State Government investment considering the present value of investments (per cent)
	A	B	C	D	E
<b>2022-23</b>	<b>-46.14</b>	<b>2,124.36</b>	<b>-2.17</b>	<b>2,960.23</b>	<b>-1.56</b>

Source: As per latest finalised accounts of SPSEs.