

BUDGET CIRCULAR
MOST IMMEDIATE

No. FBUD-105/2/2025-e-FD
GOVERNMENT OF MANIPUR
SECRETARIAT: FINANCE DEPARTMENT
(Budget Section)

Imphal, the 6 November, 2025.

To

1. The Secretary to the Governor, Manipur Raj Bhavan, Imphal.
2. The Addl. Chief Secretary/Principal Secretaries/Commissioners/Secretaries, Government of Manipur.
3. The Accountant General (A&E), Manipur, Imphal.
4. The Secretary, Legislative Assembly, Manipur, Imphal.
5. The Secretary, Manipur Public Service Commission, Imphal.

Subject:- Revised Estimates, 2025-2026 and Budget Estimates, 2026-2027.

Sir/Madam,

In connection with the preparation of the Revised Estimates for the year 2025–2026 and the Budget Estimates for the year 2026–2027, this Budget Circular is hereby issued, requesting that proposals relating to the Demands for Grants under your administrative purview be submitted to the Finance Department at the earliest possible date, and in any case not later than **10th December 2025**.

2. The procedure and guidelines contained in the Budget Manual 2024 and in **Appendix I** are to be strictly adhered to. The proposals are to be submitted in the FORMs and ANNEXUREs appended to in the Budget Manual, 2024 (also appended hereto as Appendix II). The Budget Manual, 2024 is available on the following official websites:

- www.finance.mn.gov.in
- E-office portal
- www.manipur.gov.in
- www.ebudgetmanipur.mn.gov.in

3. It is emphasised that the budget estimates and other relevant documents should be submitted **only through Administrative Departments. It will be presumed that Administrative Approval for the departmental estimates have been obtained once the same is submitted to FD.**

4. The above information should be furnished in hard copy as well as in soft form to **fdbudget.manipur@gmail.com**. The signed copy should be properly scanned in pdf format and sent by email. In addition, an Excel file(.xlsx format) of the Department's 'Abstract of



Estimates' may be sent by email with Times New Roman font and size 11, with proper borders and formulas applied.

5. In order to facilitate better coordination, a responsible officer may be designated to liaise with the Budget Section in the Finance Department. **The name as well as telephone/mobile Nos./e-mail ID of the nominated officer may please be intimated to the email address mentioned above.**

6. Statement of allocations for Tribal Sub-Plan (TSP) and Scheduled Caste Sub-Plan (SCSP), Gender Budget Statement and allocation for Welfare of Children are also to be submitted, for which detailed instructions are included in Appendix-I.

7. The time and date for discussion with the representatives of the Departments will be notified separately.

Enclosures:-

1. Appendix I: General Procedure and Guidelines to be followed by the Departments in preparation of the R.E. 2025-26 and B.E. 2026-27.
2. Appendix II: Forms and Annexures (Form No. I to III and Annexures I to VIII).

Yours Sincerely,



(Neilenthang Telien)
Special Secretary (Finance)
Government of Manipur

No. FBUD-105/2/2025-e-FD

Imphal, the 6 November 2025

Copy to:-

1. Staff Officer to the Chief Secretary, Government of Manipur
2. All Heads of Department, Manipur
3. All Special Secretary/Joint Secretaries/Deputy Secretaries/Under Secretaries (FX/FR/FC), Finance Department, Government of Manipur.

APPENDIX – I

General Procedure and Guidelines to be followed by the Departments in framing the Revised Estimates 2025-2026 and Budget Estimates 2026-2027

1. Estimates of Expenditure

The basis/ underlying presumptions for preparation of the estimates shall be as follows:

(a) Salaries, Allowances & Wages: Salaries & Wages should be estimated based on level of government employment as on 31.10.2025. The additional expenditure to be incurred, if any, should be factored in.

(b) Non-Salary Expenditure: Total RE 2025-26 proposed by a department should not exceed the BE 2025-26. The BE proposed for 2026-27 should not exceed the RE proposed for 2025-26, in view of the resource constraints. However, internal adjustments between various heads of account can be made. Actual RE/ BE will, however, be decided by the Finance Department after considering the overall resource position.

(c) Central Schemes: Regarding grants under Centrally Sponsored Schemes, RE/ BE may be proposed based on expected receipts from Government of India (GoI), so that there is no difficulty in releasing funds.

2. Re-appropriation and Diversion of funds

The following measures should continue to be followed:

(a) Departments should propose for re-appropriation of funds from other Heads subject to the following:

- i. Re-appropriation of funds from Revenue to Capital (including Loans and Other) and vice-versa is not permitted.
- ii. Re-appropriation from savings available under salaries for meeting any other expenditure is not permitted; and

(b) No diversion of funds from the State share is permitted.

3. Revenue Receipts

The estimates of revenue receipts should be realistic and framed after critical scrutiny of the trends of past and current actuals, policy decisions and other relevant developments (FORM – III is meant for Revenue Receipts).

4. Variation in estimates

Precise explanations for major variations in estimates both between the Budget Estimates 2025-2026 and Revised Estimates 2025-2026, and between the Revised Estimates 2025-2026 and Budget Estimates 2026-2027 are to be provided.

5. Use of appropriate Object Heads

For proposals under the Object Head 49 - Other Revenue Expenditure and Object Head 60 - Other Capital Expenditure which are to be furnished as per ANNEXURE – I, Departments should first ensure that there is no other Object Head code existing for the purposes which are proposed for expenditure. The allocation under 49 and 60 - Other charges should be proposed at the minimum possible and only for those items (to be clearly specified) for which no separate object codes exist. Sanction will not be agreed by the Finance department for a proposal of Object code 49 or Object code 60- Other charges for a purpose for which a separate object code exists.

6. Civil Works estimates

The estimates for civil works should be sent to the Chief Engineer of PWD for inclusion in the Department's Demands for Grants. The estimates for "New Works" which have received administrative approval should be arranged in order of priority. The Department concerned, while formulating Budget Estimates for their departmental building programme, should allocate sufficient amounts from the Developmental Expenditure. The Departments should also take into account the works which have already been taken up and are in progress. The ongoing works should be given "Priority".

7. Pension and other Retirement Benefits

The Demands for Grant relating to "Pension and other Retirement Benefits" will be prepared and compiled by the Director (Treasuries and Accounts) in consultation with the Office of the Accountant General, Manipur and forwarded to the Finance Department.

8. The Grants-in-aid/ contribution/ subsidies

The Grants-in-aid/ contribution/ subsidies estimates should be shown distinctly (as there are separate object heads of expenditure for grant-in-aid contribution and subsidies). In the case of subsidies, the nature of subsidy, that is, whether it is for concessional rate of interest or price differential for meeting economic loss etc. should be clearly indicated. The detailed information regarding the subsidies may be furnished by the Department in the format in ANNEXURE – IV as a separate schedule to be attached in the budget as a part of Medium-Term Fiscal Policy. The detailed information regarding grant-in-aid contribution may be furnished in the format placed as ANNEXURE –II.

9. Interest Payments, Internal Debt of the State Government, loans and advances from Central Government

The estimates for Interest Payments, Internal Debt of the State Government, loans and advances from Central Government to be provided under Appropriation No. 2 – Interest Payment and Debt Services are to be prepared by the Resource Section and furnished to the Budget Section.

10. Addition of New Items

Estimates for new items should be prepared in FORM–II. In regard to the new schemes/proposals under Committed Expenditure for which provision is included in the budget estimates for the first time, necessary information including basis together with the stage of the schemes, i.e., whether the schemes/proposals have been approved by the competent authority and number and date of reference sanctioning the schemes/proposals should be indicated. In the case of continuing schemes information regarding Developmental Expenditure ceiling, expenditure already incurred, the stage of the scheme and the reasons for delay in progress, if any, should invariably be mentioned in the budget proposals.

11. Centrally Sponsored Schemes and Externally Aided Projects

While compiling the Developmental Estimates, special attention should be paid to the following aspects:-

a) There should be separate statements for (i) Centrally Sponsored Schemes and (ii) Externally Aided Projects

The Departments may furnish the details of Centrally Sponsored Schemes (CSS) and Externally Aided Projects (EAP), with amounts sanctioned by the respective Ministries of Government of India during the current year. The amounts so far authorised by the Finance Department against Government of India Sanction should be clearly indicated in their Revised Estimates 2025-2026. Amounts likely to be sanctioned by GoI/funding agency during the course of the year but not yet received may also be furnished to the Finance Department (FD). If figures of CSS/ EAP are to be enhanced based on new information received from GoI, the matter may be communicated to FD by the 15th January, 2026. The amounts so proposed may be based on the Department's proposal already submitted to GoI/funding agency or on the previous year's sanction in case of continuing Schemes.

b) The matching share to be met from Developmental Expenditure, if any, should clearly indicate the head of account where the state share is to be provided within the approved outlay. There should be a separate State Share HoA for each CSS, as per the guidelines laid down by GoI.

c) It should be ensured that for Centrally Sponsored Schemes, the supporting documents i.e., the sanction order/approval of the concerned Ministry of the Government of India should invariably be enclosed. Care should be taken not to miss the new heads of accounts opened during the year in respect of post budget developments. Departments should ensure that there are separate HoA for General, SCSP and TSP allocation for both Central and State Shares, as per the guidelines issued by the concerned Ministry of GoI, from time to time.

d) In respect of Developmental Expenditure, the number of Schemes should be identifiable under respective sub-heads corresponding to the Scheme or activity of the Department below the Minor Head concerned represented by the Programme undertaken to achieve the objectives of the function represented by the Major Head.

12. Local Bodies

It is a mandatory requirement to indicate flow of funds to the local bodies in a separate ANNEXURE to the Budget documents. Accordingly, departments of RD & PR, MAHUD and TA & Hills will submit the details of flow of funds to local bodies in ANNEXURE-V.

13. Gender Budgeting:

Gender Budgeting is a process of identifying gender specific barriers across all sectors of development. The process of budget planning and preparation provides a critical opportunity to identify, prioritise and address gender concerns in all Departments. Addressing gender issues may require formulation of a specific scheme/ programme for women and girls. However, Departments may make existing schemes/ programmes more gender responsive. Each and every sector and Department has an impact on the lives of women and girls, and so each scheme/ programme should have a gender component. All Departments shall, therefore, prepare and submit a Gender Budget Statement in the prescribed format (ANNEXURE-VI). The Gender Budget Statement is to be prepared in two parts-

Part A: reflecting schemes that are 100% targeted towards women and girls and all beneficiaries are women and girls.

Part B: pro women and girl allocations- reflecting at least 30% allocations, including schemes in which 30 to 99% allocations are towards women and girls. A format for sex-disaggregated data under Gender Responsive Budgeting is enclosed to be filled up by departments as per the relevant schemes and projects implemented by them.

14. TSP and SCSP components

The allocation by Departments under TSP and SCSP must be indicated in the prescribed format in ANNEXURE-VII. This should clearly indicate the funds earmarked in the Department's Demand for the Tribals and Scheduled Castes in the State. Detailed break-up should be provided.

To give a clearer picture on the flow of development funds, the allocation for Tribal Sub-Plan as followed in GoI, will be adopted. For developmental funds - including

Departmental Work Programs etc., the funds will have separate HoA for Tribal Sub-plan allocation.

15. Allocation for Welfare of Children

The Government is committed to the welfare and development of children under the age of 18 years. A statement reflecting the budgetary provisions of schemes that are substantially meant for the welfare of children is being introduced in the upcoming budget. The provisions in this statement indicate educational outlays, provisions for the girl child, health and provisions for child protection etc. The Departments shall submit the requisite information in the prescribed format (ANNEXURE-VIII).

16. Contingency Fund of Manipur.

Upon enactment of The Manipur Contingency Fund Act, 2024, a Contingency Fund of the State of Manipur has been established to provide for Advances to be made out of it for the purposes of meeting unforeseen expenditure. Advances allocated under the Contingency Fund must be clearly reflected by the Department concerned.

APPENDIX – II

LIST OF FORMS AND ANNEXURES

Sl. No.	Subject	Form/ Annexure
1	Abstract of Revised Estimates 2025-2026 and Budget Estimates 2026-2027.	FORM – I
2	New Services not included in the Budget Estimates 2025-26	FORM – II
3	Budget Estimates 2026-27 and Revised Estimates 2025-26 in respect of Revenue Receipt	FORM – III
4	Details of provision under "Other Charges"	ANNEXURE - I
5	Details of Provision in BE 2026-27 for payment of Grants-in-Aid to Private Institution/Organisation/Bodies	ANNEXURE – II
6	Statement showing guarantees given by the Government and outstanding as on 31st March 2026	ANNEXURE – III
7	Subsidies under Committed Expenditure	ANNEXURE – IV
8	Departmental Commercial Undertakings	
9	Investment in Public Enterprises from Developmental Expenditure	
10	Resources Contribution from Public Enterprises	
11	Statement showing the details of flow of funds to Local Bodies	ANNEXURE – V
12	Gender Budget Statement	ANNEXURE – VI
13	TSP and SCSP Statement	ANNEXURE – VII
14	Statement of allocation for welfare of children	ANNEXURE – VIII

FORM – I**ABSTRACT OF REVISED ESTIMATES 2025-26 AND BUDGET ESTIMATES 2026-27**

Name of Department

Demand No.

(Rs. In lakhs)

Major head Sub-Major Head Minor Head Sub-Head Detailed Head	: Actuals for the year 2024-25	: Budget Estimates for the year 2025-26	REVISED ESTIMATES				Variation between Column 5 & 14 (+) increase (-)decrease	Variation between Column 14 & 15 (+)increase (-)decrease
			Actuals from April 2025 to Sept. 2025	Anticipated from Oct. 2025 to March 2026	Total Revised Estimates 2025-26	Budget Estimates 2026-27		
		H : V : T	H : V : T	H : V : T	H : V : T	T		
1	2	3 : 4 : 5	6 : 7 : 8	9 : 10 : 11	12 : 13 : 14	15	16	17

N.B. Due to changes in the object code Departments are to provide figures for RE and BE in separate tables. Hence, Column 17 will not be relevant

Note: Figure corresponding to the followings be given at the bottom of each sub-head provided for

- Actuals from April 2025 to September 2025 should include actuals of salary for the month of March, 2025 which is paid in 2025-26.
- Anticipated from October 2025 to March 2026 should exclude anticipated expenditure on salary for the month of March, 2025 since it is to be paid in 2026 -2027.

FORM – II**NEW SERVICES NOT INCLUDED IN THE BUDGET ESTIMATES, 2025-26**

Name of the Administrative Department:

Major Head of Account:

Demand No :

			(Rupees in lakhs)
Description	Sub-Head	Budget Estimates, 2025-26	Detailed justification for new items of expenditures proposed for inclusion in the Budget for 2026-27
		Total	
1	2	3	4

Total:

FORM –III**Budget Estimates, 2026-2027 and Revised Estimates 2025-2026 in respect of Revenue Receipt****Name of Department :-****Major Head:-**

(Rs. in lakhs)

Nature of Receipt Indicating Minor Head	Actual 2024-2025	Total	Revised Estimates 2025-2026			Budget Estimates 2026-27	Reasons for Variation between Col 6 & 7	Remarks
			Actual receipt from April 2025 to September 2025	Anticipated from October 2025 to March 2026	Total Revised Estimates 2025-26			
1	2	3	4	5	6	7	8	9

Signature.....

Designation.....

Date

Note:- The type/service/items of receipts may be indicated invariably to enable the Finance Department to publish a Separate volume. If new rate of taxes/user charges are imposed, the same may be indicated invariably with the expected additional yields from 2026-2027 (B.E.) and 2025-2026 (R.E.)

ANNEXURE –I**DETAILS OF PROVISIONS UNDER “OTHER CHARGES”**

Name of Department

(Rs. in lakhs)

Items (with HoA)	Actuals 2024-25	Budget Estimates, 2025-26	Revised Estimates 2025-26	Budget Estimate 2026-27	Reasons for variation between columns 3 & 4	Reasons for variation between columns 4 & 5
(1)	(2)	(3)	(4)	(5)		

ANNEXURE – II**DETAILS OF PROVISIONS IN B.E. 2026-27 FOR PAYMENT OF GRANTS-
IN-AID TO PRIVATE INSTITUTION/ORGANISATION/BODIES**

(Rs. in lakhs)

Grant No	Sl. No.	Organization receiving	Broad purpose of assistance	Whether recurring/ non-recurring	Whether Committed expenditure or Developmental Expenditure	Actual 2024-25	B.E. 2025-26	R.E. 2025-26	B.E. 2026-27
1	2	3	4	5	6	7	8	9	10

ANNEXURE – III**STATEMENT SHOWING GUARANTEES GIVEN BY THE GOVERNMENT
AND OUTSTANDING AS ON 31ST MARCH 2026**

(Rs. in lakhs)

Sl. No.	Name of the Institution For which guarantee has been given	Nature and Extent of (with No. & dt.) the Sanction in New Items.	Rate of interest involved if any (percent per annum)	Maximum amount of guarantee for which Govt. have entered into agreement	Sums guaranteed and outstanding as on 31/3/2026	Whether any securities are pledged to Govt. as a set-off against the guarantee	Payment, if any, made by Govt. in pursuance of the Guarantee	Remarks
1	2	3	4	5	6	7	8	9

ANNEXURE – IV

- 1. SUBSIDIES**
- 2. PROVISION FOR DEPARTMENTAL COMMERCIAL UNDERTAKINGS**
- 3. PROVISION FOR INVESTMENTS IN PUBLIC ENTERPRISES UNDER DEVELOPMENTAL EXPENDITURE**
- 4. RESOURCE CONTRIBUTION FROM PUBLIC ENTERPRISES TO THE STATE GOVERNMENT**

(Rs. in lakhs)

Particulars (Head of Accounts)	2024-25 (Actual)	2025-26 (Budget Estimates)	2025-26 (Revised Estimates)	2026-27 (Budget Estimates)
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ANNEXURE – V**GOVERNMENT OF MANIPUR**

NAME OF DEPARTMENT.....
EXPENDITURE BUDGET OF MUNICIPAL COUNCIL/NAGAR PANCHAYAT/
DISTRICT COUNCILS/ ZILLA PARISHAD/ PANCHAYAT/ DRDA

Demand No.

State funded/ CSS

(Rs. In lakhs)

MH	S.M.	MINOR	SH	DETAIL	OBJECT	
Grant-in-Aid						
						Salary/Wages/TA&DA/Pension/Contingency
						Maintenance of Assets.
						Operation and Maintenance Cost
						Sports and Cultural Activities
						Honorarium/Sitting Fees etc.
						Procurement of Equipment
						Others
						Sub-Total

1. Name of the Scheme						

Revised Estimates 2025-26			Budget Estimates 2026-27		
Hill	Valley	Total	Hill	Valley	Total
2	3	4	5	6	7

ANNEXURE –VI

FORMAT FOR FURNISHING INFORMATION ON ‘GENDER BUDGETING’

(i) 100% provision towards women

Name of Department:

(Rs. in lakhs)

Items/ Details of scheme (with HoA)	Budget Estimates, 2025-26	Revised Estimates 2025-26	Budget Estimate 2026-27

(ii) Pro-women (at least 30% of provision)

Name of Department:

(Rs. in lakhs)

Items/ Details of scheme (with HoA)	Budget Estimates, 2025-26	Revised Estimates 2025-26	Budget Estimate 2026-27

ANNEXURE –VII**FORMAT FOR FURNISHING INFORMATION ON TSP AND SCSP****(i) Scheme under Tribal Sub-Plan**

Name of Department:

(Rs. in lakhs)

Items/ Details of scheme (with HoA)	Budget Estimates, 2025-26	Revised Estimates 2025-26	Budget Estimate 2026-27

(ii) Scheme under SC Sub-Plan

Name of Department:

(Rs. in lakhs)

Items/ Details of scheme (with HoA)	Budget Estimates, 2025-26	Revised Estimates 2025-26	Budget Estimate 2026-27

ANNEXURE –VIII**FORMAT FOR FURNISHING INFORMATION ON ALLOCATION FOR
‘WELFARE OF CHILDREN’**

Name of Department:

(Rs. in lakhs)

Items/ Details of scheme (with HoA)	Budget Estimates, 2025-26	Revised Estimates 2025-26	Budget Estimate 2026-27

FORMATS FOR THE SEX-DISAGGREGATED DATA UNDER GENDER-RESPONSIVE BUDGETING (FORMAT A, B as per applicability)

FORMAT A

SEX-DISAGGREGATED DATA FORMAT (For Beneficiaries -oriented schemes/programmes) FY							
Department:							
Name of the Schemes/ Project	Targeted number of Beneficiaries of			Target Achieved			Best Practices followed by the Department in meeting specific needs of women/Any other Remarks on the schemes/projects ¹ (Qualitative information)
	Female	Male	Others	Female	Male	Others	
1							
2							

¹ For instance, is there any enhancement in the unit cost/s for making the scheme more gender-responsive

FORMAT B

NON-BENEFICIARY-ORIENTED ² FY			
Department:			
Particulars	Quantitative Sex-Disaggregated Data on projects/ services of the departments ³ (if available)	Qualitative information on projects or services relevant for gender-responsiveness ⁴	Best Practices followed by the Department in meeting specific needs of women /Any Other Remarks

² Those departments which are not directly beneficiary-oriented; they can look into work plan proposals which may consider accessible infrastructure for women/others, among other plans.

³ If departments have a Sex-Disaggregated Data available, they will need to furnish it in their formats.

⁴ For instance, is there any enhancement in the unit cost/s for making the services more gender-responsive

Note- Apparently, Gender neutral programmes are not necessarily gender neutral in the impact they have, when seen through gender lens. Hence in sectors like Public Works Department/Engineering Departments , Home, Power, Telecom, Communications, Transport and Industry, etc an exercise may be undertaken to identify the possibility of undertaking initiatives/special measures to facilitate /improve access to services for women and their active participation in the decision making process at various levels.