



सत्यमेव जयते

Appropriation Accounts 2021-22



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest



Government of Manipur

APPROPRIATION ACCOUNTS

2021-22

GOVERNMENT OF MANIPUR

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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Manipur for the year 2021-2022 presents the accounts of sums expended in the year ended 31 March 2022, compared with the sums specified in the Schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts :

- ‘O’ stands for original grant or appropriation
- ‘S’ stands for supplementary grant or appropriation
- ‘R’ stands for re-appropriation, withdrawals or surrenders sanctioned by a competent authority.

Charged appropriation and expenditure are shown in italics.

The following norms which have been approved by the Public Accounts Committee of Manipur Legislature have been adopted for comments on the Appropriation Accounts.

SAVING

- (i) Comments are to be made for overall saving exceeding ₹ 5 lakh of the total provision (Original plus Supplementary).
- (ii) Comments are to be made *in individual sub-heads* for saving exceeding ₹ 5 lakh in all the Grants.

Charged Appropriation:

Comments are to be made in all sub-heads where the variation is more than ₹ 5 lakh.

EXCESS

- (i) General comments would be made for regularization of excess over the provision *in all cases where there is overall excess (any amount)*.
- (ii) Comments are to be made *in individual sub-heads* for excess exceeding ₹ 2.5 lakh in all the Grants.

Charged Appropriation:

Comments are to be made in all sub-heads where the variation is more than ₹ 2.5 lakh.

SUMMARY OF APPROPRIATION ACCOUNTS, 2021-22

Number and name of grant or appropriation		Total of grant / appropriation		Actual Expenditure		Saving (-)		Excess (+)	
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

(₹ in lakh)

1	State Legislature	Voted	19,141.99	300.00	19,030.64	150.00	111.35	150.00	...	...
		<i>Charged</i>	<i>116.03</i>	...	<i>100.98</i>	...	<i>15.05</i>	...	...	...
2	Council of Ministers	Voted	1,166.46	80.00	1,030.59	...	135.87	80.00	...	...
	Appropriation No. 1 - Governor	<i>Charged</i>	<i>1,154.01</i>	...	<i>924.02</i>	...	<i>229.99</i>	...	...	...
	Appropriation No. 2 - Interest Payment and Debt Services	<i>Charged</i>	<i>89,481.50</i>	<i>7,58,587.42</i>	<i>69,079.89</i>	<i>10,90,228.75</i>	<i>20,401.61</i>	...	...	<i>3,31,641.33</i> <i>(33,16,41,32,703.44)</i>
	Appropriation No. 3 - Manipur Public Service Commission	<i>Charged</i>	<i>683.96</i>	...	<i>439.75</i>	...	<i>244.21</i>	...	...	...
3	Secretariat	Voted	14,591.96	4,080.00	9,899.58	218.83	4,692.38	3,861.17	...	...
		<i>Charged</i>	<i>201.05</i>	...	<i>135.74</i>	...	<i>65.31</i>	...	...	...
4	Land Revenue, Stamps & Registration and District Administration	Voted	18,765.07	...	10,212.01	...	8,553.06	...	...	...

SUMMARY OF APPROPRIATION ACCOUNTS -Contd.

Number and name of grant or appropriation		Total of grant / appropriation		Actual Expenditure		Saving (-)		Excess (+)	
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

(₹ in lakh)

5	Finance Department	Voted	2,63,228.15	558.01	2,43,585.01	479.01	19,643.14	79.00	...	...
		<i>Charged</i>	<i>118.03</i>	...	<i>114.02</i>	...	<i>4.01</i>	...	...	...
6	Transport	Voted	3,233.39	25.83	1,159.90	25.83	2,073.49	...	...	...
7	Police	Voted	2,28,862.71	7,059.42	2,05,034.98	2,807.19	23,827.73	4,252.23	...	...
8	Public Works Department	Voted	17,205.98	83,433.93	10,512.37	46,790.72	6,693.61	36,643.21	...	...
		<i>Charged</i>	<i>184.70</i>	...	<i>182.47</i>	...	<i>2.23</i>	...	...	...
9	Information and Publicity	Voted	1,605.18	110.00	1,262.09	103.59	343.09	6.41	...	...
10	Education	Voted	2,51,221.91	5,563.50	1,68,929.03	3,593.29	82,292.88	1,970.21	...	...
11	Medical, Health and Family Welfare Services	Voted	1,29,794.19	18,499.98	1,00,071.56	7,274.70	29,722.63	11,225.28	...	...

SUMMARY OF APPROPRIATION ACCOUNTS -Contd.

Number and name of grant or appropriation		Total of grant / appropriation		Actual Expenditure		Saving (-)		Excess (+)	
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

(₹ in lakh)

12 Municipal Administration, Housing and Urban Development	Voted	40,050.34	34,922.46	10,134.20	14,212.12	29,916.14	20,710.34	...	...
13 Labour and Employment	Voted	36,822.93	600.00	3,693.20	600.00	33,129.73	...	...	...
14 Department of Tribal Affairs and Hills Development	Voted	78,295.74	1,918.35	56,857.94	531.28	21,437.80	1,387.07	...	...
15 Consumer Affairs, Food and Public Distribution	Voted	8,216.82	...	4,807.95	...	3,408.87	...	...	...
16 Co-operation	Voted	3,810.99	30.00	2,286.49	17.50	1,524.50	12.50	...	...
17 Agriculture	Voted	33,166.99	6,097.45	13,801.39	450.77	19,365.60	5,646.68	...	...
18 Animal Husbandry and Veterinary including Dairy Farming	Voted	22,258.11	2,147.17	8,933.12	641.72	13,324.99	1,505.45	...	...

SUMMARY OF APPROPRIATION ACCOUNTS -Contd.

Number and name of grant or appropriation		Total of grant / appropriation		Actual Expenditure		Saving (-)		Excess (+)	
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(₹ in lakh)									
19 Environment and Forest	Voted	64,626.84	7,225.64	18,298.03	4,210.10	46,328.81	3,015.54	...	...
20 Community and Rural Development	Voted	5,08,873.71	2,12,890.00	1,29,024.68	83,958.00	3,79,849.03	1,28,932.00	...	...
21 Textiles, Commerce and Industries	Voted	17,182.99	2,660.67	4,511.35	650.57	12,671.64	2,010.10	...	...
22 Public Health Engineering	Voted	11,992.57	1,72,744.70	9,024.03	78,817.91	2,968.54	93,926.79	...	...
23 Power	Voted	54,662.79	72.90	42,654.08	...	12,008.71	72.90	...	...
24 Vigilance and Anti-Corruption Department	Voted	599.67	...	476.64	...	123.03	...	...	...
25 Youth Affairs and Sports Department	Voted	5,602.29	9,002.91	3,931.74	2,731.62	1,670.55	6,271.29	...	...
26 Administration of Justice	Voted	6,312.38	7,207.00	3,643.19	529.00	2,669.19	6,678.00	...	...
	<i>Charged</i>	<i>6,138.41</i>	...	<i>1,875.13</i>	...	<i>4,263.28</i>	...	...	...
27 Election	Voted	8,235.60	2,448.90	8,021.40	2,448.90	214.20	...	...	...

SUMMARY OF APPROPRIATION ACCOUNTS -Contd.

Number and name of grant or appropriation		Total of grant / appropriation		Actual Expenditure		Saving (-)		Excess (+)	
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(₹ in lakh)									
28 State Excise	Voted	1,751.72	700.00	912.12	198.97	839.60	501.03	...	...
29 Sales Tax, Other Taxes/Duties on Commodities and Services	Voted	696.43	500.00	649.55	...	46.88	500.00	...	...
30 Planning	Voted	78,027.27	62,287.86	2,889.56	23,184.85	75,137.71	39,103.01	...	...
31 Fire Protection and Control	Voted	3,069.46	...	2,607.71	...	461.75	...	...	...
32 Jails	Voted	3,398.29	...	3,049.90	...	348.39	...	...	...
33 Home Guards	Voted	4,797.20	...	4,708.46	...	88.74	...	...	...
34 Rehabilitation	Voted	476.67	...	280.14	...	196.53	...	...	...
35 Stationery and Printing	Voted	746.86	...	585.72	...	161.14	...	...	...
36 Minor Irrigation	Voted	1,472.88	28,888.53	930.56	4,001.48	542.32	24,887.05	...	...

SUMMARY OF APPROPRIATION ACCOUNTS -Contd.

Number and name of grant or appropriation		Total of grant / appropriation		Actual Expenditure		Saving (-)		Excess (+)	
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(₹ in lakh)									
37 Fisheries	Voted	7,792.71	10.00	3,978.00	10.00	3,814.71	...	...	...
38 Panchayat	Voted	15,293.74	...	11,275.49	...	4,018.25	...	...	...
39 Sericulture	Voted	4,598.74	...	2,306.40	...	2,292.34	...	...	....
40 Water Resources Department	Voted	6,653.60	55,185.37	45,65,21	13,993.14	2,088.39	41,192.23	...	...
41 Art and Culture	Voted	3,285.78	4,892.00	2,339.01	4,403.95	946.77	488.05	...	...
42 State Academy of Training	Voted	834.53	12.00	440.44	4.80	394.09	7.20	...	...
43 Horticulture and Soil Conservation	Voted	9,544.00	1,474.50	4,871.82	343.97	4,672.18	1,130.53	...	...
44 Social Welfare Department	Voted	67,795.17	7,064.87	44,183.92	934.70	23,611.25	6,130.17	...	...
45 Tourism	Voted	2,315.65	35,858.71	664.22	7,373.47	1,651.43	28,485.24	...	...
46 Science and Technology	Voted	562.90	...	443.68	...	119.22	...	...	...

SUMMARY OF APPROPRIATION ACCOUNTS -Contd.

Number and name of grant or appropriation		Total of grant / appropriation		Actual Expenditure		Saving (-)		Excess (+)	
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(₹ in lakh)									
47 Minorities and Other Backward Classes and Scheduled Castes Department	Voted	11,108.33	69,494.17	3,977.41	16,995.17	7,130.92	52,499.00	...	...
48 Relief and Disaster Management	Voted	15,805.52	50.00	3,467.08	...	12,338.44	50.00	...	...
49 Economics and Statistics	Voted	3,049.46	...	1,408.78	...	1,640.68	...	...	...
50 Information Technology	Voted	5,876.09	11,300.00	5,709.37	2,754.84	166.72	8,545.16	...	...
Total :	Voted	20,98,480.75	8,57,396.83	11,97,071.74	3,25,441.99	9,01,409.01	5,31,954.84	...	...
	Charged	98,077.69	7,58,587.42	72,852.00	10,90,228.75	25,225.69	...	...	3,31,641.33
Grand Total		21,96,558.44	16,15,984.25	12,69,923.74	14,15,670.74	9,26,634.70	5,31,954.84	...	3,31,641.33

SUMMARY OF APPROPRIATION ACCOUNTS, 2021-22 –Concl'd.

The excess over the following voted grant/appropriation requires regularisation:

Revenue and Capital Section:

The excess expenditure of ₹3,31,641.33 lakh incurred under Appropriation No. 2 Interest payment and Debt Services which requires regularisation from the State Legislature.

As the grants and appropriations are for gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries which are adjusted in the accounts in reduction of expenditure. The net expenditure figures are shown in the Finance Accounts.

The reconciliation between the total expenditure according to the Appropriation Accounts for 2021-22 and that shown in the Finance Accounts for that year is indicated below:

(₹ in lakh)

	<i>Charged</i>		<i>Voted</i>	
	<i>Revenue</i>	<i>Capital</i>	Revenue	Capital
Total expenditure according to the Appropriation Accounts	72,852.00	10,90,228.75	11,97,071.74	3,25,441.99
Deduct- Total of Recoveries	...	...	5,708.63	...
Net total expenditure as shown in statement No.11 of the Finance Accounts	72,852.00	10,90,228.75	11,91,363.11	3,25,441.99

Capital includes Loans and Advances and Public Debt.

The details of recoveries referred to above are given in Appendix at Page 351 .

Report of the Comptroller and Auditor General of India

Audit of the Appropriation Accounts of the Government of Manipur

Opinion

The Appropriation Accounts of the Government of Manipur for the year ended 31 March 2022 present the accounts of the sums expended in the year compared with the sums specified in the schedules appended to the Appropriation Acts passed under Article 204 and 205 of the Constitution of India. The Finance Accounts of the Government for the year showing the financial position along with the accounts of the receipts and disbursements of the Government for the year are presented separately.

On the basis of the information and explanations that my officers required and have obtained and as a result of test audit of the accounts, in my opinion, the Appropriation Accounts read with the observations in this compilation present fairly the accounts of the sums expended in the year ended 31 March 2022 compared with the sums specified in the schedules appended to the Appropriation Acts passed by the State Legislature under Article 204 and 205 of the Constitution of India.

Observations arising from audit of these accounts as well as audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Manipur being presented separately for the year ended 31 March 2022.

Basis for Opinion

The conduct of audit is in accordance with the CAG's Auditing Standards. These Standards require that we plan and perform audits to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. The audit evidence that we have obtained provides a basis for my opinion.

Responsibilities for Preparation of the Initial and Subsidiary Accounts

The State Government is responsible for obtaining authorisation of budget from the State Legislature. The State Government and those responsible for execution of budget such as treasuries, offices and departments of the Government of Manipur are responsible for preparation and correctness of the initial and subsidiary accounts as well as for ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations.

Also, they are responsible for rendering the initial and subsidiary accounts and information related thereto to the Office of the Principal Accountant General (Accounts and Entitlements) of Manipur for compilation and preparation of the Appropriation Accounts.

Responsibilities for Compilation of Annual Accounts

The Office of the Principal Accountant General (Accounts and Entitlements) of Manipur functioning under my control is responsible for compilation and preparation of Annual Accounts of the State Government. This is in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

The Annual Accounts have been compiled from the vouchers, challans and initial and subsidiary accounts as received from the treasuries, offices and departments of the Government of Manipur and the statements received from the Reserve Bank of India.

Responsibilities for the Audit of the Annual Accounts

The audit of the Annual Accounts is conducted through the Office of the Principal Accountant General (Audit) in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 for expressing an opinion on these Accounts based on the results of such audit.

The Office of the Principal Accountant General (Audit) and the Office of the Principal Accountant General (Accounts and Entitlements) are independent organisations with distinct cadres, separate reporting lines and management structure

Emphasis of Matter

I want to draw attention to:

- 1) There was an excess disbursement of ₹3,316.41 crore over the authorization made by the State Legislature under Appropriation-2-Interest Payment and Debt Services during the financial year 2021-22. This is in violation of Article 204 (3) of the Constitution which provides that no money shall be withdrawn from the Consolidated Fund except under appropriation made by Law by the State Legislature.

[Reference to Appropriation No. 2- Interest Payment and Debt Services]

My opinion on the Appropriation Accounts is not modified due to Emphasis of Matter section.



(GIRISH CHANDRA MURMU)

Comptroller and Auditor General of India

Date: 13/12/2022

Place: New Delhi

Grant No. 1 State Legislature

Section & Major Head	Total grant / appropriation	Actual Expenditure (₹ in thousand)	Excess (+)/ Saving (-)
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Revenue

Major Head: 2011 Parliament/State/Union Territory Legislatures

Voted :

Original	1,73,59,57		
Supplementary	17,82,42	1,91,41,99	1,90,30,64
Amount surrendered during the year.			3,00

Charged :

Original	1,16,03		
Supplementary	...	1,16,03	1,00,98
Amount surrendered during the year.			...

Capital:

Major Head: 7610 Loans to Government Servants

Voted :

Original	3,00,00		
Supplementary	...	3,00,00	1,50,00
Amount surrendered during the year.			2,10,00

Notes and comments :

1. The distribution of the grant and actual expenditure among "Hill Areas" and "Valley Areas" is given below :

	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Revenue:			
Voted:			
Valley Areas	19,141.99	19,030.64	-111.35
Hill Areas	...	...	...
Total Voted :	19,141.99	19,030.64	-111.35
Charged:			
<i>Charged:General</i>	<i>116.03</i>	<i>100.98</i>	<i>-15.05</i>
Total Charged	116.03	100.98	-15.05
Capital:			
Voted:			
Valley Areas	300.00	150.00	-150.00
Hill Areas	...	...	...
Total Voted :	300.00	150.00	-150.00

Grant No. 1 Contd.**1.1 Revenue :**

1.1.1 The grant closed with a saving of ₹111.35 lakh against which an amount of ₹3.00 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹111.35 lakh, the supplementary provision of ₹1,782.42 lakh obtained in February 2022 proved excessive.

1.1.3. Saving occurred mainly under:

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Voted:			
(Valley)			
2011 Parliament/State/Union Territory Legislatures			
	02	<i>State/Union Territory Legislatures</i>	
	101	Legislative Assembly	
1.	08	Members	
	O.	7,299.03	8,421.83
	S.	1,370.00	8,517.29
	R.	-247.20	+95.46
Withdrawal of provision through surrender (₹3.00 lakh) and re-appropriation (₹244.20 lakh) in March 2022 proved excessive. Reasons for anticipated saving and final excess was stated to be due to (i) less claim of Medical reimbursement and (ii) vacancy of various categories of posts.			
2.	15	Chairman & Vice-Chairman, Hill Areas Committee	
	O.	153.59	117.09
	R.	-36.50	108.75
Withdrawal of provision through re-appropriation (₹36.50 lakh) in March 2022 proved less. Reasons for saving was stated to be due to (i) less claim of Medical reimbursement from expected amount and (ii) vacancy of Vice Chariman (Hill Area Committee).			
	103	Legislative Secretariat	
3.	03	General Establishment	
	O.	5,568.04	5,951.23
	S.	250.00	5,774.74
	R.	133.19	-176.49

Additional provision of ₹133.19 lakh through re-appropriation in March 2022 proved unnecessary. Reasons for saving was stated to be due to less claim of medical reimbursement.

Grant No. 1 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
4.	104 04	Legislator's Hostel Hostel Establishment		
	O.	1,423.03	1,416.54	1,396.50
	R.	-6.49		-20.04

Withdrawal of provision through re-appropriation (₹6.49 lakh) in March 2022 proved less. Reasons for saving was not assigned (June 2022).

1.1.4. Saving mentioned in Note 1.1.3 above was partly counter-balanced by excess mainly under:

Voted:**(Valley)****2011 Parliament/State/Union Territory Legislatures**

	02	State/Union Territory Legislatures			
	101	Legislative Assembly			
5.	06	Legal Charges			
	O.	120.00	150.00	149.99	-0.01
	R.	30.00			

Additional provision of ₹30.00 lakh in March 2022 proved excessive. Reasons for final saving have not been furnished though called for (June 2022).

6.	09	E_Vidhan (Central Share)			
	O.	3.00	172.42	191.58	+19.16
	S.	162.42			
	R.	7.00			

Additional provision of ₹162.00 lakh through supplementary in February 2022 and re-appropriation of ₹7.00 lakh in March 2022 proved insufficient. Reasons for anticipated and final excess was attributed due to non-implementation of the e-Vidhan.

7.	800 11	Other Expenditure Seminar and Conference			
	O.	168.00	268.00	267.99	-0.01
	R.	100.00			

Enhancement of provision through re-appropriation (₹100.00 lakh) in March 2022 proved excessive. Reasons for saving was not furnished though called for (June 2022).

Grant No. 1 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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1.2. Revenue Charged :

1.2.1. The charged portion of the grant also closed with a saving of ₹15.05 lakh. No part of the saving was surrendered during the year 2021-22.

1.2.2. Saving occurred mainly under :

Valley**2011 Parliament/State/Union Territory Legislatures**

	02	<i>State/Union Territory Legislatures</i>			
	101	Legislative Assembly			
1.	12	Speaker and Deputy Speaker			
	O.	153.59	150.59	137.93	-12.66
	R.	-3.00			

Withdrawal of fund through re-appropriation (₹3.00 lakh) in March 2022 proved less. Reasons for saving was attributed to less claim of medical reimbursement.

1.3. Capital :

1.3.1. The grant in the Capital Section closed with a saving of ₹150.00 lakh against which an amount of ₹210.00 lakh was surrendered during the year.

1.3.2 Surrendered of ₹210.00 lakh proved unjustified.

1.3.3. Saving in the grant occurred mainly under:

Voted:**(Valley)**

	7610	Loans to Government Servants etc.			
	201	House Building Advances			
1.	13	Loans to Members			
	O.	90.00	...	...	...
	R.	-90.00			

Reasons for withdrawal of entire provision through surrender (₹90.00 lakh) in March 2022 was not furnished though called for (June 2022).

Grant No. 1 Concl.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
202	Advances for Purchase of Motor Conveyances			
2.	13 Loans to Members			
	O.	210.00	90.00	150.00
	R.	-120.00		+60.00

In view of the final excess of ₹60.00 lakh, withdrawal of fund through re-appropriation (₹120.00 lakh) in March 2022 proved unjustified. No proper reasons for anticipated saving and final excess was attributed.

1.3.4. No specific excess was observed to counter-balance the saving mentioned in Note 1.3.3 above.

1.3. New Service :

Instances of creation of provision through re-appropriation without the knowledge of the Legislature has been noticed in the following case. Excess expenditure incurred requires regularisation:

Voted:**(Valley)****2011 Parliament/State/Union Territory Legislatures**

	02	State/Union Territory Legislatures			
	101	Legislative Assembly			
1.	16	National eVidhan Application (NeVa)			
	R.	20.00	20.00	...	-20.00

Reasons for non-utilisation of the provision was reportedly due to non-implementation of eVidhan.

Grant No. 2 Council of Ministers

Section & Major Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
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(₹ in thousand)

Revenue**Major Head: 2013 Council of Ministers**

Voted :

Original	11,66,46		
Supplementary	...	11,66,46	10,30,59
Amount surrendered during the year.			-1,35,87
			72,87

Capital:**Major Head: 7610 Loans to Government Servants etc.**

Voted :

Original	80,00		
Supplementary	...	80,00	...
Amount surrendered during the year.			-80,00
			...

Notes and comments :

1. The distribution of the grant and actual expenditure among "Hill Areas" and "Valley Areas" is given below :

Revenue: Voted:	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
Valley Areas	1,166.46	1,030.59	-135.87
Hill Areas	...	...	...
Total Voted:	1,166.46	1,030.59	-135.87

Capital:**Voted:**

Valley Areas	80.00	...	-80.00
Hill Areas	...	...	...
Total Voted:	80.00	...	-80.00

1.1. Revenue :

1.1.1. The grant closed with a saving of ₹135.87 lakh against which an amount of ₹72.87 lakh was surrendered during the year.

1.1.2. In view of final saving of ₹135.87 lakh, the surrender of ₹72.87 lakh in March 2022 proved less.

1.1.3. Saving occurred mainly under:

Grant No. 2 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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Voted:**(Valley)****2013 Council of Ministers**

	101	Salaries of Ministers and Deputy Ministers			
1.	03	Salaries of Ministers and Deputy Ministers			
	O.	470.58	400.00	391.66	-8.34
	R.	-70.58			

Reduction of fund by way of surrender (₹70.58 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).

	105	Discretionary grant by Ministers			
2.	01	Discretionary Grant by Ministers			
	O.	5.88	5.88	...	-5.88

Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (June 2022).

	108	Tour Expenses			
3.	04	Tour Expenses			
	O.	70.00	40.00	1.43	-38.57
	R.	-30.00			

Reduction of fund by way of re-appropriation (₹27.71 lakh) and surrender (₹2.29 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).

1.1.4. Saving mentioned in Note 1.1.3 above was partly counter-balanced by excess mainly under:

Voted:**(Valley)****2013 Council of Ministers**

	800	Other Expenditure			
4.	02	Other Expenditure			
	O.	620.00	647.71	637.50	-10.21
	R.	27.71			

Enhancement of fund by way of re-appropriation (₹27.71 lakh) in March 2022 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (June 2022).

Grant No. 2 Concl.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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1.2. Capital :

1.2.1. The grant in the Capital Section closed with a saving of ₹80.00 lakh. No part of the saving was surrendered during the year.

1.2.2. Saving occurred mainly under:

Voted:**(Valley)****7610 Loans to Government Servants etc.**

	201	House Building Advances			
1.	05	Loans to Ministers			
	O.		40.00	40.00	-40.00

Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (June 2022).

	202	Advances for Purchase of Motor Conveyances			
2.	05	Loans to Ministers			
	O.		40.00	40.00	-40.00

Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (June 2022).

1.2.3. No specific excess was observed to counter-balance the saving mentioned in Note 1.2.2 above.

Appropriation No. 1 - Governor

Section & Major Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
		(₹ in thousand)	
Revenue			
Major Head: 2012 President, Vice-President/Governor, Administrator of Union Territories			
<i>Charged :</i>			
<i>Original</i>	7,84,01		
<i>Supplementary</i>	3,70,00	11,54,01	9,24,02
<i>Amount surrendered during the year.</i>			-2,29,99
			...

Notes and comments :

1. The distribution of the appropriation and actual expenditure among "Hill Areas" and "Valley Areas" is given below :

Revenue:	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
		(₹ in lakh)	
<i>Charged:</i>			
<i>Charged:General</i>	<u>1,154.01</u>	<u>924.02</u>	<u>-229.99</u>
Total Charged	1,154.01	924.02	-229.99

1.1. Revenue :

1.1.1. The appropriation closed with a saving of ₹229.99 lakh. No part of the saving was surrendered during the year.

1.1.2. In view of the final saving of ₹229.99 lakh, the supplementary provision of ₹370.00 lakh obtained in February 2022 proved excessive.

1.1.3. Saving occurred mainly under:

Appropriation No. 1 Concl'd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Charged:			
(Valley)			
2012 President/Vice-President/Governor/Administrator of Union Territories			
<i>03 Governor/Administrator of Union Territories</i>			
090 Secretariat			
1.	06 Governor's Secretariat		
	O.	404.49	774.49
	S.	370.00	630.36
			-144.13
Reasons for saving was reportedly due to (i) non-payment of due DA Arrears, (ii) non-filling up of vacant post and (iii) less travel by Secretariat Officers.			
103 Household Establishment			
2.	05 Governor's Household Establishment		
	O.	277.69	277.69
			204.46
			-73.23
Reasons for saving was reportedly due to (i) non-payment of due DA Arrears, (ii) non-filling up of vacant post and (iii) less travel by Household Officers.			
108 Tour Expenses			
3.	09 Tour Expenses		
	O.	17.50	17.50
			7.11
			-10.39
Reasons for saving was reportedly due to less travel by Hon'ble Governor outside the State as per GAP limit.			

1.1.4. No excess was observed to counter-balanced the saving mentioned in Note 1.1.3 above.

Appropriation No. 2 - Interest Payment & Debt Services

Section & Major Head	Total grant / appropriation	Actual Expenditure (₹ in thousand)	Excess (+)/ Saving (-)
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Revenue

Major Head: 2049 Interest Payment (Charged)

Charged :

<i>Original</i>	6,29,33,71			
<i>Supplementary</i>	2,65,47,79	8,94,81,50	6,90,79,89	-2,04,01,61
<i>Amount surrendered during the year.</i>				...

Capital

Major Head: 6003 Internal Debt of the State Government (Charged)

6004 Loans and Advances from the Central Government (Charged)

Charged :

<i>Original</i>	33,11,04,91			
<i>Supplementary</i>	42,74,82,51	75,85,87,42	1,09,02,28,75	+33,16,41,33
<i>Amount surrendered during the year.</i>				...

Notes and comments :

1. The distribution of the appropriation and actual expenditure among "Hill Areas" and "Valley Areas" is given below :

	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Revenue:			
<i>Charged:</i>			
<i>Valley Areas</i>	89,481.50	69,079.89	-20,401.61
<i>Hill Areas</i>	...	...	...
<i>Total Charged:</i>	89,481.50	69,079.89	-20,401.61

Capital:

Charged:

<i>Valley Areas</i>	7,58,587.42	10,90,228.75	+3,31,641.33
<i>Hill Areas</i>	...	...	...
<i>Total Voted:</i>	7,58,587.42	10,90,228.75	+3,31,641.33

Appropriation No. 2 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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1.1. Revenue :

1.1.1. The appropriation closed with a saving of ₹20,401.61 lakh. No part of the saving was surrendered during the year.

1.1.2. In view of the final saving of ₹20,401.61 lakh, supplementary provision of ₹26,547.79 lakh obtained in February 2022 proved excessive.

1.1.3. Saving occurred mainly under:

Charged:

(Valley)

2049 Interest Payment (Charged)

	01	Interest on Internal Debt			
	101	Interest on Market Loans			
1.	10	Interest on Market Loans			
	O.	31,838.02	65,792.00	45,486.97	-20,305.03
	S.	26,547.79			
	R.	7,406.19			

Enhancement of fund by way of supplementary (₹26,547.79 lakh) in February 2022 proved excessive and re-appropriation (₹7,406.19 lakh) in March 2022 proved unnecessary. Reasons for anticipated excess and final saving have not been intimated though called for (June 2022).

	123	Interest on Special Securities issued to National Small Savings Fund of the Central Government by State Government			
2.	43	Interest on Special Securities issued to NSSF of the Central Govt. by the State Government			
	O.	5,415.00	5,710.21	5,191.92	-518.29
	R.	295.21			

In view of the final saving of ₹518.29 lakh, enhancement of fund by way of re-appropriation (₹295.21 lakh) in March 2022 proved unnecessary. Reasons for saving have not been intimated though called for (June 2022).

	200	Interest on other Internal Debts			
3.	28	National Bank for Agriculture and Rural Development (NABARD)			
	O.	5,300.00	5,300.00	3,303.58	-1,996.42

Reasons for saving have not been intimated though called for (June 2022).

4.	35	Rural Electrification Corporation			
	O.	364.00	364.00	268.98	-95.02

Reasons for saving have not been intimated though called for (June 2022).

Appropriation No. 2 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)		
5.	40 Ways and Means Advances				
	O.	5,000.00	480.47	1,776.96	+1,296.49
	R.	-4,519.53			
	Reduction of fund by way of re-appropriation (₹4,519.53 lakh) in March 2022 proved excessive. Reasons for anticipated saving and final excess have not been intimated though called for (June 2022).				
6.	305 Management of Debt				
	24 Management of Debt				
	O.	426.77	329.57	157.84	-171.73
	R.	-97.20			
	Withdrawal of provision through re-appropriation (₹97.20 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).				
	03 Interest on Small Savings Provident Funds etc				
	104 Interest on State Provident Funds				
7.	12 Interest on State Provident Funds				
	O.	11,789.48	10,227.86	10,464.10	+236.24
	R.	-1,561.62			
	In view of the final excess of ₹236.24 lakh, reduction of provision through re-appropriation (₹1,561.62 lakh) in March 2022 proved excessive. Reasons for anticipated saving and final excess have not been intimated though called for (June 2022).				
	108 Interest on Insurance and Pension Fund				
8.	45 Interest on Pension and Insurance Scheme				
	O.	962.03	961.40	928.26	-33.14
	R.	-0.63			
	Withdrawal of provision through re-appropriation (₹0.63 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).				
	04 Interest on Loans and Advances from Central Government				
	104 Interest on Loans for Non-Plan Schemes				
9.	07 Interest on Loans for Non-Plan Schemes				
	O.	1,523.31	21.31	10.55	-10.76
	R.	-1,502.00			
	Withdrawal of provision through re-appropriation (₹1,502.00 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).				

1.1.4. Saving mentioned in Note 1.1.3 above was partly counter-balanced by excess mainly under:-

Appropriation No. 2 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Charged:			
(Valley)			
2049 Interest Payment (Charged)			
	04	<i>Interest on Loans and Advances from Central Government</i>	
	101	Interest on Loans for State Plan Schemes	
10.	08	Interest on Loans for State Plan Schemes	
	O.	299.03	281.20
			489.82
	R.	-17.83	+208.62
In view of the final excess of ₹208.62 lakh, reduction of provision by way of re-appropriation (₹17.83 lakh) in March 2022 proved unjustified. Reasons for excess have not been intimated though called for (June 2022).			
	104	Interest on Loans for Non-Plan Schemes	
11.	08	Interest on Pre-04-05 loans consolidated in terms of TFC recommendation.	
	O.	0.01	...
			992.84
	R.	-0.01	+992.84
In view of the final excess of ₹992.84 lakh, withdrawal of entire provision by way of re-appropriation (₹0.01 lakh) in March 2022 proved unjustified. Reasons for excess have not been intimated though called for (June 2022).			

1.2. Capital :

1.2.1. The appropriation in the Capital Section closed with an excess of ₹3,31,641.33 lakh. The excess expenditure of ₹3,31,641.33 lakh required regularisation from the State Legislature.

1.2.2. In view of the final excess of ₹3,31,641.33 lakh, the supplementary provision of ₹4,27,482.51 lakh obtained in February 2022 proved insufficient.

1.2.3. Excess occurred mainly under:

Charged:**(Valley)****6003 Internal Debt of the State Government (Charged)**

	101	Market Loans		
1.	25	Market Loans		
	O.	15,000.00	15,000.00	25,814.00
				+10,814.00

Reasons for excess expenditure over the budget provision have not been intimated though called for (June 2022).

Appropriation No. 2 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
105	Loans from the National Bank for Agricultural and Rural Development		
2. 19	Loans from NABARD (Rural Industrial Development Fund - Loans)		
O.	5,097.00	5,198.00	5,197.24
R.	101.00		-0.76

Enhancement of fund by way of re-appropriation (₹101.00 lakh) in March 2022 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (June 2022).

110	Ways and Means Advances from Reserve Bank of India		
3. 41	Ways and Means from Reserve Bank of India		
O.	3,00,000.00	7,26,841.72	1048079.93
S.	4,26,841.72		+3,21,238.21

In view of the final excess of ₹3,21,238.21 lakh, enhancement of fund by way of supplementary (₹4,26,841.72 lakh) in February 2022 proved insufficient. Reasons for excess expenditure over the budget provision have not been intimated though called for (June 2022).

111	Special Securities Issued to National Small Savings Fund of the Central Government		
4. 43	Special Security Issued to NSSF to the Central Government		
O.	4,703.40	5,415.37	5,415.37
S.	640.79		...
R.	71.18		

Reasons for enhancement of fund through supplementary (₹640.79 lakh) in February 2022 and re-appropriation (₹71.18 lakh) in March 2022 have not been intimated though called for (June 2022).

6004 Loans and Advances from the Central Government (Charged)

09	<i>Other Loans for States/Union Territory with Legislature Schemes</i>		
101	Block Loans		
5. 02	Additional Central Assistance for EAP		
O.	...	...	77.09
			+77.09

Reasons for incurring expenditure without creation of fund either in original/supplementary budget have not been intimated though called for (June 2022).

1.2.4. Excess mentioned in Note 1.2.3 above was partly counter-balanced by saving mainly under:

Appropriation No. 2 Concl.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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Charged:**(Valley)****6003 Internal Debt of the State Government (Charged)**

	800	Other Loans			
6.	35	Rural Electrification Corporation			
		O.	1,791.00	1,900.00	1,694.21
		R.	109.00		-205.79

Enhancement of fund by way of re-appropriation (₹109.00 lakh) in March 2022 proved unnecessary. Reasons for saving have not been intimated though called for (June 2022).

6004 Loans and Advances from the Central Government (Charged)

	01	<i>Non-Plan Loans</i>			
	800	Other Loans			
7.	27	Modernisation of Police Forces			
		O.	536.73	33.17	23.49
		R.	-503.56		-9.68

Withdrawal of provision by way of re-appropriation (₹503.56 lakh) in March 2022 proved less. Reasons for excess have not been intimated though called for (June 2022).

8.	28	Pre-04-05 loans consolidated in terms of TFC recommendation.			
		O.	3,419.84	3,584.38	3,376.49
		R.	164.54		-207.89

Enhancement of fund by way of re-appropriation (₹164.54 lakh) in March 2022 proved unnecessary. Reasons for saving have not been intimated though called for (June 2022).

Appropriation No. 3 - Manipur Public Service Commission

Section & Major Head	Total grant / appropriatio	Actual Expenditure	Excess (+)/ Saving (-)
		(₹ in thousand)	

Revenue

Major Head: 2051 Public Service Commission (Charged)

Charged :

<i>Original</i>	6,83,96		
<i>Supplementary</i>	...	6,83,96	4,39,75
			-2,44,21
			1,00

Notes and comments :

1. The distribution of the appropriation and actual expenditure among "Hill Areas" and "Valley Areas" is given below :

Revenue	Total grant / appropriation	Actual Expenditure	Excess (+)/ Savings (-)
		(₹ in lakh)	
<i>Charged:</i>	<u><i>Charged General</i></u>	<u>683.96</u>	<u>439.75</u>
	<i>Total Charged</i>	683.96	439.75
			-244.21

1.1 Revenue :

1.1.1. The appropriation closed with a saving of ₹244.21 lakh against which an amount of ₹1.00 lakh was surrendered during the year.

1.1.2 Saving occurred mainly under:

Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
		(₹ in lakh)	
Charged:			
(Valley)			
	2051 Public Service Commission (Charged)		
	102 State Public Service Commission		
1.	01 Commission Secretariat		
	O. 679.96	679.96	436.77
			-243.19

Reasons for saving was reportedly due to (i) retirement of many staff (ii) non-conduct of Direct Recruitment Examinations and (iii) less Travel expenses during the year.

1.1.3. No specific excess was observed to counter-balanced the saving mentioned in Note 1.1.2 above.

Grant No. 3 Secretariat

Section & Major Head	Total grant / appropriation	Actual Expenditure (₹ in thousand)	Excess(+)/ Saving (-)
Revenue			
Major Head:	2052 Secretariat-General Services		
	2059 Public Works		
	2062 Vigilance		
	2070 Other Administrative Services		
	2220 Information and Publicity		
	2250 Other Social Services		
	3451 Secretariat-Economic Services		
Voted :			
	Original	1,45,91,96	
	Supplementary	...	1,45,91,96
	Amount surrendered during the year.		98,99,58
			-46,92,38
Charged :			
	Original	1,46,55	
	Supplementary	54,50	2,01,05
	Amount surrendered during the year.		1,35,74
			-65,31
Capital:			
Major Head:	4059 Capital Outlay on Public Works		
	4216 Capital Outlay on Housing		
Voted :			
	Original	40,80,00	
	Supplementary	...	40,80,00
	Amount surrendered during the year.		2,18,83
			-38,61,17

Notes and comments :

1. The distribution of the grant and actual expenditure among "Hill Areas" and "Valley Areas" is given below:

	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Revenue:			
Voted:			
	Valley Areas	14,591.96	9,899.58
	Hill Areas	...	...
	Total Voted:	14,591.96	9,899.58
			-4,692.38
Charged:			
	<i>Charged General</i>	<i>201.05</i>	<i>135.74</i>
	Total Charged	201.05	135.74
			-65.31
Capital:			
Voted:			
	Valley Areas	4,080.00	218.83
	Hill Areas	...	...
	Total Voted	4,080.00	218.83
			-3,861.17

Grant No. 3 Contd.**1.1. Revenue :**

1.1.1. The grant closed with a saving of ₹4,692.38 lakh against which an amount of ₹3,091.71 lakh was surrendered during the year.

1.1.2. Saving occurred mainly under:

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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Voted:**(Valley)****2052 Secretariat-General Services**

	090	Secretariat				
1.	01	Chief Minister's Secretariat				
		O.	230.96	200.00	192.34	-7.66
		R.	-30.96			

Withdrawal of fund by way of re-appropriation (₹30.96 lakh) in March 2022 proved less. Reasons for final saving was stated to be due to less claim on medical expenses.

2.	14	Ministers' Tenure				
		O.	132.95	120.00	115.29	-4.71
		R.	-12.95			

Reduction of fund by way of re-appropriation (₹12.95 lakh) in March 2022 proved less. Reasons for final saving was stated to be due to reshuffle of some Cabinet Ministers.

3.	17	Other Secretariat				
		O.	11,844.55	8,720.55	7,873.40	-847.15
		R.	-3,124.00			

Withdrawal of fund by way of surrender (₹3,091.71 lakh) and re-appropriation (₹32.29 lakh) in March 2022 proved less. Reasons for saving was stated to be due to less claim on (i) Medical expenses, (ii) Leave Travel Concession, (iii) Contingent expenses (iv) Travelling Advance, etc.

4.	22	Secretariat of Home Department				
		O.	168.00	143.00	114.11	-28.89
		R.	-25.00			

Reduction of fund by way of re-appropriation (₹25.00 lakh) in March 2022 proved less. Reasons for saving was stated to be due to less claim for State function and Home Department's matters.

2070 Other Administrative Services

105 Special Commission of Enquiry

Grant No. 3 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
5.	24	Special Commission of Enquiry		
	O.	5.85	5.85	...
				-5.85
		Reasons for saving was stated to be due to non-setting up of Commission of Enquiry during 2021-22.		
	115	Guest Houses, Government Hostels etc.		
6.	06	Imphal Guest House		
	O.	8.40	8.40	1.33
				-7.07
		Reasons for saving was stated to be due to less claim relating to State Guest House, Imphal.		
7.	10	Liaison Office, Kolkata		
	O.	400.83	400.83	246.77
				-154.06
		Reasons for saving was stated to be due to (i) retirement/superannuation/deaths of large number of employees (ii) sudden drop of visitors/guest at Manipur Bhawan and (iii) Covid-19 pandemic.		
8.	11	Liaison Office, Delhi		
	O.	708.86	708.86	563.90
				-144.96
		Reasons for saving was stated to be due to (i) retirement of employees (ii) non-recruitment of 5 (five) contract drivers during Covid-19 pandemic (iii) less usage of water and electricity		
9.	12	Liaison Office, Guwahati		
	O.	180.50	213.50	157.02
	R.	33.00		
				-56.48
		Enhancement of fund by way of re-appropriation (₹33.00 lakh) in March 2022 proved unnecessary. Reasons for final saving have not been intimated though called for (June 2022).		
10.	14	Liaison Office, Bengaluru		
	O.	7.43	7.43	...
				-7.43
		Reasons for non-surrender/non-utilisation of fund have not been assigned (June 2022).		
2220 Information and Publicity				
	60	Others		
	001	Direction and Administration		
11.	02	Manipur Information Commission		
	O.	276.00	276.00	67.31
				-208.69
		Reasons for final saving have not been assigned (June 2022).		

Grant No. 3 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
2250 Other Social Services			
800	Other Expenditure		
12. 17	Citizen Security		
	O.	22.50	...
	R.	-22.50	...

Reasons for withdrawal of fund by way of re-appropriation (₹22.50 lakh) in March 2022 have not been intimated though called for (June 2022).

3451 Secretariat-Economic Services

092	Other Offices		
13. 07	Institutional Finance Cell		
	O.	99.00	99.00
			56.46
			-42.54

Reasons for saving have not been intimated though called for (June 2022).

14. 20	Finance Budget		
	O.	126.49	126.49
			84.94
			-41.55

Reasons for saving have not been intimated though called for (June 2022).

1.1.3. Saving mentioned in Note 1.1.2 above was partly counter-balanced by excess mainly under:

Voted:**(Valley)****2059 Public Works**

60	Other Buildings		
800	Other Expenditure		
15. 10	Liaison Office, Kolkata		
	O.	6.48	6.48
			11.94
			+5.46

No reasons for excess expenditure over the budget provision have been intimated.

16. 11	Liaison Office, Delhi		
	O.	49.80	49.80
			52.43
			+2.63

No reasons for excess expenditure over the budget provision have been intimated.

Grant No. 3 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)		
2250 Other Social Services					
800	Other Expenditure				
17. 15	Remittance for Air Lifting of VIPs				
	O.	72.00	90.00	81.29	-8.71
	R.	18.00			

Enhancement of fund by way of re-appropriation (₹18.00 lakh) in March 2022 proved excessive. No proper reasons for anticipated excess and final saving have been intimated.

3451 Secretariat-Economic Services

092	Other Offices				
18. 19	Research Cell of Finance Department				
	O.	196.06	258.76	223.22	-35.54
	R.	62.70			

Enhancement of fund by way of re-appropriation (₹62.70 lakh) in March 2022 proved excessive. No proper reasons for anticipated excess and final saving have been intimated.

1.2. Charged :

1.2.1. The charged portion of the grant closed with a saving of ₹65.31 lakh and no part of the saving was surrendered during the year.

1.2.2. Saving occurred mainly under:

(Valley)**2062 Vigilance**

103	Lokayukta/Up-Lokayukta				
19. 01	Manipur Lokayukta				
	O.	146.55	201.05	135.74	-65.31
	S.	54.50			

In view of the final saving of ₹65.31 lakh, enhancement of provision by way of supplementary (₹54.50 lakh) in February 2022 proved unnecessary. Reasons for saving have not been intimated though called for (June 2022).

1.3. Capital :

1.3.1. The grant in the Capital Section closed with a saving of ₹3,861.17 lakh against which an amount of ₹3,477.12 lakh was surrendered during the year.

1.3.2. In view of the final saving of ₹3,861.17 lakh, surrender of funds of ₹3,477.12 lakh in March 2022 proved inadequate.

Grant No. 3 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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1.3.3. Saving in the grant occurred mainly under:

Voted:**(Valley)****4059 Capital Outlay on Public Works**

	01	Office Buildings			
	051	Construction			
1.	05	Construction of Hall Hapta Kangjeibung			
	O.	250.00	...	...	...
	R.	-250.00			

Reasons for withdrawal of entire provision by way of re-appropriation have not been intimated though called for (June 2022).

4216 Capital Outlay on Housing

	01	Government Residential Buildings			
	700	Other Housing			
2.	24	Construction of Manipur Bhawan at Silchar			
	O.	900.00	10.00	...	-10.00
	R.	-890.00			

No reasons for withdrawal of fund by way of surrender (₹687.12 lakh) and re-appropriation (₹202.88 lakh) in March 2022 and non-utilisation of remaining fund have been intimated.

3.	25	Taking over of Koirengei Airfield			
	O.	2,000.00	10.00	...	-10.00
	R.	-1,990.00			

No reasons for withdrawal of fund by way of surrender (₹1,990.00 lakh) in March 2022 and non-utilisation of remaining fund have been intimated.

4.	26	Construction of Manipur Bhawan at Shilong			
	O.	900.00	100.00	91.29	-8.71
	R.	-800.00			

Withdrawal of fund by way of surrender (₹800.00 lakh) in March 2022 proved less. No reasons for final saving have been intimated.

1.3.4. Saving mentioned in Note 1.3.3 above was partly counter-balanced by excess mainly under:

Grant No. 3 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Voted:			
(Valley)			
4059 Capital Outlay on Public Works			
01	Other Buildings		
051	Construction		
5.	01	Improvement of Infrastructure of Manipur Secretariat	
	O.	30.00	127.66
	R.	97.66	127.54
			-0.12

Enhancement of fund by way of re-appropriation (₹97.66 lakh) in March 2022 proved excessive. No proper reasons for anticipated excess and final saving have been intimated.

1.3. New Service :

Instances of creation of provision through re-appropriation without the knowledge of the Legislature has been noticed in the following case. Excess expenditure incurred requires regularisation:

Revenue Voted:**(Valley)****2070 Other Administrative Services**

	800	Other Expenditure			
1.	09	Legal Charges			
	R.	10.00	10.00	10.00	...

Reasons for incurring expenditure without creation of fund in original/supplementary budget have not been intimated (June 2022).

Capital Voted:**(Valley)****4059 Capital Outlay on Public Works**

	01	Office Buildings			
	051	Construction			
2.	04	Construction of Manipur Bhavan in Dwarka			
	R.	195.22	195.22	...	-195.22

Reasons for saving was reportedly due to non-finalisation of necessary process.

3.	06	Construction of New Office Building of Manipur Lokayukta			
	R.	150.00	150.00	...	-150.00

Reasons for saving was reportedly due to non-finalisation of necessary process.

Grant No. 3 Concl'd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
4.	27	Construction of Manipur Bhawan at Mumbai			
	R.		10.00	10.00	...
					-10.00

Reasons for creation of provision through re-appropriation and non-utilisation of entire portion have not been intimated though called for (June 2022).

Grant No. 4 Land Revenue, Stamps and Registration and District Administration

Section & Major Head	Total grant / appropriation	Actual Expenditure (₹ in thousand)	Excess (+)/ Saving (-)
Revenue			
Major Head:	2029 Land Revenue		
	2030 Stamps and Registration		
	2053 District Administration		
Voted :			
	Original	1,87,65,07	
	Supplementary	...	
	Amount surrendered during the year.	1,87,65,07	1,02,12,01
			-85,53,06
			60,44,75

Notes and comments :

1. The distribution of the grant and actual expenditure between "Hill Areas" and "Valley Areas" is given below :

Revenue: Voted:	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Valley Areas	12,301.54	6,609.16	-5,692.38
Hill Areas	6,463.53	3,602.85	-2,860.68
Total Voted:	18,765.07	10,212.01	-8,553.06

1.1. Revenue :

1.1.1. The grant closed with a saving of ₹8,553.06 lakh against which an amount of ₹6,044.75 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹8,553.06 lakh, the surrendered amount of ₹6,044.75 lakh in March 2022 proved less.

1.1.3. Saving occurred mainly under:

Grant No. 4 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Voted:			
(Hill)			
2029 Land Revenue			
1.	001 Direction and Administration 04 Tengnoupal District		
	O. 67.57	52.25	46.77
	R. -15.32		-5.48
Reduction of fund by way of re-appropriation (₹15.32 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).			
2.	07 Kangpokpi District		
	O. 104.39	55.00	50.71
	R. -49.39		-4.29
Withdrawal of fund through of re-appropriation (₹49.39 lakh) in March 2022 proved less. Reasons for final saving have not been intimated though called for (June 2022).			
3.	09 Kamjong District		
	O. 95.77	2.00	1.00
	R. -93.77		-1.00
Reduction of provision through surrender (₹93.77 lakh) in March 2022 proved less. Reasons for final saving have not been furnished though called for (June 2022).			
4.	11 Pherzawl District		
	O. 33.90	4.00	2.00
	R. -29.90		-2.00
Withdrawal of provision through re-appropriation (₹29.90 lakh) in March 2022 proved less. Reasons for final saving have not been furnished though called for (June 2022).			
5.	12 Noney District		
	O. 142.15	2.00	1.00
	R. -140.15		-1.00
Withdrawal of provision through surrender (₹1,40.15 lakh) in March 2022 proved less. Reasons for saving have not been furnished though called for (June 2022).			
6.	13 Senapati District		
	O. 22.71	22.71	0.80
Reasons for saving have not been intimated though called for (June 2022).			

Grant No. 4 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
7.	14	Ukhrul District			
		O.	22.71	1.80	0.80
		R.	-20.91		-1.00
Reduction of provision through re-appropriation (₹20.91 lakh) in March 2022 proved less. Reasons for final saving have not been furnished though called for (June 2022).					
8.	101 07	Collection Charges Kangpokpi District			
		O.	35.96	38.15	3.29
		R.	2.19		-34.86
Enhancement of provision through re-appropriation (₹2.19 lakh) in March 2022 proved unnecessary. Reasons for final saving have not been furnished though called for (June 2022).					
9.	11	Pherzawl District			
		O.	30.53	2.00	1.00
		R.	-28.53		-1.00
Reduction of provision through re-appropriation (₹28.53 lakh) in March 2022 proved less. Reasons for final saving have not been furnished though called for (June 2022).					
10.	12	Noney District			
		O.	32.50	2.50	1.50
		R.	-30.00		-1.00
Reduction of provision through re-appropriation (₹30.00 lakh) in March 2022 proved less. Reasons for final saving have not been furnished though called for (June 2022).					
11.	18	Senapati District			
		O.	31.96	0.93	22.25
		R.	-31.03		+21.32
Withdrawal of provision through re-appropriation (₹31.03 lakh) in March 2022 proved excessive. Reasons for anticipated excess and final saving have not been provided though called for (June 2022).					
12.	103 09	Land Records Kangpokpi District			
		O.	53.23	20.50	15.82
		R.	-32.73		-4.68
Withdrawal of provision through re-appropriation (₹32.73 lakh) in March 2022 proved less. Reasons for final saving have not been provided though called for (June 2022).					

Grant No. 4 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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13.	11	Pherzawl District			
		O.	9.55	2.00	1.00
		R.	-7.55		-1.00

Withdrawal of provision through re-appropriation (₹7.55 lakh) in March 2022 proved less. Reasons for final saving have not been provided though called for (June 2022).

14.	18	Senapati District			
		O.	35.81	0.81	0.36
		R.	-35.00		-0.45

Reduction of provision through re-appropriation (₹35.00 lakh) in March 2022 proved less. Reasons for final saving have not been provided though called for (June 2022).

2053 District Administration

	093	District Establishments			
15.	04	Chandel District			
		O.	344.00	144.08	132.49
		R.	-199.92		-11.59

Withdrawal of provision through surrender (₹199.92 lakh) in March 2022 proved less. Reasons for final saving have not been provided though called for (June 2022).

16.	05	Tengnoupal District			
		O.	77.19	69.20	20.72
		R.	-7.99		-48.48

Withdrawal of provision through re-appropriation (₹7.99 lakh) in March 2022 proved less. Reasons for final saving have not been provided though called for (June 2022).

17.	06	Churachandpur District			
		O.	250.42	238.00	196.67
		R.	-12.42		-41.33

Withdrawal of provision through re-appropriation (₹12.42 lakh) in March 2022 proved less. Reasons for final saving have not been provided though called for (June 2022).

Grant No. 4 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
18.	09	Kangpokpi District			
		O.	317.16	241.16	194.87
		R.	-76.00		-46.29
Withdrawal of provision through surrender (₹76.00 lakh) in March 2022 proved less. Reasons for final saving have not been provided though called for (June 2022).					
19.	11	Kamjong District			
		O.	96.68	102.68	67.77
		R.	6.00		-34.91
Enhancement of provision through re-appropriation (₹6.00 lakh) in March 2022 proved unnecessary. Reasons for final saving have not been provided though called for (June 2022).					
20.	12	Pherzawl District			
		O.	120.16	122.16	81.20
		R.	2.00		-40.96
Enhancement of provision through re-appropriation (₹2.00 lakh) in March 2022 proved unnecessary. Reasons for final saving have not been provided though called for (June 2022).					
21.	13	Noney District			
		O.	167.41	96.16	55.21
		R.	-71.25		-40.95
Withdrawal of provision through surrender (₹71.25 lakh) in March 2022 proved less. Reasons for final saving have not been provided though called for (June 2022).					
22.	18	Senapati District			
		O.	299.20	176.44	130.02
		R.	-122.76		-46.42
Withdrawal of provision through surrender (₹122.76 lakh) in March 2022 proved less. Reasons for final saving have not been provided though called for (June 2022).					
23.	24	Tamenglong District			
		O.	304.00	204.00	150.02
		R.	-100.00		-53.98
Reduction of provision through surrender (₹100.00 lakh) in March 2022 proved less. Reasons for final saving was stated to be due to non-allocation of office expenditure.					

Grant No. 4 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
24.	30	Ukhrul District			
		O.	214.00	159.00	123.85
		R.	-55.00		-35.15
Reduction of provision through surrender (₹55.00 lakh) in March 2022 proved less. Reasons for final saving have not been provided though called for (June 2022).					
	094	Other Establishments			
25.	05	Chandel Sub-Divisions			
		O.	250.40	196.70	166.94
		R.	-53.70		-29.76
Reduction of provision through surrender (₹52.51 lakh) and re-appropriation (₹1.19 lakh) in March 2022 proved less. Reasons for final saving have not been provided though called for (June 2022).					
26.	06	Tengnoupal Sub-Divisions			
		O.	249.14	294.80	236.96
		R.	45.66		-57.84
In view of the final savings of ₹57.84 lakh, enhancement of provision through re-appropriation (₹45.66 lakh) in March 2022 proved unjustified. Reasons for final saving have not been provided though called for (June 2022).					
27.	07	Churchandpur Sub-Divisions			
		O.	471.45	446.50	395.94
		R.	-24.95		-50.56
Reduction of provision through re-appropriation (₹24.95 lakh) in March 2022 proved less. Reasons for final saving have not been provided though called for (June 2022).					
28.	10	Kangpokpi Sub-Division			
		O.	437.00	414.00	321.25
		R.	-23.00		-92.75
Reduction of provision through re-appropriation (₹23.00 lakh) in March 2022 proved less. Reasons for final saving have not been provided though called for (June 2022).					
29.	13	Kamjong Sub-Division			
		O.	296.13	246.80	214.22
		R.	-49.33		-32.58
Reduction of provision through re-appropriation (₹49.33 lakh) in March 2022 proved less. Reasons for final saving have not been provided though called for (June 2022).					

Grant No. 4 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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30.	14	Pherzawl Sub-Division			
		O.	213.50	199.50	163.60
		R.	-14.00		-35.90

Reduction of provision through re-appropriation (₹14.00 lakh) in March 2022 proved less. Reasons for final saving have not been provided though called for (June 2022).

31.	15	Noney Sub-Division			
		O.	240.60	151.80	134.72
		R.	-88.80		-17.08

Withdrawal of provision through re-appropriation (₹88.80 lakh) in March 2022 proved less. Reasons for final saving have not been provided though called for (June 2022).

32.	19	Senapati Sub-Divisions			
		O.	290.23	232.26	196.06
		R.	-57.97		-36.20

Withdrawal of provision through surrender (₹57.97 lakh) in March 2022 proved less. Reasons for final saving have not been provided though called for (June 2022).

33.	25	Tamenglong Sub-Divisions			
		O.	578.08	198.75	166.93
		R.	-379.33		-31.82

Withdrawal of provision through surrender (₹379.33 lakh) in March 2022 proved less. Reasons for final saving was stated to be due to less sanction post, non-allotment of Office Expenditure for Sub-Divisional Officers.

34.	31	Ukhrul Sub-Divisions			
		O.	422.70	247.70	212.53
		R.	-175.00		-35.17

Withdrawal of provision through surrender (₹175.00 lakh) in March 2022 proved less. Reasons for final saving have not been intimated though called for (June 2022).

(Valley)

2029 Land Revenue

001 Direction and Administration

Grant No. 4 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
35.	02	Bishnupur District			
		O.	589.85	327.85	284.06
		R.	-262.00		-43.79
Withdrawal of provision through surrender (₹262.00 lakh) in March 2022 proved less. Reasons for final saving was stated to be due to less staff, non-drawal of ACP-II, MSCPS-III arrear, non-drawal of salary of 1 (one) Sub-Divisional Officer, etc.					
36.	03	Jiribam District			
		O.	84.00	4.00	1.50
		R.	-80.00		-2.50
Withdrawal of provision through surrender (₹80.00 lakh) in March 2022 proved less. Reasons for final saving have not been intimated though called for (June 2022).					
37.	06	Kakching District			
		O.	146.44	112.12	92.64
		R.	-34.32		-19.48
Withdrawal of provision through re-appropriation (₹34.32 lakh) in March 2022 proved less. Reasons for final saving have not been intimated though called for (June 2022).					
38.	08	Imphal East District			
		O.	65.03	23.80	17.91
		R.	-41.23		-5.89
Withdrawal of provision through re-appropriation (₹41.23 lakh) in March 2022 proved less. Reasons for final saving have not been intimated though called for (June 2022).					
39.	10	Imphal West District			
		O.	846.00	846.00	479.92
Reasons for savings have not been intimated though called for (June 2022).					
40.	27	Thoubal District			
		O.	657.00	213.47	189.15
		R.	-443.53		-24.32
Withdrawal of provision through surrender (₹443.53 lakh) in March 2022 proved less. Reasons for final saving was stated to be due to non-posting of 1(one) UDC, 15 (fifteen) LDC, 1 (one) Driver and 1 (one) Chawkidar.					

Grant No. 4 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
	101	Collection Charges		
41.	02	Bishnupur District		
	O.	435.00	207.53	180.51
	R.	-227.47		-27.02
Withdrawal of provision through surrender (₹227.47 lakh) in March 2022 proved less. Reasons for final saving was stated to be due to non-drawal of ACP-II, MSCPS-III arrear, etc.				
42.	03	Jiribam District		
	O.	23.64	2.00	1.00
	R.	-21.64		-1.00
Withdrawal of provision through re-appropriation (₹21.64 lakh) in March 2022 proved less. Reasons for final savings have not been intimated though called for (June 2022).				
43.	06	Kakching District		
	O.	113.49	126.90	103.62
	R.	13.41		-23.28
Withdrawal of provision through re-appropriation (₹13.41 lakh) in March 2022 proved less. Reasons for final saving have not been intimated though called for (June 2022).				
44.	08	Imphal East District		
	O.	443.39	275.84	251.34
	R.	-167.55		-24.50
Withdrawal of provision through surrender (₹167.55 lakh) in March 2022 proved less. Reasons for final saving was have not been intimated though called for (June 2022).				
45.	10	Imphal West District		
	O.	751.90	325.90	265.70
	R.	-426.00		-60.20

Reduction of provision through surrender (₹426.00 lakh) in March 2022 proved less. Reasons for final saving was have not been intimated though called for (June 2022).

Grant No. 4 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
46.	27	Thoubal District				
		O.	1,071.00	257.58	232.23	-25.35
		R.	-813.42			
Reduction of provision through surrender (₹813.42 lakh) in March 2022 proved less. Reasons for final saving was stated to be due to non-posting of 18 (eighteen) Zilladars, 11 (eleven) Panchayat Secretaries and 1 (one) Chainman.						
	102	Survey and Settlement Operations				
47.	01	Direction				
		O.	1,123.12	1,206.60	1,026.48	-180.12
		R.	83.48			
Withdrawal of provision through surrender (₹123.52 lakh) proved excessive and enhancement through re-appropriation (₹207.00 lakh) in March 2022 proved excessive. Reasons for final saving was stated to be due to (i) non-drawal of pay and also allowances of Director from the Directorate and (ii) non-allocation of fund by the Administrative Department.						
48.	04	Land Reforms				
		O.	8.00	13.00	2.85	-10.15
		R.	5.00			
Enhancement of provision through re-appropriation (₹5.00 lakh) in March 2022 proved unnecessary. Reasons for final saving was stated to be due to (i) non-payment of 6 (six) Muster Roll employees and (ii) non-sanction of fund for purchase of office furniture by the Administrative Department.						
49.	05	Satellite based survey of Land				
		O.	30.00	30.00	...	-30.00
Reasons for non-surrender/non-utilisation of fund was stated to be due to non-sanction of fund for purchase of 2 (two) numbers of optimizer for use of record room by Administrative Department.						
	103	Land Records				
50.	02	Bishnupur District				
		O.	394.25	279.26	239.53	-39.73
		R.	-114.99			

Withdrawal of provision through surrender (₹114.99 lakh) in March 2022 proved less. Reasons for final saving was stated to be due to (i) non-filling of vacant posts (ii) non-drawal of MACP-III arrear of various staff, etc.

Grant No. 4 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)		
51.	08	Imphal East District				
		O.	342.73	301.58	232.26	-69.32
		R.	-41.15			

Withdrawal of provision through re-appropriation (₹41.15 lakh) in March 2022 proved less. Reasons for final saving have not been intimated though called for (June 2022).

52.	10	Imphal West District				
		O.	331.80	356.80	282.30	-74.50
		R.	25.00			

Enhancement of provision through re-appropriation (₹25.00 lakh) in March 2022 proved unnecessary. Reasons for final savings have not been intimated though called for (June 2022).

53.	12	Kakching District				
		O.	79.65	79.65	72.12	-7.53

Reasons for saving have not been intimated though called for (June 2022).

54.	27	Thoubal District				
		O.	774.00	307.31	250.10	-57.21
		R.	-466.69			

Withdrawal of provision through surrender (₹466.69 lakh) in March 2022 proved less. Reasons for final saving was stated to be due to non-posting of 1 (one) Record Keeper, 4 (four) Supervisor Kanangoos and 4 (four) Mandols.

2030 Stamps and Registration

	03	<i>Registration</i>				
	001	Direction and Administration				
55.	08	Imphal East District				
		O.	84.62	68.75	63.72	-5.03
		R.	-15.87			

Withdrawal of provision through re-appropriation (₹15.87 lakh) in March 2022 proved less. Reasons for final saving have not been intimated though called for (June 2022).

Grant No. 4 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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56.	10	Imphal West District			
		O.	177.00	178.52	131.63
		R.	1.52		-46.89

Enhancement of provision through re-appropriation (₹1.52 lakh) in March 2022 proved unnecessary. Reasons for final saving have not been intimated though called for (June 2022).

57.	27	Thoubal District			
		O.	74.89	61.42	48.26
		R.	-13.47		-13.16

Reduction of provision through re-appropriation (₹13.47 lakh) in March 2022 proved less. Reasons for final saving was stated to be due to non-posting of non-filling of various vacant posts and non-payment of ACP-II & MACPS-II arrears etc.

2053 District Administration

	093	District Establishments			
58.	02	Bishnupur District			
		O.	272.67	273.17	217.12
		R.	-0.50		-56.05

Reduction of provision through re-appropriation (₹0.50 lakh) in March 2022 proved less. Reasons for final saving was stated to be due to non-posting of 1 (one) regular Sub-Registrar, 1 (one) Upper Divisional Clerk, 2 (two) Lower Divisional Clerk, 1 (one) copyist, 1(one) indexer, 1(one) Sweeper and 2(two) Private Secretary.

59.	03	Jiribam District			
		O.	111.73	111.73	55.50
		R.			-56.23

Reasons for saving have not been intimated though called for (June 2022).

60.	07	Kakching District			
		O.	250.64	115.45	81.79
		R.	-135.19		-33.66

Reduction of provision through surrender (₹135.19 lakh) in March 2022 proved less. Reasons for final saving have not been intimated though called for (June 2022).

Grant No. 4 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
61.	08	Imphal East District			
		O.	236.98	219.29	202.69
		R.	-17.69		-16.60
Reduction of provision through re-appropriation (₹17.69 lakh) in March 2022 proved less. Reasons for final saving have not been intimated though called for (June 2022).					
62.	10	Imphal West District			
		O.	313.89	379.90	275.38
		R.	66.01		-104.52
Enhancement of provision through re-appropriation (₹66.01 lakh) in March 2022 proved excessive. Reasons for final saving have not been intimated though called for (June 2022).					
63.	26	Thoubal District			
		O.	941.00	255.50	210.26
		R.	-685.50		-45.24
Withdrawal of provision through surrender (₹687.50 lakh) proved less and enhancement through re-appropriation (₹2.00 lakh) in March 2022 proved unnecessary. Reasons for final saving was stated to be due to non-posting of 1 (one) Additional District Magistrate, 1 (one) Assistant Commissioner, 3(three) Sub-Deputy Collector, 1(one) superintendent, 2 (two) Upper Divisional Clerk, 11 (eleven) Lower Divisional Clerk etc.					
	094	Other Establishments			
64.	03	Bishnupur Sub-Divisions			
		O.	78.09	78.09	55.71
Reasons for final saving was stated to be due to (i) non-filling of vacant post (ii) non-drawal of MACP-III arrear of various staff Nambol etc.					
65.	04	Jiribam Sub-Division			
		O.	183.50	131.50	110.11
		R.	-52.00		-21.39
Withdrawal of provision through surrender (₹52.00 lakh) in March 2022 proved less. Reasons for final saving have not been intimated though called for (June 2022).					

Grant No. 4 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
66.	08	Kakching Sub-Division			
		O.	40.05	42.24	34.15
		R.	2.19		-8.09

Enhancement of provision through re-appropriation (₹2.19 lakh) in March 2022 proved unnecessary. Reasons for final saving have not been intimated though called for (June 2022).

67.	09	Imphal East Sub-Divisions			
		O.	585.13	428.20	385.68
		R.	-156.93		-42.52

Reduction of provision through re-appropriation (₹156.93 lakh) in March 2022 proved less. Reasons for final saving have not been intimated though called for (June 2022).

68.	11	Imphal West Sub-Divisions			
		O.	139.80	57.80	44.39
		R.	-82.00		-13.41

Withdrawal of provision through surrender (₹82.00 lakh) in March 2022 proved less. Reasons for final saving have not been intimated though called for (June 2022).

69.	28	Thoubal Sub-Divisions			
		O.	277.00	58.50	35.85
		R.	-218.50		-22.65

Withdrawal of provision through surrender (₹218.50 lakh) in March 2022 proved less. Reasons for final saving was stated to be due to non-posting of 6 (six) Sub-Deputy Collectors.

1.1.4. Saving mentioned in Note 1.1.3 above was partly counter-balanced by excess mainly under:

(Valley)

2030 Stamps and Registration

01 Stamps-Judicial

101 Cost of Stamps

21 Stamps Judicial

O.	10.00	95.95	95.95	...
R.	85.95			

Reasons for enhancement of provision through re-appropriation (₹85.95 lakh) in March 2022 have not been intimated though called for (June 2022).

Grant No. 4 Concl.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
	02	<i>Stamps - Non-Judicial</i>		
	101	Cost of Stamps		
70.	21	Stamps - Non-Judicial		
	O.	120.00	265.07	265.07
	R.	145.07		...

Reasons for enhancement of provision through re-appropriation (₹145.07 lakh) in March 2022 have not been intimated though called for (June 2022).

Grant No. 5 Finance Department

Section & Major Head	Total grant / appropriation	Actual Expenditure (₹ in thousand)	Excess (+)/ Saving (-)
Revenue			
Major Head:			
2047 Other Fiscal Services			
2048 Appropriation for Reduction or Avoidance of Debt			
2054 Treasury and Accounts Administration			
2071 Pension and other Retirement Benefit			
2075 Miscellaneous General Services			
2235 Social Security and Welfare			
2250 Other Social Services			

Voted :

Original	19,39,23,83			
Supplementary	6,93,04,32	26,32,28,15	24,35,85,01	-1,96,43,14
Amount surrendered during the year.				...

Charged :

Original	4,01			
Supplementary	1,14,02	1,18,03	1,14,02	-4,01
Amount surrendered during the year.				...

Capital:

Major Head:				
4059 Capital Outlay on Public Works				
4416 Investments in Agricultural Financial Institution				
7610 Loans to Government Servants etc.				

Voted :

Original	4,10,01			
Supplementary	1,48,00	5,58,01	4,79,01	-79,00
Amount surrendered during the year.				...

Notes and comments :

1. The distribution of the grant and actual expenditure between "Hill Areas" and "Valley Areas" is given below :

	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Revenue:			
Voted:			
Valley Areas	1,93,373.48	1,96,230.88	+2,857.40
Hill Areas	69,854.67	47,354.13	-22,500.54
Total Voted:	2,63,228.15	2,43,585.01	-19,643.14
Charged:			
Charged General	118.03	114.02	-4.01
Total Charged	118.03	114.02	-4.01
Capital:			
Voted:			
Valley Areas	558.01	479.01	-79.00
Hill Areas	...	...	...
Total Voted:	558.01	479.01	-79.00

Grant No. 5 Contd.**1.1. Revenue :**

1.1.1. The grant closed with a saving of ₹19,643.14 lakh. No part of the saving was surrendered during the year.

1.1.2. In view of the final saving of ₹19,643.14 lakh, the supplementary provision of ₹69,304.32 lakh obtained in February 2022 proved excessive.

1.1.3. Saving occurred mainly under:

Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
		(₹ in lakh)	
Voted:			
(Hill)			
2054 Treasury and Accounts Administration			
	097 Treasury Establishment		
1.	04 Chandel Treasury		
	O. 62.69	48.47	33.15
	R. -14.22		-15.32
Reduction of fund through re-appropriation (₹14.22 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).			
2.	05 Churachandpur Treasury		
	O. 218.45	122.39	100.44
	R. -96.06		-21.95
Withdrawal of fund through re-appropriation (₹96.06 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).			
3.	18 Jiribam Treasury		
	O. 53.70	48.63	14.88
	R. -5.07		-33.75
Withdrawal of fund through re-appropriation (₹5.07 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).			
4.	19 Kangpokpi Sub-Treasury		
	O. 82.85	50.56	16.74
	R. -32.29		-33.82
Withdrawal of fund through re-appropriation (₹32.29 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).			

Grant No. 5 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
5.	26	Moreh Sub-Treasury			
		O.	48.22	48.02	23.23
		R.	-0.20		-24.79
Withdrawal of fund through re-appropriation (₹0.20 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).					
6.	33	Senapati Treasury			
		O.	90.29	42.89	21.27
		R.	-47.40		-21.62
Reduction of fund through re-appropriation (₹47.40 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).					
7.	37	Tamenglong Treasury			
		O.	108.60	27.01	26.76
		R.	-81.59		-0.25
Reduction of fund through re-appropriation (₹81.59 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).					
8.	39	Ukhrul Treasury			
		O.	55.69	46.25	41.19
		R.	-9.44		-5.06
Reduction of fund through re-appropriation (₹9.44 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).					
9.	46	Saitu Gamphazol Sub- Treasury			
		O.	67.16	32.35	18.29
		R.	-34.81		-14.06
Reduction of fund through re-appropriation (₹34.81 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).					

2071 Pension and other Retirement Benefit

01 Civil

101 Superannuation and Retirement Allowances

Grant No. 5 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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10.	36	Superannuation and Retirement Allowances				
		O.	37,121.48	39,393.88	17,365.96	-22,027.92
		S.	2,272.40			

Enhancement of fund through supplementary (₹2,272.40 lakh) in February 2022 proved unnecessary. Reasons for saving have not been intimated though called for (June 2022).

	102	Commuted Value of Pension				
11.	06	Commuted Value of Pension				
		O.	3,858.69	6,605.69	6,107.76	-497.93
		S.	2,747.00			

Enhancement of fund through supplementary (₹2,747.00 lakh) in February 2022 proved excessive. Reasons for saving have not been intimated though called for (June 2022).

	104	Gratuities				
12.	11	Gratuities				
		O.	4,560.96	6,060.96	5,212.35	-848.61
		S.	1,500.00			

Reasons for obtaining additional provision through supplementary (₹1,500.00 lakh) in February 2022 and final saving have not been intimated though called for (June 2022).

	105	Family Pension				
13.	09	Family Pension				
		O.	9,453.13	9,453.13	5,157.62	-4,295.51

Reasons for final saving have not been intimated though called for (June 2022).

	111	Pensions to Legislators				
14.	28	Pension to Legislators				
		O.	549.75	549.75	228.18	-321.57

Reasons for saving have not been intimated though called for (June 2022).

(Valley)

2047 Other Fiscal Services

103 Promotion of Small Savings

Grant No. 5 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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15.	34	Small Savings			
		O.	60.10	60.10	31.33
					-28.77

Reasons for final saving have not been intimated though called for (June 2022).

2048 Appropriation for Reduction or Avoidance of Debt

	101	Sinking Funds			
16.	01	Appropriation for Sinking Fund			
		O.	2,616.00	2,616.00	...
					-2,616.00

Reasons for non-surrender/non-utilisation of fund and final saving have not been intimated though called for (June 2022).

	200	Other Appropriations			
17.	01	Guarantee Redemption Fund			
		O.	1,187.50	1,187.50	...
					-1,187.50

Reasons for non-surrender/non-utilisation of fund and final savings have not been intimated though called for (June 2022).

2054 Treasury and Accounts Administration

	095	Directorate of Accounts and Treasuries			
18.	01	Direction			
		O.	431.50	407.92	325.58
		R.	-23.58		-82.34

Withdrawal of fund through re-appropriation (₹23.58 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).

	097	Treasury Establishment			
19.	03	Bishnupur Treasury			
		O.	122.44	122.00	55.54
		R.	-0.44		-66.46

Withdrawal of fund through re-appropriation (₹0.44 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).

20.	13	Imphal East District Treasury			
		O.	177.77	115.00	96.78
		R.	-62.77		-18.22

Withdrawal of fund through re-appropriation (₹62.77 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).

Grant No. 5 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
21.	14	Imphal Sub-Treasury			
		O.	101.74	101.74	80.15
		R.			-21.59
Reasons for saving have not been intimated though called for (June 2022).					
22.	15	Imphal Treasury			
		O.	247.83	247.16	144.38
		R.	-0.67		-102.78
Withdrawal of fund through re-appropriation (₹0.67 lakh) in March 2022 proved less. Reasons for savings have not been intimated though called for (June 2022).					
23.	20	Lamphel Treasury			
		O.	165.64	150.35	111.92
		R.	-15.29		-38.43
Withdrawal of fund through re-appropriation (₹15.29 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).					
24.	25	Moirang Sub-Treasury			
		O.	38.45	36.43	29.14
		R.	-2.02		-7.29
Withdrawal of fund through re-appropriation (₹2.02 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).					
25.	27	Wangoi Sub- Treasury			
		O.	84.63	50.56	44.65
		R.	-34.07		-5.91
Reduction of fund through re-appropriation (₹34.07 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).					
26.	38	Thoubal Treasury			
		O.	136.52	136.00	66.23
		R.	-0.52		-69.77
In view of the final savings of ₹69.77 lakh, reduction of fund through re-appropriation (₹0.52 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).					

Grant No. 5 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
27.	45	Kakching Sub-Treasury			
		O.	88.95	88.53	36.76
		R.	-0.42		-51.77

In view of the final saving of ₹51.77 lakh, reduction of fund through re-appropriation (₹0.42 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).

	098	Local Fund Audit			
28.	03	Internal Audit Establishment			
		O.	387.68	392.04	198.94
		R.	4.36		-193.10

Enhancement of fund through re-appropriation (₹4.36 lakh) in March 2022 proved unnecessary. Reasons for saving have not been intimated though called for (June 2022).

2071 Pension and other Retirement Benefit

	01	Civil			
	102	Commuted value of Pension			
29.	06	Commuted value of Pension			
		O.	5,704.69	39,534.69	36,310.41
		S.	33,830.00		-3,224.28

Additional provision of ₹33,830.00 lakh obtained through supplementary in February 2022 proved excessive. Reasons for final saving have not been intimated though called for (June 2022).

	104	Gratuities			
30.	11	Gratuities			
		O.	9,121.94	23,621.94	23,029.57
		S.	14,500.00		-529.37

Enhancement of provision of ₹14,500.00 lakh obtained through supplementary in February 2022 proved excessive. Reasons for saving have not been intimated though called for (June 2022).

	115	Leave Encashment Benefits			
31.	44	Leave Salaries			
		O.	11,000.00	11,000.00	4,968.03
					-6,031.97

Reasons for saving have not been intimated though called for (June 2022).

Grant No. 5 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
117	Govt. Contribution for Defined Contribution Pension Scheme			
32. 01	Govt. Contribution			
O.	15,000.00	20,000.00	10,606.87	-9,393.13
S.	5,000.00			

Enhancement of fund through supplementary (₹5,000.00 lakh) in March 2022 proved unnecessary. Reasons for final saving have not been intimated though called for (June 2022).

2075 Miscellaneous General Services

103	State Lotteries			
33. 35	State Lotteries			
O.	12.38	11.48	...	-11.48
R.	-0.90			

Withdrawal of fund through re-appropriation (₹0.90 lakh) in March 2022 proved less. Reasons for non-utilisation of the remaining provision have not been intimated though called for (June 2022).

104	Pensions and Awards in consideration of distinguished services			
34. 01	Awards for distinguished service.			
O.	6.05	6.05	...	-6.05

Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (June 2022).

1.1.4. Saving mentioned in Note 1.1.3 above, was partly counter-balanced by excess mainly

Voted:**(Valley)****2071 Pension and other Retirement Benefits**

01	<i>Civil</i>			
101	Superannuation and Retirement Allowances			
35. 36	Superannuation and Retirement Allowances			
O.	63,886.02	72,886.02	98,398.23	+25,512.21
S.	9,000.00			

Additional provision of ₹9,000.00 lakh obtained through supplementary in February 2022 proved insufficient. Reasons for anticipated saving and final excess have not been intimated though called for (June 2022).

Grant No. 5 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
	105	Family Pension		
36.	09	Family Pension		
	O.	18,906.27	18,906.27	20,023.28
				+1,117.01
	111	Pensions to legislators		
37.	28	Pensions to legislators		
	O.	1,099.52	2,011.84	1,673.09
	S.	454.92		
	R.	457.40		

Reasons for excess have not been intimated though called for (June 2022).

Enhancement of fund through supplementary (₹454.92 lakh) proved insufficient and re-appropriation (₹457.40 lakh) in March 2022 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (June 2022).

(Hill)**2071 Pension and other Retirement Benefits**

	01	Civil		
	115	Leave Encashment Benefits		
38.	44	Leave Salaries		
	O.	7,000.00	7,000.00	12,986.31
				+5,986.31

Reasons for incurring excess expenditure over the budget provision have not been intimated though called for (June 2022).

1.2. Revenue Charged :

1.2.1. The Charged portion closed with saving of ₹4.01 lakh.

1.2.2. The Charged portion of the grant closed with no saving/excess.

1.3. Capital :

1.3.1. The grant in the Capital Section closed with a saving of ₹79.00 lakh. No part of the saving was surrendered during the year.

1.3.2. Saving occurred mainly under:

Grant No. 5 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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(Valley)**4059 Capital Outlay on Public Works**60 *Other Buildings*

051 Construction

1. 01 Construction of Treasuries Bulidings

O.	300.00	300.00	248.51	-51.49
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Reasons for final saving have not been intimated though called for (June 2022).

7610 Loans to Government Servants etc.

201 House Building Advances

2. 21 Loans to All India Services Officers

O.	25.00	25.00	12.50	-12.50
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Reasons for saving have not been intimated though called for (June 2022).

202 Advances for Purchase of Motor Conveyances

3. 21 Loans to All India Services Officers

O.	9.00	9.00	...	-9.00
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Reasons for non-surrender/non-utilisation of the provisions have not been intimated though called for (June 2022).

204 Advance for Purchase of Computers

4. 21 Loans to All India Services Officers (Purchase of Computer)

O.	6.00	6.00	...	-6.00
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Reasons for non-surrender/non-utilisation of the provisions have not been intimated though called for (June 2022).

1.3.3. No specific excess was observed to counter-balance the saving mentioned in Note 1.3.2 above.

Grant No. 5 Concl'd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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Guarantee Redemption Fund:

The State Government constituted the Guarantee Redemption Fund to be administered by the RBI. The latest amendment to the Fund notification issued by the State Government, effective from the year 2013-14, stipulates that the State Government shall initially contribute a minimum one *percent* and thereafter at the rate of 0.5 per cent of outstanding guarantees at the end of the previous year to achieve a minimum level of 3 per cent in the next five years. The Fund shall be gradually increased to a desirable level of 5 per cent in next five years.

The accretion to the Fund shall be invested in Government of India securities of such maturities as the Reserve Bank of India may determine from time to time in consultation with the State Government. During the year 2021-22 the Government did not contribute towards the Fund.

The details of transaction of the fund are given in Statement No. 21 of the Finance Accounts 2021-22 and stand included under '8235- General and Other Reserve Funds: 117 - Guarantees Redemption Fund'.

Consolidated Sinking Fund:

The Fund Account opened during 2008-09. The objective of the Fund is to be utilised as an amortisation Fund for redemption of the outstanding liabilities of the Government commencing from the Financial year 2013-14.

The outstanding liabilities is defined to comprise of Internal Debt and Public Account liabilities of the Government. The Government may contribute of the Fund on a scale at least 0.5 *per cent* of the liabilities as at the end of the previous year, beginning with the financial year 2007-08. There is no ceiling on such contribution to the Fund in terms of number from the General Revenues at any time or from other sources such as disinvestment proceeds to the Fund at its discretion. The Government shall not fund its contribution to the Fund out of the borrowings from the Reserve Bank.

The accretion to the Fund shall be invested in Government of India securities of such maturities as the Bank may determine from time to time in consultation with the State Government. The contribution forming the corpus of the fund shall remain intact until a substantial amount is built up. During the year 2021-22 the Government did not contribute towards the Fund.

The details of transaction of the Fund are given in Statement No. 21 of the Finance Accounts 2021-22 and stand included under '8222 - Sinking Fund, 01- Appropriation for Reduction or Avoidance of Debt 101- Sinking Funds'.

Grant No. 6 Transport

Section & Major Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
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(₹ in thousand)

Revenue**Major Head: 2041 Taxes on Vehicles**

Voted :

Original	32,33,39		
Supplementary	...	32,33,39	11,59,90
Amount surrendered during the year.			16,44,64

Capital:**Major Head: 5075 Capital Outlay on Other Transport Services**

Voted :

Original	...		
Supplementary	25,83	25,83	25,83
Amount surrendered during the year.			...

Notes and comments :

1. The distribution of the grant and actual expenditure between "Hill Areas" and "Valley Areas" is given below :

	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
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(₹ in lakh)

Revenue:			
Voted:	Valley Areas	3,024.57	999.51
	Hill Areas	208.82	160.39
	Total Voted:	3,233.39	1,159.90
			-2,073.49
Capital:			
Voted:	Valley Areas	25.83	25.83
	Hill Areas	...	...
	Total Voted:	25.83	25.83
			...

1.1. Revenue :

1.1.1. The grant closed with a saving of ₹2,073.49 lakh against which an amount of ₹1,644.64 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹2,073.49 lakh, the surrendered amount of ₹1,644.64 lakh in March 2022 proved insufficient.

1.1.3. Saving occurred mainly under:

Grant No. 6 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Voted:			
(Hill)			
2041 Taxes on Vehicles			
101	Collection Charges		
1. 10	Kangpokpi District		
	O.	111.75	73.18
	R.	-38.57	64.79
			-8.39
Withdrawal of fund by way of surrender (₹3.73 lakh) and re-appropriation (₹34.84 lakh) in March 2022 proved less. Reasons for saving was reportedly due to retirement and transfer of staff.			
(Valley)			
2041 Taxes on Vehicles			
001	Direction and Administration		
2. 01	Direction		
	O.	271.17	126.68
	R.	-144.49	122.26
			-4.42
Withdrawal of fund by way of surrender (₹144.49 lakh) in March 2022 proved less. Reasons for saving was reportedly due to retirement of staff.			
101	Collection Charges		
3. 02	Bishnupur District		
	O.	54.26	29.97
	R.	-24.29	29.98
			+0.01
Reduction of fund by way of re-appropriation (₹24.29 lakh) in March 2022 proved less. Reasons for anticipated saving and final excess was reportedly due to retirement and transfer of staff.			
4. 05	Imphal District		
	O.	226.46	135.29
	R.	-91.17	140.41
			+5.12
In view of the final excess of ₹5.12 lakh, withdrawal of fund through surrender (₹90.91 lakh) and re-appropriation (₹0.26 lakh) in March 2022 proved excessive. Reasons for anticipated saving and final excess was attributed to retirement and transfer of staff.			
5. 08	Thoubal District		
	O.	123.50	57.88
	R.	-65.62	57.20
			-0.68
Reduction of fund by way of surrender (₹65.51 lakh) and re-appropriation (₹0.11 lakh) in March 2022 proved less. Reasons for saving was attributed to retirement and transfer of staff.			

Grant No. 6 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
6.	09	Imphal East District				
		O.	83.10	72.74	66.93	-5.81
		R.	-10.36			
Withdrawal of fund by way of re-appropriation (₹10.36 lakh) in March 2022 proved less. Reasons for saving was reportedly due to retirement and transfer of staff.						
7.	800 06	Other Expenditure Research and Planning Cell				
		O.	70.98	70.93	7.86	-63.07
		R.	-0.05			
Reduction of fund through re-appropriation (₹0.05 lakh) in March 2022 proved insufficient. Reasons for saving was attributed to non-submission of proposal to administrative department.						
8.	07	Strengthening of Directorate of Transport				
		O.	67.00	62.10	18.33	-43.77
		R.	-4.90			
Withdrawal of fund through re-appropriation (₹4.90 lakh) in March 2022 proved less. Reasons for saving was attributed to non-submission of proposal to administrative department.						
9.	09	Helicopter service-cum-airdispensary				
		O.	500.00	541.00	472.98	-68.02
		R.	41.00			
Enhancement of fund through re-appropriation (₹41.00 lakh) in March 2022 proved unnecessary. Reasons for saving was stated to be due to non-sanction of State Share for the month of March 2022						
10.	10	Imphal Mandalay Flight Service				
		O.	40.00	...	...	...
		R.	-40.00			
Reasons for withdrawal of entire provision through surrender (₹40.00 lakh) in March 2022 was not assigned (June 2022).						
11.	11	Augmentation of Helicopter Service in the State				
		O.	1,500.00	200.00	...	-200.00
		R.	-1,300.00			
Reduction of fund through surrender (₹1,300.00 lakh) in March 2022 proved less. Reasons for saving was stated to be due to non-execution of proposed plan for augmentation of Helicopter service in the State during the Financial Year 2021-22.						

Grant No. 6 Concl.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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1.1.4. No specific excess was observed to counter-balance the saving mentioned in Note 1.1.3 above.

1.2. Capital :

1.2.1. The grant in the Capital section closed with no saving or excess.

Grant No. 7 Police

Section & Major Head	Total grant / appropriation	Actual Expenditure (₹ in thousand)	Excess (+)/ Saving (-)
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Revenue

Major Head: 2055 Police
2059 Public Works
2216 Housing
2235 Social Security and Welfare
3454 Census Surveys and Statistics

Voted :

Original	22,88,62,71		
Supplementary	...	22,88,62,71	20,50,34,98
Amount surrendered during the year.			-2,38,27,73
			92,75,71

Capital:

Major Head: 4055 Capital Outlay on Police

Voted :

Original	57,16,79		
Supplementary	13,42,63	70,59,42	28,07,19
Amount surrendered during the year.			-42,52,23
			...

Notes and comments :

1.The distribution of the grant and actual expenditure between "Hill Areas" and "Valley Areas" is given below :

	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Revenue:			
Voted:			
Valley Areas	1,72,478.91	1,59,100.82	-13,378.09
Hill Areas	56,383.80	45,934.16	-10,449.64
Total Voted:	2,28,862.71	2,05,034.98	-23,827.73
Capital:			
Voted:			
Valley Areas	6,640.38	2,388.15	-4,252.23
Hill Areas	419.04	419.04	...
Total Voted:	7,059.42	2,807.19	-4,252.23

Grant No. 7 Contd.**1.1. Revenue :**

1.1.1. The grant closed with a saving of ₹23,827.73 lakh against which an amount of ₹9,275.71 lakh was surrendered during the year.

1.1.2. Saving occurred mainly under:

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Voted:				
(Hill)				
2055 Police				
	104	Special Police		
1.	07	5th Battalion Manipur Rifles		
	O.	6,245.93	5,262.23	4,754.41
	R.	-983.70		-507.82
In view of the final saving of ₹507.82 lakh, withdrawal of fund through re-appropriation (₹983.70 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).				
2.	08	6th Battalion Manipur Rifles		
	O.	7,836.43	6,882.73	6,568.99
	R.	-953.70		-313.74
In view of the final saving of ₹313.74 lakh, withdrawal of fund through re-appropriation (₹953.70 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).				
3.	10	8th Battalion Manipur Rifles		
	O.	7,738.51	7,066.10	7,051.49
	R.	-672.41		-14.61
Reduction of fund through re-appropriation (₹672.41 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).				
4.	35	10th India Reserve Battallion		
	O.	589.24	589.24	583.14
Reasons for saving have not been intimated though called for (June 2022).				
5.	109	District Police		
	16	Chandel District		
	O.	6,139.00	5,231.72	4,749.33
	R.	-907.28		-482.39
Reduction of fund through re-appropriation (₹907.28 lakh) in March 2022 proved less. Reasons for saving was stated to be due to non-fill up of vacant posts and non-release of Letter of Credit, etc.				

Grant No. 7 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
6.	17	Churachandpur District				
		O.	6,785.67	5,230.76	4,950.56	-280.20
		R.	-1,554.91			
Reduction of fund through surrender (₹1,025.91 lakh) and through re-appropriation (₹529.00 lakh) in March 2022 proved less. Reasons for saving was stated to be due to non-fillup of vacant posts, pending of MGEL, non-payment of arrear to VDF personnels, etc.						
7.	31	Senapati District				
		O.	7,875.80	7,564.37	7,159.68	-404.69
		R.	-311.43			
In view of the final saving of ₹404.69 lakh, reduction of fund through re-appropriation (₹311.43 lakh) in March 2022 proved less. Reasons for saving was stated to be due to non-fillup of vacant posts, non-release of LOC and non-payment of ACP arrears, etc.						
8.	32	Tamenglong District				
		O.	6,406.62	5,145.85	4,827.03	-318.82
		R.	-1,260.77			
Reduction of fund through surrender (₹1,309.66 lakh) proved less and enhancement through re-appropriation (₹48.89 lakh) in March 2022 proved unnecessary. Reasons for saving was stated to be due to non-fillup of vacant posts, non-released of LOC, etc.						
9.	34	Ukhrul District				
		O.	6,171.67	5,202.38	4,697.89	-504.49
		R.	-969.29			
In view of the final saving of ₹504.49 lakh, withdrawal of fund through re-appropriation (₹969.29 lakh) in March 2022 proved less. Reasons for saving was stated to be due to non-encashment of bill, non-filling up of vacant post and non-released of Letter of Credit, etc.						
Voted:						
(Valley)						
2055 Police						
	001	Direction and Administration				
10.	04	State Emergency Response Centre (SERC) (Central Share)				
		O.	10.00	261.31	3.66	-257.65
		R.	251.31			
In view of the final saving of ₹257.65 lakh, augmentation of fund through re-appropriation (₹251.31 lakh) in March 2022 proved excessive. Reasons for saving have not been intimated though called for (June 2022).						

Grant No. 7 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
11.	15	Centralized Procurement				
		O.	1,467.97	1,685.97	1,301.40	-384.57
		R.	218.00			
Augmentation of fund through re-appropriation (₹218.00 lakh) in March 2022 proved unnecessary. Reasons for saving was stated to be due to non-receipt of proforma invoices from factories and non-sanctioned of fund by the Government of Manipur.						
12.	18	Financial Assiatance to Manipur Police Housing Corporation Limited				
		O.	700.00	700.00	579.50	-120.50
Reasons for saving was reportedly due to non-receipt of proposal from Manipur Police Housing Corporation Ltd. Imphal.						
	003	Education and Training				
13.	24	Manipur Police Training Centre				
		O.	3,813.39	3,594.52	3,175.76	-418.76
		R.	-218.87			
Reduction of fund through re-appropriation (₹218.87 lakh) in March 2022 proved less. Reasons for saving was stated to be due to non-fillup of vacant posts, non-claim of Travelling expenses and non-released of LOC from Finance Department, Government of Manipur.						
	101	Criminal Investigation and Vigilance				
14.	13	Criminal Investigation Department				
		O.	3,299.09	2,605.70	2,423.10	-182.60
		R.	-693.39			
Withdrawal of fund through re-appropriation (₹693.39 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).						
15.	19	Crime Branch				
		O.	758.22	546.05	508.65	-37.40
		R.	-212.17			
Withdrawal of fund through re-appropriation (₹212.17 lakh) in March 2022 proved less. Reasons for saving was stated to be due to non-released of LOC from Finance Department, Government of Manipur, less claim of DTE, and office expenses.						

Grant No. 7 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
16.	20	CID (Security)				
		O.	3,515.76	3,105.97	2,939.69	-166.28
		R.	-409.79			
Reduction of fund through re-appropriation (₹409.79 lakh) in March 2022 proved less. Reasons for saving was stated to be due to non-fillup of vacant posts, less claim of DTE, OE and non-released of LOC from Finance Department, Government of Manipur.						
17.	21	CID (Technical)				
		O.	934.24	542.28	525.71	-16.57
		R.	-391.96			
Reduction of fund through re-appropriation (₹391.96 lakh) in March 2022 proved less. Reasons for saving was stated to be due to non-updation of MGEL, retirement of staff and non-released of LOC from Finance Department, Government of Manipur, etc.						
18.	26	Narcotic and Border Affairs				
		O.	404.66	271.23	260.43	-10.80
		R.	-133.43			
Reduction of fund through re-appropriation (₹133.43 lakh) in March 2022 proved less. Reasons for saving was stated to be due to non-released of LOC from Finance Department, Government of Manipur, etc.						
19.	104 03	Special Police 11th Battalion Manipur Rifles (1st IRB)				
		O.	7,186.98	6,325.02	6,249.02	-76.00
		R.	-861.96			
Reduction of fund through re-appropriation (₹861.96 lakh) in March 2022 proved less. Reasons for saving was stated to be due to non-encashment of ACP/MACP arrears due to non-availability of service book and non-sanctioned of Letter of Credit by the Finance Department, Government of Manipur, etc.						
20.	04	12th Battalion Manipur Rifles (2nd IRB)				
		O.	7,327.88	6,691.90	6,487.15	-204.75
		R.	-635.98			
Reduction of fund through re-appropriation (₹635.98 lakh) in March 2022 proved less. Reasons for saving was stated to be due to non-furnishing of bill by concern department, non-released of LOC by the Finance Department, Government of Manipur, etc.						

Grant No. 7 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
21.	05	1st Battalion Manipur Rifles				
		O.	7,712.41	6,924.77	6,180.51	-744.26
		R.	-787.64			
Reduction of fund through re-appropriation (₹787.64 lakh) in March 2022 proved less. Reasons for saving was stated to be due to non-fillup of vacant post, non-released of LOC by Finance Department, Government of Manipur, etc.						
22.	06	2nd Battalion Manipur Rifles				
		O.	11,012.65	7,252.26	6,481.62	-770.64
		R.	-3,760.39			
In view of the final saving of ₹770.64 lakh, reduction of fund through surrender (₹3,760.39 lakh) in March 2022 proved less. Reasons for saving was stated to be due to non-encashment of pay and allowances, non-claim of medical re-imbursment bill, vacant post and non-payment of ACP, 7th pay arrear, etc.						
23.	09	7th Battalion Manipur Rifles				
		O.	7,721.50	6,896.76	6,401.73	-495.03
		R.	-824.74			
Withdrawal of fund through re-appropriation (₹824.74 lakh) in March 2022 proved less. Reasons for saving was stated to be due to non-fillup of vacant post, non-released of LOC from Finance Department, Government of Manipur, etc.						
24.	29	14th Battalion Manipur Rifles (4th IRB)				
		O.	6,494.71	6,108.15	5,671.72	-436.43
		R.	-386.56			
Reduction of fund through re-appropriation (₹386.56 lakh) in March 2022 proved less. Reasons for saving was stated to be due to non-fillup of vacant post, non-released of LOC from Finance Department, Government of Manipur, etc.						
25.	30	15th Battalion Manipur Rifles (5th IRB)				
		O.	6,377.35	5,352.28	5,426.25	+73.97
		R.	-1,025.07			
Withdrawal of fund through surrender (₹155.27 lakh) proved less and re-appropriation (₹869.80 lakh) in March 2022 proved excessive. No proper reasons for anticipated saving and final excess have not been intimated though called for (June 2022).						

Grant No. 7 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
26.	31	16th Battalion Manipur Rifles (6th IRB)			
	O.	5,946.02	5,648.19	5,148.82	-499.37
	R.	-297.83			
Withdrawal of fund through re-appropriation (₹297.83 lakh) in March 2022 proved less. Reasons for final saving was stated to be due to non-fillup of vacant post, non-released of LOC from Finance Department, Government of Manipur, etc.					
27.	32	17th Battalion Manipur Rifles (7th IRB)			
	O.	4,982.23	4,706.33	4,273.90	-432.43
	R.	-275.90			
Withdrawal of fund through re-appropriation (₹275.90 lakh) in March 2022 proved less. Reasons for final saving was stated to be due to non-fillup of vacant post, non-released of LOC from Finance Department, Government of Manipur, etc.					
28.	33	8th India Reserve Battalion (Commando Battalion)			
	O.	4,737.71	3,471.72	3,843.91	+372.19
	R.	-1,265.99			
Withdrawal of fund through surrender (₹1,265.99 lakh) in March 2022 proved excessive. No proper reasons for anticipated saving and final excess have been furnished though called for (June 2022).					
29.	34	9th IRB (Mahila Indian Reserve Batallion)			
	O.	4,432.75	2,674.26	3,501.68	+827.42
	R.	-1,758.49			
Reduction of fund through surrender (₹1,758.49 lakh) in March 2022 proved excessive. No proper reasons for anticipated saving and final excess have been intimated though called for (June 2022).					
30.	109	District Police			
	12	Bishnupur District			
	O.	10,054.70	9,788.51	9,534.99	-253.52
	R.	-266.19			
Withdrawal of fund through re-appropriation (₹266.19 lakh) in March 2022 proved less. Reasons for a final saving was stated to be due to non-fillup of vacant post, non-released of LOC from Finance Department, Government of Manipur, etc.					

Grant No. 7 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
31.	22	Imphal West District				
		O.	19,817.49	20,888.11	18,930.36	-1,957.75
		R.	1,070.62			
Enhancement of fund through re-appropriation (₹1,070.62 lakh) in March 2022 proved unnecessary. Reasons for final saving was stated to be due to non-encashment of salaries, medical re-imburement bills, non-fillup of vacant post, non-released of LOC from Finance Department, Government of Manipur, etc.						
32.	23	Imphal East District				
		O.	14,201.56	13,325.04	13,301.36	-23.68
		R.	-876.52			
Withdrawal of fund through re-appropriation (₹876.52 lakh) in March 2022 proved less. Reasons for final saving was stated to be due to non-payment of MACP arrears, non-released of LOC from Finance Department, Government of Manipur, etc.						
33.	33	Thoubal District				
		O.	15,278.10	14,249.52	13,301.70	-947.82
		R.	-1,028.58			
Withdrawal of fund through re-appropriation (₹1,028.58 lakh) in March 2022 proved less. Reasons for final saving was stated to be due to non-payment of salaries of some personnel due to pending MGEL, non-released of LOC from Finance Department, Government of Manipur, etc.						
34.	37	Kakching District				
		O.	73.52	69.17	53.82	-15.35
		R.	-4.35			
Withdrawal of fund through re-appropriation (₹4.35 lakh) in March 2022 proved less. Reasons for final saving was stated to be due to non-released of LOC from Finance Department, Government of Manipur, etc.						
35.	38	Tengnoupal District				
		O.	81.26	57.65	54.41	-3.24
		R.	-23.61			
Withdrawal of fund through re-appropriation (₹23.61 lakh) in March 2022 proved less. Reasons for final saving was stated to be due to less encashment of bills, non-released of LOC from Finance Department, Government of Manipur, etc.						

Grant No. 7 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
36.	39	Kangpokpi District				
		O.	64.49	66.24	49.14	-17.10
		R.	1.75			
Enhancement of fund through re-appropriation (₹1.75 lakh) in March 2022 proved unnecessary. Reasons for final saving was stated to be due to non-fillup of vacant posts, non-released of LOC from Finance Department, Government of Manipur, etc.						
37.	40	Pherzawl District				
		O.	61.50	65.20	46.97	-18.23
		R.	3.70			
Enhancement of fund through re-appropriation (₹3.70 lakh) in March 2022 proved unnecessary. Reasons for final saving was stated to be due to non-fillup of vacant posts and non-released of LOC from Finance Department, Government of Manipur, etc.						
38.	42	Kamjong District				
		O.	86.91	86.91	37.07	-49.84
Reasons for saving was stated to be due to non-encashment of arrears and non-released of LOC from Finance Department, Government of Manipur.						
39.	43	Jiribam District				
		O.	51.83	44.61	30.09	-14.52
		R.	-7.22			
Reduction of fund through re-appropriation (₹7.22 lakh) in March 2022 proved less. Reasons for final saving was stated to be due to excess budget grant of DTE, non-released of LOC from Finance Department, Government of Manipur, etc.						
40.	44	Traffic Control Police Wing				
		O.	48.41	47.03	35.44	-11.59
		R.	-1.38			
Reduction of fund through re-appropriation (₹1.38 lakh) in March 2022 proved less. Reasons for final saving was stated to be due to vacant posts and non-released of LOC from Finance Department, Government of Manipur, etc.						

Grant No. 7 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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41.	45	SP Railway			
		O.	39.44	48.43	26.15
		R.	8.99		-22.28

Enhancement of fund through re-appropriation (₹8.99 lakh) in March 2022 proved unnecessary. Reasons for final saving was stated to be due to non-encashment of salary and non-released of LOC from Finance Department, Government of Manipur, etc.

42.	114	Wireless and Computer			
	14	Central Motor Transport Workshop			
		O.	1,107.07	1,011.30	959.82
		R.	-95.77		-51.48

Reduction of fund through re-appropriation (₹95.77 lakh) in March 2022 proved less. Reasons for final saving was stated to be due to non-released of LOC by the Finance Department ,Government of Manipur.

43.	18	City Police Control Room			
		O.	425.53	425.53	396.61
					-28.92

Reasons for saving was stated to be due to non-released of LOC by the Finance Department, Government of Manipur.

44.	36	Wireless			
		O.	5,415.43	4,479.12	3,878.80
		R.	-936.31		-600.32

Reduction of fund through re-appropriation (₹936.31 lakh) in March 2022 proved less. Reasons for final saving was stated to be due to non-filling up of vacant post, non-payment of salaries of few staff due to non-finalisation of MGEL and non-released of LOC by the Finance Department ,Government of Manipur, etc.

45.	115	Modernisation of Police Force			
	25	Modernisation of Police Force (Central Share)			
		O.	162.84	162.84	...
					-162.84

Reasons for non-utilisation/non-surrender of the entire provision was stated to be due to non-sanction of fund by the Finance Department, Government of Manipur.

Grant No. 7 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
	116	Forensic Science		
46.	20	Forensic Science		
	O.	324.31	308.30	266.29
	R.	-16.01		-42.01

Reduction of fund through re-appropriation (₹16.01 lakh) in March 2022 proved less. Reasons for final saving was stated to be due to non-filling up of vacant post, non-payment of medical reimbursement bill and non-released of LOC by the Finance Department, Government of Manipur, etc.

2059 Public Works

	01	Office Buildings		
	051	Construction		
47.	27	Police Buildings		
	O.	41.63	41.63	29.70
				-11.93

Reasons for saving was stated to be due non-released of fund by the Finance Department, Government of Manipur.

2216 Housing

	80	General		
	800	Other Expenditure		
48.	27	Police Buildings		
	O.	40.50	40.50	27.23
				-13.27

Reasons for saving was stated to be due non-released of fund by the Finance Department, Government of Manipur.

2235 Social Security and Welfare

	01	Rehabilitation		
	200	Other Relief Measures		
49.	29	Rehabilitation of Ex-underground		
	O.	20.41	20.41	...
				-20.41

Reasons for non-surrender/non-utilisation of the entire provision was stated to be due to non-receipt of sanction order from the Government of Manipur.

50.	35	Victims of Extremist Action		
	O.	50.00	50.00	...
				-50.00

Reasons for non-surrender/non-utilisation of the entire provision was stated to be due to non-receipt of sanction order from the Government of Manipur.

Grant No. 7 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
60	<i>Other Social Security and Welfare Programme</i>			
200	Other Programmes			
51.	37	Rajya Sainik Board/Zilla Sainik Board		
	O.	43.52	50.12	24.92
	R.	6.60		-25.20

Augmentation of fund through re-appropriation (₹6.60 lakh) in March 2022 proved unnecessary. Reasons for final saving was stated to be due to non-receipt of sanction order from the Government of Manipur.

1.1.3. Saving mentioned in Note 1.1.2 above, was partly counter-balanced by excess mainly under:

Voted:**(Valley)****2055 Police**

	001	Direction and Administration		
52.	01	Direction		
	O.	8,210.48	16,950.52	16,490.08
	R.	8,740.04		-460.44

Enhancement of fund through re-appropriation (₹8,740.04 lakh) in March 2022 proved excessive. Reasons for final anticipated excess and final saving was stated to be due to non-sanction of proposal by the Government of Manipur, non-approval of encashment permission, pending cases at Supreme Court, etc.

53.	02	Security Related Expenditure (SRE)		
	O.	430.00	4,724.91	3,766.34
	R.	4,294.91		-958.57

Augmentation of fund through re-appropriation (₹4,294.91 lakh) in March 2022 proved excessive. No proper reasons for saving have been intimated though called for (June 2022).

54.	17	Cyber Prevention against Women and Children (CCPWC) (Central Share)		
	O.	0.01	162.75	139.28
	R.	162.74		-23.47

Additional provision through re-appropriation (₹162.74 lakh) obtained in March 2022 proved excessive. No proper reasons for anticipated excess and final saving have been intimated though called for (June 2022).

Grant No. 7 Contd.

Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
		(₹ in lakh)	
101	Criminal Investigation and Vigilance		
55.	27 Narcotics Control (Central Share)		
	O.	0.01	30.82
	R.	30.81	8.70
			-22.12

Additional provision obtained through re-appropriation (₹30.81 lakh) in March 2022 proved excessive. No proper reasons for anticipated excess and final saving have been intimated though called for (June 2022).

104	Special Police		
56.	28 13th Battalion Manipur Rifles (3rd IRB)		
	O.	6,097.63	6,212.82
	R.	115.19	6,207.41
			-5.41

Additional provision obtained through re-appropriation (₹115.19 lakh) in March 2022 proved excessive. No proper reasons for anticipated excess and final saving have been intimated though called for (June 2022).

109	District Police		
57.	41 Noney District		
	O.	64.69	76.33
	R.	11.64	70.25
			-6.08

Augmentation of provision obtained through re-appropriation (₹11.64 lakh) in March 2022 proved excessive. No proper reasons for anticipated excess and final saving have been intimated though called for (June 2022).

1.2. Capital :

1.2.1. The grant in Capital Section closed with a saving of ₹4,252.23 lakh. No part of the saving was surrendered during the year.

1.2.2. Saving occurred mainly under:

Voted:**(Valley)****4055 Capital Outlay on Police**

115	Modernisation of Police Force		
1.	25 Mordernisation of Police Force		
	O.	1,880.29	2,437.38
	S.	557.09	363.34
			-2,074.04

Enhancement of fund through supplementary budget (₹557.09 lakh) in February 2022 proved unnecessary. Reasons for final saving was stated to be due to non-completion of procurement process.

Grant No. 7 Concl.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
207 State Police			
2. 03 Construction of Various Police Stations			
O.	3,000.00	3,200.00	1,718.40
S.	200.00		-1,481.60

Enhancement of fund through supplementary budget (₹200.00 lakh) in February 2022 proved unnecessary. Reasons for final saving was stated to be due to non-sanctioned of proposal by the Government of Manipur.

800 Other Expenditure			
3. 03 Strengthening of Forensic Science Laboratory under Nirbhaya Fund (Central Share)			
O.	235.50	400.00	306.41
S.	164.50		-93.59

Enhancement of fund through supplementary (₹164.50 lakh) in February 2022 proved excessive. Reasons for saving was stated to be due to non-sanctioned of proposal by the Government of Manipur.

4. 04 Infrastructure Development for 10th and 11th IRB			
O.	600.00	600.00	...
			-600.00

No proper reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (June 2022).

1.2.3. No specific excess was observed to counter-balance the saving mentioned in Note 1.2.2 above.

Grant No. 8 Public Works Department

Section & Major Head	Total grant / appropriation	Actual Expenditure (₹ in thousand)	Excess (+)/ Saving (-)
Revenue			
Major Head:	2059 Public Works		
	2216 Housing		
	3054 Roads and Bridges		
Voted :			
	Original	1,72,05,98	
	Supplementary	...	1,72,05,98
	Amount surrendered during the year.		1,05,12,37
			66,93,61
			54,07,25
Charged :			
	Original	1,01,70	
	Supplementary	83,00	1,84,70
	Amount surrendered during the year.		1,82,47
			-2,23
			...
Capital:			
Major Head:	4059 Capital Outlay on Public Works		
	4216 Capital Outlay on Housing		
	4552 Capital Outlay on North Eastern Areas		
	5054 Capital Outlay on Roads and Bridges		
Voted :			
	Original	5,88,92,68	
	Supplementary	2,45,41,25	8,34,33,93
	Amount surrendered during the year.		4,67,90,72
			-3,66,43,21
			...

Notes and comments :

1. The distribution of the grant and actual expenditure between "Valley Areas" and "Hill Areas" is given below :

	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Revenue:			
Voted:			
	Valley Areas	11,498.33	7,548.28
	Hill Areas	5,707.65	2,964.09
	Total Voted	17,205.98	10,512.37
			-6,693.61
Charged:			
	<i>Charged General</i>	<i>184.70</i>	<i>182.47</i>
	Total Charged	184.70	182.47
			-2.23
Capital:			
Voted:			
	Valley Areas	34,992.68	11,822.74
	Hill Areas	48,441.25	34,967.98
	Total Voted	83,433.93	46,790.72
			-36,643.21

Grant No. 8 Contd.**1.1. Revenue :**

1.1.1. The grant closed with a saving of ₹7,035.74 lakh against which an amount of ₹5,407.25 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹7,035.74 lakh, the surrendered of ₹5,407.25 lakh in March 2022 proved less.

1.1.3. Saving occurred mainly under:

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Voted:			
(Hill)			
2059 Public Works			
	60	Other Buildings	
	053	Maintenance and Repairs	
1.	09	Functional Buildings	
	O.	500.00	200.00
	R.	-300.00	205.50
			+5.50
Reduction of fund through surrender (₹300.00 lakh) in March 2022 proved excessive. Reasons for anticipated saving and final excess have not been intimated though called for (June 2022).			
2216 Housing			
	05	General Pool Accommodation	
	053	Maintenance and Repairs	
2.	03	Residential Buildings in Hill & Valley areas	
	O.	200.00	80.00
	R.	-120.00	13.00
			-67.00
In view of the final saving of ₹67.00 lakh, the reduction of fund through surrender (₹120.00 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).			
	800	Other Expenditure	
3.	01	Construction of General Pool Accommodation	
	O.	7.65	4.59
	R.	-3.06	...
			-4.59
Reasons for withdrawal of fund through surrender (₹3.06 lakh) in March 2022 and non-utilisation of the remaining provision have not been intimated though called for (June 2022).			
3054 Roads and Bridges			
	01	National Highways	
	337	Road Works	

Grant No. 8 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
4.	23	Road Works			
		O.	400.00	400.00	20.68
					-379.32
Reasons for saving have not been intimated though called for (June 2022).					
	03	State Highways			
	337	Road Works			
5.	24	Specific Strategic Roads/Bridges in Hill and Valley areas			
		O.	700.00	700.00	594.08
					-105.92
Reasons for saving have not been intimated though called for (June 2022).					
	05	Roads of Inter State or Economic Importance			
	102	Bridges			
6.	21	Road & Bridges in Hill and Valley Areas			
		O.	2,800.00	1,120.00	1,102.52
		R.	-1,680.00		-17.48
Withdrawal of fund through surrender (₹1,680.00 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).					
	80	General			
	001	Direction and Administration			
7.	08	Execution			
		O.	1,100.00	943.63	803.66
		R.	-156.37		-139.97

In view of the final saving of ₹139.97 lakh, the surrender of ₹156.37 lakh in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).

(Valley)**2059 Public Works**

	60	Other Buildings			
	053	Maintenance and Repairs			
8.	09	Functional Buildings			
		O.	700.00	280.00	265.39
		R.	-420.00		-14.62

Withdrawal of fund through surrender (₹420.00 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).

	80	General			
	001	Direction and Administration			

Grant No. 8 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
9.	01	Direction				
		O.	447.44	364.44	274.85	-89.59
		R.	-83.00			
Withdrawal of fund through re-appropriation (₹83.00 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).						
10.	03	Architecture				
		O.	144.63	109.19	66.13	-43.06
		R.	-35.44			
Reduction of fund through surrender (₹35.44 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).						
11.	07	Design				
		O.	274.57	261.89	218.27	-43.62
		R.	-12.68			
Withdrawal of fund through surrender (₹12.68 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).						
12.	08	Execution				
		O.	1,017.73	800.38	777.65	-22.73
		R.	-217.35			
Withdrawal of fund through surrender (₹217.35 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).						
13.	26	Store Control				
		O.	146.44	102.70	94.81	-7.89
		R.	-43.74			
Reduction of fund through re-appropriation (₹43.74 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).						

2216 Housing05 *General Pool Accommodation*

053 Maintenance and Repairs

Grant No. 8 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
14. 03 Residential Buildings in Hill & Valley areas				
O.	450.00	339.80	344.41	+4.61
R.	-110.20			

Withdrawal of fund through surrender (₹110.20 lakh) in March 2022 proved excessive. Reasons for anticipated saving and final excess have not been intimated though called for (June 2022).

15. 800 Other Expenditure				
01 Construction of General Pool Accomodation				
O.	11.70	7.02	...	-7.02
R.	-4.68			

Withdrawal of fund through surrender (₹4.68 lakh) in March 2022 proved less. Reasons for non-utilisation of the remaining provision have not been intimated though called for (June 2022).

16. 80 <i>General</i>				
800 Other Expenditure				
10 Furnishing of Residential Quarters				
O.	22.00	11.00	...	-11.00
R.	-11.00			

Withdrawal of fund through surrender (₹11.00 lakh) in March 2022 proved less. Reasons for non-utilisation of the remaining provision have not been intimated though called for (June 2022).

3054 Roads and Bridges

17. 01 <i>National Highways</i>				
337 Road Works				
23 Road Works				
O.	400.00	400.00	321.46	-78.54

Reasons for final saving have not been intimated though called for (June 2022).

18. 03 <i>State Highways</i>				
337 Road Works				
24 Specific Strategic Roads/Bridges in Hill and Valley Areas				
O.	1,000.00	1,000.00	927.53	-72.47

Reasons for final saving have not been intimated though called for (June 2022).

Grant No. 8 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)		
05	<i>Roads of Inter State or Economic Importance</i>				
102	Bridges				
19.	21	Road & Bridges in Hill and Valley Areas			
	O.	3,500.00	1,400.00	1,414.68	+14.68
	R.	-2,100.00			

Withdrawal of fund through surrender (₹2,100.00 lakh) in March 2022 proved excessive. Reasons for anticipated saving and final excess have not been intimated though called for (June 2022).

80	<i>General</i>				
001	Direction and Administration				
20.	01	Direction			
	O.	814.59	642.88	559.66	-83.22
	R.	-171.71			

Withdrawal of fund through re-appropriation (₹171.71 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).

21.	08	Execution			
	O.	1,815.73	1,910.18	1,805.34	-104.84
	R.	94.45			

Enhancement of fund through re-appropriation (₹94.45 lakh) in March 2022 proved unnecessary. Reasons for final saving have not been intimated though called for (June 2022).

22.	26	Store Control			
	O.	733.90	500.55	494.78	-5.77
	R.	-233.35			

Withdrawal of fund through surrender (₹233.35 lakh) in March 2022 proved less. Reasons for final saving have not been intimated though called for (June 2022).

800	Other Expenditure				
23.	20	Other Expenditure			
	O.	8.40	5.28	0.48	-4.80
	R.	-3.12			

Withdrawal of fund through surrender (₹3.12 lakh) in March 2022 proved less. Reasons for non-utilisation of the remaining provision have not been intimated though called for (June 2022).

1.2. Revenue Charged :

1.2.1. The Charged portion of the grant closed with no specific saving/excess.

Grant No. 8 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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1.3. Capital :

1.3.1. The grant in the Capital Section closed with a saving of ₹36,643.21 lakh. No part of the saving was surrendered during the year.

1.3.2. Saving occurred mainly under :-

Voted**(Hill)****4059 Capital Outlay on Public Works**

	01	Office Buildings			
	051	Construction			
1.	11	Construction of Non-Residential PAB Building			
		O.	1,300.00	780.00	772.78
		R.	-520.00		-7.22

Reduction of fund through re-appropriation (₹520.00 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).

4216 Capital Outlay on Housing

	01	Government Residential Buildings			
	700	Other Housing			
2.	10	Buildings in Hill and Valley areas			
		O.	100.00	60.00	16.72
		R.	-40.00		-43.28

Reduction of fund through re-appropriation (₹40.00 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).

5054 Capital Outlay on Roads and Bridges

	04	District & Other Roads			
	337	Road Works			
3.	01	NESRIP from Tupul to Kasom Khullen			
		S.	12,000.00	12,000.00	7,984.45
					-4,015.55

Reasons for creation of fund through supplementary (₹12,000.00 lakh) in February 2022 and final saving have not been intimated though called for (June 2022).

4.	04	Construction of Roads under NABARD			
		O.	2,000.00	2,000.00	281.48
					-1,718.52

Reasons for final saving have not been intimated though called for (June 2022).

Grant No. 8 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
5.	48	Other Road Works (EAP)			
	O.	13,470.00	20,000.00	15,235.83	-4,764.17
	S.	5,541.25			
	R.	988.75			

Enhancement of fund through supplementary (₹5,541.25 lakh) in February 2022 proved excessive and re-appropriation (₹988.75 lakh) in March 2022 proved unnecessary. Reasons for saving have not been intimated though called for (June 2022).

05 Roads
101 Bridges

6.	09	Construction of Bridges under NABARD			
	O.	1,200.00	1,200.00	70.43	-1,129.57

Reasons for saving have not been intimated though called for (June 2022).

7.	337	Road Works			
	53	Improvement of Specific Strategic road/bridges in Hill and Valley areas			
	O.	5,000.00	3,022.09	2,932.20	-89.89
	R.	-1,977.91			

Reduction of fund through re-appropriation (₹1,977.91 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).

8.	55	Central Road and Infrastructure Fund			
	O.	180.00	180.00	25.00	-155.00

Reasons for final saving have not been intimated though called for (June 2022).

Voted:**(Valley)****4059 Capital Outlay on Public Works**

01 Office Buildings

051 Construction

9.	11	Construction of Non-Residential PAB Building			
	O.	1,800.00	1,080.00	1,046.73	-33.27
	R.	-720.00			

Reduction of fund through re-appropriation (₹720.00 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).

Grant No. 8 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
5054 Capital Outlay on Roads and Bridges			
05	Roads		
101	Bridges		
10.	09	Construction of Bridges under NABARD	
	O.	800.00	800.00
			202.00
			-598.00
Reasons for saving have not been intimated though called for (June 2022).			
	337	RoadsWorks	
11.	53	Improvement of Specific Strategic road/bridges in Hill and Valley areas	
	O.	10,000.00	6,000.00
			6,015.99
			-15.99
	R.	-4,000.00	
In view of the final saving of ₹15.99 lakh, reduction of fund through re-appropriation (₹4,000.00 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).			
	80	General	
	800	Other Expenditure	
12.	48	State Matching Share of NLCPR/NEC	
	O.	500.00	532.88
			433.68
			-99.20
	R.	32.88	
In view of the final saving of ₹99.20 lakh, enhancement of fund through re-appropriation (₹32.88 lakh) in March 2022 proved unnecessary. Reasons for saving have not been intimated though called for (June 2022).			
13.	71	Information Technology (IT)	
	O.	150.00	75.00
			...
			-75.00
	R.	-75.00	
Withdrawal of fund through re-appropriation (₹75.00 lakh) in March 2022 proved less. Reasons for non-utilisation of the remaining provision have not been intimated though called for (June 2022).			
14.	74	Construction of Imphal Ring Road (EAP) State Share	
	O.	1,800.00	1,800.00
			...
			-1,800.00
Reasons for non-utilisation/non-surrender of the entire fund have not been intimated though called for (June 2022).			

Grant No. 8 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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15.	75	Construction of Imphal Ring Road (EAP) Central Share			
	O.	18,000.00	18,000.00	...	-18,000.00

Reasons for non-utilisation/non-surrender of the entire fund have not been intimated though called for (June 2022).

1.3.3. Saving mentioned in Note 1.3.2 above was partly counter balanced by excess mainly under:

Voted:**(Valley)****4216 Capital Outlay on Housing**

	01	Government Residential Buildings			
	700	Other Housing			
16.	10	Buildings in Hill and Valley areas			
	O.	120.00	605.31	538.06	-67.25
	R.	485.31			

Enhancement of fund through re-appropriation (₹485.31 lakh) in March 2022 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (June 2022).

5054 Capital Outlay on Roads and Bridges

	05	Roads			
	337	Road Works			
17.	03	Improvement of Koirengi Sekmai Roads i/c bridge approach from Sangakpham to Salanthong			
	O.	579.58	884.37	884.37	...
	R.	304.79			

Reasons for enhancement of fund through re-appropriation (₹304.79 lakh) in March 2022 and incurring excess expenditure over the budget provision have not been intimated though called for (June 2022).

18.	55	Central Road and Infrastructure Fund			
	O.	1,242.00	1,333.00	1,283.00	-50.00
	R.	91.00			

Enhancement of fund through re-appropriation (₹91.00 lakh) in March 2022 proved excessive. Reasons for final saving have not been intimated though called for (June 2022).

Grant No. 8 Concl.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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1.4. New Service :

Instances of creation of provision through re-appropriation without the knowledge of the Legislature has been noticed in the following case. Excess expenditure incurred requires regularisation:

Revenue Voted :

(Valley)

3054 Roads and Bridges

	05	<i>Roads of Inter State or Economic Importance</i>			
	102	Bridges			
1.	22	Maintenance of Road from S. Khohen to Henglep Churachandpur District			
	R.		204.00	204.00	204.00

Reasons for creation of fund through re-appropriation and incurring expenditure without original/supplementary provision have not been intimated though called for (June 2022).

Capital Voted:

(Valley)

4059 Capital Outlay on Public Works

	01	<i>Office Buildings</i>			
	051	Construction			
2.	13	Construction of CD Blocks			
	R.		162.40	162.40	122.45

Reasons for non-creation of fund in original/supplementary budget and incurring expenditure have not been intimated though called for (June 2022).

5054 Capital Outlay on Roads and Bridges

	04	<i>District & Other Roads</i>			
	337	Road Works			
3.	04	Construction of Roads under NABARD			
	R.		602.80	602.80	602.80

Reasons for non-creation of fund in original/supplementary budget and incurring expenditure have not been intimated though called for (June 2022).

4.	62	Upgradation of Moirang Sendra Road and Thanga Keibul Road under NESIDS (Central Share)			
	R.		1,337.60	1,337.60	693.65

Reasons for creation of fund through re-appropriation and incurring excess expenditure over the budget provision have not been intimated though called for (June 2022).

Grant No. 9 Information and Publicity

Section & Major Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
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(₹ in thousand)

Revenue**Major Head: 2220 Information and Publicity**

Voted :

Original	14,71,41		
Supplementary	1,33,77	16,05,18	12,62,09
Amount surrendered during the year.			-3,43,09
			...

Capital:**Major Head: 4220 Capital Outlay on Information and Publicity**

Voted :

Original	1,09,00		
Supplementary	1,00	1,10,00	1,03,59
Amount surrendered during the year.			-6,41
			...

Notes and comments :

1. The distribution of the grant and actual expenditure between "Hill Areas" and "Valley Areas" is given below :

Section & Major Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
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(₹ in lakh)

Revenue			
Voted:			
Valley Areas	1,513.37	1,190.41	-322.96
Hill Areas	91.81	71.68	-20.13
Total Voted:	1,605.18	1,262.09	-343.09
Capital			
Voted:			
Valley Areas	110.00	103.59	-6.41
Hill Areas	...	...	...
Total Voted:	110.00	103.59	-6.41

1.1. Revenue :

1.1.1. The grant closed with a saving of ₹343.09 lakh. No part of the saving was surrendered during the year.

1.1.2. Saving occurred mainly under:

Grant No. 9 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)		
Voted:					
(Valley)					
2220 Information and Publicity					
60	<i>Others</i>				
001	Direction and Administration				
1. 01	Direction				
	O.	311.44	330.04	293.33	-36.71
	R.	18.60			
Enhancement of fund by way of re-appropriation (₹18.60 lakh) in March 2022 proved unnecessary. Reasons for saving have not been intimated though called for (June 2022).					
	101	Advertising and Visual Publicity			
2. 02	Advertisement and Visual Publicity				
	O.	266.16	428.16	351.47	-76.69
	S.	133.77			
	R.	28.23			
Enhancement of provision by way of supplementary (₹133.77 lakh) in February 2022 proved excessive and re-appropriation (₹28.23 lakh) in March 2022 proved unnecessary. Reasons for anticipated excess and final saving have not been intimated though called for (June 2022).					
	106	Field Publicity			
3. 03	Field Establishment				
	O.	156.38	156.38	151.22	-5.16
Reasons for saving have not been intimated though called for (June 2022).					
4. 04	Field Publicity				
	O.	365.40	290.60	119.14	-171.46
	R.	-74.80			
Withdrawal of provision by way of re-appropriation (₹74.80 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).					
	109	Photo Services			
5. 05	Photo Services				
	O.	98.86	98.86	85.46	-13.40
Reasons for saving have not been intimated though called for (June 2022).					
(Hill)					
2220 Information and Publicity					
60	<i>Others</i>				

Grant No. 9 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
	001	Direction and Administration			
6.	01	Direction			
	O.	65.27	65.27	55.70	-9.57
Reasons for saving have not been intimated though called for (June 2022).					
	106	Field Publicity			
7.	03	Field Establishment			
	O.	25.58	25.58	15.66	-9.92
Reasons for saving have not been intimated though called for (June 2022).					

1.1.3. Saving mentioned in Note 1.1.2 above, was partly counter-balanced by excess mainly under:-

Voted:**(Valley)****2220 Information and Publicity**

	60	<i>Others</i>			
	102	Information Centres			
8.	04	Information Centre (New Delhi)			
	O.	16.91	16.91	20.12	+3.21
Reasons for incurring excess over the budget provision have not been intimated though called for (June 2022).					
	110	Publications			
9.	06	Publication			
	O.	98.57	125.10	113.55	-11.55
	R.	26.53			

Enhancement of provision by way of re-appropriation (₹26.53 lakh) in March 2022 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (June 2022).

1.2. Capital :

1.2.1. The grant in the Capital Section closed with a saving of ₹6.41 lakh. No part of the saving was surrendered during the year.

1.2.2. Saving occurred mainly under:-

Grant No. 9 Concl.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Voted:			
(Valley)			
4220 Capital Outlay on Information and Publicity			
60	<i>Others</i>		
101	Buildings		
1. 05	Information and Publicity Buildings		
O.	109.00	110.00	103.59
S.	1.00		-6.41

Enhancement of fund by way supplementary (₹1.00 lakh) in March 2022 proved unnecessary. Reasons for saving have not been intimated though called for (June 2022).

1.2.3. No specific excess was observed to counter-balance the saving mentioned in Note 1.2.2 above.

Grant No. 10 Education

Section & Major Head	Total grant / appropriation	Actual Expenditure (₹ in thousand)	Excess (+)/ Saving (-)
Revenue			
Major Head:	2202 General Education		
	2203 Technical Education		
	2204 Sports and Youth Services		
	2552 North Eastern Areas		

Voted :

Original	25,12,21,91			
Supplementary	...	25,12,21,91	16,89,29,03	-8,22,92,88
Amount surrendered during the year.				3,22,53,82

Capital:

Major Head: **4202 Capital Outlay on Education, Sports, Art and Culture**
4552 Capital Outlay on North Eastern Areas

Voted :

Original	43,05,96			
Supplementary	12,57,54	55,63,50	35,93,29	-19,70,21
Amount surrendered during the year.				...

Notes and comments :

1. The distribution of the grant and actual expenditure between "Hill Areas" and "Valley Areas" is given below :

	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Revenue:			
Voted:			
Valley Areas	1,65,109.73	1,28,162.66	-36,947.07
Hill Areas	86,112.18	40,766.37	-45,345.81
Total Voted:	2,51,221.91	1,68,929.03	-82,292.88
Capital			
Voted:			
Valley Areas	4,663.50	2,733.29	-1,930.21
Hill Areas	900.00	860.00	-40.00
Total Voted:	5,563.50	3,593.29	-1,970.21

1.1. Revenue :

1.1.1. The grant closed with a saving of ₹82,292.88 lakh against which an amount of ₹32,253.82 lakh was surrendered during the year.

1.1.2. Saving occurred mainly under:

Grant No. 10 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Voted:			
(Hill)			
2202 General Education			
	01	Elementary Education	
	001	Direction and Administration	
1.	01	Direction	
	O.	669.85	437.72
			424.53
	R.	-232.13	-13.19
In view of the final saving of ₹13.19 lakh, reduction of fund through re-appropriation (₹232.13 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).			
2.	34	Improvement of Primary Inspection	
	O.	34.60	15.26
			15.25
	R.	-19.34	-0.01
Reduction of fund through re-appropriation (₹19.34 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).			
	052	Equipment	
3.	24	Equipment for Middle Education	
	O.	5.00	2.50
			...
	R.	-2.50	-2.50
Reasons for reduction of fund through re-appropriation (₹2.50 lakh) and non-utilisation of the remaining provision have not been intimated though called for (June 2022).			
4.	25	Equipment for Primary Education	
	O.	5.00	2.50
			...
	R.	-2.50	-2.50
Reasons for reduction of fund through re-appropriation (₹2.50 lakh) and non-utilisation of the remaining provision have not been intimated though called for (June 2022).			
	101	Government Primary Schools	
5.	19	Primary School	
	O.	50,431.34	14,174.82
			13,099.55
	R.	-36,256.52	-1,075.27
Withdrawal of fund through surrender (₹32,253.82 lakh) and re-appropriation (₹4,002.70 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).			

Grant No. 10 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
102	Assistance to Non-Government Primary Schools		
6. 04	Assistance to Non-Government Primary Schools		
	O.	2,849.03	2,575.39
	R.	-272.82	-0.82

Withdrawal of fund through re-appropriation (₹272.82 lakh) in March 2022 proved less. Reasons for final saving have not been intimated though called for (June 2022).

104	Inspection		
7. 19	Primary School		
	O.	522.06	343.59
	R.	-141.08	-37.39

In view of the final saving of ₹37.39 lakh, reduction of fund through re-appropriation (₹141.08 lakh) in March 2022 proved less. Reasons for final saving have not been intimated though called for (June 2022).

112	National Programme of Mid day Meals in Schools		
8. 42	Mid - Day Meals (State Share)		
	O.	170.00	65.35
	R.	126.00	-230.65

In view of the final saving of ₹230.65 lakh, enhancement of fund through re-appropriation (₹126.00 lakh) in March 2022 proved unnecessary. Reasons for final saving have not been intimated though called for (June 2022).

800	Other Expenditure		
9. 76	Other Expenditure		
	O.	7.50	3.75
	R.	-3.75	-3.75

Reasons for withdrawal of fund through re-appropriation (₹3.75 lakh) in March 2022 and non-utilisation of the remaining provision have not been intimated though called for (June 2022).

02	<i>Secondary Education</i>		
001	Direction and Administration		
10. 01	Direction		
	O.	28.50	11.76
	R.		-16.74

Reasons for final saving have not been intimated though called for (June 2022).

Grant No. 10 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
	052	Equipments		
11.	68	Science Equipment		
	O.	5.00	9.10	...
	R.	4.10		-9.10
Reasons for enhancement of fund through re-appropriation (₹4.10 lakh) in March 2022 and non-utilisation of the entire provision have not been intimated though called for (June 2022).				
	053	Maintenance of Buildings		
12.	39	Maintenance of Buildings		
	O.	50.00	50.00	20.00
	R.			-30.00
Reasons for saving have not been intimated though called for (June 2022).				
	101	Inspection		
13.	24	Secondary Schools		
	O.	30.11	0.11	0.06
	R.	-30.00		-0.05
Reduction of fund through re-appropriation (₹30.00 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).				
	109	Government Secondary Schools		
14.	24	Secondary Schools		
	O.	17,982.20	17,556.13	14,195.88
	R.	-426.07		-3,360.25
Reduction of fund through re-appropriation (₹426.07 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).				
	110	Assistance to Non-Govt. Secondary Schools		
15.	05	Assistance to Non-Government Secondary Schools		
	O.	170.68	...	...
	R.	-170.68		...
Reasons for withdrawal of entire provision through re-appropriation (₹170.68 lakh) in March 2022 have not been intimated though called for (June 2022).				
	800	Other Expenditure		
16.	30	Furniture		
	O.	25.00	25.20	...
	R.	0.20		-25.20
Reasons for enhancement of fund through re-appropriation (₹0.20 lakh) in March 2022 and non-utilisation of the remaining provision have not been intimated though called for (June 2022).				

Grant No. 10 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
17.	51	Popularisation of Science			
		O.	9.61	2.61	...
		R.	-7.00		-2.61
Reasons for reduction of fund through re-appropriation (₹7.00 lakh) in March 2022 and non-utilisation of the remaining provision have not been intimated though called for (June 2022).					
18.	62	Remuneration of Contract Lecturers of Secondary Schools			
		O.	331.65	536.32	195.09
		R.	204.67		-341.23
Reasons for enhancement of fund through re-appropriation (₹204.67 lakh) in March 2022 proved unnecessary. Reasons for saving have not been intimated though called for (June 2022).					
19.	83	Welfare of Students/Cadets			
		O.	10.02	5.02	...
		R.	-5.00		-5.02
Reasons for reduction of fund through re-appropriation (₹5.00 lakh) in March 2022 and non-utilisation of the remaining provision have not been intimated though called for (June 2022).					
	03	<i>University and Higher Education</i>			
	103	Government Colleges and Institutions			
20.	11	Government Colleges and Institutions			
		O.	8,827.44	8,739.31	8,605.71
		R.	-88.13		-133.60
Reduction of fund through re-appropriation (₹88.13 lakh) in March 2022 proved less. Reasons for saving was reportedly due to non-encashment of Arrear salary bills by College DDOs.					
	104	Assistance to Non-Government Colleges and Institutes			
21.	03	Assistance to Non-Government Colleges and Institutes			
		O.	38.64	38.64	23.82
No proper reasons for saving have been intimated.					
	106	Text Books Development			
22.	57	Production of Chief Edition of Text Books for University and Higher Education.			
		O.	12.00	12.00	...
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (June 2022).					

Grant No. 10 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
	800	Other Expenditure		
23.	75	Students Amenities		
	O.	15.00	15.00	2.22
				-12.78
No reasons for saving have been intimated though called for (June 2022).				
24.	77	Rashtriya Uchhatar Shiksha Abhiyan (RUSA) (Central Share)		
	O.	1,242.92	1,242.92	...
				- 1,242.92
No reasons for non-utilisation/non-surrender of the entire provision have been intimated though called for (June 2022).				
25.	78	State Share for Rashtriya Uchhatar Shiksha Abhiyan (RUSA)		
	O.	84.00	84.00	3.97
				-80.03
Reasons for saving have not been intimated though called for (June 2022).				
	04	<i>Adult Education</i>		
	001	Direction and Administration		
26.	01	Direction		
	O.	165.22	165.22	...
				-165.22
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (June 2022).				
27.	07	Direction (AE)		
	O.	77.22	77.22	26.61
				-50.61
Reasons for saving have not been intimated though called for (June 2022).				
	80	<i>General</i>		
	001	Direction and Administration		
28.	01	Direction		
	O.	2,188.97	1,232.05	979.14
	R.	-956.92		
				-252.91
Withdrawal of fund through re-appropriation (₹956.92 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).				

(Valley)**2202 General Education**01 *Elementary Education*

001 Direction and Administration

Grant No. 10 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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29.	34	Improvement of Primary Inspection			
		O.	32.20	13.96	13.96
		R.	-18.24		...

Reasons for reduction of fund through re-appropriation (₹18.24 lakh) in March 2022 have not been intimated though called for (June 2022).

	052	Equipment			
30.	24	Equipment for Middle Education			
		O.	5.00	2.50	...
		R.	-2.50		-2.50

Reasons for reduction of fund through re-appropriation (₹2.50 lakh) in March 2022 and non-utilisation of the remaining provision have not been intimated though called for (June 2022).

31.	25	Equipment for Primary Education			
		O.	5.00	2.50	...
		R.	-2.50		-2.50

Reduction of fund through re-appropriation and non-utilisation of the remaining provision have not been intimated though called for (June 2022).

	102	Assistance to Non-Government Primary Schools			
32.	04	Assistance to Non-Government Primary Schools			
		O.	2,629.87	2,453.25	2,348.19
		R.	-176.62		-105.06

Withdrawal of fund through re-appropriation (₹176.62 lakh) in March 2022 proved less. Reasons for final saving have not been intimated though called for (July 2022).

	111	Sarva Shiksha Abhiyan			
33.	82	Sarva Shiksha Abhiyan (Central Share)			
		O.	25,000.00	25,194.94	7,659.19
		R.	194.94		-17,535.75

Enhancement of fund through re-appropriation (₹194.94 lakh) in March 2022 proved unnecessary. Reasons for saving have not been intimated though called for (June 2022).

	112	National Programme of Mid day Meals in Schools			
34.	42	Mid - Day Meals (State Share)			
		O.	180.00	313.92	151.06
		R.	133.92		-162.86

Enhancement of fund through re-appropriation (₹133.92 lakh) in March 2022 proved unnecessary. Reasons for saving have not been intimated though called for (June 2022).

Grant No. 10 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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35.	43	Mid- Day Meal (Central Share)			
		O.	3,500.00	5,727.17	655.78
		R.	2,227.17		-5,071.39

Enhancement of fund through re-appropriation (₹2,227.17 lakh) in March 2022 proved unnecessary. Reasons for saving have not been intimated though called for (June 2022).

	800	Other Expenditure			
36.	76	Other Expenditure			
		O.	12.50	6.25	...
		R.	-6.25		-6.25

Withdrawal of fund through re-appropriation (₹6.25 lakh) in March 2022 proved less. Reasons for non-utilisation of the remaining provision have not been intimated though called for (June 2022).

37.	79	Employees Training			
		O.	28.80	28.80	...
		R.			- 28.80

Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (June 2022).

38.	80	School Meet			
		O.	13.50	...	...
		R.	-13.50		...

Reasons for withdrawal of entire provision through re-appropriation have not been intimated though called for (June 2022).

	02	<i>Secondary Education</i>			
	001	Direction and Administration			
39.	01	Direction			
		O.	27.60	40.60	11.60
		R.	13.00		-29.00

Enhancement of fund through re-appropriation (₹13.00 lakh) in March 2022 proved unnecessary. Reasons for saving have not been intimated though called for (June 2022).

	052	Equipments			
40.	68	Science Equipment			
		O.	5.00	9.10	...
		R.	4.10		- 9.10

Reasons for enhancement of fund through re-appropriation (₹4.10 lakh) in March 2022 and non-utilisation of the entire provision have not been intimated though called for (June 2022).

Grant No. 10 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
41.	105 15 O.	Teachers Training Hindi Teachers' Training College 110.60	110.60	43.41 -67.19
Reasons for saving have not been intimated though called for (June 2022).				
42.	107 23 O.	Scholarships Scholarship 36.24	36.24	3.05 -33.19
Reasons for saving have not been intimated though called for (June 2022).				
43.	24 O.	Merit Scholarship Scheme for Class X and XII Passed Students 144.00	144.00	40.14 -103.86
Reasons for saving have not been intimated though called for (June 2022).				
44.	109 24 O. R.	Government Secondary Schools Secondary Schools 39,841.55 -13,265.88	26,575.67	22,772.49 -3,803.18
Withdrawal of fund through re-appropriation (₹13,265.88 lakh) in March 2022 proved less. Reasons for final saving have not been intimated though called for (June 2022).				
45.	110 05 O. R.	Assistance to Non-Govt. Secondary Schools Assistance to Non-Government Secondary Schools 1,251.74 -98.64	1,153.10	1,128.38 -24.72
Withdrawal of fund through re-appropriation (₹98.64 lakh) in March 2022 proved less. Reasons for final saving have not been intimated though called for (June 2022).				
46.	64 O.	Financial Assistance 455.00	455.00	285.98 -169.02
Reasons for saving have not been intimated though called for (June 2022).				
47.	800 06 O.	Other Expenditure Financial Assistance to Education Boards 20.00	20.00	10.00 -10.00
Reasons for saving have not been intimated though called for (June 2022).				

Grant No. 10 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
48.	14	Rashtriya Madhyamik Shiksha Abhiyan (RMSA) (Central Share)			
	O.	15,122.56	14,903.59	12,072.93	-2,830.66
	R.	-218.97			
Withdrawal of fund through re-appropriation (₹218.97 lakh) in March 2022 proved less. Reasons for final saving have not been intimated though called for (June 2022).					
49.	30	Furniture			
	O.	25.40	25.20	...	-25.20
	R.	-0.20			
Reasons for reduction of fund through re-appropriation (₹0.20 lakh) and non-utilisation of the remaining provision have not been intimated though called for (June 2022)					
50.	51	Popularisation of Science			
	O.	10.17	11.97	...	- 11.97
	R.	1.80			
Enhancement of fund through re-appropriation (₹1.80 lakh) in March 2022 proved unjustified. Reasons for non-utilisation of the entire provision have not been intimated though called for (June 2022).					
51.	62	Remuneration of Contract Lecturers of Secondary Schools			
	O.	673.35	1,241.14	456.35	-784.79
	R.	567.79			
Enhancement of fund through re-appropriation (₹567.79 lakh) in March 2022 proved unnecessary. Reasons for final saving have not been intimated though called for (June 2022).					
52.	83	Welfare of Students/Cadets			
	O.	11.87	6.07	0.25	-5.82
	R.	-5.80			
Withdrawal of fund through re-appropriation (₹5.80 lakh) in March 2022 proved less. Reasons for final saving have not been intimated though called for (June 2022).					
53.	91	Development of School Library			
	O.	43.20	43.20	...	- 43.20
Reasons for non-surrender/non-utilisation of the entire provision have not been intimated though called for (June 2022).					

Grant No. 10 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
54.	92	Purchase of Manipur Books from Writers / Publishers		
	O.	7.20	7.20	...
				- 7.20
		Reasons for non-surrender/non-utilisation of the entire provision have not been intimated though called for (June 2022).		
55.	94	Incentive awards / rewards to the students of Govt., Schools who excel in HSLCE/HSE		
	O.	60.00	60.00	29.97
				-30.03
		Reasons for saving have not been intimated though called for (June 2022).		
56.	95	Lairik Tamhalasi		
	O.	35.00	35.00	...
				- 35.00
		Reasons for non-surrender/non-utilisation of the entire provision have not been intimated though called for (June 2022).		
57.	99	Supporting Selected Students of Class X Class XI and XII to Excel in Professional Engineering		
	O.	18.00	18.00	...
				-18.00
		Reasons for non-surrender/non-utilisation of the entire provision have not been intimated though called for (June 2022).		
	03	<i>University and Higher Education</i>		
	001	Direction and Administration		
58.	01	Direction		
	O.	361.00	37.00	296.86
	R.	6.00		
				-70.14
		Enhancement of fund through re-appropriation (₹6.00 lakh) in March 2022 proved unnecessary. Reasons for saving was reportedly due to non-withdrawal of Domestic Travel Expense, non drawal of salary by newly transferred officials, non-encashment of bills by College DDOs, etc.		
	102	Assistance to Universities		
59.	01	Dhanamanjuri University		
	O.	780.00	780.00	...
				-780.00
		Reasons for saving was reportedly due to non-submission of proposal for Grant by Dhanamanjuri University.		

Grant No. 10 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
	103	Government Colleges and Institutes		
60.	11	Government Colleges and Institutions		
	O.	37,763.56	37,602.42	34,581.96
	R.	-161.14		-3,020.46

Withdrawal of fund through re-appropriation (₹161.14 lakh) in March 2022 proved less. Reasons for saving was reportedly due to non-encashment of arrear salary bills by College DDOs.

	104	Assistance to Non-Government Colleges and Institutes		
61.	03	Assistance to Non-Government Colleges and Institutions		
	O.	1,249.36	1,249.36	800.52
				-448.84

Reasons for saving was reportedly due to non-encashment of Capital Grant to Aided Colleges.

	105	Faculty Development Programme		
62.	19	D.M. College of Teacher Education		
	O.	440.90	440.90	417.54
				-23.36

Reasons for saving have not been intimated though called for (June 2022).

	106	Text Books Development		
63.	57	Production of Chief Edition of Text Books for University and Higher Education		
	O.	26.00	26.00	16.72
				-9.28

Reasons for saving have not been intimated though called for (June 2022).

	107	Scholarships		
64.	23	Scholarships		
	O.	25.00	25.00	4.69
				-20.31

Reasons for saving have not been intimated though called for (June 2022).

	112	Institutes of Higher Learning		
65.	50	D.M. College of Teacher Education		
	O.	35.00	35.00	19.66
				-15.34

Reasons for saving have not been intimated though called for (June 2022).

Grant No. 10 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
66.	800 77	Other Expenditure Rashtriya Uchhaar Shiksha Abhiyan (RUSA) (Central Share)		
	O.	3,449.95	349.95	2,007.68
				-1,442.27
		Reasons for saving have not been intimated though called for (June 2022).		
67.	78	State Share for Rashtriya Uchhatar Shiksha Abhiyan (RUSA)		
	O.	276.00	276.00	229.08
				-46.92
		Reasons for saving have not been intimated though called for (June 2022).		
	04	<i>Adult Education</i>		
	001	Direction and Administration		
68.	01	Direction		
	O.	67.38	67.38	...
				-67.38
		Reasons for non-utilisation of the provision was reportedly due to non-authorization by the Government of Manipur.		
69.	21	Removal of Illiteracy		
	O.	41.43	39.04	33.16
	R.	-2.39		
				-5.88
		Withdrawal of fund through re-appropriation (₹2.39 lakh) in March 2022 proved less. Reasons for final saving have not been intimated though called for (June 2022).		
	05	<i>Language Development</i>		
	102	Promotion of Modern Indian Languages and Literature		
70.	14	Development of Manipuri Language and Major Tribal Dialects		
	O.	45.00	30.00	14.37
	R.	-15.00		
				-15.63
		In view of the final savings of ₹15.63 lakh, withdrawal of fund through re-appropriation (₹15.00 lakh) in March 2022 proved less. Reasons for final saving have not been intimated though called for (June 2022).		
71.	20	Propagation of Hindi		
	O.	19.08	19.08	...
				-19.08
		Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (June 2022).		
	80	<i>General</i>		
	001	Direction and Administration		

Grant No. 10 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
72.	01	Direction			
		O.	1,906.65	979.92	878.49
		R.	-926.73		-101.43
Withdrawal of fund through re-appropriation (₹926.73 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).					
	003	Training			
73.	16	Hindi Training Institute			
		O.	94.62	52.20	49.96
		R.	-42.42		-2.24
Reduction of fund through re-appropriation (₹42.42 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).					
74.	25	State Council of Educational Research and Training (SCERT)			
		O.	349.88	267.16	249.95
		R.	-82.72		-17.21
Reduction of fund through re-appropriation (₹82.72 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).					
	800	Other Expenditure			
75.	03	Engineering Cell			
		O.	245.88	219.11	191.64
		R.	-26.77		-27.47
Reduction of fund through re-appropriation (₹26.77 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).					
76.	05	School Fagathansi Programme			
		O.	1,000.00	1,000.00	608.88
Reasons for saving have not been intimated though called for (June 2022).					
77.	37	Legal Charges			
		O.	18.00	18.00	10.68
Reasons for saving have not been intimated though called for (June 2022).					
78.	72	District Institute of Educational Training (Central Share)			
		O.	2,109.59	1,617.02	1,273.59
		R.	-492.57		-343.43
In view of the final saving of ₹343.43 lakh, reduction of fund through re-appropriation (₹492.57 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).					

Grant No. 10 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
2203 Technical Education			
	001 Direction and Administration		
79.	01 Direction		
	O. 93.58	93.58	26.78
			-66.80
Reasons for saving have not been intimated though called for (June 2022).			
	102 Assistance to Universities for Technical Education		
80.	08 Financial Assistance		
	O. 950.00	890.00	615.00
	R. -60.00		-275.00
Withdrawal of fund through re-appropriation (₹60.00 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).			
	105 Polytechnics		
81.	12 Government Polytechnic		
	O. 1,607.40	1,607.40	1,264.46
			-342.94
Reasons for saving have not been intimated though called for (June 2022).			
2204 Sports and Youth Services			
	102 Youth Welfare Programmes for Students		
82.	17 National Cadet Corps		
	O. 233.80	213.16	161.11
	R. -20.64		-52.05
Reduction of fund through re-appropriation (₹20.64 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).			
2552 North Eastern Areas			
	80 <i>General</i>		
	107 Scholarship		
83.	26 Financial Assistance for Professional Courses		
	O. 190.00	190.00	...
			- 190.00
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (June 2022).			

Grant No. 10 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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1.1.3. Saving mentioned in Note 1.1.2 above was partly counter-balanced by excess mainly under:

(Valley)

2202 General Education

01 *Elementary Education*

001 Direction and Administration

84. 01 Direction

O.	506.65	670.12	573.34	-96.78
R.	163.47			

Enhancement of fund through re-appropriation (₹163.47 lakh) in March 2022 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (June 2022).

101 Government Primary Schools

85. 19 Primary School

O.	15,911.77	31,791.56	28,482.27	-3,309.29
R.	15,879.79			

Augmentation of fund through re-appropriation (₹15,879.79 lakh) in March 2022 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (June 2022).

104 Inspection

86. 19 Primary School

O.	363.48	480.28	428.19	-52.09
R.	116.80			

Augmentation of fund through re-appropriation (₹116.80 lakh) in March 2022 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (June 2022).

02 *Secondary Education*

053 Maintenance of Buildings

87. 39 Maintenance of Buildings

O.	50.00	678.72	648.72	-30.00
R.	628.72			

Enhancement of fund through re-appropriation (₹628.72 lakh) in March 2022 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (June 2022)

Grant No. 10 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)		
109	Government Secondary Schools				
88. 13	Vocationalisation of Higher Secondary Education (Central Share)				
	O.	300.00	594.80	594.08	-0.72
	R.	294.80			

Enhancement of fund through re-appropriation (₹294.80 lakh) in March 2022 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (June 2022).

	03	<i>University and Higher Education</i>			
	103	Government Colleges and Institutes			
89. 01	Remuneration for Contract/Casual Employees				
	O.	6.30	270.57	161.99	-108.58
	R.	264.27			

Augmentation of fund through re-appropriation (₹264.27 lakh) in March 2022 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (June 2022).

	107	Scholarships			
90. 68	Chief Minister's Scholarship Scheme for Civil Services Aspirants				
	O.	106.00	280.00	150.00	-130.00
	R.	174.00			

In view of the final savings of ₹130.00 lakh, augmentation of fund through re-appropriation (₹174.00 lakh) in March 2022 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (June 2022).

	04	<i>Adult Education</i>			
	001	Direction and Administration			
91. 07	Direction (AE)				
	O.	274.75	359.30	342.68	-16.62
	R.	84.55			

Augmentation of fund through re-appropriation (₹84.55 lakh) in March 2022 proved unjustified. No proper reasons for anticipated excess and final saving have not been intimated though called for (June 2022).

	05	<i>Language Development</i>			
	001	Direction and Administration			

Grant No. 10 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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92.	01	Direction			
		O.	88.98	111.13	101.49
		R.	22.15		-9.64

Augmentation of fund through re-appropriation (₹22.15 lakh) in March 2022 proved excessive. No proper reasons for anticipated excess and final saving have not been intimated though called for (June 2022).

	80	General			
	003	Training			
93.	08	District Institute of Educational Training			
		O.	458.97	474.81	468.13
		R.	15.84		-6.68

Augmentation of fund through re-appropriation (₹15.84 lakh) in March 2022 proved excessive. No reasons for anticipated excess and final saving have not been intimated though called for (June 2022).

94.	71	State Council of Educational Research and Training (SCERT)			
		O.	883.47	1,281.09	1,230.41
		R.	397.62		-50.68

In view of the final saving of ₹50.68 lakh, enhancement of fund through re-appropriation (₹397.62 lakh) in March 2022 proved excessive. No reasons for anticipated excess and final saving have been intimated though called for (June 2022).

1.2. Capital :

1.2.1. The grant in the Capital Section closed with a saving of ₹1,970.21 lakh. No part of the saving was surrendered during the year.

1.2.2. Saving occurred mainly under:-

**Voted:
(Hill)****4202 Capital Outlay on Education, Sports, Art and Culture**

	01	General Education			
	201	Elementary Education			
1.	50	Construction of Office Building			
		O.	100.00	60.00	60.00
		R.	-40.00		...

Reasons for reduction of fund through re-appropriation (₹40.00 lakh) in March 2022 have not been intimated though called for (June 2022).

Grant No. 10 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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(Valley)**4202 Capital Outlay on Education, Sports, Art and Culture**01 *General Education*

201 Elementary Education

2. 50 Construction of Office Building

O. 80.00 48.00 48.00 ...

R. -32.00

Reasons for reduction of fund through re-appropriation (₹32.00 lakh) in March 2022 have not been intimated though called for (June 2022).

3. 64 Construction of Girls Hostel at Sainik School Imphal

O. 249.00 249.00 ... -249.00

Reasons for non-utilisation/non-surrender of the entire provision have not have not been intimated though called for (June 2022).

203 University and Higher Education

4. 93 Construction of Science Lab (G+2) Block of United College Chandel

R. 13.20 13.20 ... -13.20

Reasons for creation of fund through re-appropriation and non-utilisation of the entire provision have not been intimated though called for (June 2022).

600 General

5. 01 State Share of NEC Project for Up-gradation of Science Laboratories and Library Assistance in High and Higher Secondary Schools

R. 24.72 24.72 ... -24.72

Reasons for creation of fund through re-appropriation and non-utilisation of the entire provision have not been intimated though called for (June 2022).

800 Other Expenditure

6. 05 DIET Buildings (SCERT)

O. 1,566.97 1,566.97 ... -1,566.97

Reasons for non-utilisation/non-surrender of the entire provision have not have not been intimated though called for (June 2022).

7. 94 State Council of Educational Research and Training (SCERT)

O. 114.58 108.75 4.58 -104.17

R. -5.83

Reduction of fund through re-appropriation (₹5.83 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).

Grant No. 10 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
02	<i>Technical Education</i>		
104	Polytechnics		
8. 94	Setting up of New Polytechnic		
O.	45.00	45.00	...
			-45.00
Reasons for non-utilisation/non-surrender of the entire provision have not have not been intimated though called for (June 2022).			
105	Engineering Technical Colleges and Institutes		
9. 93	Government Polytechnic		
O.	40.50	24.30	4.68
R.	-16.20		-19.62

Reduction of fund through re-appropriation (₹16.20 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).

1.2.3. Saving mentioned under Note 1.2.2 above was partly counter-balanced by excess mainly

Voted:
(Valley)

4552 Capital Outlay on North Eastern Areas

20	<i>General Education</i>		
600	Other Expenditure		
10. 07	Construction of Auditorium of Sainik School		
S.	67.45	67.45	123.08
			+55.63

Reasons for creation of fund through supplementary (₹67.45 lakh) and incurring excess expenditure over the budget provisions have not been intimated though called for (June 2022).

1.3. New Service :

Instances of creation of provision through re-appropriation without the knowledge of the Legislature has been noticed in the following case. Excess expenditure incurred requires regularisation:

Revenue Voted:

(Hill)

2202 General Education

03	<i>University and Higher Education</i>		
103	Government Colleges and Institutes		

Grant No. 10 Concl.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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1.	01	Remuneration for Contract/Casual Employees			
	R.	145.00	145.00	82.94	-62.06

Reasons for creation of fund through re-appropriation and final saving have not been intimated though called for (June 2022).

(Valley)

2202 General Education

02 Secondary Education

800 Other Expenditure

2.	17	IEDSS under Rashtriya Madhiyamik Shiksha Abhiyan (Central Share)			
	R.	111.03	111.03	111.03	...

Reasons for creation of fund through re-appropriation and non-creation of fund either through original/supplementary budget have not been intimated though called for (June 2022).

03 University and Higher Education

800 Other Expenditure

3.	80	Chief Minister's Scholarship Scheme for Civil Service Aspirants			
	R.	51.15	51.15	13.70	-37.45

Reasons for creation of fund through re-appropriation (₹51.15 lakh) in March 2022 and incurring expenditure without obtaining provision in either original/supplementary budget have not been intimated though called for (June 2022).

Capital Voted:

(Valley)

4202 Capital Outlay on Education, Sports, Art and Culture

01 General Education

600 General

4.	02	State Share of NE for construction of Girls' Hostel at Raja Dumbra High School (now shifted to Wangkhei Model H/S)			
	R.	42.43	42.43	52.95	+10.52

Reasons for creation of fund through re-appropriation (₹42.43 lakh) and incurring expenditure without obtaining either in original/supplementary budget have not been intimated though called for (June 2022).

Grant No. 11 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Voted:			
(Hill)			
2210 Medical and Public Health			
	01	<i>Urban Health Services - Allopathy</i>	
	001	Direction and Administration	
1.	11	District Headquarters	
	O.	938.27	929.96
	R.	-8.31	925.91
			-4.05
Withdrawal of fund through re-appropriation (₹8.31 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).			
	110	Hospital and Dispensaries	
2.	09	Dental Clinic	
	O.	307.10	259.77
	R.	-47.33	256.59
			-3.18
Withdrawal of fund through re-appropriation (₹47.33 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).			
3.	20	Hospitals	
	O.	918.31	835.71
	R.	-82.60	833.03
			-2.68
Reduction of fund through re-appropriation (₹82.60 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).			
4.	21	State Share of NEC	
	O.	28.76	34.21
	R.	5.45	...
			-34.21
Reasons for enhancement of fund through re-appropriation (₹5.45 lakh) in March 2022 and non-utilisation of the entire provision have not been intimated though called for (June 2022).			
	03	<i>Rural Health Services-Allopathy</i>	
	101	Health Sub-centres	
5.	27	Primary Health Sub Centre	
	O.	2,260.70	2,058.77
	R.	-201.93	2,043.44
			-15.33
Withdrawal of fund through re-appropriation (₹201.93 lakh) in March 2022 proved less. Reasons for final saving have not been intimated though called for (June 2022).			

Grant No. 11 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
6.	103 01	Primary Health Centres National Health Mission			
	O.	350.00	450.00	200.00	-250.00
	R.	100.00			
In view of the final saving of ₹250.00 lakh, augmentation of fund through re-appropriation (₹100.00 lakh) in March 2022 proved unnecessary. Reasons for final saving have not been intimated though called for (June 2022).					
7.	26	Primary Health Centre			
	O.	3,644.13	3,644.13	3,556.82	-87.31
Reasons for final saving have not been intimated though called for (June 2022).					
8.	104 29	Community Health Centres Rural Hospitals			
	O.	1,306.86	1,273.22	1,264.28	-8.94
	R.	-33.64			
Withdrawal of fund through re-appropriation (₹33.64 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).					
9.	110 10	Hospitals and Dispensaries Dispensaries			
	O.	246.45	192.95	192.04	-0.91
	R.	-53.50			
Reduction of fund through re-appropriation (₹53.50 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).					
10.	20	Hospitals			
	O.	4,137.90	4,030.38	3,987.98	-42.40
	R.	-107.52			
In view of the final saving of ₹42.40 lakh, reduction of fund through re-appropriation (₹1,07.52 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).					
	04	<i>Rural Health Services-Other systems of medicine</i>			
	200	Other Systems			
11.	12	Health Manpower Development			
	O.	1,183.73	1,062.78	1,046.55	-16.23
	R.	-120.95			
In view of the final saving of ₹16.23 lakh, reduction of fund through re-appropriation (₹120.95 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).					

Grant No. 11 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
	06	<i>Public Health</i>		
	101	Prevention and Control of Diseases		
12.	04	Anti Leprosy Scheme		
	O.	275.93	220.97	217.85
	R.	-54.96		-3.12

Reduction of fund through re-appropriation (₹54.96 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).

13.	23	National Malaria Eradication Programme (NMEP)		
	O.	587.46	568.75	566.39
	R.	-18.71		-2.36

Withdrawal of fund through re-appropriation (₹18.71 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).

14.	31	Tuberculosis Clinic		
	O.	281.04	270.45	267.78
	R.	-10.59		-2.67

Reduction of fund through re-appropriation (₹10.59 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).

2211 Family Welfare

	001	Direction and Administration		
15.	21	State Family Welfare Bureau		
	O.	369.13	369.13	238.22
	R.			-130.91

Reasons for final saving have not been intimated though called for (June 2022).

Voted:**(Valley)****2210 Medical and Public Health**

	01	<i>Urban Health Services - Allopathy</i>		
	001	Direction and Administration		
16.	01	Direction		
	O.	1,876.13	1,858.54	1,849.37
	R.	-17.59		-9.17

Reduction of fund through re-appropriation (₹17.59 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).

Grant No. 11 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
17. 08	Expansion of Medical Directorate		
	O. 43.70	43.70	25.05
	R.		-18.65
	Reasons for final saving have not been intimated though called for (June 2022).		
18. 11	District Headquarters		
	O. 1,533.69	1,506.06	1,472.03
	R. -27.63		-34.03
	In view of the final saving of ₹34.03 lakh, reduction of fund through re-appropriation (₹27.63 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).		
19. 09	Hospital and Dispensaries Dental Clinic		
	O. 500.13	461.75	458.70
	R. -38.38		-3.05
	In view of the final saving of ₹3.05 lakh, reduction of fund through re-appropriation (₹38.38 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).		
20. 20	Hospitals		
	O. 4,578.30	4,283.61	3,948.70
	R. -294.69		-334.91
	In view of the final saving of ₹334.91 lakh, reduction of fund through re-appropriation (₹294.69 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).		
	03	<i>Rural Health Services- Allopathy</i>	
	101	Health Sub Centres	
21. 27	Primary Health Sub Centre		
	O. 2,047.74	1,886.64	1,866.90
	R. -161.10		-19.74
	Withdrawal of fund through re-appropriation (₹161.10 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).		

Grant No. 11 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
103	Primary Health Centres			
22.	01 National Health Mission			
	O.	18,350.00	27,000.00	11,403.58
	S.	8,300.00		-15,596.42
	R.	350.00		

In view of the final saving of ₹15,596.42 lakh, enhancement of fund through supplementary (₹8,300.00 lakh) in February 2022 and re-appropriation (₹350.00 lakh) in March 2022 proved unnecessary. Reasons for saving have not been intimated though called for (June 2022).

104	Community Health Centres			
23.	29 Rural Hospitals			
	O.	3,970.41	3,956.61	3,903.08
	R.	-13.80		-53.53

Withdrawal of fund through re-appropriation (₹13.80 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).

04	<i>Rural Health Services-Other systems of medicine</i>			
102	Homeopathy			
24.	01 National Mission on AYUSH			
	O.	888.50	973.52	544.71
	R.	85.02		-428.81

In view of the final saving of ₹428.81 lakh, enhancement of fund through re-appropriation (₹85.02 lakh) in March 2022 proved unnecessary. Reasons for saving have not been intimated though called for (June 2022).

200	Other Systems			
25.	12 Health Manpower Development			
	O.	2,297.67	2,164.27	2,080.19
	R.	-133.40		-84.08

In view of the final saving of ₹84.08 lakh, reduction of fund through re-appropriation (₹133.40 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).

05	<i>Medical Education, Training and Research</i>			
105	Allopathy			

Grant No. 11 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
26.	21	Medical Education and Specialised Training			
		O.	172.97	362.51	4.53
		R.	189.54		-357.98
In view of the final saving of ₹357.98 lakh, enhancement of fund through re-appropriation (₹189.54 lakh) in March 2022 proved unjustified. Reasons for saving have not been intimated though called for (June 2022).					
27.	24	Nurses Training			
		O.	423.61	453.91	417.60
		R.	30.30		-36.31
Enhancement of fund through re-appropriation (₹30.30 lakh) in March 2022 proved unnecessary. Reasons for saving have not been intimated though called for (June 2022).					
	200	Other Systems			
28.	14	Financial Assistance to (JNIMS)			
		O.	17,033.46	21,081.77	19,890.64
		S.	4,012.97		-1,191.13
		R.	35.34		
In view of the final saving of ₹1,191.13 lakh, enhancement of fund through supplementary (₹4,012.97 lakh) proved excessive and re-appropriation (₹35.34 lakh) in March 2022 proved unnecessary. Reasons for saving have not been intimated though called for (June 2022).					
	06	<i>Public Health</i>			
	101	Prevention and Control of Diseases			
29.	04	Anti Leprosy Scheme			
		O.	334.97	306.59	302.24
		R.	-28.38		-4.35
Withdrawal of fund through re-appropriation (₹28.38 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).					
30.	23	National Malaria Eradication Programme (NMEP)			
		O.	783.24	758.25	748.72
		R.	-24.99		-9.53
Reduction of fund through re-appropriation (₹24.99 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).					

Grant No. 11 Contd.

Head		Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)	
		(₹ in lakh)			
31.	24	Prevention and Food Adulteration			
	O.	387.42	394.34	378.07	-16.27
	R.	6.92			
Enhancement of fund through re-appropriation (₹6.92 lakh) in March 2022 proved unnecessary. Reasons for saving have not been intimated though called for (June 2022).					
32.	31	Tuberculosis Clinic			
	O.	519.93	478.89	468.78	-10.11
	R.	-41.04			
Withdrawal of fund through re-appropriation (₹41.04 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).					
33.	112 15	Public Health Education Health Education Bureau			
	O.	20.92	9.84	9.36	-0.48
	R.	-11.08			
Reduction of fund through re-appropriation (₹11.08 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).					
34.	800 22	Other Expenditure Mobile Medical Unit			
	O.	64.23	42.18	40.46	-1.72
	R.	-22.05			
Reduction of fund through re-appropriation (₹22.05 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).					
35.	26	Assistance for COVID 19			
	O.	3,000.00	20,615.00	18,532.03	-2,082.97
	S.	17,615.00			
In view of the final saving of ₹2,082.97 lakh, enhancement of fund through supplementary (₹17,615.00 lakh) in February 2022 proved excessive. Reasons for saving have not been intimated though called for (June 2022).					

Grant No. 11 Contd.

Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
		(₹ in lakh)	
36.	27	Chief Minister's assistance for treatment of cancer patients	
	O.	1,000.00	50.00
	R.	-950.00	...
			-50.00
		Reasons for reduction of fund through re-appropriation (₹950.00 lakh) in March 2022 and non-utilisation of the remaining provision have not been intimated though called for (June 2022).	
37.	28	Implementation of e-Medicine/tele-Medicine	
	O.	2,700.00	1,070.00
	R.	-1,630.00	...
			-1,070.00
		Reasons for reduction of fund through re-appropriation (₹1,630.00 lakh) in March 2022 and non-utilisation of the remaining provision have not been intimated though called for (June 2022).	
38.	29	State Component of Pradhan Mantri Jan Arogya Yojana (Ayushman Bharat)	
	O.	10.00	10.00
			...
			-10.00
		Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (June 2022).	
39.	30	15 Finance Commission Grant for Health sector at local body levels	
	O.	4,400.00	4,400.00
			...
			-4,400.00
		Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (June 2022).	
	80	<i>General</i>	
	004	Health Statistics & Evaluation	
40.	16	Health Intelligence	
	O.	142.53	142.53
			100.20
			-42.33
		Reasons for saving have not been intimated though called for (June 2022).	
41.	18	Health Transport Organisation	
	O.	99.70	102.23
	R.	2.53	80.58
			-21.65
		In view of the final saving of ₹21.65 lakh, enhancement of fund through re-appropriation (₹2.53 lakh) in March 2022 proved unnecessary. Reasons for saving have not been intimated though called for (June 2022).	

Grant No. 11 Contd.

Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
		(₹ in lakh)	
2211 Family Welfare			
001	Direction and Administration		
42.	20	State Family Welfare	
	O.	712.14	712.14
			364.17
			-347.97
		Reasons for saving have not been intimated though called for (June 2022).	
43.	21	State Family Welfare Bureau	
	O.	400.81	400.81
			225.56
			-175.25
		Reasons for saving have not been intimated though called for (June 2022).	
	003	Training	
44.	24	Training and Employment	
	O.	198.44	198.44
			67.74
			-130.70
		Reasons for saving have not been intimated though called for (June 2022).	
45.	25	Training of ANM/LHV	
	O.	152.60	205.00
			50.98
	R.	52.40	
			-154.02
		In view of the final saving of ₹154.02 lakh, enhancement of fund through re-appropriation (₹52.40 lakh) in March 2022 proved unnecessary. Reasons for saving have not been intimated though called for (June 2022).	
46.	27	Training of Multipurpose Workers (Male)	
	O.	169.24	169.24
			43.96
			-125.28
		Reasons for saving have not been intimated though called for (June 2022).	
	102	Urban Family Welfare Services	
47.	29	Urban Family Welfare Services	
	O.	39.15	39.15
			22.19
			-16.96
		Reasons for final saving have not been intimated though called for (June 2022).	

1.1.3. Saving mentioned in Note 1.1.2 above was partly counter-balanced by excess mainly under:

Grant No. 11 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)		
Voted:					
(Hill)					
2210 Medical and Public Health					
	04	<i>Rural Health Services-Other systems of medicine</i>			
	102	Homeopathy			
48.	19	Homeopathy			
	O.	61.84	71.34	70.43	-0.91
	R.	9.50			

Enhancement of fund through re-appropriation (₹9.50 lakh) in March 2022 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (June 2022).

	05	<i>Medical Education, Training and Research</i>			
	105	Allopathy			
49.	24	Nurses Training			
	O.	65.92	78.47	76.48	-1.99
	R.	12.55			

Additional provision of ₹12.55 lakh through re-appropriation in March 2022 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (June 2022).

2211 Family Welfare					
	101	Rural Family Welfare Services			
50.	19	Rural Family Welfare Sub-Centres			
	O.	731.62	1,155.62	773.66	-381.96
	R.	424.00			

Enhancement of fund through re-appropriation (₹424.00 lakh) in March 2022 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (June 2022).

Voted:**(Valley)****2210 Medical and Public Health**

01 *Urban Health Services - Allopathy*

Grant No. 11 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
51.	109 17	School Health Scheme Health Schemes		
	O.	56.67	67.68	60.84
	R.	11.01		-6.84
Enhancement of fund through re-appropriation (₹11.01 lakh) in March 2022 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (June 2022).				
	02	<i>Urban Health Services- Other systems of medicine</i>		
52.	102 19	Homeopathy Homeopathy		
	O.	194.36	227.68	206.68
	R.	33.32		-21.00
Enhancement of fund through re-appropriation (₹33.32 lakh) in March 2022 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (June 2022).				
	03	<i>Rural Health Services-Allopathy</i>		
53.	103 26	Primary Health Centres Primary Health Centre		
	O.	4,562.28	4,907.59	4,831.88
	R.	345.31		-75.71
Augmentation of fund through re-appropriation (₹345.31 lakh) in March 2022 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (June 2022).				
	04	<i>Rural Health Services-Other systems of medicine</i>		
54.	102 14	Homeopathy Homeopathy		
	O.	605.44	659.48	613.79
	R.	54.04		-45.69
Augmentation of fund through re-appropriation (₹54.04 lakh) in March 2022 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (June 2022).				
55.	19	Homeopathy		
	O.	77.28	85.63	91.74
	R.	8.35		+6.11
Augmentation of fund through re-appropriation (₹8.35 lakh) in March 2022 proved less. Reasons for anticipated saving and final excess have not been intimated though called for (June 2022).				

Grant No. 11 Contd.

Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
		(₹ in lakh)	
2211 Family Welfare			
101	Rural Family Welfare Services		
56. 19	Rural Family Welfare Sub-Centres		
	O.	984.94	1,536.94
	R.	552.00	1,162.20
			-374.74

Augmentation of fund through re-appropriation (₹552.00 lakh) in March 2022 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (June 2022).

1.2. Capital :

1.2.1. The grant in the Capital Section closed with a saving of ₹11,225.28 lakh. No part of the saving have been surrendered.

1.2.2. Saving occurred mainly under:

Voted:**(Hill)****4210 Capital Outlay on Medical and Public Health**

	01	<i>Urban Health Services</i>			
	110	Hospital and Dispensaries			
1.	15	Hospitals			
	O.	1,000.00	1,000.00	867.70	-132.30

Reasons for final saving have not been intimated though called for (June 2022).

	02	<i>Rural Health Services</i>			
	103	Primary Health Centres			
2.	26	Primary Health Centre			
	O.	18.00	18.00	...	-18.00

Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (June 2022).

	104	Community Health Centres			
3.	03	Community Health Centres			
	O.	14.40	14.40	...	-14.40

Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (June 2022).

Grant No. 11 Contd.

Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
		(₹ in lakh)	
03	<i>Medical Education Training & Research</i>		
200	Other Systems		
4. 03	Establishment of New Medical Colleges attached with District/ Referral Hospitals (Central Share)		
O.	9,000.00	9,000.00	...
			-9,000.00
	Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (June 2022).		
5. 04	Establishment of New Medical Colleges attached with District/ Referral Hospital (State Share)		
O.	840.00	840.00	...
			- 840.00
	Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (June 2022).		
(Valley)			
4210 Capital Outlay on Medical and Public Health			
01	<i>Urban Health Services</i>		
110	Hospitals and Dispensaries		
6. 15	Hospitals		
S.	2,285.84	2,285.84	1,621.29
			-664.55
	Reasons for creation of fund through supplementary provision and final saving have not been intimated though called for (June 2022).		
7. 17	Strengthening of District Headquarters		
O.	15.00	15.00	3.00
			-12.00
	Reasons for final saving have not been intimated though called for (June 2022).		
8. 20	Non Recurring Grant under NESIDS		
S.	10.00	10.00	...
			-10.00
	Reasons for creation of fund through supplementary budget and non-surrender/non-utilisation of the entire provision have not been intimated though called for (June 2022).		
800	Other Expenditure		
9. 10	Expansion of Medical Directorate		
O.	30.00	30.00	...
			30.00
	Reasons for non-surrender/non-utilisation of the entire provision have not been intimated though called for (June 2022).		

Grant No. 11 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)		
02	<i>Rural Health Services</i>				
103	Primary Health Centres				
10.	26	Primary Health Centres			
	O.	18.00	18.00	8.00	-10.00
Reasons for final saving have not been intimated though called for (June 2022).					
	104	Community Health Centres			
11.	03	Community Health Centres			
	O.	14.40	14.40	4.80	-9.60
Reasons for final saving have not been intimated though called for (June 2022).					
	04	<i>Public Health</i>			
	107	Public Health Laboratories			
12.	01	Strengthening of State Drug Regulatory System			
	S.	262.00	262.00	...	-262.00
Reasons for creation of fund through supplementary budget and non-surrender/non-utilisation of the entire provision have not been intimated though called for (June 2022).					
	112	Public Health Education			
13.	02	State Share of Upgradation Strengthening of GNM/Nursing Schools			
	O.	400.00	400.00	200.00	-200.00
Reasons for final saving have not been intimated though called for (June 2022).					
	200	Other Programmes			
14.	18	Multipurpose Worker's Scheme			
	O.	28.80	28.80	6.37	-22.43
Reasons for final saving have not been intimated though called for (June 2022).					

1.2.3. No specific excess was observed to counter-balance the saving mentioned in Note 1.2.2 above.

1.3. New Service :

Instances of creation of provision through re-appropriation without the knowledge of the Legislature has been noticed in the following case. Excess expenditure incurred requires regularisation:

Grant No. 11 Concltd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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Revenue Voted :**(Hill)****2552 North Eastern Areas**

	18	<i>Public Health</i>			
	112	Public Health Education			
1.	01	Construction of Nursing School with Hostel at Phungre, Ukhrul			
	R.	307.98	307.98	307.98	...

Reasons for creation of fund through re-appropriation (₹307.98 lakh) in March 2022 and incurring expenditure without creation of provision either in original/supplementary budget have not been intimated though called for (June 2022).

(Valley)**2210 Medical and Public Health**

	01	<i>Urban Health Services - Allopahty</i>			
	110	Hospital and Dispensaries			
2.	21	State Share of NEC			
	R.	16.00	16.00	16.00	...

Reasons for creation of fund through re-appropriation (₹16.00 lakh) in March 2022 and incurring expenditure without creation provision either in original/supplementary budget have not been intimated though called for (June 2022).

2552 North Eastern Areas

	07	<i>Urban Health</i>			
	800	Other Expenditure			
3.	01	Up-gradation of Regional Children's Heart Surgical Unit at Sky Hospital & Research Centre			
	R.	144.00	144.00	144.00	...

Reasons for creation of fund through re-appropriation (₹144.00 lakh) in March 2022 and incurring expenditure without creation of provision either in original/supplementary budget have not been intimated though called for (June 2022).

Grant No. 12 Municipal Administration, Housing and Urban Development

Section & Major Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
	(₹ in thousand)		

Revenue

Major Head:	2217 Urban Development		
	3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions		

Voted :

Original	4,00,50,34		
Supplementary	...	4,00,50,34	1,01,34,20
Amount surrendered during the year.			-2,99,16,14
			4,80,04

Capital:

Major Head:	4217 Capital Outlay on Urban Development		
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Voted :

Original	3,21,25,90		
Supplementary	27,96,56	3,49,22,46	1,42,12,12
Amount surrendered during the year.			-2,07,10,34
			...

Notes and comments :

1. The distribution of the grant and actual expenditure between "Hill Areas" and "Valley Areas" is given below :

	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
	(₹ in lakh)		
Revenue			
Voted:	Valley Areas	40,050.34	10,134.20
	Hill Areas	...	...
	Total Voted:	40,050.34	10,134.20
			-29,916.14
Capital			
Voted:	Valley Areas	34,922.46	14,212.12
	Hill Areas	...	...
	Total Voted:	34,922.46	14,212.12
			-20,710.34

Grant No. 12 Contd.**1.1. Revenue :**

1.1.1. The grant closed with a saving of ₹29,916.14 lakh against which an amount of ₹480.04 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹29,916.14 lakh, the surrendered of ₹480.04 lakh in March 2022 proved less.

1.1.3. Saving occurred mainly under:

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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Voted:**(Valley)****2217 Urban Development**

01 State Capital Development

191 Assistance to Local Bodies Corporations, Urban Development Authorities, Town Improvement Board, etc.

1. 04 Scheme under 15th FC Award

O.	6,400.00	6,400.00	2,165.16	-4,234.84
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Reasons for saving was stated to be due to non-receipt of 2nd Instalment for the year 2021-22 from Government due to non-submission of UC for 1st installment.

800 Other Expenditure

2. 03 Duties on Transfer of Property

O.	10.00	10.00	...	-10.00
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Reasons for non-surrender/non-utilisation of the entire provisions and final saving have not been furnished though called for (June 2022).

3. 08 Honorarium of Chairpersons, Vice Chairpersons, Councillors of Municipal Council

O.	297.96	297.96	...	-297.96
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Reasons for non-utilisation/non-surrender of the entire provisions and final saving was stated to be due to non-sanctioned by the Finance Department.

4. 15 Honorarium of Chairperson, Vice Chairman, Councillor of Nagar Panchayat

O.	378.98	378.98	...	-378.98
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Reasons for non-surrender/non-utilisation of the entire provisions was stated to be due to non-sanctioned by the Finance Department.

5. 16 Financial Assistance to Municipalities

O.	2,120.00	2,120.00	1,302.14	-817.86
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Reasons for saving was attributed to non-award of financial assistance to skilled and unskilled worker's wages due to expiry of term for Municipal Councillors.

Grant No. 12 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
6.	20	Development of Imphal City as Smart City			
	O.		16,300.00	16,300.00	...
					-16,300.00
		Reasons for non-surrender/non-utilisation of the entire provisions was attributed to non-sanctioned by the Finance Department.			
7.	21	Slum Clearance			
	O.		539.82	539.82	517.54
					-22.28
		Reasons for saving was not furnished though called for (June 2022).			
8.	33	State Share for Urban Development Fund			
	O.		3,500.00	3,500.00	404.58
					-3,095.42
		Reasons for final saving was stated to be due to creation of separate Sub-Heads for State Matching Share for each Central Shares.			
9.	37	Financial Assistance to Nagar Panchayats/ Small Town Committee			
	O.		1,001.00	1,001.00	97.04
					-903.96
		Reasons for final saving was attributed to (i) non-award of financial assistance for skill and unskill wages due to expiry of term for Muncipal councillors and (ii) proposed amount not sanctioned by the Finance Department.			
10.	38	Pilot on Formulation of Local Area Plan (LAP) and Town Planning Scheme (TPS) under AMRUT (Central Share)			
	O.		80.00	80.00	...
					-80.00
		Reasons for non-surrender/non-utilisation of the entire provisions have not been assigned though called for (June 2022).			
11.	40	City Convention Centre			
	O.		36.73	66.73	15.48
	R.		30.00		-51.25

Additional provision of ₹30.00 lakh obtained in March 2022 proved unnecessary. Reasons for final saving was attributed to the proposed amount not sanctioned by the Finance Department.

Grant No. 12 Contd.

Head			Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)	
(₹ in lakh)						
12.	41	Asstt. to PDA for implementation of Project with HUDCO loan				
		O.	2,000.00	1,350.00	1,210.45	-139.55
		R.	-650.00			

Withdrawal of fund through surrender (₹480.04 lakh) and re-appropriation (₹169.96.00 lakh) in March 2022 proved less. Reasons for final saving have not been assigned though called for (June 2022).

13.	42	Imphal Smart City Mission (State Share)				
		O.	3,000.00	3,000.00	...	-3,000.00

Reasons for non-surrender/non-utilisation of the entire provisions was stated to be due to non-sanctioned by the Finance Department.

1.1.4. Saving mentioned in Note 1.1.3 above was partly counter balanced by excess mainly under.

**Voted:
(Valley)**

2217 Urban Development

01 State Capital Development
001 Direction and Administration

14.	01	Town Planning				
		O.	193.21	223.44	230.11	+6.67
		R.	30.23			

Enhancement of provisions through re-appropriation (₹30.23 lakh) in March 2022 proved insufficient. Reasons for anticipated saving and final excess have not been furnished though called for (June 2022).

	800	Other Expenditure				
15.	14	Municipal Administration Housing and Urban Development				
		O.	15.60	18.60	18.60	...
		R.	3.00			

Reasons for additional provisions of ₹3.00 lakh through re-appropriation in March 2022 have not been intimated though called for (June 2022).

1.2. Capital :

1.2.1 The grant in the Capital Section closed with a saving of ₹20,710.34 lakh. No part of the saving was surrendered during the year.

Grant No. 12 Contd.

Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
		(₹ in lakh)	

1.2.2. In view of the final saving of ₹20,710.34 lakh, the supplementary provisions of ₹2,796.56 lakh obtained in February 2022 proved unnecessary.

1.2.3 Saving occurred mainly under:-

Voted:**(Valley)****4217 Capital Outlay on Urban Development**

01 State Capital Development

800 Other Expenditure

1. 08 PMAY-Housing for all

O.	26,000.00	26,022.52	10,027.49	-15,995.03
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S.	22.52
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Enhancement of provisions through supplementary (₹22.52 lakh) in February 2022 proved unnecessary. Reasons final saving was not furnished though called for (June 2022).

2. 10 Improvement of District Headquarters

O.	750.00	750.00	522.70	-227.30
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Reasons for final saving have not been intimated though called for (June 2022).

3. 12 National Urban Livelihood Mission (NULM)

O.	1,200.00	1,325.00	297.94	-1,027.06
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S.	125.00
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Enhancement of fund through supplementary (₹125.00 lakh) obtained in February 2022 proved unnecessary. Reasons for final saving was stated to be due to non-released of Central Share by the Government of India.

4. 30 Management of Solid Waste on Regional Basis (Cluster - B) (Central Share)

S.	331.28	331.28	186.23	-145.05
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Reasons for final saving was attributed to non-sanctioned of proposed amount by the Finance Department.

60 Other Urban Development Schemes

051 Construction

Grant No. 12 Concl.

Head			Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
			(₹ in lakh)		
5.	03	JNNURM/SWACH BHARAT			
		O.	4,175.90	4,375.90	2,266.90
		S.	200.00		-2,109.00

Additional provisions through supplementary (₹200.00 lakh) in February 2022 proved unnecessary. Reasons for final saving was stated to be due to non-released of fund by the Government of India.

6.	18	Construction of Tombisana Market (for rehabilitation of Women Vendors at Khwairamban Bazar)			
		S.	1,206.90	1,206.90	...
					-1,206.90

Reasons for non-surrender/non-utilisation of the entire budget provision was stated to be due to non-released of fund by the Government of India and State Government.

1.2.4. No specific excess was observed to counter-balanced the saving mentioned in Note 1.2.3 above.

Grant No. 13 Labour and Employment

Section & Major Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
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(₹ in thousand)

Revenue

Major Head: 2230 Labour and Employment
2235 Social Security and Welfare

Voted :

Original	3,67,79,46		
Supplementary	43,47	3,68,22,93	36,93,20
Amount surrendered during the year.			-3,31,29,73
			...

Capital :

Major Head: 4250 Capital Outlay on Other Social Services

Voted :

Original	6,00,00		
Supplementary	...	6,00,00	6,00,00
Amount surrendered during the year.			...

Notes and comments :

1. The distribution of the grant and actual expenditure between "Hill Areas" and "Valley Areas" is given below :

	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
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(₹ in lakh)

Revenue				
Voted:	Valley Areas	36,186.43	3,098.48	-33,087.95
	Hill Areas	636.50	594.72	-41.78
	Total Voted:	36,822.93	3,693.20	-33,129.73
Capital				
Voted:	Valley Areas	600.00	600.00	...
	Hill Areas	...	...	...
	Total Voted:	600.00	600.00	...

1.1. Revenue :

1.1.1. The grant closed with a saving of ₹33,129.73 lakh. No part of the saving was surrendered during the year.

1.1.2. Saving occurred mainly under:

Grant No. 13 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Voted:			
(Hill)			
2230 Labour and Employment			
	02	Employment Service	
	101	Employment Services	
1.	06	Churachandpur District	
	O.	28.29	22.20
	R.	-6.09	21.90
			-0.30
Reduction of fund by way of re-appropriation (₹6.09 lakh) in March 2022 proved less. Reasons for saving have not been assigned (June 2022).			
2.	15	Ukhrul District	
	O.	42.44	26.02
	R.	-16.42	23.78
			-2.24
Reduction of fund by way of re-appropriation (₹16.42 lakh) in March 2022 proved less. Reasons for saving have not been assigned (June 2022).			
3.	17	Kangpokpi District	
	O.	9.30	...
	R.	-9.30	...
			...
Reasons for withdrawal of entire fund by way of re-appropriation (₹9.30 lakh) in March 2022 have not been intimated though called for (June 2022).			
	03	Training	
	003	Training of Craftsmen and Supervisors	
4.	14	Training of Craftsman and Supervision	
	O.	469.32	467.62
	R.	-1.70	450.53
			-17.09
Reduction of fund by way of re-appropriation (₹1.70 lakh) in March 2022 proved less. Reasons for saving have not been assigned (June 2022).			
Voted:			
(Valley)			
2230 Labour and Employment			
	01	Labour	
	101	Industrial Relations	

Grant No. 13 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
5.	02	Administration of Labour Laws			
	O.	402.79	279.83	243.07	-36.76
	R.	-122.96			

Reduction of fund by way of re-appropriation (₹122.96 lakh) in March 2022 proved less. Reasons for saving have not been assigned (June 2022).

	02	<i>Employment Service</i>			
	001	Direction and Administration			
6.	01	Direction			
	O.	104.49	97.20	92.40	-4.80
	R.	-7.29			

Reduction of fund by way of re-appropriation (₹7.29 lakh) in March 2022 proved less. Reasons for saving have not been assigned (June 2022).

	101	Employment Services			
7.	18	Jiribam Distict			
	O.	7.09	...	...	...
	R.	-7.09			

Reasons for withdrawal of entire fund by way of re-appropriation (₹7.09 lakh) in March 2022 have not been intimated though called for (June 2022).

	03	<i>Training</i>			
	003	Training of Craftsmen and Supervisors			
8.	14	Training of Craftsman and Supervision			
	O.	1,249.19	1,247.39	972.40	-274.99
	R.	-1.80			

Reduction of fund by way of re-appropriation (₹1.80 lakh) in March 2022 proved less. Reasons for saving have not been assigned (June 2022).

	102	Apprenticeship Training			
9.	03	Apprenticeship Training			
	O.	19.13	19.13	0.09	-19.04

Reasons for saving have not been intimated though called for (June 2022).

Grant No. 13 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
	800	Other expenditure		
10.	01	Skill Development Initiative Scheme		
	O.	450.00	112.00	...
	R.	-338.00		-112.00

Reasons for withdrawal of fund by way of re-appropriation (₹338.00 lakh) in March 2022 and non-utilisation of the remaining provision have not been assigned (June 2022).

11.	02	Pradhan Mantri Kaushal Vima Yojana (PMKVY) Central Share		
	O.	33,583.10	33,583.10	982.42
	R.			-32,600.68

Reasons for saving have not been intimated though called for (June 2022).

2235 Social Security and Welfare

01 *Rehabilitation*

200 Other Relief Measures

12.	17	Labour Cess/Labour victim Accidents		
	O.	25.00	25.00	...
	R.			-25.00

Reasons for non-utilisation/non-surrender of fund have not been intimated though called for (June 2022).

1.1.3. Saving mentioned in Note 1.1.2 above was partly counter-balanced by excess mainly under:

Voted:**(Hill)****2230 Labour and Employment**

02 *Employment Service*

101 Employment Services

13.	10	Senapati District		
	O.	30.99	35.77	35.38
	R.	4.78		-0.39

Enhancement of fund by way of re-appropriation (₹4.78 lakh) in March 2022 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (June 2022).

Grant No. 13 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
14.	12	Tamenglong District			
		O.	17.44	26.09	25.83
		R.	8.65		-0.26

Enhancement of fund by way of re-appropriation (₹8.65 lakh) in March 2022 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (June 2022).

(Valley)

2230 Labour and Employment02 *Employment Service*

001 Direction and Administration

15.	19	Special Cell for Self Employment			
		O.	23.12	27.70	26.94
		R.	4.58		-0.76

Enhancement of fund by way of re-appropriation (₹4.58 lakh) in March 2022 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (June 2022).

101 Employment Services

16.	07	Imphal District			
		O.	38.12	52.54	52.35
		R.	14.42		-0.19

Enhancement of fund by way of re-appropriation (₹14.42 lakh) in March 2022 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (June 2022).

17.	16	Imphal East District			
		O.	6.09	9.59	9.12
		R.	3.50		-0.47

Enhancement of fund by way of re-appropriation (₹3.50 lakh) in March 2022 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (June 2022).

03 *Training*

800 Other expenditure

Grant No. 13 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
18.	04	Enhancing Skill Development Infrastructure in NE States (Central Share).		
	S.	43.47	207.90	207.90
	R.	164.43		...

Reasons for non-allocation of enough provision in original/supplementary budget have not been intimated though called for (June 2022).

1.2. Capital :

1.2.1. The grant in the Capital section closed with no saving or excess.

1.3. New Service :

Instances of creation of provision through re-appropriation without the knowledge of the Legislature has been noticed in the following case. Excess expenditure incurred requires regularisation:

(Valley)**2230 Labour and Employment**

01 Labour

101 Industrial Relations

1.	06	District Level Business Reforms Action Plan (DBRAP) under Ease of Doing Business (EoDB)		
	R.	3.50	3.50	3.50

Reasons for non-creation of provision in Original/Supplementary budget have not been intimated though called for (June 2022).

800 Other expenditure

2.	05	Skill Development (SANKALP) Central Share		
	R.	175.15	175.15	175.15

Reasons for non-creation of provision in Original/Supplementary budget have not been intimated though called for (June 2022).

03 Training

800 Other expenditure

3.	03	Skill Strengthening for Industrial Value Enhancement (STRIVE) Central Share		
	R.	99.50	99.50	99.50

Reasons for non-creation of provision in Original/Supplementary budget have not been intimated though called for (June 2022).

Grant No. 13 Concl.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
4.	05	State Share of SANKALP			
	R.		19.46	19.46	19.46
					...

Reasons for non-creation of provision in Original/Supplementary budget have not been intimated though called for (June 2022).

Grant No. 14 Department of Tribal Affairs and Hills Development

Section & Major Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
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(₹ in thousand)

Revenue:

Major Head:	2071 Pension and Other Retirement Benefit		
	2225 Welfare of Scheduled Castes, Schedule Tribes, Other Backward Classes and Minorities.		
	3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions		

Voted :

Original	7,82,95,74		
Supplementary	...	7,82,95,74	5,68,57,94
Amount surrendered during the year.			-2,14,37,80
			52,37,12

Capital:

Major Head:	4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, OBC & Minorities		
--------------------	---	--	--

Voted :

Original	19,18,35		
Supplementary	...	19,18,35	5,31,28
Amount surrendered during the year.			-13,87,07
			13,00,26

Notes and comments :

1. The distribution of the grant and actual expenditure between "Hill Areas" and "Valley Areas" is given below :

	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
		(₹ in lakh)	
Revenue			
Voted:			
Valley Areas	11,073.64	5,011.25	-6,062.39
Hill Areas	67,222.10	51,846.69	-15,375.41
Total Voted:	78,295.74	56,857.94	-21,437.80
Capital			
Voted:			
Valley Areas	160.00	234.66	+74.66
Hill Areas	1,758.35	296.62	-1,461.73
Total Voted:	1,918.35	531.28	-1,387.07

Grant No. 14 Contd.**1.1. Revenue :**

1.1.1. The grant closed with a saving of ₹21,437.80 lakh against which an amount of ₹5,237.12 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹21,437.80 lakh, the surrendered amount of ₹5,237.12 lakh in March 2022 proved less.

1.1.3. Saving occurred mainly under:

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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Voted:**(Hill)****2071 Pension and Other Retirement Benefits**01 *Civil*

110 Pension of Employees of Local Bodies

1. 06 Pension to Employees of Autonomous District Council

O. 3,000.00 1,435.20 1,497.75 +62.55

R. -1,564.80

In view of the final excess of ₹62.55 lakh, withdrawal of fund through surrender (₹95.62 lakh) and re-appropriation (₹1,469.18 lakh) in March 2022 proved excessive. Reasons for anticipated saving and final excess have not been intimated though called for (June 2022).

2. 07 Leave Salaries of Autonomous District Councils

O. 999.99 372.86 351.58 -21.28

R. -627.13

Withdrawal of fund through re-appropriation (₹627.13 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).

2225 Welfare of Scheduled Castes, Schedule Tribes, Other Backward Classes and Minorities02 *Welfare of Scheduled Tribes*

277 Education

3. 06 Education Development

O. 115.00 115.00 30.00 -85.00

Reasons for saving have not been intimated though called for (June 2022).

4. 07 Stare Share Pre Matric Scholarship

O. 30.00 30.00 ... -30.00

Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (June 2022).

Grant No. 14 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
5.	08	State Share for Post Matric Scholarship			
	O.	688.48	500.00	447.13	-52.87
	R.	-188.48			
Withdrawal of fund through re-appropriation (₹188.48 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).					
	282	Health			
6.	13	Medical & Public Health			
	O.	137.00	68.50	68.50	...
	R.	-68.50			
Reasons for reduction of fund by way of re-appropriation (₹68.50 lakh) in March 2022 have not been intimated though called for (June 2022).					
	794	Special Central Assistance for Tribal Sub-Plan			
7.	15	Agriculture			
	O.	439.20	439.20	...	-439.20
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (June 2022).					
8.	16	Animal Husbandry			
	O.	416.00	416.00	...	-416.00
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (June 2022).					
9.	19	Special Development Programme under Proviso to Article 275 (1) of Constitution			
	O.	2,589.26	3,017.95	1,833.5	-1,184.45
	R.	428.69			
In view of the final saving of ₹1,184.45 lakh, enhancement of the provision through re-appropriation (₹428.69 lakh) in March 2022 proved unjustified. Reasons for saving have not been assigned (June 2022).					
10.	28	Village and Small Industries			
	O.	345.00	345.00	112.01	-232.99
Reasons for saving have not been intimated though called for (June 2022).					

Grant No. 14 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
800	Other Expenditure			
11.	05 Maram Primitive Tribe Project			
	O.	239.00	902.10	...
	R.	663.10		-902.10

Reasons for enhancement of fund through re-appropriation (₹663.10 lakh) in March 2022 and non-utilisation of the entire provision have not been intimated though called for (June 2022).

12.	15 Improvement of IVR Bridges and Culverts			
	O.	19.00	7.60	...
	R.	-11.40		-7.60

Reasons for reduction of fund by way of re-appropriation (₹11.40 lakh) in March 2022 and non-utilisation of the remaining provision have not been intimated though called for (June 2022).

13.	16 Procurement of Water Tank/Poly Pipes			
	O.	21.60	10.80	...
	R.	-10.80		-10.80

Reasons for reduction of fund by way of re-appropriation (₹10.80 lakh) in March 2022 and non-utilisation of the remaining provision have not been intimated though called for (June 2022).

3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions

200	Other Miscellaneous Compensation and Assignments			
15.	01 Public Works			
	O.	167.03	136.57	127.54
	R.	-30.46		-9.03

Reduction of fund through re-appropriation (₹30.46 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).

16.	03 Medical and Public Health			
	O.	453.13	448.72	422.00
	R.	-4.41		-26.72

Reduction of fund through re-appropriation (₹4.41 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).

17.	04 Headquarter			
	O.	752.09	677.15	651.11
	R.	-74.94		-26.04

Reduction of fund through re-appropriation (₹74.94 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).

Grant No. 14 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
18.	05	Soil and Water Conservation				
		O.	84.04	85.74	77.90	-7.84
		R.	1.70			

In view of the final saving of ₹7.84 lakh, augmentation of fund through re-appropriation (₹1.70 lakh) in March 2022 proved unjustified. Reasons for saving have not been intimated though called for (June 2022).

19.	06	Animal Husbandry				
		O.	361.13	301.07	309.42	+8.35
		R.	-60.06			

In view of final excess of ₹8.35 lakh, withdrawal of fund through re-appropriation (₹60.06 lakh) in March 2022 proved excessive. Reasons for anticipated saving and final excess have not been intimated though called for (June 2022).

20.	07	Forestry and Wild Life				
		O.	47.47	29.66	26.73	-2.93
		R.	-17.81			

Reduction of fund through re-appropriation (₹17.81 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).

21.	08	Salaries/Honorarium to District Council Members				
		O.	204.84	204.84	9.29	-195.55

Reasons for saving have not been intimated though called for (June 2022).

22.	09	Financial Assistance to ADC's				
		O.	520.00	520.00	407.83	-112.17

Reasons for saving have not been intimated though called for (June 2022).

23.	10	Construction of Barrak Type Quarters				
		O.	3,000.00	3,000.00	...	-3,000.00

Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (June 2022).

Grant No. 14 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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24.	15	Scheme under 14th FC for ADCs			
		O.	5,141.50
		R.	-5,141.50		

Reasons for withdrawal of entire fund by way of surrender (₹5,141.50 lakh) in March 2022 have not been intimated though called for (June 2022).

25.	16	Scheme under 15th FC Award			
		O.	7,611.00	8,958.97	5,222.35
		R.	1,347.97		-3,736.62

Enhancement of fund through re-appropriation (₹1,347.97 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).

Voted:**(Valley)****2225 Welfare of Scheduled Castes, Schedule Tribes, Other Backward Classes and Minorities**

	02	<i>Welfare of Scheduled Tribes</i>			
	001	Direction and Administration			
26.	01	Direction			
		O.	757.86	787.59	580.42
		R.	29.73		-207.17

Enhancement of provision by way of re-appropriation (₹29.73 lakh) in March 2022 proved unnecessary. Reasons for saving have not been intimated though called for (June 2022).

	102	Economic Development			
27.	05	Economic Upliftment			
		O.	18.00	45.20	...
		R.	27.20		-45.20

Reasons for enhancement of fund through re-appropriation (₹27.20 lakh) in March 2022 and non-utilisation of the entire provision have not been intimated though called for (June 2022).

	277	Education			
28.	07	State Share for Pre Matric Scholarship			
		O.	10.00	10.00	...
		R.			-10.00

Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (June 2022).

Grant No. 14 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
29.	08	State Share for Post-Matric Scholarship			
		O.	172.12	100.00	12.55
		R.	-72.12		-87.45

Withdrawal of fund by way of re-appropriation (₹72.12 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).

30.	33	Tribal Research Institute(TRI)			
		O.	100.00	100.00	48.94
		R.			-51.06

Reasons for saving have not been intimated though called for (June 2022).

	800	Other Expenditure			
31.	07	Post Matric Scholarships Scheme			
		O.	8,875.06	8,091.09	4,012.68
		R.	-783.97		-4,078.41

Withdrawal of fund by way of re-appropriation (₹783.97 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).

32.	08	Pre - Matric Scholarship			
		O.	860.60	443.33	76.66
		R.	-417.27		-366.67

Withdrawal of fund by way of re-appropriation (₹417.27 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).

1.1.4. Saving mentioned in Note 1.1.3 above was partly counter-balance by excess mainly under:-

Voted:**(Hill)****2225 Welfare of Scheduled Castes, Schedule Tribes, Other Backward Classes and Minorities**

	02	<i>Welfare of Scheduled Tribes</i>			
	001	Direction and Administration			
33.	01	Direction			
		O.	947.92	1,287.85	1,057.22
		R.	339.93		-230.63

Enhancement of fund by way of re-appropriation (₹339.93 lakh) in March 2022 proved excessive. Reasons for anticipated excess and final savings have not been intimated though called for (June 2022).

Grant No. 14 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
	283 Housing				
34.	08 Housing				
	O.	250.00	812.00	400.00	-412.00
	R.	562.00			

Enhancement of fund by way of re-appropriation (₹562.00 lakh) in March 2022 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (June 2022).

3604 Compensation and Assignment to Local Bodies and Panchayat Raj Institutions

	200 Other Miscallenuous Compensation and Assignments				
35.	02 Elementary Education				
	O.	33,043.47	33,394.94	33,195.89	-199.05
	R.	351.47			

Enhancement of fund by way of re-appropriation (₹351.47 lakh) in March 2022 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (June 2022).

1.2. Capital :

1.2.1. The grant in the Capital Section closed with a saving of ₹1,387.07 lakh against which an amount of ₹1,300.26 lakh was surrendered during the year.

1.2.2. Saving occurred mainly under:

Voted:**(Hill)****4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, OBC & Minorities**

	02 <i>Welfare of Scheduled Tribes</i>				
	794 SCA to TSP				
1.	11 Construction of IVR & Bridges				
	O.	591.00	0.95	...	-0.95
	R.	-590.05			

Reasons for reduction of fund through surrender (₹199.37 lakh) and re-appropriation (₹390.68 lakh) in March 2022 and non-utilisation of the remaining provision have not been intimated though called for (June 2022).

Grant No. 14 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
2.	14	Construction of Community Hall			
		O.	1,125.00	24.11	...
		R.	-1,100.89		-24.11

Reasons for reduction of fund through surrender (₹1,100.89 lakh) in March 2022 and non-utilisation of the remaining provision have not been intimated though called for (June 2022).

	800	Other Expenditure			
3.	32	Construction of Buildings			
		O.	42.35	42.35	...
		R.			-42.35

Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (June 2022).

1.3. New Service :

Instances of creation of provision through re-appropriation without the knowledge of the Legislature has been noticed in the following case. Excess expenditure incurred requires regularisation:

Voted:**(Hill)****4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, OBC & Minorities**

	02	<i>Welfare of Scheduled Tribes</i>			
	794	SCA to TSP			
1.	18	Construction of Retaining Walls			
		R.	184.00	184.00	183.55
					-0.45

Reasons for incurring expenditure without obtaining budget either in Original/Supplementary have not been intimated though called for (June 2022).

2.	19	Construction of M.I. Dams			
		R.	114.50	114.50	113.07
					-1.43

Reasons for incurring expenditure without obtaining budget either in Original/Supplementary have not been intimated though called for (June 2022).

Grant No. 14 Concl.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)		
Voted:					
(Valley)					
4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, OBC & Minorities					
02	<i>Welfare of Scheduled Tribes</i>				
794	SCA to TSP				
3.	01	Construction of Tribal Bhavan at Jiribam (Central Share)			
	R.	60.00	60.00	60.00	...
Reasons for incurring expenditure without obtaining budget either in Original/Supplementary have not been intimated though called for (June 2022).					
	800	Other Expenditure			
4.	32	State Share for Construction of Boy's Hostel at Adimjati Shiksha Ashram under NLCPR			
	R.	14.66	14.66	14.66	...

Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (June 2022).

Grant No. 15 Consumer Affairs, Food and Public Distribution

Section & Major Head	Total grant / appropriation	Actual Expenditure (₹ in thousand)	Excess (+)/ Saving (-)
Revenue			
Major Head: 2408 Food, Storage and Warehousing			
3475 Other General Economic Services			

Voted :

Original	82,16,82		
Supplementary	...	82,16,82	48,07,95
Amount surrendered during the year.			2,73,73

Notes and comments :

1. The distribution of the grant and actual expenditure between "Hill Areas" and "Valley Areas" is given below :

	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Revenue:			
Valley Areas	7,743.76	4,453.51	-3,290.25
Hill Areas	473.06	354.44	-118.62
Total Voted:	8,216.82	4,807.95	-3,408.87

1.1. Revenue :

1.1.1. The grant closed with a saving of ₹3,408.87 lakh against which an amount of ₹273.73 lakh was surrendered during the year.

1.1.2. In view of final saving of ₹3,408.87 lakh, the surrender of ₹273.73 lakh in March 2022 proved less.

1.1.3 Saving occurred mainly under:

Grant No. 15 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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Voted:**(Hill)****2408 Food, Storage and Warehousing**

	01	Food				
	001	Direction and Administration				
1.	03	Chandel District				
		O.	46.28	45.04	41.03	-4.01
		R.	-1.24			

In view of the final saving of ₹4.01 lakh, withdrawal of fund through re-appropriation (₹1.24 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).

2.	04	Churachandpur District				
		O.	74.56	62.97	63.90	+0.93
		R.	-11.59			

Reduction of the provision by way of re-appropriation (₹11.59 lakh) in March 2022 proved excessive. Reasons for anticipated saving and final excess have not been intimated though called for (June 2022).

3.	13	Senapati District				
		O.	46.27	59.62	37.11	-22.51
		R.	13.35			

Enhancement of the provision through re-appropriation (₹13.35 lakh) in March 2022 proved unnecessary. Reasons for saving have not been intimated though called for (June 2022).

4.	14	Tamenglong District				
		O.	73.20	45.88	44.16	-1.72
		R.	-27.32			

In view of the final savings of ₹1.72 lakh, withdrawal of fund through surrender (₹6.32 lakh) and re-appropriation (₹21.00 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).

5.	17	Ukhrul District				
		O.	67.68	50.30	51.46	+1.16
		R.	-17.38			

Reduction of the provision by way of re-appropriation (₹17.38 lakh) in March 2022 proved excessive. Reasons for anticipated saving and final excess have not been intimated though called for (June 2022).

Grant No. 15 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
6.	19	Noney District			
		O.	32.18	32.18	4.31
		R.			-27.87
Reasons for saving have not been intimated though called for (June 2022).					
7.	22	Pherzawl District			
		O.	32.18	32.18	2.15
		R.			-30.03
Reasons for saving have not been intimated though called for (June 2022).					
(Valley)					
2408 Food, Storage and Warehousing					
	01	Food			
	001	Direction and Administration			
8.	01	Direction			
		O.	875.87	815.27	777.96
		R.	-60.60		-37.31
Withdrawal of fund by way of surrender (₹76.11 lakh) in March 2022 proved less and enhancement of fund through re-appropriation (₹15.51 lakh) in March 2022 proved unnecessary. Reasons for final saving have not been intimated though called for (June 2022).					
9.	09	Imphal East District			
		O.	133.11	117.68	125.84
		R.	-15.43		+8.16
Withdrawal of fund by way of re-appropriation (₹15.43 lakh) in March 2022 proved excessive. Reasons for anticipated saving and final excess have not been intimated though called for (June 2022).					
10.	15	Thoubal District			
		O.	94.46	94.76	85.43
		R.	0.30		-9.33
Enhancement of the provision through re-appropriation (₹0.30 lakh) in March 2022 proved unnecessary. Reasons for saving have not been intimated though called for (June 2022).					
11.	23	Kakching District			
		O.	49.57	50.31	42.50
		R.	0.74		-7.81
Enhancement of the provision through re-appropriation (₹0.74 lakh) in March 2022 proved unnecessary. Reasons for saving have not been intimated though called for (June 2022).					

Grant No. 15 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
	101	Procurement and Supply		
12.	10	Central Assistance to State under NFSA		
	O.	2,500.00	2,500.00	...
				-2,500.00
Reasons for non-utilisation/non-surrender of entire provision have not been intimated though called for (June 2022).				
	800	Other Expenditure		
13.	05	Consumer Dispute Redressal Commission (State Commission)		
	O.	65.37	65.37	30.81
				-34.56
Reasons for saving have not been intimated though called for (June 2022).				
14.	08	Payment of Compensation/Relief		
	O.	100.00	50.00	...
	R.	-50.00		-50.00
Reasons for withdrawal of fund by way of surrender (₹50.00 lakh) in March 2022 and non-utilisation of the remaining provision have not been intimated though called for (June 2022).				
15.	09	Computerisation of Target Public Distribution System (Central Share)		
	O.	280.07	238.00	...
	R.	-42.07		-238.00
Reasons for withdrawal of fund by way of surrender (₹42.07 lakh) in March 2022 and non-utilisation of the remaining provision have not been intimated though called for (June 2022).				
16.	13	PDS Computerisation		
	O.	40.00	40.00	...
				-40.00
Reasons for non-utilisation/non-surrender of entire provision have not been intimated though called for (June 2022).				
17.	31	Renovation of Godown		
	O.	50.00	20.00	19.95
	R.	-30.00		-0.05
Withdrawal of fund by way of surrender (₹30.00 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).				

Grant No. 15 Concl.

Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
		(₹ in lakh)	

3475 Other General Economic Services.

	106	Regulation of Weights and Measures			
18.	11	Regulation of Weights and Measures			
		O.	572.01	501.28	499.73
		R.	-70.73		-1.55

Withdrawal of fund by way of surrender (₹69.23 lakh) and re-appropriation (₹1.50 lakh) in March 2022 proved less. Reasons for final saving have not been intimated though called for (June 2022).

1.1.4. Saving mentioned in Note 1.1.3 above was partly counter-balanced by excess mainly under:

Voted:**(Hill)****2408 Food, Storage and Warehousing**

	01	Food			
	001	Direction and Administration			
19.	20	Kamjong District			
		O.	13.19	23.01	20.63
		R.	9.82		-2.38

Enhancement of provision through re-appropriation (₹9.82 lakh) in March 2022 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (June 2022).

20.	21	Tengnoupal District			
		O.	22.59	26.91	26.58
		R.	4.32		-0.33

Enhancement of provision through re-appropriation (₹4.32 lakh) in March 2022 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (June 2022).

Voted:**(Valley)****3475 Other General Economic Services**

	106	Regulation of Weights and Measures			
21.	50	Regulation of Weights and Measures			
		O.	16.00	19.68	19.68
		R.	3.68		...

Reasons for enhancement of fund through re-appropriation (₹3.68 lakh) in March 2022 have not been intimated though called for (June 2022).

Grant No. 16 Co-operation

Section & Major Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
		(₹ in thousand)	
Revenue			
Major Head: 2425 Co-operation			
Voted :			
Original	38,10,99		
Supplementary	...	38,10,99	-15,24,50
Amount surrendered during the year.			2,34,43

Capital:
Major Head: 4425 Capital Outlay on Cooperation

Voted :			
Original	30,00		
Supplementary	...	30,00	-12,50
Amount surrendered during the year.			12,00

Notes and comments :

1. The distribution of the grant and actual expenditure between "Valley Areas" and "Hill Areas" is given below :

	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
		(₹ in lakh)	
Revenue:			
Voted:			
Valley Areas	2,850.79	1,690.10	-1,160.69
Hill Areas	960.20	596.39	-363.81
Total Voted	3,810.99	2,286.49	-1,524.50
Capital			
Voted:			
Valley Areas	20.00	11.50	-8.50
Hill Areas	10.00	6.00	-4.00
Total Voted	30.00	17.50	-12.50

Grant No. 16 Contd.**1.1. Revenue :**

1.1.1. The grant closed with a saving of ₹1,524.50 lakh against which an amount of ₹234.43 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹1,524.50 lakh, the surrender of ₹234.43 lakh in March 2022 proved less.

1.1.3. Saving occurred mainly under:

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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Voted:**(Hill)****2425 Co-operation**

	001	Direction and Administration			
1.	03	Zonal Administration			
	O.	948.20	945.13	586.19	-358.94
	R.	-3.07			

Withdrawal of fund by way of surrender (₹3.07 lakh) in March 2022 proved less. Reasons for savings have not been intimated though called for (June 2022).

(Valley)**2425 Co-operation**

	001	Direction and Administration			
2.	01	Direction			
	O.	770.17	757.25	356.43	-400.82
	R.	-12.92			

Withdrawal of fund by way of surrender (₹12.92 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).

3.	03	Zonal Administration			
	O.	1,378.82	1,167.49	920.78	-246.71
	R.	-211.33			

Withdrawal of fund by way of surrender (₹211.33 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).

	003	Training			
4.	14	Importing knowledge for Co-operative Movement			
	O.	135.00	135.00	115.91	-19.09

Reasons for saving have not been intimated though called for (June 2022).

Grant No. 16 Concl.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
	101	Audit of Co-operatives		
5.	02	Internal Audit Establishment		
	O.	548.98	546.52	282.01
	R.	-2.46		-264.51

Withdrawal of fund by way of surrender (₹2.46 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).

1.1.4. No specific excess was observed to counter-balance the saving mentioned in Note 1.1.3 above.

1.2. Capital :

1.2.1. The grant in the Capital Section closed with a saving of ₹12.50 lakh against which an amount of ₹12.00 lakh was surrendered during the year.

1.2.3. Saving occurred mainly under:

Voted:**(Hill)****(Valley)****4425 Capital Outlay on Cooperation**

	001	Direction and Administration		
1.	03	Co-operation Buildings		
	O.	20.00	12.00	11.50
	R.	-8.00		-0.50

Reduction of fund by way of surrender (₹8.00 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).

1.2.4. No specific excess was observed to counter balance the saving mentioned under Note 1.2.3 above.

Grant No. 17 Agriculture

Section & Major Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
(₹ in thousand)			
Revenue			
Major Head:	2401 Crop Husbandry		
	2408 Food, Storage and Warehousing		
	2415 Agricultural Research and Education		
	2435 Other Agricultural Programmes		
	2705 Command Area Development		
	3454 Census Surveys and Statistics		
	3475 Other General Economic Services		

Voted :

Original	3,16,63,27			
Supplementary	15,03,72	3,31,66,99	1,38,01,39	-1,93,65,60
Amount surrendered during the year.				...

Capital:

Major Head:	4401 Capital Outlay on Crop Husbandry
	4552 Capital Outlay on North Eastern Areas
	4705 Capital Outlay on Command Area Development

Voted :

Original	60,97,45			
Supplementary	...	60,97,45	4,50,77	-56,46,68
Amount surrendered during the year.				11,19,23

Notes and comments :

1. The distribution of the grant and actual expenditure between "Valley Areas" and "Hill Areas" is given below :

	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)	
(₹ in lakh)				
Revenue:				
Voted:	Valley Areas	31,311.95	13,160.17	-18,151.78
	Hill Areas	1,855.04	641.22	-1,213.82
	Total Voted	33,166.99	13,801.39	-19,365.60
Capital:				
Voted:	Valley Areas	5,097.45	450.77	-4,646.68
	Hill Areas	1,000.00	...	-1,000.00
	Total Voted	6,097.45	450.77	-5,646.68

Grant No. 17 Contd.**1.1. Revenue :**

1.1.1 The grant closed with a saving of ₹19,365.60 lakh. No part of the saving was surrendered during the year.

1.1.2. Saving occurred mainly under:

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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Voted:**(Hill)****2401 Crop Husbandry**

	001	Direction and Administration				
1.	01	Direction				
		O.	775.90	524.61	319.21	-205.40
		R.	-251.29			

Reduction of fund by way of re-appropriation (₹251.29 lakh) in March 2022 proved less. Reasons for saving was reportedly due to retirement of staff and non-withdrawal of medical re-imbursment claims.

2.	25	Strengthening of Agricultural Extension & Administration				
		O.	357.72	256.33	134.70	-121.63
		R.	-101.39			

Reduction of fund by way of re-appropriation (₹101.39 lakh) in March 2022 proved less. Reasons for saving was reportedly due to retirement of staff and non-withdrawal of medical re-imbursment claims.

	104	Agricultural Farms				
3.	02	Agricultural Farms (Commercial)				
		O.	36.94	36.94	17.52	-19.42

Reasons for saving was reportedly due to retirement of staff and non-withdrawal of medical re-imbursment claims.

	109	Extension and Farmers' Training				
4.	08	Extension and Farmer's Training				
		O.	236.05	274.24	149.15	-125.09
		R.	38.19			

Enhancement of fund by way of re-appropriation (₹38.19 lakh) in March 2022 proved unnecessary. Reasons for saving was reportedly due to retirement of staff and non-withdrawal of medical re-imbursment claims.

	800	Other Expenditure				
5.	25	National Food Security Mission (NFSM) (Central Share)				
		O.	430.70	430.70	...	-430.70

Reasons for non-utilisation of the provision was reportedly due to non-released of fund from the Centre.

Grant No. 17 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)			
Voted:						
(Valley)						
2401 Crop Husbandry						
001	Direction and Administration					
6. 01	Direction					
	O.	1,715.78	1,228.47	743.81	-484.66	
	R.	-487.31				
Reduction of fund by way of re-appropriation (₹487.31 lakh) in March 2022 proved less. Reasons for saving was reportedly due to retirement of staff and non-withdrawal of medical reimbursement claims.						
7.	25	Strengthening of Agricultural Extension & Administration				
		O.	1,233.78	755.74	416.54	-339.20
		R.	-478.04			
Reduction of fund by way of re-appropriation (₹478.04 lakh) in March 2022 proved less. Reasons for saving was reportedly due to retirement of staff and non-withdrawal of medical reimbursement claims.						
8.	53	Strengthening of Agricultural Extension & Administration				
		O.	89.24	61.15	50.29	-10.86
		R.	-28.09			
Reduction of fund by way of re-appropriation (₹28.09 lakh) in March 2022 proved less. Reasons for saving was reportedly due to non-sanctioned of proposal for procurement of Departmental vehicle.						
	102	Food grain crops				
9.	10	Food grain crops				
		O.	260.62	198.38	95.02	-103.36
		R.	-62.24			
Reduction of fund by way of re-appropriation (₹62.24 lakh) in March 2022 proved less. Reasons for saving was reportedly due to retirement of staff and non-withdrawal of medical reimbursement claims.						
10.	19	Regional Pulse and Oil Seeds Production Farm, Gamphazal				
		O.	95.01	78.03	42.20	-35.83
		R.	-16.98			
Reduction of fund by way of re-appropriation (₹16.98 lakh) in March 2022 proved less. Reasons for saving was reportedly due to retirement of staff and non-withdrawal of medical reimbursement claims.						

Grant No. 17 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
	103	Seeds		
11.	20	Regional Seed Farm for Major Field Crops, Kharungpat		
	O.	92.29	53.98	24.69
	R.	-38.31		-29.29
Reduction of fund by way of re-appropriation (₹38.31 lakh) in March 2022 proved less. Reasons for saving was reportedly due to retirement of staff and non-withdrawal of medical reimbursement claims.				
12.	44	Procurement & Distribution of Seeds		
	O.	570.00	570.00	285.00
	R.			-285.00
Reasons for saving was attributed to limitation of expenditure ceiling by 50 percent.				
	104	Agricultural Farms		
13.	07	Experimental Farms		
	O.	308.85	246.10	140.97
	R.	-62.75		-105.13
Reduction of fund by way of re-appropriation (₹62.75 lakh) in March 2022 proved less. Reasons for saving was reportedly due to retirement of staff and non-withdrawal of medical reimbursement claims.				
	105	Manures and Fertilizers		
14.	14	Manures and Fertilizers		
	O.	238.30	159.12	70.92
	R.	-79.18		-88.20
Reduction of fund by way of re-appropriation (₹79.18 lakh) in March 2022 proved less. Reasons for saving was reportedly due to retirement of staff and non-withdrawal of medical reimbursement claims.				
	107	Plant Protection		
15.	17	Plant Protection		
	O.	369.79	281.27	167.84
	R.	-88.52		-113.43
Reduction of fund by way of re-appropriation (₹88.52 lakh) in March 2022 proved less. Reasons for saving was reportedly due to retirement of staff and non-withdrawal of medical reimbursement claims.				

Grant No. 17 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
	108	Commercial Crops		
16.	06	Commercial Crops		
	O.	247.22	174.43	95.25
	R.	-72.79		-79.18
Reduction of fund by way of re-appropriation (₹72.79 lakh) in March 2022 proved less. Reasons for saving was reportedly due to retirement of staff and non-withdrawal of medical re-imbursment claims.				
	109	Extension and Farmers' Training		
17.	03	Agricultural Schools		
	O.	140.42	126.27	75.10
	R.	-14.15		-51.17
Reduction of fund by way of re-appropriation (₹14.15 lakh) in March 2022 proved less. Reasons for saving was reportedly due to retirement of staff and non-withdrawal of medical re-imbursment claims.				
18.	08	Extension and Farmer's Training		
	O.	303.80	187.54	109.85
	R.	-116.26		-77.69
Reduction of fund by way of re-appropriation (₹116.26 lakh) in March 2022 proved less. Reasons for saving was reportedly due to retirement of staff and non-withdrawal of medical re-imbursment claims.				
	113	Agricultural Engineering		
19.	12	Hiring & Repairing Services		
	O.	259.34	280.94	160.92
	R.	21.60		-120.02
Enhancement of fund by way of re-appropriation (₹21.60 lakh) in March 2022 proved unnecessary. Reasons for saving was reportedly due to retirement of staff and non-withdrawal of medical re-imbursment claims.				
	800	Other Expenditure		
20.	01	Sub Mission on Agricultural Mechanization (SMAM) (Central Share)		
	O.	4,600.00	6,370.00	2,866.50
	S.	1,503.72		-3,503.50
	R.	266.28		

In view of the saving of ₹3,503.50 lakh, enhancement of fund by way of supplementary (₹1,503.72 lakh) in February 2022 and re-appropriation (₹266.28 lakh) in March 2022 proved excessive. Reasons for saving was reportedly due to late released of 2nd instalment of Central Scheme.

Grant No. 17 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
21.	20	Pradhan Mantri Krishi Sinchayee Yojana (PMKSY) (Central Share)			
	O.	6,325.00	6,325.00	3,600.00	-2,725.00
	Reasons for saving was reportedly due to late released of 2nd instalment of Central Share.				
22.	21	State Matching Share for PMKSY			
	O.	702.78	666.67	400.00	-266.67
	R.	-36.11			
	Reduction of fund by way of re-appropriation (₹36.11 lakh) in March 2022 proved less. Reasons for saving was reportedly due to non-released of 2nd instalment.				
23.	22	Rashtriya Krishi Vikas Yojna (RKVY) (Central Share)			
	O.	4,600.00	5,700.00	1,065.00	-4,635.00
	R.	1,100.00			
	Enhancement of fund by way of re-appropriation (₹1,100.00 lakh) in March 2022 proved unnecessary. Reasons for saving was reportedly due to non-released of 2nd instalment.				
24.	23	Support to State Extension Programme for Extension Reform (Central Share)			
	O.	2,495.00	2,495.00	675.00	-1,820.00
	Reasons for saving was reportedly due to deduction in Central Share fund.				
25.	24	State Matching Share for National Food Security Mission (NFSM)			
	O.	50.00	108.33	...	-108.33
	R.	58.33			
	Reasons for enhancement of fund through re-appropriation (₹58.33 lakh) in March 2022 and non-utilisation of the entire provision was reportedly due to non-released of Central Share during the year 2021-2022.				
26.	25	National Food Security Mission (NFSM) (Central Share)			
	O.	1,294.30	1,294.30	6.75	-1,287.55
	Reasons for saving was reportedly due to non-released of fund from the Government of India.				
27.	27	National Mission on Oil Seed and Oil Palm (NMOOP) (Central Share)			
	O.	400.89	400.89	...	-400.89
	Reasons for non-utilisation/non-surrender of the provision was reportedly due to non-released of fund from the Government of India.				

Grant No. 17 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
28.	56	25% State Matching Share of National Mission on Oil Seed & Oil Palm (NMOOP)		
	O.	44.55	44.55	...
	R.			-44.55
Reasons for non-utilisation/non-surrender of the provision was reportedly due to non-released of fund from the Government of India.				
29.	58	State Share of Sub Mission on Agri Mechanization (SMAM)		
	O.	200.00	400.00	56.74
	R.	200.00		-343.26
Enhancement of fund by way of re-appropriation (₹200.00 lakh) in March 2022 proved unnecessary. Reasons for saving was reportedly due to non-released of 2nd instalment of Central Share.				
30.	59	State Share for support to State extension programme for extension Reform		
	O.	172.50	100.01	75.00
	R.	-72.49		-25.01
Reduction of fund by way of re-appropriation (₹72.49 lakh) in March 2022 proved less. Reasons for saving was reportedly due to deduction in Central Share.				
31.	69	State Matching Share for RKVY		
	O.	250.00	236.56	137.32
	R.	-13.44		-99.24
Reduction of fund by way of re-appropriation (₹13.44 lakh) in March 2022 proved less. Reasons for saving was reportedly due to non-released of 2nd instalment.				
32.	70	Paramparagat Krishi Vikas Yojana (PKVY) (Central Share)		
	O.	8.72	8.72	...
	R.			8.72
Reasons for saving was reportedly due to non-released of fund during the financial year.				
33.	72	Soil Health Card (SHC) & Soil Health Management (SHM) Central Share		
	O.	143.34	143.34	98.57
	R.			-44.77
Reasons for saving was reportedly due to non-released of Central Share for the financial year 2021-22.				
34.	74	Rainfed Area Development (RAD) Central Share.		
	O.	200.00	200.00	50.67
	R.			-149.33
Reasons for saving was reportedly due to non-released of Central fund for the year 2021-22.				

Grant No. 17 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
35.	75	State Share of Rainfed Area Development (RAD)		
	O.	19.17	22.30	5.64
	R.	3.13		-16.66

Enhancement of fund by way of re-appropriation (₹3.13 lakh) in March 2022 proved unnecessary. Reasons for saving was reportedly due to non-released of Central fund for the year 2021-22.

2408 Food, Storage and Warehousing

	02	<i>Storage and Warehousing</i>		
	101	Rural Godowns Programme		
36.	22	Rural Godown Programme		
	O.	76.32	63.93	32.20
	R.	-12.39		-31.73

Reduction of fund by way of re-appropriation (₹12.39 lakh) in March 2022 proved less. Reasons for saving was reportedly due to retirement of staff and non-withdrawal of medical reimbursement claims.

2415 Agricultural Research and Education

	01	<i>Crop Husbandry</i>		
	004	Research		
37.	03	All India Coordinated Rice Improvement Project (Central Share)		
	O.	26.07	27.12	...
	R.	1.05		-27.12

Reasons for enhancement of fund through re-appropriation (₹1.05 lakh) in March 2022 and non-utilisation of the entire provision was reportedly due to assistance from ICAR was directly transferred to the bank account of the implementing Agency.

38.	21	Rice Research Station		
	O.	99.03	103.01	62.91
	R.	3.98		-40.10

Enhancement of fund by way of re-appropriation (₹3.98 lakh) in March 2022 proved unnecessary. Reasons for saving was reportedly due to retirement of staff and non withdrawal of medical re-imbursement claims.

Grant No. 17 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
39.	24	Soil Testing Laboratory			
		O.	140.16	97.29	40.09
		R.	-42.87		-57.20

Reduction of fund by way of re-appropriation (₹42.87 lakh) in March 2022 proved less. Reasons for saving was reportedly due to retirement of staff and non-withdrawal of medical re-imbursment claims.

80 *General*

150 Assistance to I.C.A.R

40.	05	Assistance to Indian Council of Agricultural Research (ICAR)			
		O.	107.94	79.89	40.64
		R.	-28.05		-39.25

Reduction of fund by way of re-appropriation (₹28.05 lakh) in March 2022 proved less. Reasons for saving was reportedly due to retirement of staff and non-withdrawal of medical re-imbursment.

41.	09	Assistance to Indian Council of Agricultural Research (ICAR)			
		O.	16.46	17.00	2.03
		R.	0.54		-14.97

Enhancement of fund by way of re-appropriation (₹0.54 lakh) in March 2022 proved unnecessary. Reasons for saving was reportedly due to retirement of staff and non withdrawal of medical re-imbursment claims.

	277	Education			
42.	09	Farmers' Training & Education			
		O.	85.32	69.55	32.51
		R.	-15.77		-37.04

Reduction of fund by way of re-appropriation (₹15.77 lakh) in March 2022 proved less. Reasons for saving was reportedly due to retirement of staff and non-withdrawal of medical re-imbursment.

2705 Command Area Development

001 Direction and Administration

43.	04	Area Development Authorities for Irrigation in Command Area.			
		O.	582.57	398.62	368.68
		R.	-183.95		-29.94

Reduction of fund by way of re-appropriation (₹183.95 lakh) in March 2022 proved less. Reasons for saving was reportedly due to retirement of staff and less travelling expenses.

Grant No. 17 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
	800	Other Expenditure			
44.	08	Area Development Authorities for Irrigation in Command Area			
	O.	186.36	94.40	91.05	-3.35
	R.	-91.96			

Reduction of fund by way of re-appropriation (₹91.96 lakh) in March 2022 proved less. Reasons for saving was reportedly due to retirement of staff and less travelling expenses.

3454 Census Surveys and Statistics

	01	Census			
	101	Computerisation of Census Data			
45.	04	Computerisation of Census Data (Central Share)			
	O.	78.13	56.65	17.52	-39.13
	R.	-21.48			

Reduction of fund by way of re-appropriation (₹21.48 lakh) in March 2022 proved less. Reasons for saving was reportedly due to retirement of staff and non-withdrawal of medical re-imburement.

3475 Other General Economic Services

	107	Regulation of Markets			
46.	15	Marketing Intelligence			
	O.	145.94	157.14	92.01	-65.13
	R.	11.20			

Enhancement of fund by way of re-appropriation (₹11.20 lakh) in March 2022 proved unnecessary. Reasons for saving was reportedly due to retirement of staff and non-withdrawal of medical re-imburement claims.

1.1.3. Saving mentioned in Note 1.1.2 above, was partly counter-balanced by excess mainly under:

Voted:**(Hill)****2401 Crop Husbandry**

	104	Agricultural Farms			
47.	07	Experimental Farms			
	O.	17.58	28.58	20.53	-8.05
	R.	11.00			

Enhancement of fund by way of re-appropriation (₹11.00 lakh) in March 2022 proved excessive. Reasons for anticipated excess and final saving was attributed to retirement of staff and non-withdrawal of medical re-imburement claims.

Grant No. 17 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)		
(Valley)					
2401 Crop Husbandry					
800	Other Expenditure				
48. 73	State Share of Soil Health Care (SHC) & Soil Health Management (SHM)				
	O.	15.93	54.12	54.12	...
	R.	38.19			

Reasons for enhancement of fund by way of re-appropriation (₹38.19 lakh) in March 2022 have not been intimated though called for (June 2022).

1.2. Capital :

1.2.1. The grant in the Capital Section closed with a saving of ₹5,646.68 lakh against which an amount of ₹1,119.23 lakh was surrendered during the year.

1.2.2. Saving occurred mainly under:

Voted:**(Hill)****4705 Capital Outlay on Command Area Development**

	103	Civil Works			
1.	01	Command Area Development and Water Management (CADWM) (Central Share)			
	O.	1,000.00	1,000.00	...	-1,000.00

Reasons for saving was reportedly due to non-released of Central Assistance of Thoubal Multipurpose (Phase-III) and Dolaitabi Barrage Project.

(Valley)**4552 Capital Outlay on North Eastern Areas**

	800	Other Expenditure			
2.	01	Construction of Agro Market Complex at Mayang Imphal Bazar			
	O.	1,150.00	...	...	...
	R.	-1,150.00			

No proper reasons for withdrawal of fund through surrender (₹1,119.23 lakh) and through re-appropriation (₹30.77 lakh) in March 2022 have not been intimated though called for (June 2022).

Grant No. 17 Concl.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
4705 Capital Outlay on Command Area Development			
103	Civil Works		
3.	01	Command Area Development and Water Management (CADWM) (Central Share)	
	O.	1,039.00	1,039.00
			...
			-1,039.00
		Reasons for saving was reportedly due to non-released of Central Assistance of Thoubal Multipurpose (Phase-III) and Dolaithabi Barrage Project.	
	800	Other Expenditure	
4.	03	State Matching Share of AIBP	
	O.	180.00	180.00
			...
			-180.00
		Reasons for saving was reportedly due to non release of the fund.	
5.	04	State Matching Share (Loan from NABARD under LTIF)	
	O.	2,028.45	2,028.45
			...
			-2,028.45
		Reasons for saving was reportedly due to non release of fund by NABARD.	
6.	05	Construction /Improvement of field channels	
	O.	700.00	700.00
			420.00
			-280.00
		Reasons for saving was reportedly due to only 60% of the budget was released by the Government.	

1.3. New Service :

Instances of creation of provision through re-appropriation without the knowledge of the Legislature has been noticed in the following case. Excess expenditure incurred requires regularisation:

(Valley)**4401 Capital Outlay on Crop Husbandry**

	800	Other Expenditure	
1.	01	Construction of Agro Market Complex at Mayang Imphal Bazar (State Share)	
	R.	30.77	30.77
			30.77
			...

No reasons for creation of fund through re-appropriation budget and incurring expenditure have not been intimated though called for (June 2022).

Grant No. 18 Animal Husbandry and Veterinary including Dairy Farming

Section & Major Head	Total grant / appropriation	Actual Expenditure (₹ in thousand)	Excess (+)/ Saving (-)
Revenue			
Major Head:	2403 Animal Husbandry 2404 Dairy Development		
Voted :			
Original	2,15,69,59		
Supplementary	6,88,52	2,22,58,11	89,33,12
			-1,33,24,99
Amount surrendered during the year. ...			

Capital:
Major Head: 4403 Capital Outlay on Animal Husbandry

Voted :			
Original	20,80,00		
Supplementary	67,17	21,47,17	6,41,72
			-15,05,45
Amount surrendered during the year. ...			

Notes and comments :

1. The distribution of the grant and actual expenditure between "Valley Areas" and "Hill Areas" is given below :

	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Revenue:			
Voted:			
Valley Areas	16,579.77	6,868.85	-9,710.92
Hill Areas	5,678.34	2,064.27	-3,614.07
Total Voted	22,258.11	8,933.12	-13,324.99
Capital:			
Voted:			
Valley Areas	2,127.17	621.72	-1,505.45
Hill Areas	20.00	20.00	...
Total Voted	2,147.17	641.72	-1,505.45

Grant No. 18 Contd.**1.1. Revenue :**

1.1.1. The grant closed with a saving of ₹13,324.99 lakh. No part of the saving was surrendered during the year.

1.1.2 In view of the final saving of ₹13,324.99 lakh, supplementary provision of ₹688.52 lakh obtained in February 2022 proved unjustified.

1.1.3. Saving occurred mainly under:

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Voted:				
(Hill)				
2403 Animal Husbandry				
	001	Direction and Administration		
1.	01	Direction		
	O.	11.06	6.15	0.71
	R.	-4.91		-5.44
Withdrawal of fund through re-appropriation (₹4.91 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).				
2.	05	Execution		
	O.	1,603.33	1,602.43	329.77
	R.	-0.90		-1,272.66
Reduction of fund through re-appropriation (₹0.90 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022)				
	101	Veterinary Services and Animal Health		
3.	04	District/Sub-Divisional Veterinary Hospital and Dispensaries		
	O.	3,888.24	3,887.34	1,627.01
	R.	-0.90		-2,260.33
In view of the final saving of ₹2,260.33 lakh, withdrawal of fund through re-appropriation (₹0.90 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).				
4.	06	Central Medicine and Vaccine Stores		
	O.	11.70	5.85	5.85
	R.	-5.85		...

Reasons for reduction of fund through re-appropriation (₹5.85 lakh) in March 2022 have not been intimated though called for (June 2022).

Grant No. 18 Contd.

Head		Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
(₹ in lakh)				

5.	09	District and Sub-Divisional Veterinary Hospital			
	O.	5.00	5.00	...	-5.00

Reasons for non-surrender/non-utilisation of the entire provision have not been intimated though called for (June 2022).

	102	Cattle and Buffalo Development			
6.	12	Regional Exotic Cattle Breeding Farm, Turibari			
	O.	99.44	99.44	81.57	-17.87

Reasons for final saving have not been intimated though called for (June 2022).

	113	Administrative Investigation and Statistics			
7.	02	50% State Share of Centrally Sponsored Schemes			
	O.	15.00	...	...	...
	R.	-15.00			

Reasons for withdrawal of entire fund through re-appropriation (₹15.00 lakh) in March 2022 have not been intimated though called for (June 2022).

	195	Assistance to Animal Husbandry Cooperatives			
8.	32	District Council			
	O.	15.00	15.00	...	-15.00

Reasons for non-utilisation/non-surrender of the entire budget provision have not been intimated though called for (June 2022).

(Valley)**2403 Animal Husbandry**

	001	Direction and Administration			
9.	01	Direction			
	O.	1,787.60	1,779.64	1,067.29	-712.35
	R.	-7.96			

Withdrawal of fund through re-appropriation (₹7.96 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).

Grant No. 18 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
10.	05	Execution				
		O.	1,010.32	1,009.42	335.70	-673.72
		R.	-0.90			
In view of the final saving of ₹673.72 lakh, reduction of fund through re-appropriation (₹0.90 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).						
	101	Veterinary Services and Animal Health				
11.	04	District/Sub-Divisional Veterinary Hospital and Dispensaries				
		O.	3,045.13	3,043.93	1,435.27	-1,608.66
		R.	-1.20			
Withdrawal of fund through re-appropriation (₹1.20 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).						
12.	06	Central Medicine and Vaccine Stores				
		O.	27.00	13.50	13.50	...
		R.	-13.50			
Reasons for reduction of fund through re-appropriation (₹13.50 lakh) in March 2022 have not been intimated though called for (June 2022).						
13.	07	Assistance to State for Control of Animal Diseases (Central share)				
		O.	400.00	400.00	21.15	-378.85
Reasons for final saving have not been intimated though called for (June 2022).						
14.	09	District and Sub-Divisional Veterinary Hospital				
		O.	5.00	10.00	...	-10.00
		R.	5.00			
Enhancement of fund through re-appropriation (₹5.00 lakh) in March 2022 proved unnecessary. Reasons for non-utilisation of the entire provision have not been intimated though called for (June 2022).						
15.	13	Rinderpest Eradication Programme				
		O.	262.79	262.79	105.73	-157.06
Reasons for final saving have not been intimated though called for (June 2022).						

Grant No. 18 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
16.	102 09 O.	Cattle and Buffalo Development Key Village and Artificial Insemination Programme 4,094.61	4,094.61 1,800.85	-2,293.76
		Reasons for final saving have not been intimated though called for (June 2022).		
17.	103 11 O.	Poultry Development Poultry Farm 351.89	351.89 243.39	-108.50
		Reasons for final savings have not been intimated though called for (June 2022).		
18.	106 01 O.	Other Live Stock Development National Livestock Health and Disease Control Programme (Central Share) 1,200.00	1,200.00 389.04	-810.96
		Reasons for final saving have not been intimated though called for (June 2022).		
19.	02 O.	National Livestock Management Programme (Central Share) 3,000.00	3,000.00 476.71	-2,523.29
		Reasons for final saving have not been intimated though called for (June 2022).		
20.	03 O.	National Mission on Bovine Productivity (Central Share) 29.70	29.70 ...	-29.70
		Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (June 2022).		
21.	24 O.	Feed for ponies at Marjing 80.72	80.72 63.22	-17.50
		Reasons for saving have not been intimated though called for (June 2022).		
22.	25 S.	Livestock Health and Disease Control (LH & DC) Programme 232.25	232.25 199.18	-33.07
		Reasons for saving have not been intimated though called for (June 2022).		
23.	26 S.	National Livestock Mission(NLM) 340.01	340.01 297.51	-42.50
		Reasons for saving have not been intimated though called for (June 2022).		

Grant No. 18 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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24.	27	National Programme on Dairy Development (NPDD)			
	S.	116.26	174.05	56.56	-117.49
	R.	57.79			

Enhancement of fund through re-appropriation (₹57.79 lakh) in March 2022 proved unnecessary. Reasons for saving have not been intimated though called for (June 2022).

	113	Administrative Investigation and Statistics			
25.	02	50% State Share of Centrally Sponsored Schemes			
	O.	105.00	...	...	...
	R.	-105.00			

Reasons for withdrawal of the entire provision by way of re-appropriation in March 2022 have not been intimated though called for (June 2022).

	195	Assistance to Animal Husbandry Cooperatives			
26.	33	50% State Share of Centrally Sponsored Schemes Panchayati Raj Institution			
	O.	10.00	10.00	...	-10.00

Reasons for non-surrender/non-utilisation of the entire provision have not been intimated though called for (June 2022).

2404 Dairy Development

	001	Direction and Administration			
27.	01	Direction			
	O.	103.91	103.91	31.46	-72.45

Reasons for saving have not been intimated though called for (June 2022).

	102	Dairy Development Projects			
28.	03	Central Dairy Farm, Porompat			
	O.	221.56	217.39	143.04	-74.35
	R.	-4.17			

Withdrawal of fund through re-appropriation (₹4.17 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).

1.2. Capital :

1.2.1. The grant in the Capital Section closed with a saving of ₹1,505.45 lakh. No part of the saving was surrendered during the year.

Grant No. 18 Concl.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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1.2.2. In view of the final saving of ₹1,505.45 lakh, supplementary provision of ₹67.17 lakh obtained in February 2022 proved unnecessary.

1.2.3. Saving occurred mainly under:

Voted:**(Valley)****4403 Capital Outlay on Animal Husbandry**

	800	Other Expenditure			
1.	07	Construction and Improvement of Veterinary Hospitals			
	O.		740.00	740.00	191.06
					-548.95

Reasons for saving have not been intimated though called for (June 2022).

2.	08	Establishment of Goat Farm			
	O.		1,260.00	1,260.00	303.50
					-956.51

Reasons for saving have not been intimated though called for (June 2022).

1.2.4. No specific excess was observed to counter-balance the saving mentioned in Note 1.2.3 above.

1.3. New Service :

Instances of creation of provision through re-appropriation without the knowledge of the Legislature has been noticed in the following case. Excess expenditure incurred requires regularisation:

Revenue Voted :**(Valley)****2403 Animal Husbandry**

	113	Administrative Investigation and Statistics			
1.	01	Sample Survey on estimation of Egg/Milk/Meat and Wool (Central Share)			
	R.		95.00	95.00	56.77
					-38.23

Reasons for incurring expenditure without obtaining budget either in original/supplementary budget have not been intimated though called for (June 2022).

Grant No. 19 Environment and Forest

Section & Major Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
	(₹ in thousand)		

Revenue

Major Head: 2402 Soil and Water Conservation
2406 Forestry and Wildlife
2407 Plantations
3435 Ecology and Environment

Voted :

Original	6,46,26,84		
Supplementary	...	6,46,26,84	1,82,98,03
Amount surrendered during the year .			4,63,28,81
			2,36,52,13

Capital:

Major Head: 4552 Capital Outlay on North Eastern Areas
5425 Capital Outlay on Other Scientific and Environmental Research

Voted :

Original	64,72,69		
Supplementary	7,52,95	72,25,64	42,10,10
Amount surrendered during the year.			-30,15,54
			...

Notes and comments :

1. The distribution of the grant and actual expenditure between "Valley Areas" and "Hill Areas" is given below :

Section & Major Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
	(₹ in lakh)		
Revenue:			
Voted:			
Valley Areas	32,864.44	11,571.49	-21,292.95
Hill Areas	31,762.40	6,726.54	-25,035.86
Total Voted	64,626.84	18,298.03	-46,328.81
Capital:			
Voted:			
Valley Areas	7,175.64	4,210.10	-2,965.54
Hill Areas	50.00	...	-50.00
Total Voted	7,225.64	4,210.10	-3,015.54

Grant No. 19 Contd.**1.1. Revenue :**

1.1.1. The grant closed with a saving of ₹48,837.81 lakh against which an amount of ₹23,652.13 lakh was surrendered during the year.

1.1.2. Saving occurred mainly under:

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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Voted:**(Hill)****2402 Soil and Water Conservation**

	001	Direction and Administration				
1.	13	Soil Conservation Division				
		O.	338.05	308.91	152.78	-156.13
		R.	-29.14			

Withdrawal of fund through re-appropriation (₹29.14 lakh) in March 2022 proved less. Reasons for saving was stated to be due to vacancy of posts.

2.	14	Soil Conservation Division- II				
		O.	160.52	75.36	46.95	-28.41
		R.	-85.16			

Reduction of fund through re-appropriation (₹85.16 lakh) in March 2022 proved less. Reasons for saving was stated to be due to vacancy of posts.

	102	Soil Conservation				
3.	03	Afforestation				
		O.	86.49	86.49	80.82	-5.67

Reasons for final saving was stated to be due to non-sanction of fund by the Finance Department.

2406 Forestry and Wildlife

	01	Forestry				
	001	Direction and Administration				
4.	01	Direction				
		O.	59.85	29.93	25.75	-4.18
		R.	-29.92			

Withdrawal of fund through re-appropriation (₹29.92 lakh) in March 2022 proved less. Reasons for saving was reportedly due to non-sanction of fund by the Finance Department.

5.	12	Eastern Forest Division				
		O.	195.55	204.69	163.71	-40.98
		R.	9.14			

Enhancement of provision through re-appropriation (₹9.14 lakh) in March 2022 proved unnecessary. Reasons for saving was stated to be due to vacancy of posts.

Grant No. 19 Contd.

Head			Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
			(₹ in lakh)		
6.	28	Southern Forest Division			
		O.	415.69	419.47	300.77
		R.	3.78		-118.70
Augmentation of fund through re-appropriation (₹3.78 lakh) in March 2022 proved unnecessary. Reasons for saving was attributed to vacancy of posts.					
7.	29	Tamenglong Forest Division			
		O.	224.41	175.59	143.00
		R.	-48.82		-32.59
Withdrawal of fund through re-appropriation (₹48.82 lakh) in March 2022 proved less. Reasons for saving was attributed to vacancy of posts.					
8.	30	Chandel Forest Division			
		O.	221.91	221.91	151.58
Reasons for saving was stated to be due to vacancy of post.					
9.	34	Senapati Forests Division			
		O.	249.49	249.49	163.48
Reasons for saving was reportedly due to vacancy of posts.					
10.	60	Tengnoupal Forest Division			
		O.	171.24	154.39	128.01
		R.	-16.85		-26.38
Reduction of fund through re-appropriation (₹16.85 lakh) in March 2022 proved less. Reasons for saving was stated to be due to vacancy of posts.					
11.	61	Noney Forest Division			
		O.	211.86	201.35	136.54
		R.	-10.51		-64.81
In view of the final saving of ₹64.81 lakh, reduction of fund through re-appropriation (₹10.51 lakh) in March 2022 proved less. Reasons for saving was stated to be due to vacancy of posts.					
	005	Survey and Utilization of Forest Resources			
12.	36	Working Plan			
		O.	225.76	225.76	116.42
Reasons for final saving was stated to be due to non-sanction of fund by the Finance Department, Government of Manipur.					

Grant No. 19 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
	102	Social and Farm Forestry			
13.	11	Restocking of Reserved Forests (Economic Plantation)			
	O.	810.88	810.88	703.37	-107.51
	R.				
		Reasons for saving was stated to be due to non-sanction of fund by the Finance Department.			
	105	Forest Produce			
14.	06	National Mission for Sustainable Agriculture (NMSA) (Central Share)			
	O.	744.00	800.00	114.08	-685.92
	R.	56.00			
		Enhancement of fund through re-appropriation (₹56.00 lakh) in March 2022 proved unnecessary. Reasons for saving was stated to be due to non-release of installment by the Ministry of Forest environment and Climate Change.			
15.	24	TRIFED Project under the Scheme Mechanism for Marketing of Minor Forest Produce (Central Share)			
	O.	500.00	509.81	210.00	-299.81
	R.	9.81			
		Enhancement of fund through re-appropriation (₹9.81 lakh) in March 2022 proved excessive. Reasons for saving was stated to be due to non-release of 2nd installment by the Ministry of Forest Environment and Climate Change.			
	800	Other Expenditure			
16.	05	Intensification of Forest Management (Central Share)			
	O.	200.00	500.00	63.58	-436.42
	R.	300.00			
		Enhancement of fund through re-appropriation (₹300.00 lakh) in March 2022 proved unnecessary. Reasons for saving was stated to be due to non-release of 2nd installment by the Ministry of Forest Environment and Climate Change.			
17.	43	Green India Mission (Central Share)			
	O.	2,200.00	1,324.89	654.59	-670.30
	R.	-875.11			
		Reduction of fund through surrender (₹875.11 lakh) in March 2022 proved less. Reasons for saving was stated to be due to non-release of 2nd installment by the Ministry of Forest Environment and Climate Change.			

Grant No. 19 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
18.	45	State Share of CSS		
	O.	300.00	50.00	82.45
	R.	-250.00		+32.45
Withdrawal of fund through re-appropriation (₹250.00 lakh) in March 2022 proved excessive. Reasons for anticipated saving and final excess was stated to be due to non-release of subsequent Central Share.				
19.	58	Scheme under EAP		
	O.	2,000.00	2,000.00	400.87
Reasons for final saving was reportedly due to non-release of fund by the Ministry of Environment Forest and Climate Change.				
20.	59	State Component of External Aided Project (EAP)		
	O.	500.00	500.00	250.00
Reasons for final saving was reportedly due to non-release of fund by the Ministry of Environment Forest and Climate Change.				
	02	<i>Environmental Forestry and Wild Life</i>		
	110	Wild Life Preservation		
21.	07	Elephant Project (Central Share)		
	O.	20.00	10.80	...
	R.	-9.20		-10.80
Reduction of fund through re-appropriation (₹9.20 lakh) in March 2022 proved less. Reasons for non-utilisation of remaining provision was reportedly due to non-release of 2nd installment by the Ministry of Environment, Forest and Climate Change.				
22.	19	Yangoupokpi Lokchao Sanctuary (Central Share)		
	O.	40.00	35.76	8.94
	R.	-4.24		-26.82
Withdrawal of fund through re-appropriation (₹4.24 lakh) in March 2022 proved less. Reasons for saving was stated to be due to non-release of 2nd installment by the Ministry of Environment, Forest and Climate Change.				

Grant No. 19 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
23.	20	Siroy National Park (Central Share)		
	O.	34.99	30.00	7.51
	R.	-4.99		-22.49
Reduction of fund through re-appropriation (₹4.99 lakh) in March 2022 proved less. Reasons for saving was stated to be due to non-release of 2nd installment by the Ministry of Environment, Forest and Climate Change.				
24.	21	Kailam Wildlife Sanctuary (Central Share)		
	O.	32.69	27.16	6.79
	R.	-5.53		-20.37
Reduction of fund through re-appropriation (₹5.53 lakh) in March 2022 proved less. Reasons for saving was stated to be due to non-release of 2nd installment by the Ministry of Environment, Forest and Climate Change.				
25.	27	Zeilad Wildlife Sanctuary		
	O.	33.38	35.09	8.77
	R.	1.71		-26.32
Enhancement of fund through re-appropriation (₹1.71 lakh) in March 2022 proved unnecessary. Reasons for saving was stated to be due to non-release of 2nd installment by the Ministry of Environment, Forest and Climate Change.				
26.	28	Plunemai Community Reserve		
	O.	20.00	20.00	...
				-20.00
Reasons for non-surrender/non-utilisation of the provision was reportedly due to non-release of 2nd installment by the Ministry of Environment, Forest and Climate Change.				
	04	<i>Afforestation and Ecology Development</i>		
	101	National Afforestation and Ecology Development Programme		
27.	01	National Afforestation Programme		
	O.	760.20	760.00	...
	R.	-0.20		-760.00
Withdrawal of fund through re-appropriation (₹0.20 lakh) in March proved less. Reasons for non-utilisation of the remaining provision was reportedly due to non-release of fund by the Ministry of Environment, Forests and Climate Change.				

Grant No. 19 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
28.	103 16	State Compensatory Afforestation Manipur		
	O.	20,528.17	1,998.27	1,998.27
	R.	-18,529.90		...

Withdrawal of fund through surrender (₹17,623.67 lakh) proved less and re-appropriation (₹906.23 lakh) in March 2022 proved excessive. Reasons for final saving have not been intimated though called for (June 2022).

(Valley)**2402 Soil and Water Conservation**

	001	Direction and Administration		
29.	15	Working Plan, Research and Training Circle		
	O.	62.73	27.04	25.20
	R.	-35.69		-1.84

Withdrawal of fund through re-appropriation (₹35.69 lakh) in March 2022 proved less. Reasons for saving was stated to be due to vacant posts.

	102	Soil Conservation		
30.	28	Loktak Development		
	O.	1,929.00	1,661.12	1,655.52
	R.	-267.88		-5.60

Reduction of fund through re-appropriation (₹267.88 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).

31.	29	Special Project for Loktak Lake (Central Share)		
	O.	10,279.58	10,279.58	...
				-10,279.58

Reasons for non-surrender/non-utilisation of the provisions have not been intimated though called for (June 2022).

2406 Forestry and Wildlife

01 Forestry

001 Direction and Administration

Grant No. 19 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
32.	01	Direction			
		O.	369.33	199.25	123.78
		R.	-170.08		-75.47
Reduction of fund through re-appropriation (₹170.08 lakh) in March 2022 proved less. Reasons for saving was reportedly due to non-sanction of fund by the Finance Department.					
33.	03	Bishnupur Forest Division			
		O.	210.05	226.37	154.25
		R.	16.32		-72.12
Enhancement of fund through re-appropriation (₹16.32 lakh) in March 2022 proved unnecessary. Reasons for saving was reportedly due to vacancy of posts.					
34.	04	Central Forest Division			
		O.	706.15	647.72	473.87
		R.	-58.43		-173.85
In view of the final saving of ₹173.85 lakh, withdrawal of fund through re-appropriation (₹58.43 lakh) in March 2022 proved less. Reasons for final saving was reportedly due to vacancy of posts.					
35.	05	Chief Conservator of Forests, Territorial and Protection			
		O.	101.05	101.05	83.50
Reasons for final saving was stated to be due to vacancy of posts in the Department.					
36.	06	Additional Principal Chief Conservator of Forests			
		O.	223.89	150.15	111.27
		R.	-73.74		-38.88
Withdrawal of provision through re-appropriation (₹73.74 lakh) in March 2022 proved less. Reasons for saving was stated to be due to vacancy of posts.					
37.	07	Conservator of Forests (Eastern)			
		O.	26.85	17.57	12.40
		R.	-9.28		-5.17
Reduction of fund by way of re-appropriation (₹9.28 lakh) in March proved less. Reasons for final saving was attributed to vacancy of posts.					

Grant No. 19 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
38.	09	Conservator of Forests (Western)			
		O.	81.22	65.69	39.41
		R.	-15.53		-26.28
Reduction of provision through re-appropriation (₹15.53 lakh) in March 2022 proved less. Reasons for saving was attributed to vacancy of posts.					
39.	10	Conservator of Forests, Central Circle			
		O.	59.34	59.34	52.74
		R.			-6.60
Reasons for saving was stated to be due to vacancy of posts.					
40.	16	Jiribam Forest Division			
		O.	157.52	149.30	108.61
		R.	-8.22		-40.69
In view of the final saving of ₹40.69 lakh, the reduction of fund through re-appropriation (₹8.22 lakh) in March 2022 proved less. Reasons for saving was reportedly due to vacancy of posts.					
41.	17	Keibul Lamjao National Park			
		O.	295.87	256.32	152.58
		R.	-39.55		-103.74
In view of the final saving of ₹103.74 lakh, withdrawal of fund through re-appropriation (₹39.55 lakh) in March 2022 proved less. Reasons for saving was reportedly due to vacancy of posts.					
42.	18	Manipur Forest School			
		O.	110.95	67.52	43.41
		R.	-43.43		-24.11
Reduction of fund through re-appropriation (₹43.43 lakh) in March 2022 proved less. Reasons for saving was reportedly due to vacancy of posts.					
43.	20	Principal Chief Conservator of Forests			
		O.	1,301.42	742.88	697.87
		R.	-558.54		-45.01
Withdrawal of fund through re-appropriation (₹558.54 lakh) in March 2022 proved less. Reasons for saving was reportedly due to vacancy of posts.					

Grant No. 19 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
44.	21	Reasearch and Training			
		O.	142.38	117.15	79.05
		R.	-25.23		-38.10
Withdrawal of fund through re-appropriation (₹25.23 lakh) in March 2022 proved less. Reasons for saving was reportedly due to vacancy of posts.					
45.	25	Social Forestry Division			
		O.	242.05	188.80	117.80
		R.	-53.25		-71.00
Withdrawal of fund through re-appropriation (₹53.25 lakh) in March 2022 proved less. Reasons for saving was reportedly due to vacancy of posts.					
46.	31	Thoubal Forest Division			
		O.	337.91	386.95	304.54
		R.	49.04		-82.41
Additional provision of ₹49.04 lakh obtained through re-appropriation in March 2022 proved unnecessary. Reasons for saving was stated to be due to vacancy of posts.					
47.	50	Conservator of Forest (Northern Circle)			
		O.	75.15	23.91	23.52
		R.	-51.24		-0.39
Reduction of provision through re-appropriation (₹51.24 lakh) in March 2022 proved less. Reasons for saving was stated to be due to vacancy of posts.					
48.	53	Director Manipur Zoological Garden			
		O.	252.85	281.15	154.41
		R.	28.30		-126.74
Additional provision of ₹28.30 lakh obtained through re-appropriation in March 2022 proved unnecessary. Reasons for saving was stated to be due to vacancy of posts.					
49.	54	Deputy Conservator of Forests (Working Plan Division)			
		O.	118.55	93.72	67.03
		R.	-24.83		-26.69
Withdrawal of provision through re-appropriation (₹24.83 lakh) in March 2022 proved less. Reasons for saving was stated to be due to vacancy of posts.					

Grant No. 19 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
50.	56	DFO/Urban Forestry Division			
	O.	170.73	150.29	56.52	-93.77
	R.	-20.44			
In view of the final saving of ₹93.77 lakh, reduction of provision through re-appropriation (₹20.44 lakh) in March 2022 proved less. Reasons for saving was stated to be due to vacancy of posts.					
51.	57	DFO/Wild Life Division			
	O.	185.29	131.26	83.13	-48.13
	R.	-54.03			
In view of the final saving of ₹48.13 lakh, reduction of provision through re-appropriation (₹54.03 lakh) in March 2022 proved less. Reasons for saving was stated to be due to vacancy of posts.					
52.	005 36	Survey and Utilization of Forest Resources Working Plan			
	O.	164.69	164.69	99.32	-65.37
Reasons for saving was reportedly due to non-sanction of fund by the Finance Department.					
53.	102 11	Social and Farm Forestry Restocking of Reserved Forests (Economic Plantation)			
	O.	417.68	417.68	276.21	-141.47
Reasons for final saving was stated to be due to non-sanction of fund by the Finance Department.					
54.	105 06	Forest Produce National Mission for Sustainable Agriculture (NMSA) Central Share			
	O.	496.00	262.50	210.92	-51.58
	R.	-233.50			
In view of the final saving of ₹51.58 lakh, reduction of provision through re-appropriation (₹233.50 lakh) in March 2022 proved less. Reasons for saving was stated to be due to non-release of fund by the Ministry of Environment, Forest and Climate Change.					
55.	24	TRIFED Project under the Scheme Mechanism for Marketing of Minor			
	O.	210.52
	R.	-210.52			
Reasons for withdrawal of entire provision through re-appropriation was reportedly due to non-release of 2nd installment by the Ministry of Environment, Forest and Climate Change.					

Grant No. 19 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
56.	800 05	Other Expenditure Intensification of Forest Management (Central Share)		
	O.	200.00	176.23	22.95
	R.	-23.77		-153.28
In view of the final saving of ₹153.28 lakh, reduction of provision through re-appropriation (₹23.77 lakh) in March 2022 proved less. Reasons for saving was stated to be due to non-release of 2nd installment by the Ministry of Environment, Forest and Climate Change.				
57.	43	Green India Mission (Central Share)		
	O.	1,300.00	778.11	338.31
	R.	-521.89		-439.80
Withdrawal of fund through surrender (₹521.89 lakh) in March 2022 proved less. Reasons for saving was reportedly due to non-release of 2nd installment by the Ministry of Environment, Forest and Climate Change.				
58.	45	State Share of CSS		
	O.	300.00	106.24	43.13
	R.	-193.76		-63.12
Withdrawal of fund through re-appropriation (₹193.76 lakh) in March 2022 proved less. Reasons for saving was reportedly due to non-release of fund by the Ministry of Environment, Forest and Climate Change.				
59.	58	Scheme under EAP		
	O.	1,030.28	1,030.28	...
Reasons for saving was reportedly due to non-release of fund by the Ministry of Environment, Forest and Climate Change.				
60.	59	State Component of External Aided Project (EAP)		
	O.	390.00	390.00	195.00
Reasons for saving was reportedly due to non-release of fund by the Ministry of Environment, Forest and Climate Change.				
	02	<i>Environmental Forestry and Wild Life</i>		
	110	Wild Life Preservation		
61.	08	Project Tiger (Central Share)		
	O.	5.00	5.00	...
Reasons for saving was reportedly due to non-release of 2nd installment by the Ministry of Environment, Forest and Climate Change.				

Grant No. 19 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
62.	13	Keibul Lamjao National Park (Central Share)		
	O.	100.00	74.80	18.70
	R.	-25.20		-56.10
Withdrawal of fund through re-appropriation (₹25.20 lakh) in March 2022 proved less. Reasons for saving was reportedly due to non-release of 2nd installment by the Ministry of Environment, Forest and Climate Change.				
63.	23	Jiri Makru Sanctuary (Central Share)		
	O.	32.50	26.38	6.60
	R.	-6.12		-19.78
Withdrawal of fund through re-appropriation (₹6.12 lakh) in March 2022 proved less. Reasons for saving was reportedly due to non-release of 2nd installment by the Ministry of Environment, Forest and Climate Change.				
64.	24	Integrated Development of Wildlife Habitats (Central Share)		
	O.	180.00	256.12	69.43
	R.	76.12		-186.69
In view of the final saving of ₹186.69 lakh, enhancement of fund through re-appropriation (₹76.12 lakh) in March 2022 proved unnecessary. Reasons for saving was reportedly due to non-release of 2nd installment by the Ministry of Environment, Forest and Climate Change.				
65.	25	Bunning Wildlife Sanctuary (Central Share)		
	O.	31.88	23.69	5.92
	R.	-8.19		-17.77
Reduction of fund through re-appropriation (₹8.19 lakh) in March 2022 proved less. Reasons for saving was reportedly due to non-release of 2nd installment by the Ministry of Environment, Forest and Climate Change.				
66.	26	Amur Falcon Conservation (Central Share)		
	O.	100.00	42.71	10.68
	R.	-57.29		-32.03
Withdrawal of fund through re-appropriation (₹57.29 lakh) in March 2022 proved less. Reasons for saving was reportedly due to non-release of 2nd installment by the Ministry of Environment, Forest and Climate Change.				

Grant No. 19 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
67.	29	Azuram Community Reserve (Central Share)			
		O.	37.00	18.27	5.08
		R.	-18.73		-13.19
Withdrawal of fund through re-appropriation (₹18.73 lakh) in March 2022 proved less. Reasons for saving was reportedly due to non-release of 2nd installment by the Ministry of Environment, Forest and Climate Change					
68.	35	Wildlife Management			
		O.	168.76	168.76	117.86
		R.			-50.90
Reasons for saving was stated to be due non-release of fund by the Finance Department.					
	04	<i>Afforestation and Ecology Development</i>			
	101	National Afforestation and Ecology Development Programme			
69.	01	National Afforestation Programme			
		O.	238.00	240.00	...
		R.	2.00		-240.00
Enhancement of fund through re-appropriation (₹2.00 lakh) in March 2022 proved unjustified. Reasons for non-utilisation of the entire provision was stated to be due to non-release of fund by the Ministry of Environment, Forest and Climate Change.					
	103	State Compensatory Afforestation			
70.	16	Manipur			
		O.	4,571.40	510.75	510.74
		R.	-4,060.65		-0.02
Withdrawal of fund through surrender (₹3,631.46 lakh) and re-appropriation (₹429.19 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).					
3435 Ecology and Environment					
	03	<i>Environmental Research and Ecological Regeneration</i>			
	003	Environmental Education/Training/Extension			
71.	44	Extetrnal Aid Project (EAP)			
		O.	1,000.00	...	...
		R.	-1,000.00		...
Reasons for withdrawal of entire provision through surrender (₹1,000.00 lakh) in March 2022 have not been intimated though called for (June 2022).					

Grant No. 19 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
04	<i>Prevention and Control of Pollution</i>		
104	Impact Assessment		
72. 26	Pollution Control		
O.	364.63	364.63	268.29
			-96.34

Reasons for saving was reportedly due to non-receipt of encashment/expenditure permission from the Administrative Department.

1.1.3. Saving mentioned in Note 1.1.2 above, was partly counter-balanced by excess mainly

3435 Ecology and Environment

60	<i>Others</i>		
800	Other Expenditure		
73. 01	Direction		
O.	445.46	593.46	560.29
			-33.17
R.	148.00		

Enhancement of fund through re-appropriation (₹148.00 lakh) in March 2022 proved excessive. Reasons for anticipated excess and final saving was stated to be due to non-receipt of encashment/expenditure permission from the Administrative Department.

74. 24	Multi-disciplinary Scientific Study of Catchment Area of Major River Basins		
O.	473.41	1,373.41	903.31
			-470.11
R.	900.00		

Enhancement of fund through re-appropriation (₹900.00 lakh) in March 2022 proved excessive. Reasons for anticipated excess and final saving was stated to be due to non-receipt of encashment/expenditure permission from the Administrative Department.

1.2. Capital :

1.2.1. The grant in the Capital Section closed with a saving of ₹3,015.54 lakh. No part of the saving was surrendered during the year.

1.2.2. Saving occurred mainly under:

Voted:**(Valley)****5425 Capital Outlay on Other Scientific and Environmental Research**

Grant No. 19 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
208 Ecology and Environment			
1. 02 Construction of Enviroment Builidings			
O.	150.00	350.00	147.46
S.	200.00		-202.54

Enhancement of fund through supplementary (₹200.00 lakh) in February 2022 proved unnecessary. Reasons for final saving was stated to be due to non-receipt of encashment/expenditure permission from the Administrative Department.

2. 03 National Plan for Conservation of Aquatic Eco-systems (NPCA)			
O.	756.68	1,308.64	546.62
S.	551.96		-762.02

Enhancement of fund through supplementary (₹551.96 lakh) in February 2022 proved unnecessary. Reasons for final saving was stated to be due to non-receipt of encashment/expenditure permission from the Administrative Department.

800 Other Expenditure			
3. 01 Rejuvenation and Conservation of Nambul River at Imphal (NRCP) (Central			
O.	4,000.00	4,000.00	2,000.00
			-2,000.00

Reasons for saving was reportedly due to non-receipt of encashment/expenditure permission from the Administrative Department.

Voted:**(Hill)****4552 Capital Outlay on North Eastern Areas**

27 Forestry			
800 Other Expenditure			
4. 02 Development of Duncan Park at Somsai, Ukhrul			
O.	50.00	50.00	...
			-50.00

No reasons for non-surrender/non-utilisation of the entire provision have been intimated though called for (June 2022).

1.2.3. No specific excess was observed to counter-balance the saving mentioned in Note 1.2.2 above.

1.3. New Service :

Instances of creation of provision through re-appropriation without the knowledge of the Legislature has been noticed in the following case. Excess expenditure incurred requires regularisation:

Grant No. 19 Concl.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Revenue Voted:			
(Valley)			
2406 Forestry and Wildlife			
	01	Forestry	
	105	Forest Produce	
1.	25	Sub-Mission on Agroforestry (SMAF) Central Share	
	R.	200.00	200.00
			100.00
			-100.00
No reasons for incurring expenditure without creation of fund in original/supplementary provision have not been intimated though called for (June 2022).			
	800	Other Expenditure	
2.	07	Green India Mission (State Share)	
	R.	137.90	137.90
			110.32
			-27.58
No reasons for incurring expenditure without creation of fund in original/supplementary provision have not been intimated though called for (June 2022).			
	02	Environmental Forestry and Wild Life	
	110	Wild Life Preservation	
3.	41	Development of Wildlife Habitats (State Share)	
	R.	40.89	40.89
			7.11
			-33.78
No reasons for incurring expenditure without creation of fund in original/supplementary provision have not been intimated though called for (June 2022).			

Grant No. 20 Community and Rural Development

Section & Major Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
		(₹ in thousand)	
Revenue			
Major Head: 2501 Special Programmes for Rural Development			
2505 Rural Employment			
2515 Other Rural Development Programme			
Voted :			
Original	50,88,73,71		
Supplementary	...	50,88,73,71	12,90,24,68
Amount surrendered during the year.			29,63,84,28
Capital			
Voted :			
Original	...		
Supplementary	21,28,90,00	21,28,90,00	8,39,58,00
Amount surrendered during the year.			...

Notes and comments :

1. The distribution of the grant and actual expenditure between "Valley Areas" and "Hill Areas" is given below :

	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
		(₹ in lakh)	
Revenue:			
Voted:			
Valley Areas	83,416.48	79,970.17	-3,446.31
Hill Areas	4,25,457.23	49,054.51	-3,76,402.72
Total Voted	5,08,873.71	1,29,024.68	-3,79,849.03
Capital:			
Voted:			
Valley Areas	43,648.15	13,879.20	-29,768.95
Hill Areas	1,69,241.85	70,078.80	-991,63.05
Total Voted	2,12,890.00	83,958.00	-1,28,932.00

1.1. Revenue :

1.1.1. The grant closed with a saving of ₹3,79,849.03 lakh against which an amount of ₹2,96,384.28 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹3,79,849.03 lakh, surrender of ₹2,96,384.28 lakh in March 2022 proved less.

1.1.3. Saving occurred mainly under:

Grant No. 20 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Voted:			
(Hill)			
2501 Special Programmes for Rural Development			
	01	<i>Integrated Rural Development Programme</i>	
	101	Subsidy to District Rural Development Agency	
1.	01	District Rural Development Programme (Central Share)	
	O.	413.00	413.00
			... -413.00
Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (June 2022).			
2.	14	State Matching Share for CSS	
	O.	27.78	27.78
			... -27.28
Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (June 2022).			
	800	Other Expenditure	
3.	15	Rural Housing - IAY (State Share)	
	O.	1,200.00	1,200.00
			186.75 -1,013.25
Reasons for saving have not been intimated though called for (June 2022).			
4.	16	Rural Housing - IAY (Central Share)	
	O.	14,937.95	16,763.06
	R.	1,825.11	2,118.00 -14,645.06
In view of the final saving of ₹14,645.06 lakh, enhancement of fund by way of re-appropriation (₹1,825.11 lakh) in March 2022 proved unnecessary. Reasons for final saving have not been intimated though called for (June 2022).			
5.	18	Prime Minister Gram Sarak Yojana (PMGSY) (State Share)	
	O.	3,200.00	3,200.00
			... +3,200.00
Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (June 2022).			
6.	19	PMGSY (Central Share)	
	O.	2,04,390.00	18,750.00
	R.	-1,85,640.00	400.00 -18,350.00
Withdrawal of fund by way of surrender (₹1,85,640.00 lakh) in March 2022 proved less. Reasons for anticipated and final saving have not been intimated though called for (June 2022).			

Grant No. 20 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)		
2505 Rural Employment					
02	<i>Rural Employment Guarantee Scheme</i>				
101	National Rural Employment Guarantee Scheme				
7. 01	State Matching Share for NREGP				
	O.	8,000.00	16,028.02	7,200.97	-8,827.05
	R.	8,028.02			
In view of the final saving of ₹8,827.05 lakh, enhancement of fund by way of re-appropriation (₹8,028.02 lakh) in March 2022 proved unnecessary. Reasons for final saving have not been intimated though called for (June 2022).					
8.	02	MGNREGA (Central Share)			
	O.	1,81,633.14	81,084.05	32,672.54	-48,411.51
	R.	-1,00,549.09			
In view of the final saving of ₹48,411.51 lakh, reduction of provision by way of re-appropriation (₹14,942.00 lakh) and surrender (₹85,607.00 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).					
	60	<i>Other Programmes</i>			
	101	Employment Services			
9.	09	Self Employment Programme-NRLM (Central Share)			
	O.	1,679.09	1,679.09	...	-1,679.09
Reasons for non-utilisation and non-surrender of the provision have not been intimated though called for (June 2022).					
10.	10	State Matching Share of NRLM			
	O.	120.00	224.75	120.00	-104.75
	R.	104.75			
Enhancement of fund by way of re-appropriation (₹104.75 lakh) in March 2022 proved unjustified. Reasons for final saving have not been intimated though called for (June 2022).					
	800	Other Expenditure			
11.	11	M.L.A.'s Local Area Development Programme			
	O.	4,000.00	4,000.00	3,660.00	-340.00
Reasons for final saving have not been intimated though called for (June 2022).					

2515 Other Rural Development Programme

102 Community Development

Grant No. 20 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
12.	02	Block Development Office			
	O.	5,555.52	5,554.92	2,408.24	-3,146.68
	R.	-0.60			

In view of the final saving of ₹3,146.68 lakh, reduction of provision by way of re-appropriation (₹0.60 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).

13.	03	Development Blocks			
	O.	11.75	5.15	...	-5.15
	R.	-6.60			

Withdrawal of provision by way of re-appropriation (₹6.60 lakh) in March 2022 proved less. Reasons for non-utilisation of remaining provision have not been intimated though called for (June 2022).

(Valley)**2501 Special Programmes for Rural Development**01 *Integrated Rural Development Programme*

001 Direction and Administration

14.	05	Monitoring Cell			
	O.	322.12	318.81	196.81	-122.00
	R.	-3.31			

In view of the final saving of ₹122.00 lakh, reduction of provision by way of re-appropriation (₹3.31 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).

	101	Subsidy to District Rural Development Agency			
15.	01	District Rural Development Programme (Central Share)			
	O.	287.00	287.00	...	-287.00

Reasons for non-utilisation and non-surrender of the provision have not been intimated though called for (June 2022).

16.	14	State Matching Share for CSS			
	O.	22.22	22.22	...	-22.22

Reasons for non-utilisation and non-surrender of the provision have not been intimated though called for (June 2022).

Grant No. 20 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
	800	Other Expenditure		
17.	01	RURBAN (State Share)		
	O.	290.00	300.00	...
	R.	10.00		-300.00
Enhancement of fund by way of re-appropriation (₹10.00 lakh) in March 2022 proved unjustified. Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (June 2022).				
18.	03	Shyam Prasad Mukherji RURBAN Mission (SPMRM)		
	O.	3,410.00	3,500.00	540.00
	R.	90.00		-2,960.00
Enhancement of fund by way of re-appropriation (₹90.00 lakh) in March 2022 proved unnecessary. Reasons for saving have not been intimated though called for (June 2022).				
19.	15	Rural Housing - IAY (State Share)		
	O.	300.00	300.00	107.41
	R.			-192.59
Reasons for final saving have not been intimated though called for (June 2022).				
20.	16	Rural Housing - IAY (Central Share)		
	O.	3,734.49	4,190.77	529.50
	R.	456.28		-3,661.27
Enhancement of fund by way of re-appropriation (₹456.28 lakh) in March 2022 proved unnecessary. Reasons for saving have not been intimated though called for (June 2022).				
21.	18	Prime Minister Gram Sarak Yojana (PMGSY) (State Share)		
	O.	800.00	800.00	100.00
	R.			-700.00
Reasons for final saving have not been intimated though called for (June 2022).				
22.	20	Rural Engineering Department		
	O.	1,817.17	1,817.00	1,431.42
	R.	-0.17		-385.58
Reduction of provision by way of re-appropriation (₹0.17 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).				

2505 Rural Employment02 *Rural Employment Guarantee Scheme*

Grant No. 20 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
23.	101 01	National Rural Employment Guarantee Scheme State Matching Share for NREGP		
	O.	2,000.00	4,007.01	1,894.53
	R.	2,007.01		-2,112.48

Enhancement of provision by way of re-appropriation (₹2,007.01 lakh) in March 2022 proved unnecessary. Reasons for saving have not been intimated though called for (June 2022).

	60	<i>Other Programmes</i>		
24.	101 09	Employment Services Self Employment Programme-NRLM (Central Share)		
	O.	8,197.91	8,197.91	2,925.14
	R.			-5,272.77

Reasons for final saving have not been intimated though called for (June 2022).

25.	10	State Matching Share of NRLM		
	O.	180.00	372.62	180.00
	R.	192.62		-192.62

Enhancement of fund by way of re-appropriation (₹192.62 lakh) in March 2022 proved unjustified. Reasons for final saving have not been intimated though called for (June 2022).

26.	800 11	Other Expenditure M.L.A.'s Local Area Development Programme		
	O.	8,000.00	8,000.00	7,320.00
	R.			-680.00

Reasons for final saving have not been intimated though called for (June 2022).

2515 Other Rural Development Programme

27.	001 01	Direction and Administration Direction		
	O.	5,014.06	3,487.93	3,290.57
	R.	-1,526.13		-197.36

In view of the final saving of ₹197.36 lakh, reduction of provision by way of re-appropriation (₹1,526.13 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).

Grant No. 20 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
28.	102 03	Community Development Development Blocks		
	O.	49.75	79.05	19.73
	R.	29.30		-59.32

Enhancement of provision by way of re-appropriation (₹29.30 lakh) in March 2022 proved unnecessary. Reasons for saving have not been intimated though called for (June 2022).

1.1.4. Saving mentioned in Note 1.1.3 above was partly counter-balanced by excess mainly

Voted:**(Valley)****2501 Special Programmes for Rural Development**

	01	<i>Integrated Rural Development Programme</i>			
	800	Other Expenditure			
29.	17	Financial Assistance to Manipur State Rural Roads Development Agencies			
	O.	192.00	207.00	207.00	...
	R.	15.00			

Reasons for enhancement of provision through re-appropriation (₹15.00 lakh) in March 2022 and excess expenditure over the budget provision have not been intimated though called for (June 2022).

2505 Rural Employment

	02	<i>Rural Employment Guarantee Scheme</i>			
	101	National Rural Employment Guarantee Scheme			
30.	02	MGNREGA (Central Share)			
	O.	45,408.29	20,271.01	57,553.13	+37,282.12
	R.	-25,137.28			

Reduction of fund by way of re-appropriation (₹25,137.28 lakh) in March 2022 proved unjustified. Reasons for anticipated saving and final excess have not been intimated though called for (June 2022).

2515 Other Rural Development Programme

	102	Community Development			
31.	02	Block Development Office			
	O.	1,391.47	1,682.27	1,673.26	-9.01
	R.	290.80			

Enhancement of fund by way of re-appropriation (₹290.80 lakh) in March 2022 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (June 2022).

Grant No. 20 Concl'd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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1.2. Capital :

1.2.1. The grant in the capital section closed with a saving of ₹1,28,932.00 lakh. No part of the saving was surrendered during the year.

1.2.2. Saving occur mainly under:

Voted:**(Valley)****4515 Capital Outlay on other Rural Development Programmes**

	103	Rural Development			
1.	01	Pradhan Mantri Gram Sadak Yojana (PMGSY)			
	S.		43,648.15	43,648.15	13,879.20
					-29,768.95

Reasons for final saving have not been intimated though called for (June 2022).

Voted:**(Hill)****4515 Capital Outlay on other Rural Development Programmes**

	103	Rural Development			
2.	01	Pradhan Mantri Gram Sadak Yojana (PMGSY)			
	S.		1,69,241.85	1,69,241.85	70,078.80
					-99,163.05

Reasons for final saving have not been intimated though called for (June 2022).

1.2.3. No specific excess was observed to counter-balance the saving mention in Note 1.2.2 above.

Grant No. 21 Textiles, Commerce and Industries

Section & Major Head	Total grant / appropriation	Actual Expenditure (₹ in thousand)	Excess (+)/ Saving (-)
Revenue			
Major Head:	2851 Village and Small Industries		
	2852 Industries		
	2853 Non-ferrous Mining and Metallurgical Industries		
	2875 Other Industries		
Voted :			
	Original	1,59,88,94	
	Supplementary	11,94,05	1,71,82,99
			45,11,35
			-1,26,71,64
	Amount surrendered during the year.		
			...

Capital:			
Major Head:	4552 Capital Outlay on North Eastern Areas		
	4851 Capital Outlay on Village and Small Industries		
	4860 Capital Outlay on Consumer Industries		

Voted :			
	Original	26,60,67	
	Supplementary	...	26,60,67
			6,50,57
			-20,10,10
	Amount surrendered during the year.		
			4,11,26

Notes and comments :

1. The distribution of the grant and actual expenditure between " Hill Areas" and "Valley Areas" is given below :

	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Revenue:			
Voted:			
Valley Areas	13,025.47	3,737.72	-9,287.75
Hill Areas	4,157.52	773.63	-3,383.89
Total Voted:	17,182.99	4,511.35	-12,671.64
Capital:			
Voted:			
Valley Areas	2,428.80	529.00	-1,899.80
Hill Areas	231.87	121.57	-110.30
Total Voted	2,660.67	650.57	-2,010.10

Grant No. 21 Contd.**1.1. Revenue :**

1.1.1. The grant closed with a saving of ₹12,671.64 lakh. No part of the saving was surrendered during the year.

1.1.2. In view of the final saving of ₹12,671.64 lakh, the supplementary provision of ₹ 1,194.05 lakh obtained in February 2022 prove unnecessary.

1.1.3. Saving occurred mainly under:

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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Voted:**(Valley)****2851 Village and Small Industries**

	001	Direction and Administration				
1.	01	Direction				
		O.	1,270.41	869.32	736.28	-133.04
		R.	-401.09			

Withdrawal of fund by way of re-appropriation (₹401.09 lakh) in March 2022 proved less. Reasons for final saving have not been intimated though called for (June 2022).

2.	22	Indo-Myanmar Foreign Trade and Export				
		O.	36.00	27.30	9.22	-18.08
		R.	-8.70			

Withdrawal of fund by way of re-appropriation (₹8.70 lakh) in March 2022 proved less. Reasons for final saving have not been intimated though called for (June 2022).

3.	47	Ease of Doing Business (Single Window Clearance System)				
		O.	100.00	100.00	...	-100.00

Reasons for non-utilisation/non-surrender of entire provision have not been intimated though called for (June 2022).

	003	Training				
4.	04	Handicraft Training Centres				
		O.	67.14	44.59	24.12	-20.47
		R.	-22.55			

Reduction of provision by way of re-appropriation (₹22.55 lakh) in March 2022 proved less. Reasons for final saving have not been intimated though called for (June 2022).

5.	05	Handloom Training Centres				
		O.	201.41	119.18	87.83	-31.35
		R.	-82.23			

Reduction of provision by way of re-appropriation (₹82.23 lakh) in March 2022 proved less. Reasons for final saving have not been intimated though called for (June 2022).

Grant No. 21 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
6.	12	Small Scale Industries Training Centres				
		O.	212.84	89.06	75.92	-13.14
		R.	-123.78			
Reduction of provision by way of re-appropriation (₹123.78 lakh) in March 2022 proved less. Reasons for final saving have not been intimated though called for (June 2022).						
7.	101 23	Industrial Estates Industrial Estates				
		O.	72.00	74.47	50.00	-24.47
		R.	2.47			
In view of the final saving of ₹24.47 lakh, enhancement of fund by way of re-appropriation (₹2.47 lakh) in March 2022 proved unnecessary. Reasons for final saving have not been intimated though called for (June 2022).						
8.	102 03	Small Scale Industries Execution				
		O.	272.54	162.92	149.53	-13.39
		R.	-109.62			
Withdrawal of fund by way of re-appropriation (₹109.62 lakh) in March 2022 proved less. Reasons for final saving have not been intimated though called for (June 2022).						
9.	21	Incentives under Industrial Policy				
		O.	12.00	12.00	...	-12.00
Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (June 2022).						
10.	103 01	Handloom Industries National Handloom Development Programme (NHDP)				
		O.	1,605.00	1,605.00	65.00	-1,540.00
Reasons for final saving have not been intimated though called for (June 2022).						
11.	02	Handloom and Textiles				
		O.	1,069.48	1,089.35	385.90	-703.45
		R.	19.87			
In view of the final saving of ₹703.45 lakh, enhancement of fund by way of re-appropriation (₹19.87 lakh) in March 2022 proved unnecessary. Reasons for final saving have not been intimated though called for (June 2022).						

Grant No. 21 Contd.

Head		Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
		(₹ in lakh)		
12.	42	North Eastern Region Textile Promotion Scheme (Central Share)		
	O.	4,200.00	4,200.00	...
				-4,200.00
		Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (June 2022).		
13.	86	Development of Exportable products and their Marketing		
	O.	222.00	152.86	152.86
	R.	-69.14		...
		Reasons for withdrawal of fund by way of re-appropriation (₹69.14 lakh) in March 2022 have not been intimated though called for (June 2022).		
14.	104 03	Handicraft Industries Execution		
	O.	85.63	85.63	48.49
				-37.14
		Reasons for final saving have not been intimated though called for (June 2022).		
15.	04	Ambedkar Hastshilp Vikas Yojana (Central Share)		
	O.	162.50	162.50	...
				-162.50
		Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (June 2022).		
16.	105 07	Khadi and Village Industries Khadi and Village Industries		
	O.	403.00	433.00	111.49
	R.	30.00		-321.51
		In view of the final saving of ₹321.51 lakh, enhancement of fund by way of re-appropriation (₹30.00 lakh) in March 2022 proved unnecessary. Reasons for final saving have not been intimated though called for (June 2022).		
17.	109 10	Monitoring and Evaluation Monitoring Cell		
	O.	71.22	39.78	25.67
	R.	-31.44		-14.11
		Reduction of provision by way of re-appropriation (₹31.44 lakh) in March 2022 proved less. Reasons for final saving have not been intimated though called for (June 2022).		

2852 Industries08 *Consumer Industries*

Grant No. 21 Contd.

Head		Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
		(₹ in lakh)		
18.	201 09	Sugar Manipur Sugar Mills		
		O.	67.59	58.71
		R.	-8.88	42.67
				-16.04
		Reduction of provision by way of re-appropriation (₹8.88 lakh) in March 2022 proved less. Reasons for final saving have not been intimated though called for (June 2022).		
19.	13	Khandsary Sugar Factory		
		O.	49.51	40.42
		R.	-9.09	29.41
				-11.01
		Reduction of provision by way of re-appropriation (₹9.09 lakh) in March 2022 proved less. Reasons for final saving have not been intimated though called for (June 2022).		
	80	<i>General</i>		
	800	<i>Other Expenditure</i>		
20.	01	PM Formalization of Micro Food Processing Enterprises Scheme (PM FME) (Central Share)		
		S.	1,194.05	1,936.12
		R.	742.07	239
				-1,697.12

In view of the final saving of ₹1,697.12 lakh, enhancement of fund by way of re-appropriation (₹742.07 lakh) in March 2022 proved unjustified. Reasons for final saving have not been intimated though called for (June 2022).

2853 Non-ferrous Mining and Metallurgical Industries

	02	<i>Regulation and Development of Mines</i>		
	001	<i>Direction and Administration</i>		
21.	01	Direction		
		O.	386.18	219.07
		R.	-167.11	175.7
				-43.37

Withdrawal of fund by way of re-appropriation (₹167.11 lakh) in March 2022 proved less. Reasons for final saving have not been intimated though called for (June 2022).

Voted:**(Hill)****2851 Village and Small Industries**

	001	Direction and Administration		
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Grant No. 21 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
22.	01	Direction			
		O.	385.54	243.34	164.42
		R.	-142.20		-78.92
Withdrawal of fund by way of re-appropriation (₹142.20 lakh) in March 2022 proved less. Reasons for final saving have not been intimated though called for (June 2022).					
	003	Training			
23.	04	Handicraft Training Centres			
		O.	37.45	26.66	7.17
		R.	-10.79		-19.49
Withdrawal of fund by way of re-appropriation (₹10.79 lakh) in March 2022 proved less. Reasons for final savings have not been intimated though called for (June 2022).					
24.	05	Handloom Training Centres			
		O.	93.10	53.88	35.00
		R.	-39.22		-18.88
Withdrawal of fund by way of re-appropriation (₹39.22 lakh) in March 2022 proved less. Reasons for final saving have not been intimated though called for (June 2022).					
25.	12	Small Scale Industries Training Centres			
		O.	86.88	67.50	40.11
		R.	-19.38		-27.39
Withdrawal of fund by way of re-appropriation (₹19.38 lakh) in March 2022 proved less. Reasons for final saving have not been intimated though called for (June 2022).					
	102	Small Scale Industries			
26.	03	Execution			
		O.	37.14	29.64	17.52
		R.	-7.50		-12.12
Withdrawal of fund by way of re-appropriation (₹7.50 lakh) in March 2022 proved less. Reasons for final saving have not been intimated though called for (June 2022).					
	103	Handloom Industries			
27.	01	National Handloom Development Programme (NHDP)			
		O.	695.00	695.00	35.00
Reasons for final saving have not been intimated though called for (June 2022).					

Grant No. 21 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
28.	02	Handloom and Textiles			
		O.	525.36	533.30	116.63
		R.	7.94		-416.67

In view of the final saving of ₹416.67 lakh, enhancement of fund by way of re-appropriation (₹7.94 lakh) in March 2022 proved unjustified. Reasons for final saving have not been intimated though called for (June 2022).

29.	42	North Eastern Region Textile Promotion Scheme (Central Share)			
		O.	1,800.00	1,800.00	...
		R.			-1,800.00

Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (June 2022).

30.	86	Development of Exportable products and their Marketing			
		O.	78.00	78.00	29.39
		R.			-48.61

Reasons for final saving have not been intimated though called for (June 2022).

	104	Handicraft Industries			
31.	04	Ambedkar Hastshilp Vikas Yojana (Central Share)			
		O.	87.50	87.50	...
		R.			-87.50

Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (June 2022).

1.1.4. Saving mentioned in Note 1.1.3 above was partly counter-balanced by excess mainly under:-

**Voted:
(Valley)**

2851 Village and Small Industries

	103	Handloom Industries			
32.	88	Handloom Development Programme			
		O.	169.40	238.54	238.54
		R.	69.14		...

Reasons for enhancement of fund by way of re-appropriation (₹69.14 lakh) in March 2022 have not been intimated though called for (June 2022).

Grant No. 21 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
800	Other Expenditure		
33. 60	India International Trade Fare		
	O. 22.50	31.21	31.21
	R. 8.71		...

Reasons for enhancement of fund by way of re-appropriation (₹8.71 lakh) in March 2022 have not been intimated though called for (June 2022).

1.2. Capital :

1.2.1. The grant in the Capital Section closed with a saving of ₹2,010.10 lakh against which an amount of ₹411.26 lakh was surrendered during the year.

1.2.2. Saving occurred mainly under:-

**Voted:
(Valley)****4860 Capital Outlay on Consumer Industries**

	01	Textiles		
	190	Investments in Public Sector and Other Undertakings		
1.	36	Cotton & Spinning Mills		
		O. 675.00	337.50	...
		R. -337.50		-337.50

Reasons for reduction of fund through surrender (₹321.26 lakh), re-appropriation (₹16.24 lakh) and non-utilisation of the remaining provision have not been intimated though called for (June 2022).

2.	81	Financial Assistance to MHHDC		
		O. 300.00	300.00	200.00
				-100.00

Reasons for final saving have not been intimated though called for (June 2022).

3.	82	Financial Assistance to MEETAC		
		O. 180.00	-90.00	...
		R. -90.00		-90.00

Reasons for reduction fund through surrender (₹90.00 lakh) in March 2022 and non-utilisation of the remaining provision have not been intimated though called for (June 2022).

	60	Others		
	102	Foods and Beverages		

Grant No. 21 Concl.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
4.	02	Setting up of Mega Food Park under NABARD			
	O.		1,263.00	1,263.00	320.00
					-943.00

Reasons for final saving have not been intimated though called for (June 2022).

Voted:**(Hill)****4552 Capital Outlay on North Eastern Areas**20 *General Education*

800 Other Expenditure

5.	01	Pottery and Stone chip Allied Products				
	O.		6.87	6.87	...	-6.87

Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (June 2022).

4860 Capital Outlay on Consumer Industries01 *Textiles*

190 Investments in Public Sector and Other Undertakings

6.	36	Cotton & Spinning Mills				
	O.		225.00	112.50	...	-112.50
	R.		-112.50			

Reasons for withdrawal of provision by way of re-appropriation (₹112.50 lakh) in March 2022 and non-utilisation of the remaining provision have not been intimated though called for (June 2022).

1.3. New Service :

Instances of creation of provision through re-appropriation without the knowledge of the Legislature has been noticed in the following case. Excess expenditure incurred requires regularisation:

Voted:**(Valley)****4552 Capital Outlay on North Eastern Areas**

103 Handloom Industries

1.	01	Handloom for Employment Generation in Tamenglong District				
	R.		121.57	121.57	121.57	...

Reasons for non-creation of fund either in original/supplementary and incurring expenditure have not been intimated though called for (June 2022).

Grant No. 22 Public Health Engineering

Section & Major Head	Total grant / appropriation	Actual Expenditure (₹ in thousand)	Excess (+)/ Saving (-)
Revenue			
Major Head: 2059 Public Works			
2215 Water Supply and Sanitation			
Voted :			
Original	1,19,92,57		
Supplementary	...	1,19,92,57	90,24,03
Amount surrendered during the year.			-29,68,54
			2,00

Capital:			
Major Head:			
4215 Capital Outlay on Water Supply and Sanitation			
4552 Capital Outlay on North Eastern Areas			

Voted :			
Original	17,27,44,70		
Supplementary	...	17,27,44,70	7,88,17,91
Amount surrendered during the year.			-9,39,26,79
			74,00,61

Notes and comments :

1. The distribution of the grant and actual expenditure between "Valley Areas" and "Hill Areas" is given below :

	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Revenue:			
Voted:			
Valley Areas	8,088.91	6,124.67	-1,964.24
Hill Areas	3,903.66	2,899.36	-1,004.30
Total Voted:	11,992.57	9,024.03	-2,968.54
Capital:			
Voted:			
Valley Areas	1,57,664.36	67855.02	-89,809.34
Hill Areas	15,080.34	10,962.89	-4,117.45
Total Voted	1,72,744.70	78,817.91	-93,926.79

Grant No. 22 Contd.**1.1. Revenue :**

1.1.1. The grant closed with a saving of ₹2,968.54 lakh against which an amount of ₹2.00 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹2,968.54 lakh, the surrendered of ₹2.00 lakh in March 2022 proved less.

1.1.3. Saving occurred mainly under:

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
Voted:					
(Valley)					
2215 Water Supply and Sanitation					
	01	<i>Water Supply</i>			
	001	Direction and Administration			
1.	01	Direction			
	O.	3,787.15	3,785.15	3,415.22	-369.93
	R.	-2.00			
Reduction of provision through surrender (₹2.00 lakh) in March 2022 proved less. Reasons for saving was stated to be due to non-filling up of vacant posts.					
	101	Urban Water Supply Programmes			
2.	03	Execution			
	O.	950.04	950.04	615.43	-334.61
Reasons for saving was stated to be due to non-filling up of vacant posts.					
3.	09	Store Control			
	O.	196.79	196.79	114.60	-82.19
Reasons for saving was attributed to non-filling up of vacant posts.					
4.	10	Water Supply Installation and Connection			
	O.	628.96	628.96	275.85	-353.11
Reasons for saving was stated to be due to non-filling up of vacant posts.					
	102	Rural Water Supply Programmes			
5.	10	Water Supply Installation and Connection			
	O.	849.07	849.07	503.41	-345.66
Reasons for saving was stated to be due to non-filling up of vacant posts.					
	800	Other Expenditure			
6.	06	Other Expenditure			
	O.	172.74	172.74	97.92	-74.82
Reasons for saving was stated to be due to non-filling up of vacant posts.					

Grant No. 22 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
02	<i>Sewerage and Sanitation</i>		
001	Direction and Administration		
7. 03	Execution		
O.	1,258.22	1,258.22	935.08
			-323.14
Reasons for saving was stated to be due to non-filling up of vacant posts.			
107	Sewerage Services		
8. 03	Execution		
O.	245.71	245.71	167.16
			-78.55
Reasons for saving was stated to be due to non-filling up of vacant posts.			
Voted:			
(Hill)			
2215 Water Supply and Sanitation			
01	<i>Water Supply</i>		
102	Rural Water Supply Programmes		
9. 10	Water Supply Installation and Connection		
O.	844.20	844.20	326.92
			-517.28
Reasons for saving was stated to be due to non-filling up of vacant posts.			
02	<i>Sewerage and Sanitation</i>		
001	Direction and Administration		
10. 03	Execution		
O.	1,259.23	1,259.23	772.59
			-486.64
Reasons for saving was stated to be due to non-filling up of vacant posts.			

1.1.4. No specific excess was observed to counter-balance the saving mentioned in Note 4 above.

1.2. Capital :

1.2.1. The grant in the Capital Section closed with a saving of ₹93,926.79 lakh against which an amount of ₹7,400.61 lakh was surrendered during the year.

1.2.2. Saving occurred mainly under:

Voted:**(Valley)****4215 Capital Outlay on Water Supply and Sanitation**

01 *Water Supply*

Grant No. 22 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
1.	101 01	Urban Water Supply EAP Component (Central Share)		
	O.	1,00,000.00	65,000.00	33,136.89
	R.	-35,000.00		-31,863.11
Withdrawal of fund through surrender (₹7,400.61 lakh) and re-appropriation (₹27,599.39 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).				
2.	02	EAP Component (State Share)		
	O.	20,000.00	15,000.00	14,000.00
	R.	-5,000.00		-1,000.00
Withdrawal of fund through re-appropriation (₹5,000.00 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).				
3.	17	Water Supply in Other Towns		
	O.	72.52	72.52	58.49
Reasons for saving was stated to be due to non-allocation of Fund by the Government of Manipur.				
4.	102 42	Rural Water Supply Jal Jeevan Misson (Central Share)		
	O.	9,738.00	30,855.52	9,512.06
	R.	21,117.52		-21,343.46
Enhancement of fund through re-appropriation (₹21,117.52 lakh) in March 2022 proved unnecessary. Reasons for anticipated excess and final saving was stated to be due to non-allocation of fund by the Government of Manipur.				
5.	02 101 19	<i>Sewerage and Sanitation</i> Urban Sanitation Services Imphal Sewerage		
	O.	600.00	360.00	360.00
	R.	-240.00		...
Reasons for reduction of fund through re-appropriation (₹240.00 lakh) in March 2022 have not been intimated though called for (June 2022).				

Grant No. 22 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
102 Rural Sanitation Services			
6. 01 Swachh Bharat Mission (Gramin) (Central Share)			
O.	1,600.00	1,600.00	1,208.58
R.			-391.42
Reasons for saving was stated to be due to non-allocation of Fund by the Government of Manipur.			
7. 12 State Share for Swachh Bharat Mission (Gramin)			
O.	160.00	177.80	134.29
R.	17.80		-43.51
Enhancement of fund through re-appropriation (₹17.80 lakh) in March 2022 proved unnecessary. Reasons for saving was stated to be due to non-allocation of fund by the Government.			
106 Sewerage Services			
8. 02 Integrated Sewerage System for Imphal City (Phase-II) (EAP)			
O.	22,500.00	550.00	50.04
R.	-21,950.00		-499.96
Withdrawal of fund through re-appropriation (₹21,950.00 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).			
Voted:			
(Hill)			
4215 Capital Outlay on Water Supply and Sanitation			
01 Water Supply			
102 Rural Water Supply			
9. 42 Jal Jeevan Misson (Central Share)			
O.	9,738.00	30,855.52	3,507.46
R.	21,117.52		-27,348.06
Enhancement of fund through re-appropriation (₹21,117.52 lakh) in March 2022 proved unnecessary. Reasons for saving was stated to be due to non-allocation of fund by the Government.			
02 Sewerage and Sanitation			
102 Rural Sanitation Services			
10. 01 Swachh Bharat Mission (Gramin) (Central Share)			
O.	2,400.00	2,400.00	...
R.			-2,400.00
Reasons for non-utilisation/non-surrender of the entire fund was stated to be due to non-allocation of fund by the Government of Manipur.			

Grant No. 22 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
11.	12	State Share for Swachh Bharat Mission (Gramin)		
	O.	240.00	266.64	...
	R.	26.64		-266.64

Enhancement of fund through re-appropriation (₹26.64 lakh) in March 2022 proved unnecessary. Reasons for non-utilisation of the entire provision have not been intimated though called (June 2022).

1.2.3. Saving mentioned in Note 1.2.2 above, was partly counter-balanced by excess mainly under:

**Voted:
(Valley)**

4215 Capital Outlay on Water Supply and Sanitation

	01	Water Supply		
	101	Urban Water Supply		
12.	05	Imphal Water Supply		
	O.	1,110.84	1,638.32	1,575.55
	R.	527.48		-62.77

Enhancement of fund through re-appropriation (₹527.48 lakh) in March 2022 proved excess. Reasons for incurring excess expenditure have not been intimated though called for (June 2022).

13.	40	Water Supply Scheme		
	O.	...	...	159.75
				+159.75

Reasons for incurring expenditure without obtaining provision in original/supplementary have not been intimated though called for (June 2022).

14.	44	Jal Jeevan Mission		
	O.	1,817.20	4,795.70	4,195.33
	R.	2,978.50		-600.37

No reasons for enhancement of fund through re-appropriation (₹2,978.50 lakh) in March 2022 and incurring excess expenditure have not been intimated though called for (June 2022).

15.	45	State Component of NESIDS		
	O.	...	...	659.87
				+659.87

Reasons for incurring expenditure without obtaining provision in original/supplementary have not been intimated though called for (June 2022).

Grant No. 22 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
	800	Other Expenditure			
16.	12	Other Expenses			
	O.	26.00	49.00	47.75	-1.25
	R.	23.00			

No reasons for enhancement of fund through re-appropriation (₹23.00 lakh) in March 2022 and incurring excess expenditure have not been intimated though called for (June 2022).

4552 Capital Outlay on North Eastern Areas

	10	Water Supply			
	102	Rural Water Supply			
17.	12	Composite W/S Scheme at Ramrei Ukhrul District			
	O.	...	...	213.48	+213.48

Reasons for incurring expenditure without obtaining provision in original/supplementary have not been intimated though called for (June 2022).

18.	13	Composite W/S Scheme for Tumukhong Moirangpural			
	O.	...	...	74.74	+74.74

Reasons for incurring expenditure without obtaining provision in original/supplementary have not been intimated though called for (June 2022).

Voted:**(Hill):****4215 Capital Outlay on Water Supply and Sanitation**

	01	Water Supply			
	102	Rural Water Supply			
19.	17	Augmentation of Water Supply Scheme in Hill Districts			
	O.	888.18	1,388.18	1,380.28	-7.90
	R.	500.00			

Enhancement of fund through re-appropriation (₹500.00 lakh) in March 2022 and incurring excess expenditure was reportedly due to non-allocation of fund the Government of Manipur.

20.	44	Jal Jeevan Mission			
	O.	1,804.80	4,783.30	3,961.22	-822.08
	R.	2,978.50			

Enhancement of fund through re-appropriation (₹2,978.50 lakh) in March 2022 and incurring excess expenditure have not been intimated though called for (June 2022).

Grant No. 22 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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1.3. New Service :

Instances of creation of provision through re-appropriation without the knowledge of the Legislature has been noticed in the following case. Excess expenditure incurred requires regularisation:

Revenue Voted:**(Valley):****4215 Capital Outlay on Water Supply and Sanitation**

	01	Water Supply			
	102	Rural Water Supply			
1.	17	Augmentation of Water Supply Scheme in Hill Districts			
	R.		47.53	47.53	24.23
					-23.30

No reasons for creation of fund through re-appropriation (₹47.53 lakh) and incurring expenditure without creation of fund in original/supplementary provision have not been intimated though called for (June 2022).

2.	41	North East Special Scheme (NESIDS) Central Share			
	R.		2,514.98	2,514.98	2,150.00
					-364.98

No reasons for creation of fund through re-appropriation (₹2,514.98 lakh) and incurring expenditure without creation of fund in original/supplementary provision have not been intimated though called for (June 2022).

3.	46	Rural Water Supply Scheme			
	R.		170.63	170.63	164.20
					-6.43

Reasons for incurring expenditure through re-appropriation without creation of fund either in original/supplementary budget have not been intimated though called for (June 2022).

4552 Capital Outlay on North Eastern Areas

	01	Water Supply			
	102	Rural Water Supply			
4.	14	Augmentation of Top Dusara W/S Scheme			
	R.		90.00	90.00	1,01.00
					+11.00

No reasons for creation of fund through re-appropriation and incurring expenditure without creation of fund through original/supplementary provision have not been intimated though called for (June 2022).

Grant No. 22 Concl.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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(Hill):**4215 Capital Outlay on Water Supply and Sanitation**

	<i>01</i>	<i>Water Supply</i>			
	102	Rural Water Supply			
5.	06	Augmentation of Water Supply Scheme under SIDF			
	R.		100.66	100.66	100.66
					...

No reasons for incurring expenditure through re-appropriation and non-creation of provisions either in original/supplementary budget have not been intimated though called for (June 2022).

6.	41	North East Special Scheme (NESIDS) Central Share			
	R.		1,278.63	1,278.63	700.00
					-578.63

No reasons for creation of fund through re-appropriation and incurring expenditure without creation of fund through original/supplementary provision have not been intimated though called for (June 2022).

7.	45	State Component of NESIDS			
	R.		1,200.00	1,200.00	1,300.00
					+100.00

No reasons for creation of fund through re-appropriation and incurring expenditure without creation of fund through original/supplementary provision have not been intimated though called for (June 2022).

Grant No. 23 Power

Section & Major Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
Revenue			
Major Head:	2552 North Eastern Areas		
	2801 Power		
	2810 Non-Conventional Sources of Energy		
Voted :			
Original	5,46,62,79		
Supplementary	...	5,46,62,79	4,26,54,08
Amount surrendered during the year.			-1,20,08,71
			72,64,00
Capital:			
Major Head:	4801 Capital Outlay on Power Projects		
Voted :			
Original	72,90		
Supplementary	...	72,90	...
Amount surrendered during the year.			-72,90
			...

Notes and comments :

1. The distribution of the grant and actual expenditure between "Valley Areas" and "Hill Areas" is given below :

	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
Revenue			
Voted:			
Valley Areas	53,985.02	42,654.08	-11,330.94
Hill Areas	677.77	...	-677.77
Total Voted:	54,662.79	42,654.08	-12,008.71
Capital			
Voted:			
Valley Areas	72.90	...	-72.90
Hill Areas	...	...	...
Total Voted:	72.90	...	-72.90

1.1. Revenue :

1.1.1. The grant closed with a saving of ₹12,008.71 lakh against which an amount of ₹7,264.00 lakh was surrendered during the year.

1.1.2. Saving occurred mainly under:

Grant No. 23 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Voted:			
(Valley)			
2801 Power			
	05	<i>Transmission and Distribution</i>	
	001	Direction and Administration	
1.	01	Direction	
	O.	216.50	216.50
			140.60
			-75.90
Reasons for saving have not been intimated though called for (June 2022).			
	800	Other Expenditure	
2.	04	Installation of 2x5 MVA, 33/11 KV SS along with associated 33 KV LILO line and related works at Sugnu TBL (Central Share)	
	O.	13.57	13.57
			...
			-13.57
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (June 2022).			
3.	06	Installation of 2x5 MVA, 33/11 KV SS along with associated 33 KV LILO line and related works at Sekmai, IW (Central Share)	
	O.	63.16	63.16
			...
			-63.16
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (June 2022).			
4.	07	Installation of 2x5 MVA, 33/11 KV SS along with associated 33 KV LILO line and related works at Khongjom TBL(Central Share)	
	O.	68.77	68.77
			...
			-68.77
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (June 2022).			
5.	12	Renovation and Modernisation of 2 (two) Nos. 132/33 KV SS at Yaingangpokpi and Ningthoukhong in Manipur (NLCPR)	
	O.	9.20	9.20
			...
			-9.20
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (June 2022).			

Grant No. 23 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
6. 14	Installation of 2x5 MVA, 33 KV SS alongwith associated 33 KV line and related works at Sekmajin in Imphal West (NLCPR)		
	O. 17.06	17.06	... -17.06
	Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (June 2022).		
	80 <i>General</i>		
	001 Direction and Administration		
7. 10	Executive Engineer (Elect.) MRT Division		
	O. 156.02	156.20	101.20 -55.00
	Reasons for saving have not been intimated though called for (June 2022).		
	800 Other Expenditure		
8. 38	Financial Assistance to MSPCL		
	O. 15,000.00	10,250.00	9,716.05 -533.95
	R. -4,750.00		
	Withdrawal of fund through surrender (₹4,750.00 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).		
9. 39	Financial Assistance to MSPDCL		
	O. 30,138.00	29,938.00	27,806.67 -2,131.33
	R. -200.00		
	In view of the final saving of ₹2,131.33 lakh, withdrawal of fund through surrender (₹200.00 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).		
10. 40	Financial Assistance for Development Work		
	O. 7,314.00	5,000.00	4,485.03 -514.97
	R. -2,314.00		
	In view of the final saving of ₹514.97 lakh, withdrawal of fund through surrender (₹2,314.00 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).		

2810 Non-Conventional Sources of Energy60 *Others*

800 Other Expenditure

Grant No. 23 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
11. 14	Renewable Energy Development Agency (MANIREDA)		
	O.	805.56	805.56
			222.22
			-583.34
Reasons for saving was stated to be due to non-implementation of 7th pay of staff, non-recruitment of vacant post, non-regularization of contract & casual staff and non-finalization of tender due to Model code of Conduct, etc.			
Voted:			
(Hill)			
2552 North Eastern Areas			
24	<i>Transmission and Distribution</i>		
101	Contribution to Central Resource Pool for Development of North Eastern Region		
12. 09	Stringling of 132 KV S/C line Second Circuit on D/C Towers from Kakching to Churachandpur		
	O.	100.40	100.40
			...
			-100.40
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (June 2022).			
13. 11	Installation of 2x5 MVA, 33 KV Sub-Station along with the associated 33 KV LILO line and related works at Mayangkong Senapati Dist.		
	O.	18.76	18.76
			...
			-18.76
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (June 2022).			
14. 12	Installation of 2x5 MVA, 33 KV Sub-Station along with the associated 33 KV line and related works at Mao, Senapati Dist.		
	O.	69.58	69.58
			...
			-69.58
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (June 2022).			
15. 13	Installation of 2x5 MVA, 33 KV Sub-Station associated with 132 KV Sub-Station at Chandel, Manipur (NEC Share)		
	O.	155.44	155.44
			...
			-155.44
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (June 2022).			

Grant No. 23 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
2801 Power			
05	<i>Transmission and Distribution</i>		
800	Other Expenditure		
16. 15	Installation of 2x1 MVA, 33/11 KV SS along with associated 33 KV line and related works at Chakpikarong in Chandel (NLCPR)		
O.	56.34	56.34	... -56.34
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (June 2022).			
17. 22	Installation of 2x5 MVA, 33/11 KV SS along with associated 33 KV line and related works at Nungbi Khullen in Ukhrul (NLCPR)		
O.	97.00	97.00	... -97.00
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (June 2022).			
18. 26	Installation of 2x5 MVA, 33/11 KV SS along with associated 33 KV line and related work at Gumnom in Ukhrul District (MSPCL)		
O.	87.12	87.12	... -87.12
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (June 2022).			
19. 27	Installation of 2x1 MVA 33 KV SS along with associated 33 KV line at Henglep in Churachandpur (NLCPR)		
O.	89.26	89.26	... -89.26
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (June 2022).			

1.1.3. No specific excess was observed to counter-balance the saving mentioned in Note 3 above.

1.2. Capital :

1.2.1. The grant in the Capital Section closed with a saving of ₹72.90 lakh. No part of the saving was surrendered during the year.

1.2.2. Saving occurred mainly under:

Grant No. 23 Concl.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Voted:			
(Valley)			
4801 Capital Outlay on Power Projects			
	05	<i>Transmission and Distribution</i>	
	800	Other Expenditure	
1.	01	Construction of 400/132/33 KV Sub-Station at Thoubal (Central Share)	
	O.	72.90	72.90
			... -72.90

Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (June 2022).

1.1.3. No specific excess was observed to counter-balance the saving mentioned in Note 1.1.4 above.

Grant No. 24 Vigilance and Anti-Corruption Department

Section & Major Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
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(₹ in thousand)

Revenue

Major Head: 2070 Other Administrative Services

Voted :

Original	5,99,67		
Supplementary	...	5,99,67	4,76,64
Amount surrendered during the year.			-1,23,03
			7,90

Notes and comments :

1. The distribution of the grant and actual expenditure between "Valley Areas" and "Hill Areas" is given below :

	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
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(₹ in lakh)

Revenue

Voted:

Valley Areas	599.67	476.64	-123.03
Hill Areas
Total Voted:	599.67	476.64	-123.03

1.1. Revenue :

1.1.1. The grant closed with a saving of ₹123.03 lakh against which an amount of ₹7.90 lakh was surrendered during the year.

1.1.2. In view of the final saving of 123.03 lakh, surrender of ₹7.90 lakh in March 2022 proved less.

1.1.3. Saving occurred mainly under:

Grant No. 24 Concl.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Voted:			
(Valley)			
2070 Other Administrative Services			
104	Vigilance		
1.	01	Vigilance Department	
	O.	410.72	356.41
	R.	-54.31	285.87
			-70.54
Withdrawal of provision by way of surrender (₹7.90 lakh) and re-appropriation (₹46.41 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).			
2.	02	Anti Corruption Wing	
	O.	188.95	235.36
	R.	46.41	190.77
			-44.59

Enhancement of provision by way of re-appropriation (₹46.41 lakh) in March 2022 proved unnecessary. Reasons for saving have not been intimated though called for (June 2022).

1.1.4. No specific excess was observed to counter-balance the saving mentioned in Note 1.1.3 above.

Grant No. 25 Youth Affairs and Sports Department

Section & Major Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
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(₹ in thousand)

Revenue

Major Head: 2204 Sports and Youth Services

Voted :

Original	56,02,29		
Supplementary	...	56,02,29	39,31,74
Amount surrendered during the year.			7,47,51

Capital:

Major Head: 4202 Capital Outlay on Education, Sports, Art and Culture

Voted :

Original	73,00,00		
Supplementary	17,02,91	90,02,91	27,31,62
Amount surrendered during the year.			...

Notes and comments :

1. The distribution of the grant and actual expenditure between "Valley Areas" and "Hill Areas" is given below :

	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
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(₹ in lakh)

Revenue:			
Voted:	Valley Areas	4,819.72	3,260.06
	Hill Areas	782.57	671.68
	Total Voted:	5,602.29	39,31.74
			-1,670.55
Capital:			
Voted:	Valley Areas	6,002.91	2,731.62
	Hill Areas	3,000.00	...
	Total Voted:	9,002.91	2,731.62
			-6,271.29

1.1. Revenue :

1.1.1. The grant closed with a saving of ₹1,670.55 lakh against which an amount of ₹747.51 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹1,670.55 lakh, the surrendered of ₹747.51 lakh in March 2022 proved less.

1.1.3. Saving occurred mainly under:

Grant No. 25 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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Voted:**(Hill)****2204 Sports and Youth Services**

001	Direction and Administration				
1.	01	Direction			
	O.	184.10	155.74	154.86	-0.88
	R.	-28.36			

Withdrawal of fund by way of surrender (₹25.83 lakh) and re-appropriation (₹2.53 lakh) in March 2022 proved less. Reasons for final saving have not been intimated though called for (June 2022).

101	Physical Education				
2.	03	Physical Education			
	O.	40.90	27.14	30.88	+3.74
	R.	-13.76			

In view of the final excess of ₹3.74 lakh, withdrawal of provision by way of surrender (₹13.76 lakh) in March 2022 proved unjustified. Reasons for anticipated saving and final excess have not been intimated though called for (June 2022).

3.	04	Promotion of Games in Schools			
	O.	552.57	484.41	484.61	+0.20
	R.	-68.16			

Withdrawal of provision by way of surrender (₹67.87 lakh) proved less and re-appropriation (₹0.29 lakh) in March 2022 proved excessive. Reasons for anticipated saving and final excess have not been intimated though called for (June 2022).

(Valley)**2204 Sports and Youth Services**

001	Direction and Administration				
4.	01	Direction			
	O.	887.46	738.90	728.19	-10.71
	R.	-148.56			

Withdrawal of fund by way of surrender (₹130.93 lakh) and re-appropriation (₹17.63 lakh) in March 2022 proved less. Reasons for final saving have not been intimated though called for (June 2022).

101	Physical Education				
5.	03	Physical Education			
	O.	427.16	190.09	189.57	-0.52
	R.	-237.07			

Withdrawal of fund by way of surrender (₹237.07 lakh) in March 2022 proved less. Reasons for final saving have not been intimated though called for (June 2022).

Grant No. 25 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
6.	04	Promotion of Games in Schools			
	O.	1,356.58	1,320.78	1,307.43	-13.35
	R.	-35.80			
Withdrawal of fund by way of surrender (₹30.71 lakh) and re-appropriation (₹5.09 lakh) in March 2022 proved less. Reasons for final saving have not been intimated though called for (June 2022).					
7.	07	Physical Education			
	O.	22.50	9.90	8.33	-1.57
	R.	-12.60			
Reduction of provision by way of re-appropriation (₹12.60 lakh) in March 2022 proved less. Reasons for final saving have not been intimated though called for (June 2022).					
8.	103 09	Youth Welfare Programmes for Non-Students Youth Welfare Programmes for Non Students			
	O.	35.00	17.50	11.76	-5.74
	R.	-17.50			
Reduction of provision by way of re-appropriation (₹17.50 lakh) in March 2022 proved less. Reasons for final saving have not been intimated though called for (June 2022).					
9.	104 02	Sports and Games Coaching in Sports and Games			
	O.	50.00	25.00	12.42	-12.58
	R.	-25.00			
Reduction of provision by way of re-appropriation (₹25.00 lakh) in March 2022 proved less. Reasons for final saving have not been intimated though called for (June 2022).					
10.	04	Development of Sports and Games			
	O.	400.00	530.00	455.00	-75.01
	R.	130.00			
Enhancement of provision by way of re-appropriation (₹130.00 lakh) in March 2022 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (June 2022).					
11.	05	Grant-in-Aid to Non-Government Institution			
	O.	50.00	25.00	...	-25.00
	R.	-25.00			
Reasons for withdrawal of provision by way of re-appropriation (₹25.00 lakh) in March 2022 and non-utilisation of the remaining provision have not been intimated though called for (June 2022).					

Grant No. 25 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
12.	06	Improvement of Sport Materials/ Equipments			
		O.	30.00	15.00	...
		R.	-15.00		-15.00
Reasons for withdrawal of provision by way of re-appropriation (₹15.00 lakh) in March 2022 and non-utilisation of the remaining provision have not been intimated though called for (June 2022).					
13.	08	Promotion of Games			
		O.	600.00	600.00	...
		R.			-600.00
Reasons for non-surrender/non-utilisation of the entire provisions have not been intimated though called for (June 2022).					
14.	09	Financial Assistance to Manipur Olympic Association			
		O.	10.00	5.00	...
		R.	-5.00		-5.00
Reasons for withdrawal of provision by way of re-appropriation (₹5.00 lakh) in March 2022 and non-utilisation of the remaining provision have not been intimated though called for (June 2022).					
15.	10	Implementation of Schemes under Khello India			
		O.	50.00	50.00	43.64
		R.			-6.36
Reasons for final saving have not been intimated though called for (June 2022).					
16.	13	Promotion of Indigenous Games			
		O.	300.00	150.00	150.00
		R.	-150.00		...
Reasons for withdrawal of fund by way of surrender (₹1,50.00 lakh) in March 2022 have not been intimated though called for (June 2022).					
17.	15	Promotion of Sports Clubs			
		O.	100.00	100.00	45.00
		R.			-55.00
Reasons for final saving have not been intimated though called for (June 2022).					
18.	16	Welfare of Meritorious Sportspersons			
		O.	186.60	93.30	...
		R.	-93.30		-93.30
Reasons for withdrawal of provision by way of surrender (₹91.34 lakh) and re-appropriation (₹1.96 lakh) in March 2022 and non-utilisation of the remaining provision have not been intimated though called for (June 2022).					

Grant No. 25 Concl.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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1.2. Capital :

1.2.1. The grant in the Capital Section closed with a saving of ₹6,271.29 lakh. No part of the saving was surrendered during the year

1.2.2 Saving occurred mainly under:

Voted:**(Hill)****4202 Capital Outlay on Education, Sports, Art and Culture**

03 Sports and Youth Services

800 Other Expenditure

1.	18	Construction of Astro turf for 5 -a- side hockey stadium in 16 Districts			
	O.	3,000.00	3,000.00	...	-3,000.00

Reasons for non-surrender/non-utilisation of the entire provision have not been intimated though called for (June 2022).

(Valley)**4202 Capital Outlay on Education, Sports, Art and Culture**

03 Sports and Youth Services

800 Other Expenditure

2.	08	Sports Infrastructure			
	O.	200.00	1,902.91	1,231.62	-671.29
	S.	1,702.91			

Enhancement of provision through supplementary (₹1,702.91 lakh) in February 2022 proved excessive. Reasons for final saving have not been intimated though called for (June 2022).

3.	18	Construction of Astro turf for 5 -a- side hockey stadium in 16 Districts			
	O.	1,800.00	1,800.00	...	-1,800.00

Reasons for non-surrender/non-utilisation of the entire provisions have not been intimated though called for (June 2022).

4.	19	Flood lighting and Infrastructure Development at Luwangpokpa Cricket Stadium, Luwangangbam			
	O.	1,800.00	1,800.00	1,000.00	-800.00

Reasons for final saving have not been intimated though called for (June 2022).

1.2.3. No specific excess was observed to counter-balance the saving mentioned in Note 1.2.2 above.

Grant No. 26 Administration of Justice

Section & Major Head	Total grant / appropriation	Actual Expenditure (₹ in thousand)	Excess (+)/ Saving (-)
Revenue			
Major Head:	2014 Administration of Justice		
	2015 Elections		
	2070 Other Administrative Services		
	2235 Social Security and Welfare		
Voted :			
Original	58,75,31		
Supplementary	4,37,07	63,12,38	36,43,19
Amount surrendered during the year			2,00,00
Charged :			
Original	61,38,41		
Supplementary	...	61,38,41	18,75,13
Amount surrendered during the year.			19,60,24
Capital:			
Major Head:	4059 Capital Outlay on Public Works		
Voted :			
Original	72,07,00		
Supplementary	...	72,07,00	5,29,00
Amount surrendered during the year.			40,90,00

Notes and comments :

1. The distribution of the grant and actual expenditure between "Valley Areas" and "Hill Areas" is given below :

	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Revenue:			
Voted:			
Valley Areas	5,400.67	3,169.24	-2,231.43
Hill Areas	911.71	473.95	-437.76
Total Voted:	6,312.38	3,643.19	-2,669.19
Charged:			
<i>Charged General</i>	<i>6,138.41</i>	<i>1,875.13</i>	<i>-4,263.28</i>
Total Charged	6,138.41	1,875.13	-4,263.28
Capital:			
Voted:			
Valley Areas	7,207.00	529.00	-6,678.00
Hill Areas	...	...	...
Total Voted:	7,207.00	529.00	-6,678.00

Grant No. 26 Contd.**1.1. Revenue :**

1.1.1. The grant closed with a saving of ₹2,669.19 lakh against which an amount of ₹200.00 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹2,669.19 lakh, the surrendered of ₹200.00 lakh in March 2022 proved less.

1.1.3 Saving occurred mainly under:

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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Voted:**(Hill)****2014 Administration of Justice**

	105	Civil and Session Courts			
1.	21	District Sessions Court, Senapati			
		O.	383.50	393.28	173.68
		R.	9.78		-219.60

Enhancement of fund through re-appropriation (₹9.78 lakh) in March proved unnecessary. Reasons for saving have not been intimated though called for (June 2022).

2.	24	District Sessions Court, Churachandpur			
		O.	270.36	281.58	157.63
		R.	11.22		-123.95

In view of the final saving of ₹123.95 lakh, enhancement of fund through re-appropriation (₹11.22 lakh) in March 2022 proved excessive. Reasons for saving have not been intimated though called for (June 2022).

3.	25	District and Sessions Court, Ukhrul			
		O.	257.85	266.63	142.64
		R.	8.78		-123.99

Augmentation of fund through re-appropriation (₹8.78 lakh) in March 2022 proved unnecessary. Reasons for saving was stated to due to non-filling up of vacant post, transfer of staff, non-claim of Travelling Expenses and non-engagement of counsellor etc.

Voted:**(Valley)****2014 Administration of Justice**

105	Civil and Session Courts
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Grant No. 26 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
4. 04 Manipur State Legal Services Authority			
O.	395.00	409.15	163.84
R.	14.15		-245.31
Enhancement of fund through re-appropriation (₹14.15 lakh) in March 2022 proved excessive. Reasons for final saving have not been intimated though called for (June 2022).			
5. 07 Family Court (West)			
O.	191.86	210.97	119.06
R.	19.11		-91.91
Augmentation of fund through re-appropriation (₹19.11 lakh) in March 2022 proved unnecessary. Reasons for final saving was stated to be due to (i) non-filling up of vacant post (ii) non-claim of medical re-imburement and (iii) non-claim of Travelling Allowances and Dearness Allowance etc.			
6. 19 District Sessions Court, Thoubal			
O.	405.24	411.91	211.91
R.	6.67		-200.00
Enhancement of fund through re-appropriation (₹6.67 lakh) in March 2022 proved unnecessary. Reasons for saving have not been intimated though called for (June 2022).			
7. 20 District Sessions Court, Bishnupur			
O.	384.87	391.15	170.52
R.	6.28		-220.63
In view of the final saving of ₹220.63 lakh, enhancement of fund through re-appropriation (₹6.28 lakh) in March 2022 proved unnecessary. Reasons for saving have not been intimated though called for (June 2022).			
8. 22 District Sessions Court, Manipur, Imphal East			
O.	868.62	1,161.33	796.20
S.	333.52		-365.13
R.	-40.81		
Enhancement of fund through supplementary (₹333.52 lakh) in February 2022 proved unnecessary and reduction through re-appropriation (₹40.81 lakh) in March 2022 proved less. Reasons for final saving was stated to be due to (i) non-fillup of vacant post (ii) superannuation of staff and (iii) non-implementation of 7th pay for Judicial officers.			

Grant No. 26 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
9.	23	District Sessions Court, Manipur, Imphal West			
	O.	575.45	586.90	356.83	-230.07
	R.	11.45			
Enhancement of fund through re-appropriation (₹11.15 lakh) in March 2022 proved excessive. Reasons for saving was stated to be due non-implementation of 7th pay of Judicial officers and payment of arrear thereof.					
	114	Legal Advisors and Counsels			
10.	02	Advocate General's Office			
	O.	168.48	182.27	93.24	-89.03
	R.	13.79			
Augmentation of fund through re-appropriation (₹13.79 lakh) in March 2022 proved unnecessary. Reasons for saving have not been intimated though called for (June 2022).					
11.	05	Directorate of Prosecution			
	O.	127.08	81.14	63.89	-17.25
	R.	-45.94			
Withdrawal of fund through re-appropriation (₹45.94 lakh) in March 2022 proved less. Reasons for saving was stated to be due to vacancy of various post and non-encashment of offices expenses due to vacancy of Drawing and Disbursing Officer etc.					
12.	10	Legal Remembrance Cell			
	O.	35.98	239.90	22.53	-217.37
	S.	103.55			
	R.	100.37			
In view of the final savings of ₹217.37 lakh, enhancement of fund through supplementary (₹103.55 lakh) in February 2022 and re-appropriation (₹100.37 lakh) in March 2022 proved excessive. Reasons for saving have not been intimated though called for (June 2022).					
13.	14	Public Prosecutor cum Additional Advocate (District)			
	O.	485.17	460.59	388.13	-72.46
	R.	-24.58			
Reduction of fund through re-appropriation (₹24.58 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).					

Grant No. 26 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
14.	15	Public Prosecutor Cum-Government Advocate (High Court)			
	O.		353.98	353.98	329.34
					-24.64
Reasons for final saving was reportedly due to non-claim of Medical re-imbursement, recovery of excess pay from employees, death of one Gazetted officer and non-claim of Travelling Advance during 2021-22 etc.					
	800	Other Expenditure			
15.	01	Additional Facilities for the Courts			
	O.		60.14	61.94	31.98
	R.		1.80		-29.96
Augmentation of fund through re-appropriation (₹1.80 lakh) in March 2022 proved unnecessary. Reasons for saving have not been intimated though called for (June 2022).					
16.	02	Fast Track Court (Manipur East)			
	O.		92.04	94.28	35.13
	R.		2.24		-59.15
Enhancement of fund through re-appropriation (₹2.24 lakh) in March 2022 proved unnecessary. Reasons for saving was stated to be due to non-filling up of vacant post and superannuation of staff etc.					
17.	03	Fast Track Court (Manipur West)			
	O.		92.23	94.60	32.28
	R.		2.37		-62.32
Enhancement of fund through re-appropriation (₹2.37 lakh) in March 2022 proved unnecessary. No proper reasons for final saving have been intimated though called for (June 2022).					
18.	08	Financial Assistance to Bar Council of Manipur			
	O.		6.00	6.00	...
					- 6.00
Reasons for non-utilisation/non-utilisation of the entire provision have not been intimated though called for (June 2022).					

2015 Election

101 Election Commission

Grant No. 26 Contd.

Head		Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
			(₹ in lakh)	
19.	17	State Election Commission		
		O.	276.89	71.27
		R.	-205.62	55.64
				-15.63

Reduction of fund through surrender (₹200.00 lakh) and re-appropriation (₹5.62 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).

2070 Other Administrative Services

	105	Special Commission of Enquiry			
20.	12	Protection of Human Rights			
		O.	263.50	279.50	113.46
		R.	16.00		-166.04

In view of the final saving of ₹166.04 lakh, re-appropriation (₹16.00 lakh) in March 2022 proved unnecessary. Reasons for saving was stated to be due to non-utilisation of fund for purchase of office item and non-payment of arrear and increment.

2235 Social Security and Welfare

	60	<i>Other Social Security and Welfare Programme</i>			
	800	Other Expenditure			
21.	04	Administrative of Justice			
		O.	21.24	21.24	...
					-21.24

Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (June 2022).

1.1.4. Saving mentioned in Note 1.1.3 above was partly counter-balanced by excess mainly under:

(Valley)**2014 Administration of Justice**

	103	Special Courts			
22.	16	Special Courts			
		O.	108.33	120.53	118.31
		R.	12.20		-2.22

Enhancement of fund through re-appropriation (₹12.20 lakh) in March 2022 proved unnecessary. Reasons for saving have not been intimated though called for (June 2022).

Grant No. 26 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
23.	17	Fast Track Special Court (Central Share)			
		O.	28.00	109.74	45.78
		R.	81.74		-63.96

Augmentation of fund through re-appropriation (₹81.74 lakh) in March 2022 proved unnecessary. Reasons for final saving have not been intimated though called for (June 2022).

1.2. Revenue Charged :

1.2.1. The charged portion of the grant also closed with a saving of ₹4,263.28 lakh.

1.2.2. Saving occurred mainly under:

(Valley)

2014 Administration of Justice

	102	High Courts (Charged)			
24.	19	High Court of Manipur			
		O.	6,138.41	3,978.17	1,875.13
		R.	-2,160.24		-2,103.04

Withdrawal of fund through surrender (₹1,960.24 lakh) and re-appropriation (₹200.00 lakh) in March 2022 proved less. Reasons for saving was stated to be due to retirement of staff, less claim of Medical reimbursement claim, non-filling up of vacant post etc.

1.3. Capital :

1.3.1. The grant in the capital section closed with a saving of ₹6,678.00 lakh against which an amount of ₹4,090.00 lakh was surrendered during the year.

1.3.2. In view of the final saving of ₹6,678.00 lakh, the surrendered of ₹4,090.00 lakh in March 2022 proved less.

1.3.3. Saving occurred mainly under:

Voted:

(Valley)

4059 Capital Outlay on Public Works

	60	Other Buildings			
	051	Construction			
1.	04	Court Building (Central Share)			
		O.	4,000.00	-1,000.00	503.28
		R.	-3,000.00		-496.72

Withdrawal of fund through surrender (₹3,000.00 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).

Grant No. 26 Concl.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
2.	800 02 O.	Other Expenditure State Matching Share for CSS 107.00	107.00	25.72 -81.28
Reasons for final saving have not been intimated though called for (June 2022).				
3.	06 O. R.	Court at Kakching, Noney and Senapati 2,100.00 -1,090.00	1,010.00	... -1,010.00 ...
Withdrawal of fund through surrender (₹1,090.00 lakh) in March 2022 proved less. Reasons for non-utilisation of the remaining amount have not been intimated though called for (June 2022).				
4.	50 O.	Infrastructure Development of Manipur Judicial Academy 1,000.00	1,000.00	... -1,000.00
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (June 2022).				

1.3.4. No specific excess was observed to counter-balance the saving mentioned in Note 10 above.

Grant No. 27 Election

Section & Major Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
	(₹ in thousand)		

Revenue**Major Head: 2015 Elections**

Voted :

Original	49,81,44		
Supplementary	32,54,16	82,35,60	80,21,40
Amount surrendered during the year.			-2,14,20
			...

Capital:**Major Head: 4059 Capital Outlay on Public Works**

Voted :

Original	24,48,90		
Supplementary	...	24,48,90	24,48,90
Amount surrendered during the year.			...

Notes and comments :

1. The distribution of the grant and actual expenditure between "Valley Areas" and "Hill Areas" is given below :

	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
	(₹ in lakh)		
Revenue:			
Voted:			
Valley Areas	7,887.41	7,754.33	-133.08
Hill Areas	348.19	267.07	-81.12
Total Voted:	8,235.60	8,021.40	-214.20
Capital:			
Voted:			
Valley Areas	2,448.90	2,448.90	...
Hill Areas	...	...	...
Total Voted:	2,448.90	2,448.90	...

1.1. Revenue :

1.1.1. The grant closed with a saving of ₹214.20 lakh. No part of the saving was surrendered during the year.

1.1.2. In view of the final saving of ₹214.20 lakh, the supplementary provision of ₹3,254.16 lakh obtained in February 2022 proved excessive.

1.1.3 Saving occurred mainly under:

Grant No. 27 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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Voted:**(Hill)****2015 Elections**

	102	Electoral Officers			
1.	04	Electoral Office			
		O.	348.19	312.91	267.07
		R.	-35.28		-45.84

Reduction of provision by way of re-appropriation (₹35.28 lakh) in March 2022 proved less. Reasons for saving was reportedly due to non-filling up of vacant posts during the year.

Voted:**(Valley)****2015 Elections**

	102	Electoral Officers			
2.	04	Electoral Office			
		O.	880.71	739.66	644.87
		R.	-141.05		-94.79

Reduction of provision by way of re-appropriation (₹141.05 lakh) in March 2022 proved less. Reasons for saving was reportedly due to non-filling up of vacant posts during the year.

	108	Issue of Photo Identity Cards to Voters			
3.	03	Charges for issue of Photo Identity Cards to Voters			
		O.	29.00	29.00	7.46
		R.			-21.54

Reasons for saving was reportedly due to less enrollment of new electors during the year and the printing agency had submitted the bill for printing after completion of financial year 2021-22.

1.1.4. The saving mentioned in Note 1.1.3 above was partly counter-balanced by excess mainly as under:

Voted:**(Valley)****2015 Elections**

	106	Charges for conduct of Elections to State/Union Territory Legislature			
4.	01	Charges for conduct of Elections to State Legislative Assembly			
		O.	3,200.00	6,578.50	6,578.50
		S.	3,254.16		...
		R.	124.34		

Reasons for enhancement of provision through supplementary (₹3,254.16 lakh) in February 2022 and through re-appropriation (₹124.34 lakh) in March 2022 have not been intimated though called for (June 2022).

Grant No. 27 Concl.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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1.2. Capital :

1.2.1. No excess/saving was occurred in the Capital Section.

Grant No. 28 State Excise

Section & Major Head	Total grant / appropriation	Actual Expenditure (₹ in thousand)	Excess (+)/ Saving (-)
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Revenue**Major Head: 2039 State Excise****2235 Social Security and Welfare**

Voted :

Original	17,51,72		
Supplementary	...	17,51,72	9,12,12
Amount surrendered during the year.			6,66,04

Capital**Major Head: 4047 Capital Outlay on Other Fiscal Services**

Voted:

Original	7,00,00		
Supplementary	...	7,00,00	1,98,97
Amount surrendered during the year.			5,00,00

Notes and comments :

1. The distribution of the grant and actual expenditure between "Valley Areas" and "Hill Areas" is given below :

	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Revenue:			
Voted:			
Valley Areas	1,751.72	912.12	-839.60
Hill Areas	...	...	...
Total Voted:	1,751.72	912.12	-839.60
Capital:			
Voted:			
Valley Areas	700	198.97	-501.03
Hill Areas	...	...	...
Total Voted:	700	198.97	-501.03

1.1. Revenue :

1.1.1. The grant closed with a saving of ₹839.60 lakh against which an amount of ₹666.04 lakh was surrendered during the year.

1.1.2. Saving occurred mainly under:

Grant No. 28 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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Voted:**(Valley)****2039 State Excise**

	001	Direction and Administration				
1.	01	Direction				
		O.	27.81	25.21	17.49	-7.72
		R.	-2.60			

Withdrawal of provision by way of surrender (₹2.60 lakh) in March 2022 proved less. Reasons for final saving was reportedly due to non-claim of Travelling Allowance, non-allotment of fund in the L.O.C. etc.

2.	02	Execution				
		O.	75.22	60.66	54.40	-6.26
		R.	-14.56			

Withdrawal of provision by way of surrender (₹14.56 lakh) in March 2022 proved less. Reasons for final saving was reportedly due to non drawal of medical reimbursement, non-allotment of fund in the L.O.C. and non-claim of Travelling Allowance.

2235 Social Security and Welfare

	02	<i>Social Welfare</i>				
	105	Prohibition				
3.	03	Prohibition				
		O.	1,648.69	999.81	840.23	-159.58
		R.	-648.88			

Withdrawal of provision by way of surrender (₹648.88 lakh) in March 2022 proved less. Reasons for final saving was reportedly due to non drawal of medical reimbursement, non-claim of Travelling Allowance and non-allotment of fund in the L.O.C.

1.1.3. No specific excess was observed to counter-balance the saving mentioned in Note 1.1.2 above.

1.2. Capital :

1.2.1. The grant in the Capital Section closed with a saving of ₹501.03 lakh against which an amount of ₹500.00 lakh was surrendered during the year.

1.2.2 Saving occurred mainly under:-

Grant No. 28 Concl'd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Voted:			
(Valley)			
4047 Capital Outlay on other Fiscal Services			
	039	State Excise	
1.	01	Construction of Excise Office Building	
	O.	500.00	...
	R.	-500.00	...

Reasons for withdrawal of the entire provision by surrender (₹500.00 lakh) in March 2022 have not been intimated though called for (June 2022).

1.2.3. No specific excess was observed to counter-balance the saving mentioned in Note 1.2.2 above.

Grant No. 29 Sales Tax, Other Taxes/Duties on Commodities and Services

Section & Major Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
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(₹ in thousand)

Revenue

Major Head:	2040 Taxes on Sales, Trade etc.		
	2045 Other Taxes and Duties on Commodities and Services		
	2070 Other Administrative Services		

Voted :

Original	6,02,55		
Supplementary	93,88	6,96,43	6,49,55
Amount surrendered during the year.			-46,88
			...

Capital :

Major Head:	4047 Capital Outlay on Other Fiscal Services
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Voted :

Original	5,00,00		
Supplementary	...	5,00,00	...
Amount surrendered during the year.			-5,00,00
			5,00,00

Notes and comments :

1. The distribution of the grant and actual expenditure between "Valley Areas" and "Hill Areas" is given below :

	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
		(₹ in lakh)	
Revenue:			
Voted:			
Valley Areas	696.43	649.55	-46.88
Hill Areas	...	...	...
Total Voted:	696.43	649.55	-46.88
Capital:			
Voted:			
Valley Areas	500.00	...	-500.00
Hill Areas	...	...	...
Total Voted:	500.00	...	-500.00

1.1. Revenue :

1.1.1. The grant closed with a saving of ₹46.88 lakh. No part of saving was surrendered during the year.

1.1.2. Saving occurred mainly under:

Grant No. 29 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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Voted:**(Valley)****2040 Taxes on Sales, Trade etc.**

	001	Direction and Administration				
1.	01	Direction				
		O.	186.38	159.43	156.91	-2.52
		R.	-26.95			

Withdrawal of provision by way of re-appropriation (₹26.95 lakh) in March 2022 proved less. Reasons for final saving was reportedly due to non payment of electricity bill.

	101	Collection Charges				
2.	02	Collection Charges				
		O.	385.91	357.86	351.84	-6.02
		R.	-28.05			

Withdrawal of provision by way of re-appropriation (₹28.05 lakh) in March 2022 proved less. Reasons for final saving was reportedly due to non drawal of medical reimbursement.

1.1.3. Saving mentioned in Note 1.1.2 above was partly counter-balanced by excess mainly under:

Voted:**(Valley)****2070 Other Administrative Services**

	800	Other Expenditure				
3.	01	Refund of VAT & Professional Tax				
		S.	93.88	148.88	110.63	-38.25
		R.	55.00			

Enhancement of provision by way of re-appropriation (₹55.00 lakh) in March 2022 proved excessive. Reasons for final excess and final saving was reportedly due to non-finalisation refund process of Village Defence Forces personnels.

1.2. Capital :

1.2.1. The grant in the Capital Section closed with a saving of ₹500.00 lakh. The entire provision was surrendered during the year.

1.2.2 .Saving occurred mainly under:

Grant No. 29 Concl.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Voted:			
(Valley)			
4047 Capital Outlay on other Fiscal Services			
006	State Goods and Services Taxes		
1. 01	Construction of Taxation Office Building		
	O.	500.00	...
	R.	500.00	...

Reasons for withdrawal of the entire provision by way of surrender (₹500.00 lakh) in March 2022 have not been intimated though called for (June 2022)

1.2.3. No specific excess was observed to counter-balance the saving mentioned in Note 1.2.2 above.

Grant No. 30 Planning

Section & Major Head	Total grant / appropriation	Actual Expenditure (₹ in thousand)	Excess (+)/ Saving (-)
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Revenue

Major Head: 2575 Other Special Area Programmes
3451 Secretariat-Economic Services

Voted :

Original	7,80,27,27		
Supplementary	...	7,80,27,27	28,89,56
Amount surrendered during the year.			-7,51,37,71
			6,64,75,55

Capital:

Major Head: 4552 Capital Outlay on North Eastern Areas
4575 Capital Outlay on other Special Areas Programmes

Voted :

Original	1,10,01,00		
Supplementary	5,12,86,86	6,22,87,86	2,31,84,85
Amount surrendered during the year.			-3,91,03,01
			...

Notes and comments :

1. The distribution of the grant and actual expenditure between "Valley Areas" and "Hill Areas" is given below :

	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Revenue:			
Voted:			
Valley Areas	72,904.62	2,417.86	-70,486.76
Hill Areas	5,122.65	471.70	-4,650.95
Total Voted	78,027.27	2,889.56	-75,137.71
Capital:			
Voted:			
Valley Areas	51,536.86	20,364.50	-31,172.36
Hill Areas	10,751.00	2,820.35	-7,930.65
Total Voted	62,287.86	23,184.85	-39,103.01

1.1. Revenue :

1.1.1. The grant closed with a saving of ₹75,137.71 lakh against which an amount of ₹66,475.55 lakh was surrendered during the year.

1.1.2. Saving occurred mainly under:

Grant No. 30 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Voted:			
(Hill)			
2575 Other Special Area Programmes			
	02	<i>Backward Areas</i>	
	800	Other Expenditure	
1.	01	Integrated Water Management Programme (IWMP) (Central Share)	
	O.	760.00	760.00
		...	-760.00
Reasons for non-surrender/non-utilisation of the entire provision have not been intimated though called for (June 2022).			
2.	16	State Share of Integrated Watershed Management Programme (IWMP)	
	O.	31.20	100.60
	R.	69.40	...
			-100.60
Reasons for enhancement of fund through re-appropriation (₹69.40 lakh) and non-utilisation of the entire provision have not been intimated though called for (June 2022).			
	06	<i>Border Area Development</i>	
	102	Development of Border Areas	
3.	01	Border Area Development Programme (Central Share)	
	O.	3,500.00	3,500.00
		283.71	-3,216.29
Reasons for final saving have not been intimated though called for (June 2022).			
4.	02	State Share for Border Area Development	
	O.	350.00	350.00
		60.00	-290.00
Reasons for saving have not been intimated though called for (June 2022).			
3451 Secretariat - Economic Services			
	092	Other Offices	
5.	03	Directorate of Planning	
	O.	373.23	373.23
		120.81	-252.42
Reasons for saving have not been intimated though called for (June 2022).			

Grant No. 30 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
6.	102 07	District Planning Machinery Planning at District Level		
	O.	108.22	108.22	7.19
				-101.03
Reasons for final saving have not been intimated though called for (June 2022).				
(Valley)				
2575 Other Special Area Programmes				
	02	Backward Areas		
	800	Other Expenditure		
7.	01	Integrated Water Management Programme (IWMP) (Central Share)		
	O.	240.00	240.00	...
				-240.00
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (June 2022).				
8.	16	State Share of Integrated Watershed Management Programme (IWMP)		
	O.	16.80	52.54	9.61
	R.	35.74		-42.93
In view of the final saving of ₹42.93 lakh, enhancement of fund through re-appropriation (₹35.74 lakh) in March 2022 proved unnecessary. Reasons for saving have not been intimated though called for (June 2022).				
3451 Secretariat-Economic Services				
	092	Other Offices		
9.	04	Crash Scheme for Generation of Employment		
	O.	800.00	800.00	606.00
				-194.00
Reasons for saving have not been intimated though called for (June 2022).				
10.	06	Planning Machinery (HQ)		
	O.	474.66	474.66	254.00
				-220.66
Reasons for savings have not been intimated though called for (June 2022).				
11.	22	Assistance to NGOs/Association/Local Bodies		
	O.	213.00	142.30	92.30
	R.	-70.70		-50.00
Reduction of fund through re-appropriation (₹70.70 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called (June 2022).				

Grant No. 30 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
12.	102 07	District Planning Machinery Planning at District Level		
	O.	207.80	207.80	64.35
				-143.45
Reasons for saving have not been intimated though called for (June 2022).				
13.	800 20	Other Expenditure Equity fund for Manipur Start up Policy 2016		
	O.	2,250.00	2,250.00	...
				-2,250.00
Reasons for non-surrender/non-utilisation of the entire provision have not been intimated though called for (June 2022).				
14.	23	State Share Development Corpus Fund		
	O.	30,000.00	...	...
	R.	-30,000.00		...
Reasons for withdrawal of entire provision through re-appropriation (₹30,000.00 lakh) in March 2022 have not been intimated though called for (June 2022).				
15.	24	Development Corpus Fund		
	O.	35,000.00	...	...
	R.	-35,000.00		...
Reasons for withdrawal of entire provision through re-appropriation (₹35,000.00 lakh) in March 2022 have not been intimated though called for (June 2022).				
16.	25	Special Schemes for the fight against drugs		
	O.	3,000.00	...	...
	R.	-3,000.00		...

Reasons for withdrawal of entire provision through re-appropriation (₹3,000.00 lakh) in March 2022 have not been intimated though called for (June 2022).

1.1.3. Saving mentioned in Note 1.1.2 above was partly counter-balanced by excess mainly under:

Voted:**(Valley)****3451 Secretariat-Economic Services**

092 Other Offices

Grant No. 30 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
17.	03	Directorate of Planning			
		O.	700.56	1,454.71	738.97
		R.	754.15		-715.74

Enhancement of fund through re-appropriation (₹754.15 lakh) in March 2022 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (June 2022).

1.2. Capital :

1.2.1. The grant in the Capital Section closed with a saving of ₹39,103.01 lakh. No part of the saving was surrendered during the year.

1.2.2. Saving occurred mainly under:-

Voted:**(Hill)****4552 Capital Outlay on North Eastern Areas**

	800	Other Expenditure			
1.	05	Completion of Tribal Inclusive Development Project in 27 Blocks (NEC)			
		O.	1,000.00	1,000.00	...
					-1,000.00

Reasons for non-surrender/non-utilisation of the entire provision have not been intimated though called for (June 2022).

4575 Capital Outlay on other Special Areas Programmes

	60	Others			
	800	Other Expenditure			
2.	04	Central Assistance under Hill Area Development Programme (HADP) to Tamenglong District			
		O.	5,222.00	5,222.00	1,248.35
					-3,973.65

Reasons for saving have not been intimated though called for (June 2022).

3.	05	Central Assistance under Hill Area Development Programme (HADP) to Noney District			
		O.	3,029.00	3,029.00	720.13
					-2,308.87

Reasons for saving have not been intimated though called for (June 2022).

Grant No. 30 Contd.

Head		Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
		(₹ in lakh)		
4.	10	Completion of Tribal Inclusive Development Project in 27 Blocks (State Component)		
	O.	1,500.00	...	...
	R.	-1,500.00		

Reasons for withdrawal of entire provision through re-appropriation (₹1,500.00 lakh) in March 2022 have not been intimated though called for (June 2022).

(Valley)**4575 Capital Outlay on other Special Areas Programmes**

60 Others

800 Other Expenditure

5.	07	Special Assistance for Capital Expenditure		
	S.	38,350.00	38,350.00	19,737.50
				-18,612.50

Reasons for saving have not been intimated though called for (June 2022).

6.	11	Construction of New Directorate Building with pre-fabricated materials		
	O.	250.00	...	...
	R.	-250.00		

Reasons for withdrawal of entire provision through re-appropriation (₹250.00 lakh) in March 2022 have not been intimated though called for (June 2022).

7.	15	Rural Infrastructure Development Fund (RIDF)		
	S.	12,936.86	13,200.00	...
	R.	263.14		-13,200.00

Reasons for enhancement of fund through re-appropriation (₹263.14 lakh) in March 2022 and non-utilisation of the entire provision have not been intimated though called for (June 2022).

1.3. New Service :

Instances of creation of provision through re-appropriation without the knowledge of the Legislature has been noticed in the following case. Excess expenditure incurred requires regularisation:

Revenue Voted:**(Valley)****3451 Secretariat-Economic Services**

092 Other Offices

Grant No. 30 Contd.

Head		Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
		(₹ in lakh)		
1.	25	Manipur State Planning Authority		
	R.	150.00	150.00	70.96
				-79.04
		Reasons for incurring expenditure without creation of fund either in original/supplementary provision have not been intimated though called for (June 2022).		
2.	26	World Expo Dubai		
	R.	97.14	97.14	97.14
				...
		Reasons for incurring expenditure without creation of fund either in original/supplementary provision have not been intimated though called for (June 2022).		
3.	28	State Share of Disaster Management System of Manipur		
	R.	4.52	4.52	4.52
				...
		Reasons for incurring expenditure without creation of fund either in original/supplementary provision have not been intimated though called for (June 2022).		
	800	Other Expenditure		
4.	26	Organisation of Go To Village 2.0 in districts		
	R.	480.00	480.00	480.00
				...
		Reasons for incurring expenditure without creation of fund either in original/supplementary provision have not been intimated though called for (June 2022).		

**Capital Voted:
(Hill)****4575 Capital Outlay on other Special Areas Programmes**

	60	<i>Others</i>		
	800	Other Expenditure		
5.	02	One Time Special Assistance of Central Plan Scheme		
	R.	447.95	447.95	447.95
				...
		Reasons for incurring expenditure through re-appropriation without creation of fund either in original/supplementary budget have not been intimated though called for (June 2022).		
6.	12	Improvement of road from Noney HQ to Haochong Sub-Divisional HQ		
	R.	112.91	112.91	112.91
				...
		Reasons for incurring expenditure through re-appropriation without creation of fund either in original/supplementary budget have not been intimated though called for (June 2022).		

Grant No. 30 Concl.

Head		Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
		(₹ in lakh)		
7.	14	Repairing of Mini Secretariat Building Tamenglong		
	R.	291.00	291.00	291.00
				...
		Reasons for incurring expenditure through re-appropriation without creation of fund either in original/supplementary budget have not been intimated though called for (June 2022).		
(Valley)				
4575 Capital Outlay on other Special Areas Programmes				
	60	<i>Others</i>		
	800	Other Expenditure		
8.	13	Construction of Ima Keithel (Women Market) at Khongjom Bazar Thoubal District		
	R.	170.00	170.00	170.00
				...
		Reasons for incurring expenditure through re-appropriation without creation of fund either in original/supplementary budget have not been intimated though called for (June 2022).		
9.	16	Construction of 10 new Pandit Deendayal Upadhyaya Multi Utility Youth Centre in rural areas of Manipur		
	R.	300.00	300.00	300.00
				...
		Reasons for incurring expenditure through re-appropriation without creation of fund either in original/supplementary budget have not been intimated though called for (June 2022).		
10.	17	Compensation of land Chandel, Tengnoupal		
	R.	157.00	157.00	157.00
				...
		Reasons for incurring expenditure through re-appropriation without creation of fund either in original/supplementary budget have not been intimated though called for (June 2022).		

Grant No. 31 Fire Protection and Control

Section & Major Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
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Revenue

Major Head: 2070 Other Administrative Services

(**₹ in thousand**)

Voted :

Original	30,65,96		
Supplementary	3,50	30,69,46	26,07,71
Amount surrendered during the year.			-4,61,75
			...

Notes and comments :

1. The distribution of the grant and actual expenditure between "Valley Areas" and "Hill Areas" is given below :

Revenue: Voted:	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
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(₹ in lakh)

Valley Areas	3,069.46	2,607.71	-461.75
Hill Areas
Total Voted	3,069.46	2,607.71	-461.75

1.1. Revenue :

1.1.1 The grant closed with a saving of ₹461.75 lakh. No part of the saving was surrendered during the year.

1.1.2. In view of the final saving of ₹461.75 lakh, the supplementary provision of ₹3.50 lakh obtained in February 2022 proved unnecessary.

1.1.3. Saving occurred mainly under:

Grant No. 31 Concl'd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Voted:			
(Valley)			
2070 Other Administrative Services			
108	Fire Protection and Control		
1. 02	Fire Protection and Control		
	O.	3,065.96	3,069.46
	S.	3.50	2,607.71
			-461.75

In view of the final saving of (₹461.75 lakh), enhancement of fund by way of supplementary (₹3.50 lakh) in February 2022 proved unnecessary. Reasons for final saving was reportedly due to non-filling up of vacant posts and less utilisation on POL, Uniform, vehicle & fire fighting pump, etc.

1.1.4. No specific excess was observed to counter-balance the saving mentioned under Note 1.1.3 above.

Grant No. 32 Jails

Section & Major Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
Revenue			
Major Head: 2056 Jails			
Voted :			
Original	33,43,37		
Supplementary	54,92	33,98,29	30,49,90
Amount surrendered during the year.			-3,48,39
			...

Notes and comments :

1. The distribution of the grant and actual expenditure between "Valley Areas" and "Hill Areas" is given below :

	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
Revenue:			
Voted:			
Valley Areas	2,651.12	2,424.18	-226.94
Hill Areas	747.17	625.72	-121.45
Total Voted	3,398.29	3,049.90	-348.39

1.1. Revenue :

1.1.1. The grant closed with a saving of ₹348.39 lakh. No part of the saving was surrendered during the year.

1.1.2. In view of the final saving of ₹348.39 lakh, the supplementary provision of ₹54.92 lakh obtained in February 2022 proved unnecessary.

1.1.3. Saving occurred mainly under:

Grant No. 32 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Voted:			
(Valley)			
2056 Jails			
001	Direction and Administration		
1. 01	Direction		
	O.	172.35	178.57
	R.	6.22	165.22
			-13.35
Enhancement of fund by way of re-appropriation (₹6.22 lakh) in March 2022 proved unnecessary. Reasons for final saving was reportedly due to non-payment of 3 (three) months pay and allowances of Sr. Finance Officer (Prisons) and transferred of 2 (two) L.D.Cs.			
101	Jails		
2. 02	Central Jail, Imphal		
	O.	1,425.56	1,421.40
	R.	-4.16	1,365.82
			-55.58
Reduction of fund by way of re-appropriation (₹4.16 lakh) in March 2022 proved less. Reasons for saving was reportedly due to non-drawal of (i) pay and allowances of 2 (two) Medical Officers and 1 (one) Executive staff (ii) Medical Reimbursement and (iii) Transferred of 8 (eight) Executive staff during January 2022.			
3. 08	Sajiwa Jail		
	O.	996.48	1,042.82
	R.	46.34	893.14
			-149.68
Enhancement of fund by way of re-appropriation (₹46.34 lakh) in March 2022 proved unnecessary. Reasons for saving was reportedly due to non-finalisation of Central Management Information System in respect of 6 (six) employees, reduced inmates, delay released of encashment permission, etc.			
4. 09	Implementation of Eprisons project (Central Share)		
	S.	54.92	80.28
	R.	25.36	...
			-80.28

Reasons for saving was reportedly due to late released of fund by the Government.

Grant No. 32 Concl'd.

Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
		(₹ in lakh)	
Voted:			
(Hill)			
2056 Jails			
5.	101 Jails		
	03 District Jail (Chandel)		
	O. 339.02	341.56	292.30
	R. 2.54		-49.26
6.	04 District Jail, Churachandpur		
	O. 4,08.15	3,31.85	3,33.42
	R. -76.30		+1.57

Enhancement of fund by way of re-appropriation (₹2.54 lakh) in March 2022 proved unjustified. Reasons for saving was reportedly due to non-reimbursement of Medical Advance and transfer of staff.

Reduction of fund by way of re-appropriation (₹76.30 lakh) in March 2022 proved excessive. Reasons for anticipated saving and final excess was reportedly due to (i) transfer of staff and (ii) less claimed of Medical Bills of sick inmates.

1.1.4. No excess was observed to counter-balanced the saving mentioned in Note 1.1.3 above.

Grant No. 33 Home Guards

Section & Major Head	Total grant / appropriation	Actual Expenditure (₹ in thousand)	Excess (+)/ Saving (-)
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Revenue

Major Head: 2070 Other Administrative Services

Voted :

Original	47,97,20		
Supplementary	...	47,97,20	47,08,46
Amount surrendered during the year.			13,96

Notes and comments :

1. The distribution of the grant and actual expenditure between "Valley Areas" and "Hill Areas" is given below :

	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Revenue:			
Total Voted: Valley Areas	4,797.20	4,708.46	-88.74
Hill Areas	...	...	...
Total Voted	4,797.20	4,708.46	-88.74

1.1. Revenue :

1.1.1. The grant closed with a saving of ₹88.74 lakh against which an amount of ₹13.96 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹88.74 lakh, surrender of ₹13.96 lakh in March 2022 proved less.

1.1.3. Saving occurred mainly under:

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Voted:			
(Valley)			
2070 Other Administrative Services			
107 Home Guards			
1. 02 Village Police			
O.	4,797.20	4,783.24	4,708.46
R.	-13.96		-74.78

In view of the final saving of ₹74.78 lakh, reduction of fund by way of re-appropriation ₹13.96 lakh in March 2022 proved less. Reasons for final saving have not been intimated though called for (June 2022).

Section & Major Head	Grant No. 34	Rehabilitation Total grant / appropriation	Actual Expenditure (₹ in thousand)	Excess (+)/ Saving (-)
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Revenue**Major Head: 2235 Social Security and Welfare**

Voted :

Original	3,88,17			
Supplementary	88,50	4,76,67	2,80,14	-1,96,53
Amount surrendered during the year.				...

Notes and comments :

1. The distribution of the grant and actual expenditure between "Valley Areas" and "Hill Areas" is given below :

Revenue: Voted:	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Valley Areas	476.67	280.14	-196.53
Hill Areas	...	...	...
Total Voted	476.67	2,80.14	-196.53

1.1. Revenue :

1.1.1. The grant closed with a saving of ₹196.53 lakh. No part of the saving was surrendered during the year.

1.1.2. In view of the final saving of ₹196.53 lakh, the supplementary provision of ₹88.50 lakh obtained in February 2022 proved unnecessary.

1.1.3. Saving occurred mainly under:

Grant No. 34 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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Voted:**(Valley)****2235 Social Security and Welfare**01 *Rehabilitation*

001 Direction and Administration

1. 01 Direction

O.	61.49	61.49	53.24	-8.25
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Reasons for saving was reportedly due to non-claim of (i) medical reimbursement (ii) travel expenses and (iii) less expenditure during covid pandemic.

200 Other Relief Measures

2. 03 Payment of Compensation/Relief

O.	135.00	135.00	45.30	-89.70
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Reasons for saving was reportedly due to non-sanctioned of fund by Home Department.

3. 08 Victims of Extremist Action

O.	180.00	106.50	46.60	-59.90
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R.	-73.50			
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Reduction of fund by way of re-appropriation (₹73.50 lakh) in March 2022 proved less. Reasons for saving was reportedly due to less happening of such cases to meet the expenditure.

1.1.4 Saving mentioned in Note 1.1.3 above was partly counter-balanced by excess mainly under:

(Valley)**2235 Social Security and Welfare**01 *Rehabilitation*

800 Other Expenditure

4. 01 Manipur Victims Compensation Scheme

O.	10.00	121.00	118.00	-3.00
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S.	88.50			
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R.	22.50			
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Enhancement of fund by way of supplementary (₹88.50 lakh) in February 2022 proved insufficient and re-appropriation (₹22.50 lakh) in March 2022 proved excessive. Reasons for anticipated excess and final saving was reportedly due to less sanction from Home Department.

1.3. New Service :

Instances of creation of provision through re-appropriation without the knowledge of the Legislature has been noticed in the following case. Excess expenditure incurred requires regularisation:

Grant No. 34 Concl.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(Valley)			
2235 Social Security and Welfare			
01	<i>Rehabilitation</i>		
800	Other Expenditure		
1. 05	Women Victim Compensation Fund		
	R.	17.00	17.00
			17.00
			...

Reasons for final saving have not been intimated though called for (June 2022).

Grant No. 35 Stationery and Printing

Section & Major Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
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(₹ in thousand)**Revenue****Major Head: 2058 Stationery and Printing**

Voted :

Original	7,46,86		
Supplementary	...	7,46,86	5,85,72
Amount surrendered during the year.			1,23,00

Notes and comments :

1. The distribution of the grant and actual expenditure between "Valley Areas" and "Hill Areas" is given below :

	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
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(₹ in lakh)**Revenue:**

Voted: Valley Areas	746.86	585.72	-161.14
Hill Areas
Total Voted	746.86	585.72	-161.14

1.1. Revenue :

1.1.1 The grant closed with a saving of ₹161.14 lakh against which an amount of ₹123.00 lakh was surrendered during the year.

1.1.2. Saving occurred mainly under:

Grant No. 35 Concl.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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Voted:**(Valley)****2058 Stationery and Printing**

	103	Government Presses				
1.	01	Government Press				
		O.	454.05	414.05	424.20	+10.15
		R.	-40.00			

In view of the final excess of ₹10.15 lakh, withdrawal of provision by way surrender (₹40.00 lakh) in March 2022 proved unjustified. Reasons for anticipated saving & final excess was reportedly due to (i) less travel expenses and (ii) non-released of encashment permission by Finance Department during 2021-22.

2.	02	Strengthening of Technical and Administrative Staff				
		O.	24.51	24.80	1.78	-23.02
		R.	0.29			

Enhancement of fund by way of re-appropriation (₹0.29 lakh) in March 2022 proved unnecessary. Reasons for saving was reportedly due to non-released of encashment permission by Finance Department during 2021-22.

3.	03	Renovation of the existing office building				
		O.	50.00	20.00	20.00	...
		R.	-30.00			

Reasons for reduction of fund by way of surrender of (₹8.00 lakh) and re-appropriation (₹22.00 lakh) in March 2022 have not been intimated though called for (June 2022).

4.	05	Modernization of Government Press				
		O.	150.00	75.00	71.34	-3.66
		R.	-75.00			

Reduction of fund by way of surrender of (₹75.00 lakh) in March 2022 proved less. Reasons for saving was reportedly due to non-released of encashment permission for Fencing, renovation of Desktop Publishing Section, etc. by Finance Department during 2021-22.

1.1.3. No specific excess was observed to counter-balance the saving mentioned in Note 1.1.2 above.

Grant No. 36 Minor Irrigation

Section & Major Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
	(₹ in thousand)		

Revenue**Major Head: 2702 Minor Irrigation**

Voted :

Original	14,72,88		
Supplementary	...	14,72,88	9,30,56
Amount surrendered during the year.			-5,42,32
			1,50,59

Capital:**Major Head: 4552 Capital Outlay on North Eastern Areas
4702 Capital Outlay on Minor Irrigation**

Voted :

Original	2,88,88,53		
Supplementary	...	2,88,88,53	40,01,48
Amount surrendered during the year.			-2,48,87,05
			22,02,21

Notes and comments :

1. The distribution of the grant and actual expenditure between "Valley Areas" and "Hill Areas" is given below :

	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
	(₹ in lakh)		
Revenue:			
Voted:			
Valley Areas	1,466.88	929.56	-537.32
Hill Areas	6.00	1.00	-5.00
Total Voted:	1,472.88	930.56	-542.32
Capital:			
Voted:			
Valley Areas	23,424.73	3,638.07	-19,786.66
Hill Areas	5,463.80	363.41	-5,100.39
Total Voted:	28,888.53	4,001.48	-24,887.05

1.1. Revenue :

1.1.1. The grant closed with a saving of ₹542.32 lakh against which an amount of ₹150.59 lakh was surrendered during the year.

1.1.2 Saving occurred mainly under:

Grant No. 36 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Voted:			
(Valley)			
2702 Minor Irrigation			
	01	Surface Water	
	103	Diversion Schemes	
1.	05	Pick-up Weir	
	O.	10.71	10.71
			...
			-10.71
Reasons for saving have not been intimated though called for (June 2022).			
	80	General	
	001	Direction and Administration	
2.	01	Direction	
	O.	538.90	469.08
			358.18
	R.	-69.82	-110.90
Withdrawal of provision by way of surrender (₹126.82 lakh) proved less and enhancement by way of re-appropriation (₹57.00 lakh) in March 2022 proved unnecessary. Reasons for saving have not been intimated though called for (June 2022).			
3.	03	Execution	
	O.	856.34	778.69
			516.98
	R.	-77.65	-261.71
Withdrawal of provision by way of surrender (₹23.77 lakh) and by way of re-appropriation (₹53.88 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).			
	800	Other Expenditure	
4.	02	Rationalisation of Minor Irrigation Statistic (Central Share)	
	O.	60.13	56.81
			54.39
	R.	-3.32	-2.42

Reduction of fund by way of re-appropriation (₹3.32 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).

1.1.3. No specific excess was observed to counter-balance the saving mentioned in Note 1.1.2 above.

1.2. Capital :

1.2.1. The grant in the Capital Section closed with a saving of ₹24,887.05 lakh against which an amount of ₹2,202.21 lakh was surrendered during the year.

1.2.2. Saving occurred mainly under:

Grant No. 36 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Voted:			
(Valley)			
4702 Capital Outlay on Minor Irrigation			
101	Surface Water		
1.	11	PMKSY- Surface Minor Irrigation (SMI) (Central Share)	
	O.	10,640.00	10,640.00
			...
			-10,640.00
Reasons for saving have not been intimated though called for (June 2022).			
2.	12	State Matching Share of Surface Minor Irrigation (SMI)	
	O.	800.00	800.00
			...
			-800.00
Reasons for saving have not been intimated though called for (June 2022).			
102	Ground Water		
3.	08	Strengthening of Ground Water	
	O.	47.25	47.25
			30.00
			-17.25
Reasons for saving have not been intimated though called for (June 2022).			
4.	11	PMKSY Har Khet Ko Pani (HKKP) Ground Water (Central Share)	
	O.	6,000.00	5,555.10
	R.	-444.90	2,097.40
			-3,457.70
Reduction of fund by way of re-appropriation (₹444.90 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).			
800	Other Expenditure		
5.	07	Rural Infrastructure Development Fund (RIDF)	
	O.	4,757.48	1,877.77
	R.	-2,879.71	139.61
			-1,738.16
Withdrawal of provision by way of surrender (₹2,202.21 lakh) and re-appropriation (₹677.50 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).			

Voted:**(Hill)****4702 Capital Outlay on Minor Irrigation**

101 Surface Water

Grant No. 36 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
6. 05	Pick up weir, Low Head Barrage, Percolation Tank		
	O. 548.00	558.00	363.41
	R. 10.00		-194.59
Enhancement of fund by way of re-appropriation (₹10.00 lakh) in March 2022 proved unnecessary. Reasons for saving have not been intimated though called for (June 2022).			
7. 06	River Lift Irrigation Scheme		
	O. 45.00	45.00	...
Reasons for non-utilisation of entire provision have not been intimated though called for (June 2022).			
8. 11	PMKSY- Surface Minor Irrigation (SMI) (Central Share)		
	O. 4,560.00	4,560.00	...
Reasons for non-utilisation of entire provision have not been intimated though called for (June 2022).			
9. 12	State Matching of PMKSY- Har Khet Ko Pani (HKKP) Ground		
	O. 300.00	400.00	...
	R. 100.00		-400.00
Enhancement of fund by way of re-appropriation (₹100.00 lakh) in March 2022 proved unnecessary. Reasons for saving have not been intimated though called for (June 2022).			
10. 08	Ground Water Strengthening of Ground Water		
	O. 10.80	10.80	...
Reasons for non-utilisation of entire provision have not been intimated though called for (June 2022).			

1.2.3 Saving mentioned in Note 1.2.2 above was partly counter balanced by excess mainly as under:

Voted:**(Valley)****4702 Capital Outlay on Minor Irrigation**

101 Surface Water

Grant No. 36 Concl'd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
11.	05	Pick up weir, Low Head Barrage, Percolation Tank				
	O.		1,090.00	1,104.99	1,176.81	+71.82
	R.		14.99			
Enhancement of fund by way of re-appropriation (₹14.99 lakh) in March 2022 proved insufficient. No reasons for excess have been intimated though called (June 2022).						
12.	06	River Lift Irrigation Scheme				
	O.		90.00	90.00	112.26	+22.26
Reasons for excess have not been intimated though called for (June 2022).						

1.3. New Service :

Instances of creation of provision through re-appropriation without the knowledge of the Legislature has been noticed in the following case. Excess expenditure incurred requires regularisation:

Capital Voted:**(Valley)****4552 Capital Outlay on North Eastern Areas**

	22	<i>Minor Irrigation</i>				
	800	Other Expenditure				
1.	06	Construction of Mini Barrage across Langathel River nearby Lamlong Khunou Thoubal District (NEC)				
	R.		152.53	152.53	82.00	-70.53

Reasons for non-creation of fund either in Original/Supplementary budget have not been intimated though called for (June 2022).

Grant No. 37 Fisheries

Section & Major Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
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(₹ in thousand)

Revenue**Major Head: 2405 Fisheries**

Voted :

Original	77,92,71		
Supplementary	...	77,92,71	39,78,00
Amount surrendered during the year.			9,51,96

Capital:**Major Head: 4405 Capital Outlay on Fisheries**

Voted :

Original	10,00		
Supplementary	...	10,00	10,00
Amount surrendered during the year.			...

Notes and comments :

1. The distribution of the grant and actual expenditure between "Valley Areas" and "Hill Areas" is given below :

Section & Major Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
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(₹ in lakh)

Revenue**Voted:**

Valley Areas	7,180.73	3,486.58	-3,694.15
Hill Areas	611.98	491.42	-120.56
Total Voted	7,792.71	3,978.00	-3,814.71

Capital:**Voted:**

Valley Areas	10.00	10.00	...
Hill Areas	...	...	...
Total Voted	10.00	10.00	...

1.1.Revenue :

1.1.1. The grant closed with a saving of ₹3,814.71 lakh against which an amount of ₹951.96 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹3,814.71 lakh, surrendered of ₹951.96 lakh in March 2022 proved less.

1.1.3. Saving occurred mainly under:

Grant No. 37 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
Voted:				
(Valley)				
2405 Fisheries				
001	Direction and Administration			
1. 01	Direction			
O.	1,362.59	1,213.97	1,121.55	-92.42
R.	-148.62			
Withdrawal of fund by way of surrender (₹147.66 lakh) and re-appropriation (₹0.96 lakh) in March 2022 proved less. Reasons for final saving have not been intimated though called for (June 2022).				
2. 20	Strengthening of Technical and Administrative Staff			
O.	15.66	7.49	5.61	-1.88
R.	-8.17			
Reduction of fund by way of surrender (₹4.80 lakh) and re-appropriation (₹3.37 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).				
101	Inland fisheries			
3. 02	Commercial Fish Farm			
O.	99.78	99.90	90.34	-9.56
R.	0.12			
Enhancement of fund by way of re-appropriation (₹0.12 lakh) in March 2022 proved unnecessary. Reasons for saving have not been intimated though called for (June 2022).				
4. 03	Fish Fry Distribution			
O.	116.75	114.96	102.31	-12.65
R.	-1.79			
In view of the final saving of ₹12.65 lakh, reduction of fund by way of surrender (₹1.40 lakh) and re-appropriation (₹0.39 lakh) in March 2022 proved less. Reasons for final saving have not been intimated though called for (June 2022).				
5. 07	Development of Air-Breathening and Indigeneous Fish-cum-Barbus Fisheries			
O.	8.00	5.00	...	-5.00
R.	-3.00			
Reasons for withdrawal of fund by way of surrender (₹1.13 lakh) and re-appropriation (₹1.87 lakh) in March 2022 and non-utilisation of remaining provisions have not been intimated though called for (June 2022).				

Grant No. 37 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
6. 13	Blue Revolution-Integrated Development and Management of Fisheries (Central Share)		
	O. 500.00	...	...
	R. -500.00		
Reasons for withdrawal of entire provision by way of surrender (₹500.00 lakh) in March 2022 have not been intimated though called for (June 2022).			
7. 14	Strengthening of Fish Feed Firm		
	O. 8.00	10.00	2.86
	R. 2.00		-7.14
Enhancement of fund by way of re-appropriation (₹2.00 lakh) in March 2022 proved unnecessary. Reasons for final saving have not been intimated though called for (June 2022).			
8. 17	Maintenance & Renovation Government Fish Farm		
	O. 150.00	75.00	...
	R. -75.00		-75.00
Withdrawal of fund by way of surrender (₹75.00 lakh) in March 2022 and non-utilisation of remaining provisions have not been intimated though called for (June 2022).			
9. 18	Development of Takmu Government Fish Farm		
	O. 150.00	75.00	...
	R. -75.00		-75.00
Withdrawal of fund by way of surrender (₹75.00 lakh) in March 2022 and non-utilisation of remaining provisions have not been intimated though called for (June 2022).			
10. 19	Loktak Livelihood Mission		
	O. 1,000.00	1,000.00	964.05
Reasons for final saving have not been intimated though called for (June 2022).			
11. 04	109 Extension and Training Fishery Extension		
	O. 86.09	90.60	76.98
	R. 4.51		-13.62
Enhancement of fund by way of re-appropriation (₹4.51 lakh) in March 2022 proved unnecessary. Reasons for final saving have not been intimated though called for (June 2022).			

Grant No. 37 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)		
12.	14	Fishery Education				
		O.	18.52	19.30	12.43	-6.88
		R.	0.78			
In view of the final saving of ₹6.88 lakh, enhancement of fund by way of re-appropriation (₹0.78 lakh) in March 2022 proved unnecessary. Reasons for final saving have not been intimated though called for (June 2022).						
	800	Other Expenditure				
13.	01	State Share of Centrally Sponsored Schemes				
		O.	170.00	70.00	38.74	-31.26
		R.	-100.00			
Withdrawal of fund by way of surrender (₹100.00 lakh) in March 2022 proved less. Reasons for final saving have not been intimated though called for (June 2022).						
14.	02	Fish Farmers ' Development Agency				
		O.	256.00	256.00	155.04	-100.96
Reasons for final saving have not been intimated though called for (June 2022).						
15.	03	Assistance to Pisciculturists				
		O.	6.00	6.00	...	-6.00
Reasons for non-surrender/non-utilisation of fund have not been intimated though called for (June 2022).						
16.	04	Cage Culture				
		O.	200.00	192.70	192.70	...
		R.	-7.30			
Reasons for withdrawal of fund by way of surrender (₹7.30 lakh) in March 2022 have not been intimated though called for (June 2022).						
17.	10	Pradhan Mantri Matsya Sampada Yojana (Central Share)				
		O.	3,000.00	3,000.00	704	-2,296.16
Reasons for final saving have not been intimated though called for (June 2022).						

Grant No. 37 Concl.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Voted:			
(Hill)			
2405 Fisheries			
	001	Direction and Administration	
18.	01	Direction	
	O.	533.25	505.30
	R.	-27.95	440.19
			-65.11

In view of the final saving of ₹65.11 lakh, reduction of fund by way of surrender (₹27.35 lakh) and re-appropriation (₹0.60 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).

	101	Inland Fisheries	
19.	03	Fish Fry Distribution	
	O.	68.09	59.58
	R.	-8.51	50.80
			-8.78

In view of the final saving of ₹8.78 lakh, reduction of fund by way of surrender (₹8.12 lakh) and re-appropriation (₹0.66 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).

20.	15	Fishery Extension	
	O.	6.00	6.00
			...
			-6.00

Reasons for non-surrender/non-utilisation of the entire provisions have not been intimated though called for (June 2022).

1.1.4. No specific excess was observed to counter-balance the saving mentioned in Note 1.1.3 above.

1.2. Capital :

1.2.1. The grant in the Capital section closed with no saving/excess.

Grant No. 38 Panchayat

Section & Major Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
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(₹ in thousand)

Revenue**Major Head: 2515 Other Rural Development Programme****3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions**

Voted :

Original	1,46,81,72			
Supplementary	6,12,02	1,52,93,74	1,12,75,49	-40,18,25
Amount surrendered during the year.				...

Notes and comments :

1. The distribution of the grant and actual expenditure between "Valley Areas" and "Hill Areas" is given below :

	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
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(₹ in lakh)

Revenue:			
Voted:			
Valley Areas	15,293.74	11,275.49	-4,018.25
Hill Areas
Total Voted	15,293.74	11,275.49	-4,018.25

1.1. Revenue :

1.1.1. The grant closed with a saving of ₹4,018.25 lakh. No part of the saving was surrendered during the year.

1.1.2. Saving occurred mainly under:-

Grant No. 38 Concl.

Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
		(₹ in lakh)	

Voted:**(Valley)****2515 Other Rural Development Programme**

	101	Panchayati Raj				
1.	01	Direction				
		O.	1,926.34	1,322.33	1,093.57	-228.76
		R.	-604.01			

Withdrawal of provision by way of re-appropriation (₹604.01 lakh) in March 2022 proved less. Reasons for final saving have not been intimated though called for (June 2022).

2.	05	Training of Panchayat Members/ Functionaries				
		O.	15.00	15.00	...	-15.00

Reasons for non-utilisation of entire provision have not been intimated though called for (June 2022).

3.	09	Rashtriya Gram Swaraj Abhiyan (RGSA)				
		O.	1,077.00	928.89	331.00	-597.89
		R.	-148.11			

Withdrawal of provision by way of re-appropriation (₹148.11 lakh) in March 2022 proved less. Reasons for final saving have not been intimated though called for (June 2022).

4.	12	Schemes under 15th FC Award				
		O.	5,489.00	6,452.95	3,708.50	-2,744.45
		S.	612.02			
		R.	351.93			

Enhancement of provision by way of supplementary (₹612.02 lakh) in February 2022 and re-appropriation (₹351.93 lakh) in March 2022 proved unnecessary. Reasons for final saving have not been intimated though called for (June 2022).

5.	13	Extension Training Centre (ETC)				
		O.	25.00	25.00	...	-25.00

Reasons for non-utilisation of entire provision have not been intimated though called for (June 2022).

1.1.3. No specific excess was observed to counter-balance the savings mentioned in Note 1.1.2 above.

Grant No. 39 Sericulture

Section & Major Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
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(₹ in thousand)

Revenue

Major Head: 2851 Village and Small Industries

Voted :

Original	45,98,74		
Supplementary	...	45,98,74	23,06,40
Amount surrendered during the year.			18,36,69

Notes and comments :

1. The distribution of the grant and actual expenditure between "Valley Areas" and "Hill Areas" is given below :

Revenue:	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
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(₹ in lakh)

Voted:	Valley Areas	3,587.57	1,690.42	-1,897.15
	Hill Areas	1,011.17	615.98	-395.19
	Total Voted	4,598.74	2,306.40	-2,292.34

1.1. Revenue :

1.1.1. The grant closed with a saving of ₹2,292.34 lakh against which an amount of ₹1,836.69 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹2,292.33 lakh surrender of ₹1,836.69 lakh in March 2022 proved less.

1.1.3 Saving occurred mainly under:

Grant No. 39 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)		
Voted:					
(Valley)					
2851 Village and Small Industries					
1.	003 Training				
	16 Training				
	O.	8.44	7.65	2.77	-4.88
	R.	-0.79			
Reduction of fund by way of re-appropriation (₹0.79 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).					
2.	107 Sericulture Industries				
	01 Direction				
	O.	3,067.61	1,564.66	1,659.73	+95.07
	R.	-1,502.95			
In view of the final excess of ₹95.07 lakh, withdrawal of provision by way of surrender (₹1,450.13 lakh) and by way of re-appropriation (₹52.82 lakh) in March 2022 proved unjustified. Reasons for excess have not been intimated though called for (June 2022).					
3.	04 Execution				
	O.	40.48	16.19	0.17	-16.02
	R.	-24.29			
Reduction of fund by way of re-appropriation (₹24.29 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).					
4.	06 General sericulture Dev. Programme				
	O.	9.00	9.00	3.69	-5.31
Reasons for saving have not been intimated though called for (June 2022).					
5.	20 State Share of NERTPS				
	O.	400.00	502.00	...	-502.00
	R.	102.00			
No reasons for enhancement of fund by way of re-appropriation (₹102.00 lakh) in March 2022 and non-utilisation of entire provision have been intimated though called for (June 2022).					

Grant No. 39 Concl'd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
6.	21	Information Technology		
		O.	29.42	14.71
		R.	-14.71	...

No reasons for reduction of fund by way of re-appropriation (₹14.71 lakh) in March 2022 and non-utilisation of remaining fund have been intimated though called for (June 2022).

Voted:**(Hill)****2851 Village and Small Industries**

	107	Sericulture Industries		
7.	01	Direction		
		O.	1,001.45	614.65
		R.	-386.80	609.34

Withdrawal of provision by way of surrender (₹386.56 lakh) and by way of re-appropriation (₹0.24 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).

1.1.4. No specific excess was observed to counter-balance the saving mentioned in Note 1.1.3 above.

Grant No. 40 Water Resources Department

Section & Major Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
	(₹ in thousand)		

Revenue

Major Head: 2700 Major Irrigation
2701 Medium Irrigation
2711 Flood Control and Drainage

Voted :

Original	66,53,60		
Supplementary	...	66,53,60	45,65,21
Amount surrendered during the year.			-20,88,39
			14,33,73

Capital:

Major Head: 4552 Capital Outlay on North Eastern Areas
4700 Capital Outlay on Major Irrigation
4711 Capital Outlay on Flood Control Projects

Voted :

Original	5,51,85,37		
Supplementary	...	5,51,85,37	1,39,93,14
Amount surrendered during the year.			-4,11,92,23
			1,57,62,33

Notes and comments :

1. The distribution of the grant and actual expenditure between "Valley Areas" and "Hill Areas" is given below :

Section & Major Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
	(₹ in lakh)		
Revenue:			
Voted:			
Valley Areas	5,656.40	3,943.05	-1,713.35
Hill Areas	997.20	622.16	-375.04
Total Voted	6,653.60	4,565.21	-2,088.39
Capital:			
Voted:			
Valley Areas	54,455.48	13,350.12	-41,105.36
Hill Areas	729.89	643.02	-86.87
Total Voted	55,185.37	13,993.14	-41,192.23

Grant No. 40 Contd.

1.1. Revenue :

1.1.1. The grant closed with a saving of ₹2,088.39 lakh against which an amount of ₹1,433.73 lakh was surrendered during the year.

1.1.2. Saving occurred mainly under:

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(Valley)			
2700 Major Irrigation			
	<i>01 Water Development</i>		
	001 Direction and Administration		
1.	01 Direction		
	O.	401.50	306.50
	R.	-95.00	275.28
			-31.22
In view of the final saving of ₹31.22 lakh, reduction of fund by way of surrender (₹89.07 lakh) and re-appropriation (₹5.93 lakh) in March 2022 proved less. Reasons for final saving have not been intimated though called for (June 2022).			
	<i>02 Singda Irrigation Project</i>		
	001 Direction and Administration		
2.	01 Direction		
	O.	421.60	331.60
	R.	-90.00	283.09
			-48.51
Withdrawal of fund by way of surrender (₹90.00 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).			
	<i>03 Khuga Irrigation Project</i>		
	001 Direction and Administration		
3.	01 Direction		
	O.	112.40	63.96
	R.	-48.44	48.96
			-15.00
Reduction of fund by way of surrender (₹48.44 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).			
	<i>04 Thoubal River Irrigation Project</i>		
	001 Direction and Administration		
4.	01 Direction		
	O.	1,309.00	1,061.76
	R.	-247.24	960.68
			-101.08
Withdrawal of fund by way of surrender (₹247.24 lakh) in March 2022 proved less. Reasons for final saving have not been intimated though called for (June 2022).			

Grant No. 40 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)		
05	<i>Dolaihabhi River Irrigation Project</i>				
001	Direction and Administration				
5. 01	Direction				
	O.	155.00	114.80	99.76	-15.04
	R.	-40.20			

Reduction of fund by way of surrender (₹40.20 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).

80	<i>General</i>				
800	Other Expenditure				
6. 05	Irrigation Project				
	O.	42.00	42.00	...	-42.00

Reasons for non-utilisation/non-surrender of the entire budget provision have not been intimated though called for (July 2022).

2701 Medium Irrigation

04	<i>Medium Irrigation Non-Commercial</i>				
001	Direction and Administration				
7. 01	Direction				
	O.	1,468.90	1,132.16	1,010.97	-121.19
	R.	-336.74			

Withdrawal of fund by way of surrender (₹336.74 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).

2711 Flood Control and Drainage

01	<i>Flood Control</i>				
001	Direction and Administration				
8. 03	Execution				
	O.	1,710.80	1,438.33	1,264.30	-174.03
	R.	-272.47			

Withdrawal of fund by way of surrender (₹278.40 lakh) in March 2022 proved less and enhancement of fund through re-appropriation (₹5.93 lakh) in March 2022 proved unjustified. Reasons for anticipated excess and final saving have not been intimated though called for (June 2022).

Grant No. 40 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
052 Machinery and Equipment			
9. 07 New Supply			
O.	10.00	4.00	...
R.	-6.00		-4.00

Reasons for reduction of fund by way of surrender (₹6.00 lakh) in March 2022 and non-utilisation of the remaining amount have not been intimated though called for (June 2022).

10. 800 Other Expenditure			
04 Flood Control			
O.	25.20	10.08	...
R.	-15.12		-10.08

Reasons for withdrawal of fund by way of surrender (₹15.12 lakh) in March 2022 and non-utilisation of the remaining amount have not been intimated though called for (June 2022).

Voted:**(Hill)****2700 Major Irrigation**

03 <i>Khuga Irrigation Project</i>			
001 Direction and Administration			
11. 01 Direction			
O.	505.20	407.88	352.92
R.	-97.32		-54.96

Withdrawal of fund by way of surrender (₹97.32 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).

05 <i>Dolaithabi River Irrigation Project</i>			
001 Direction and Administration			
12. 01 Direction			
O.	492.00	306.80	269.24
R.	-185.20		-37.56

Reduction of fund by way of surrender (₹185.20 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).

1.1.3. No specific excess was observed to counter-balance the saving mentioned in Note 1.1.2 above.

1.2. Capital :

1.2.1. The grant in the Capital Section closed with a saving of ₹41,192.33 lakh against which an amount of ₹15,762.33 lakh was surrendered during the year.

Grant No. 40 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
1.2.2. Saving occurred mainly under:			
Voted:			
(Valley)			
4700 Capital Outlay on Major Irrigation			
	03	<i>Thoubal River Irrigation Project</i>	
	800	Other Expenditure	
1.	11	Thoubal River Irrigation Project (AIBP)	
	O.	390.35	390.35
		236.14	-154.21
Reasons for final saving have not been intimated though called for (June 2022).			
	04	<i>Dolaithabi River Irrigation Project</i>	
	800	Other Expenditure	
2.	13	Dolaithabi Barrage Project under (LTIF)	
	O.	500.00	500.00
		250.00	-250.00
Reasons for final saving have not been intimated though called for (June 2022).			
	06	<i>Dam Rehabilitation & Improvement Project (Central Share)</i>	
	800	Other Expenditure	
3.	01	Dam Rehabilitation & Improvement	
	O.	3,860.42	3,860.42
		1,500.00	-2,360.42
Reasons for final saving have not been intimated though called for (June 2022).			
4711 Capital Outlay on Flood Control Projects			
	01	<i>Flood Control</i>	
	103	Civil Works	
4.	01	Civil Works	
	O.	2,736.00	2,736.00
		190.00	-2,546.00
Reasons for final saving have not been intimated though called for (June 2022).			
5.	03	Civil Works	
	O.	3,118.19	2,477.27
	R.	-640.92	1,339.68
			-1,137.59

Withdrawal of fund by way of re-appropriation (₹640.92 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).

Grant No. 40 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
03	<i>Drainage</i>		
103	Civil Works		
6.	02	Rejuvenation of Lamphelpat Water body (EAP)	
	O.	17,738.00	2,700.00
			87.46
	R.	-15,038.00	-2,612.54

Withdrawal of fund by way of surrender (₹12,500.00 lakh) and re-appropriation (₹ 2,538.0 lakh) in March 2022 proved less. Reasons for final saving have not been intimated though called for (June 2022).

7.	08	Flood Management and Border Area Programme		
	O.	24,725.00	13,900.00	...
	R.	-10,825.00		-13,900.00

Reasons for reduction of fund by way of surrender (₹3,262.33 lakh) and re-appropriation (₹7,562.67 lakh) in March 2022 and non-utilisation of the remaining provisions have not been intimated though called for (June 2022).

(Hill)**4700 Capital Outlay on Major Irrigation**

	03	<i>Thoubal River Irrigation Project</i>		
	800	Other Expenditure		
8.	10	Khuga Irrigation Project		
	O.	343.98	343.98	265.99
				-77.99

Reasons for final saving have not been intimated though called for (June 2022).

	04	<i>Dolaithabi River Irrigation Project</i>		
	800	Other Expenditure		
9.	12	Dolaithabi River Irrigation Project		
	O.	385.91	415.00	377.04
	R.	29.09		-37.96

In view of the final saving of ₹37.96 lakh, enhancement of fund by way of re-appropriation (₹29.09 lakh) in March 2022 proved unjustified. Reasons for final saving have not been intimated though called for (June 2022).

1.2.3 Saving mentioned in Note 1.2.2 above was partly counter-balanced by excess mainly under:

Voted:**(Valley)****4700 Capital Outlay on Major Irrigations**

Grant No. 40 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)		
05	<i>ERM Loktak Lift Irrigation Project</i>				
800	Other Expenditure				
10. 01	ERM Loktak Lift Irrigation Project (RIDF)				
	O.	1,387.52	3,043.52	1,672.43	-1,371.09
	R.	1,656.00			

Enhancement of fund by way of re-appropriation (₹1,656.00 lakh) in March 2022 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (June 2022).

1.3. New Service :

Instances of creation of provision through re-appropriation without the knowledge of the Legislature has been noticed in the following case. Excess expenditure incurred requires regularisation:

Capital Voted:**(Valley)****4700 Capital Outlay on Major Irrigations**

	03	<i>Thoubal River Irrigation Project</i>			
	800	Other Expenditure			
1.	01	Thoubal River Irrigation Project			
	R.	3,526.40	3,526.40	2,013.00	-1,513.40

Reasons for incurring expenditure without creation of provision either in original/supplementary budget have not been intimated though called for (June 2022).

2.	12	Thoubal River Irrigation Project			
	R.	4,506.00	4,506.00	5,469.40	+963.40

Reasons for non-creation of fund in original/supplementary budget and excess expenditure over the re-appropriation provision have not been intimated though called for (June 2022).

4711 Capital Outlay on Flood Control Projects

	01	<i>Flood Control</i>			
	103	Civil Works			
3.	08	Construction of RCC retaining wall on Imphal River near Khabam Lai Haraobam Mapa			
	R.	400.00	400.00	400.00	...

Reasons for non-creation of provisions either in original/supplementary budget and incurring expenditure without provision have not been intimated though called for (June 2022).

Grant No. 40 Concl.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
<i>03 Drainage</i>			
103 Civil Works			
4. 01	Improvement of Pemikhong Drainage System under NLCPR		
R.	492.39	492.39	192.00
			-300.39

Reasons for expenditure without creation of provisions either in original/supplementary budget have not been intimated though called for (June 2022).

Grant No. 41 Art and Culture

Section & Major Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
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(₹ in thousand)

Revenue

Major Head: 2205 Art and Culture
2552 North Eastern Areas

Voted :

Original	29,58,76		
Supplementary	3,27,02	32,85,78	23,39,01
Amount surrendered during the year.			...

Capital:

Major Head: 4202 Capital Outlay on Education, Sports, Art and Culture

Voted :

Original	48,92,00		
Supplementary	...	48,92,00	44,03,95
Amount surrendered during the year.			7,02,48

Notes and comments :

1. The distribution of the grant and actual expenditure between "Valley Areas" and "Hill Areas" is given below :

	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
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(₹ in lakh)

Revenue:

Voted:	Valley Areas	3,211.39	2,320.20	-891.19
	Hill Areas	74.39	18.81	-55.58
	Total Voted	3,285.78	2,339.01	-946.77

Capital:

Voted:	Valley Areas	4,892.00	4,403.95	-488.05
	Hill Areas	...	...	...
	Total Voted	4,892.00	4,403.95	-488.05

1.1. Revenue :

1.1.1. The grant closed with a saving of ₹946.77 lakh. No part of the saving was surrendered during the year.

1.1.2. In view of the final saving ₹946.77 lakh, the supplementary provision of ₹327.02 lakh obtained in February 2022 proved unnecessary.

1.1.3. Saving occurred mainly under:

Grant No. 41 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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Voted:**(Hill)****2205 Art and Culture**

	105	Public Library				
1.	13	Public Library				
	O.		60.89	60.89	18.81	-42.08

Reasons for saving have not been intimated though called for (June 2022).

	800	Other Expenditure				
2.	10	Grant to Public Libraries, Museum, Theatre Workshop etc.				
	O.		13.50	...	...	...
	R.		-13.50			

Reasons for withdrawal of the entire provision by re-appropriation (₹13.50 lakh) in March 2022 have not been intimated though called for (June 2022).

(Valley)**2205 Art and Culture**

	001	Direction and Administration				
3.	01	Direction				
	O.		342.82	564.77	288.90	-275.87
	S.		288.12			
	R.		-66.17			

Enhancement of provision by way of supplementary (₹288.12 lakh) in February 2022 proved unnecessary and reduction through re-appropriation (₹66.77 lakh) in March 2022 proved less. Reasons for final saving have not been intimated though called for (June 2022).

	101	Fine Arts Education				
4.	08	Fine Arts Education				
	O.		129.39	93.99	53.73	-40.26
	R.		-35.40			

Withdrawal of provision by way of re-appropriation (₹35.40 lakh) in March 2022 proved less. Reasons for final saving have not been intimated though called for (June 2022).

	102	Promotion of Arts and Culture				
5.	01	Financial Assistance to Manipur University of Culture				
	O.		358.50	358.50	333.05	-25.45

Reasons for final saving have not been intimated though called for (June 2022).

Grant No. 41 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
6.	15	Support to Manipur State Kala Academy		
	O.	141.99	141.99	133.81
				-8.18
		Reasons for final saving have not been intimated though called for (June 2022).		
7.	103	Archaeology		
	04	Archaeology		
	O.	157.07	157.07	101.79
				-55.28
		Reasons for final saving have not been intimated though called for (June 2022).		
8.	104	Archives		
	04	Archives		
	O.	125.22	101.22	95.68
	R.	-24.00		-5.54
		Withdrawal of provision by way of re-appropriation (₹24.00 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).		
9.	105	Public Library		
	13	Public Library		
	O.	98.41	156.11	117.64
	S.	38.90		-38.47
	R.	18.80		
		Enhancement of provision by way of supplementary (₹38.90 lakh) proved excessive and re-appropriation (₹18.80 lakh) in March 2022 proved unjustified. Reasons for saving have not been intimated though called for (June 2022).		
10.	22	Public Library		
	O.	31.25	31.25	11.25
				-20.00
		Reasons for final saving have not been intimated though called for (June 2022).		
11.	107	Museums		
	18	Museum and Art Gallery		
	O.	124.79	180.00	90.81
	R.	55.21		-89.19
		Enhancement of provision by way of re-appropriation (₹55.21 lakh) in March 2022 proved unnecessary. Reasons for saving have not been intimated though called for (June 2022).		

Grant No. 41 Contd.

Head		Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)	
(₹ in lakh)					
	800	Other Expenditure			
12.	08	Government Dance College			
	O.	190.85	164.88	161.16	-3.72
	R.	-25.97			
Withdrawal of provision by way of re-appropriation (₹25.97 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).					
13.	10	Grant to Public Libraries, Museum, Theatre Workshop etc.			
	O.	49.50
	R.	-49.50			
Reasons for withdrawal of the entire provision by way re-appropriation (₹49.50) in March 2022 have not been intimated though called for (June 2022).					
14.	12	Financial Assistance to Imphal Art College			
	O.	108.20	92.20	91.65	-0.55
	R.	-16.00			
Reduction of provision by way re-appropriation (₹16.00 lakh) in March 2022 proved less. Reasons for withdrawal of provision by way re-appropriation (₹16.00 lakh) in March 2022 have not been intimated though called for (June 2022).					
15.	20	Open Air Theatre			
	O.	54.29	54.29	33.80	-20.49
Reasons for saving have not been intimated though called for (June 2022).					
16.	23	Republic Day Celebration at New Delhi			
	O.	20.00
	R.	-20.00			
Reasons for withdrawal of the entire provision by way re-appropriation (₹20.00) in March 2022 have not been intimated though called for (June 2022).					
17.	26	Financial Assistance to Voluntary Organisations			
	O.	35.00	20.00	9.91	-10.09
	R.	-15.00			
Withdrawal of provision by way re-appropriation (₹15.00 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).					

Grant No. 41 Contd.

Head		Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
(₹ in lakh)				

18.	27	Grant to Manipur State Film & Television Institute			
	O.	150.00	150.00	21.00	-129.00

Reasons for saving have not been intimated though called for (June 2022).

19.	28	Chief Minister's Artistisingi Tengbang			
	O.	400.00	400.00	306.95	-93.05

Reasons for saving have not been intimated though called for (June 2022).

1.1.4. Saving mentioned in Note 1.1.3 above was partly counter-balanced by excess mainly under:

(Valley)**2205 Art and Culture**

	103	Archaeology			
20.	03	Antiquities and Art Treasures			
	O.	20.68	100.58	100.58	...
	R.	79.90			

Reasons for enhancement of provision through re-appropriation (₹79.90 lakh) in March 2022 have not been intimated though called for (June 2022).

21.	14	Kangla Fort Board			
	O.	54.77	66.97	64.03	-2.94
	R.	12.20			

Enhancement of provision through re-appropriation (₹12.20 lakh) in March 2022 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (June 2022).

	800	Other Expenditure			
22.	04	Heritage Protection			
	O.	28.87	33.94	33.44	-0.50
	R.	5.07			

Enhancement of provision through re-appropriation (₹5.07 lakh) in March 2022 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (June 2022).

Grant No. 41 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
23.	09 Government Music College			
	O.	26.65	32.65	32.65 ...
	R.	6.00		

Reasons for enhancement of provision by way of re-appropriation (₹6.00 lakh) in March 2022 have not been intimated though called for (June 2022).

24.	15 Promotion and Development of Film			
	O.	105.85	155.85	110.83 -45.02
	R.	50.00		

Enhancement of provision by way of re-appropriation (₹50.00 lakh) in March 2022 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (June 2022).

1.2. Capital :

1.2.1. The grant in the Capital Section closed with a saving of ₹488.05 lakh against which an amount of ₹702.48 lakh was surrendered during the year.

1.2.2. In view of the final saving of ₹488.05 lakh, the surrender of ₹702.48 lakh in March 2022 proved unjustified.

1.2.3. Saving occurred mainly under:

Voted:**(Valley)****4202 Capital Outlay on Education, Sports, Art and Culture**

	04	Art and Culture			
	800	Other Expenditure			
1.	10	Construction of Guest House at Moirang			
	O.	12.00	...	...	...
	R.	-12.00			

Reasons for withdrawal of the entire provision by way re-appropriation (₹12.00 lakh) in March 2022 have not been intimated though called for (June 2022).

Grant No. 41 Concl'd.

Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
		(₹ in lakh)	
2. 16	Bio-remediation of Water bodies (Inner Kangla Moat), Ningthem Pukhri, Thangapat (Sagolband) Bijoy Govinda Temple Thangapat (Yaiskul)		
	O.	1,200.00	...
	R.	-1,200.00	...

Reasons for withdrawal of the entire provision by way of surrender (₹702.48 lakh) and re-appropriation (₹497.52 lakh) in March 2022 have not been intimated though called for (June 2022).

3. 17	Improvement and Development of Bijoy Govindaji Temple			
	O.	3,000.00	3,000.00	2,832.00
	R.			-168.00

Reasons for saving have not been intimated though called for (June 2022).

1.3. New Service :

Instances of creation of provision through re-appropriation without the knowledge of the Legislature has been noticed in the following case. Excess expenditure incurred requires regularisation:

Capital Voted:**(Valley)****4202 Capital Outlay on Education, Sports, Art and Culture**04 *Art and Culture*

800 Other Expenditure

1. 01	Construction of 37 Tribal Museums			
	R.	92.00	92.00	474.43
				+382.43

Reasons for incurring expenditure without creation of provision either in original or supplementary budget have not been intimated though called for (June 2022).

2. 18	Repairing of Nupilal Memorial Complex			
	R.	37.55	137.55	137.55
				...

Reasons for incurring expenditure without obtaining provision either in original or supplementary budget have not been intimated though called for (June 2022).

3. 20	Construction of a Bronze Statue of Maharaj Gambhir Singh on Horseback along with artistic pedestal of Seven Year Devastation at Moreh			
	R.	279.97	279.97	279.97
				...

Reasons for incurring expenditure without obtaining provision either in original or supplementary budget have not been intimated though called for (June 2022).

Grant No. 42 State Academy of Training

Section & Major Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
Revenue			
Major Head: 2070 Other Administrative Services			
Voted :			
Original	8,34,53		
Supplementary	...	8,34,53	4,40,44
Amount surrendered during the year.			1,04,51

Capital:			
Major Head: 4070 Capital Outlay on Other Administrative Services			

Voted :			
Original	12,00		
Supplementary	...	12,00	4,80
Amount surrendered during the year.			7,20

Notes and comments :

1. The distribution of the grant and actual expenditure between "Valley Areas" and "Hill Areas" is given below :

	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
Revenue:			
Voted:			
Valley Areas	834.53	440.44	-394.09
Hill Areas	...	...	...
Total Voted	834.53	440.44	-394.09
Capital:			
Voted:			
Valley Areas	12.00	4.80	-7.20
Hill Areas	...	...	...
Total Voted	12.00	4.80	-7.20

Grant No. 42 Contd.**1.1. Revenue :**

1.1.1. The grant closed with a saving of ₹394.09 lakh against which an amount of ₹104.51 lakh was surrendered during the year.

1.1.2. Saving occurred mainly under:

Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
------	--------------------------------	-----------------------	---------------------------

(₹ in lakh)

Voted:**(Valley)****2070 Other Administrative Services**

	003	Training				
1.	01	State Academy of Training				
		O.	555.33	570.40	364.25	-206.15
		R.	15.07			

Enhancement of fund by way of re-appropriation (₹15.07 lakh) in March 2022 proved unnecessary. Reasons for saving was stated to be due to (i) non-drawal of salaries of Director General and retirement of various officials from service during the year (ii) frequent transfer & posting of Manipur Civil Service officers and (iii) less training due to Covid-19 Pandemic.

2.	02	Capacity Building/Skill Development Programme				
		O.	258.20	135.57	54.14	-81.43
		R.	-122.63			

Withdrawal of fund by way of surrender (₹104.51 lakh) and re-appropriation (₹18.12 lakh) in March proved inadequate. Reasons for saving was stated to be due to (i) non foreign tour and (ii) less training programmes.

3.	04	SAT Hostel				
		O.	10.00	7.00	5.00	-2.00
		R.	-3.00			

Reduction of fund by way of re-appropriation (₹3.00 lakh) in March 2022 proved less. Reasons for saving was stated to be due to less fund balance and not enough to cover procurement of required items.

1.1.3. Saving occurred in Note 1.1.2 above was partly counter balanced by excess mainly under:

Voted:**(Valley)****2070 Other Administrative Services**

Grant No. 42 Concl'd.

Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
(₹ in lakh)			
800	Other Expenditure		
4. 01	CMs Award for Good Governance		
	O.	11.00	17.05
	R.	6.05	17.05

No proper reasons for excess expenditure over the budget provision have been intimated though called for (June 2022).

1.2. Capital :

1.2.1. The grant in the Capital Section closed with a saving of ₹7.20 lakh and the entire amount was surrendered during the year.

1.2.2. Saving in the grant occurred mainly under:

Voted:**(Valley)****4070 Capital Outlay on Other Administrative Services**

800	Other Expenditure		
1. 02	Special Repairing of SAT Building		
	O.	12.00	4.80
	R.	-7.20	4.80

Reasons for withdrawal of fund by way of surrender (₹7.20 lakh) in March 2022 was not assigned (June 2022).

1.2.3. No specific excess was observed to counter-balance the saving mentioned in Note 1.2.2 above.

Grant No. 43 Horticulture and Soil Conservation

Section & Major Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
	(₹ in thousand)		

Revenue

Major Head: 2401 Crop Husbandry
2402 Soil and Water Conservation
2415 Agricultural Research and Education
2552 North Eastern Areas

Voted :

Original	95,44,00		
Supplementary	...	95,44,00	48,71,82
Amount surrendered during the year .			-46,72,18
			14,31,03

Capital:

Major Head: 4401 Capital Outlay on Crop Husbandry
4402 Capital Outlay on Soil and Water Conservation

Voted :

Original	2,95,00		
Supplementary	11,79,50	14,74,50	3,43,97
Amount surrendered during the year.			-11,30,53
			...

Notes and comments :

1. The distribution of the grant and actual expenditure between "Valley Areas" and "Hill Areas" is given below :

Section & Major Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
	(₹ in lakh)		
Revenue:			
Voted:	Valley Areas	6,829.67	3,113.14
	Hill Areas	2,714.33	1,758.68
	Total Voted	9,544.00	4,871.82
			-3,716.53
			-955.65
			-4,672.18
Capital:			
Voted:	Valley Areas	1,474.50	343.97
	Hill Areas	...	...
	Total Voted	1,474.50	343.97
			-1,130.53
			-1,130.53

Grant No. 43 Contd.**1.1. Revenue :**

1.1.1. The grant closed with a saving of ₹4,672.18 lakh against which an amount of ₹1,431.03 lakh was surrendered during the year.

1.1.2. Saving occurred mainly under:

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Voted:				
(Hill)				
2401 Crop Husbandry				
	001	Direction and Administration		
1.	01	Direction		
	O.	228.03	179.90	123.19
	R.	-48.13		-56.71
Reduction of fund by way of re-appropriation (₹48.13 lakh) in March 2022 proved less. Reasons for saving was stated to be due to (i) budget allocation in anticipation of High Court order for payment of Arrear amount etc.(ii) non-appointment of Head of Department by Government and (iii) non-sanction of encashment permission.				
2.	02	Execution		
	O.	512.02	316.19	257.08
	R.	-195.83		-59.11
Withdrawal of fund by way of surrender (₹195.83 lakh) in March 2022 proved less. Reasons for saving was stated to be due to budget allocation in anticipation of High Court order for payment of Arrears, amount estimated for Medical Re-imburement of employees & amount estimated for MACP arrears.				
	103	Seeds		
3.	01	Mao Potato Farm		
	O.	281.02	176.01	140.34
	R.	-105.01		-35.67
Reduction of fund by way of re-appropriation (₹105.01 lakh) in March proved less. Reasons for saving was attributed to budget allocation in anticipation of High Court order for payment of Arrears, amount estimated for Medical Re-imburement of employees & amount estimated for MACP arrears.				
4.	02	Foundation Farm at Mao		
	O.	92.24	92.24	64.99
				-27.25

Reasons for saving was attributed to encashment permission not accorded by the Government.

Grant No. 43 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
108	Commercial Crops				
5.	01 Commercial Crops				
	O.	65.37	65.24	49.54	-15.70
	R.	-0.13			

Reduction of fund by way of re-appropriation (₹0.13 lakh) in March 2022 proved less. Reasons for saving was stated to be due to budget allocation in anticipation of High Court order for payment of Arrears, amount estimated for Medical Re-imburement of employees & amount estimated for MACP arrears.

109	Extension and Farmers' Training				
6.	01 Horticulture Extension Services				
	O.	24.87	15.53	13.86	-1.67
	R.	-9.34			

Withdrawal of fund through re-appropriation in March 2022 proved less. Reasons for saving was attributed to budget allocation in anticipation of High Court order for payment of Arrears, amount estimated for Medical Re-imburement of employees & amount estimated for MACP arrears.

7.	02 Strengthening of Horticulture Information Unit				
	O.	22.08	8.83	8.00	-0.83
	R.	-13.25			

Reduction of fund through re-appropriation (13.25 lakh) in March 2022 proved less. Reasons for saving was stated to be due to non-appointment of Head of Department by Government.

119	Horticulture and Vegetable Crops				
8.	01 Fruit Preservation Factory				
	O.	33.96	24.48	18.60	-5.88
	R.	-9.48			

Withdrawal of fund by way of re-appropriation (₹9.48 lakh) in March 2022 proved less. Reasons for saving was attributed to budget allocation in anticipation of High Court order for payment of Arrears, amount estimated for Medical Re-imburement of employees & amount estimated for MACP arrears.

9.	02 Fruit Progeny Orchard and Nurseries				
	O.	157.37	132.48	110.42	-22.06
	R.	-24.89			

Reduction of fund by way of re-appropriation (₹24.89 lakh) in March 2022 proved less. Reasons for saving was stated to be budget allocation in anticipation of High Court order for payment of Arrears, amount estimated for Medical Re-imburement of employees & amount estimated for MACP arrears.

Grant No. 43 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)		
2402 Soil and Water Conservation					
001	Direction and Administration				
10. 01	Direction				
	O.	545.97	452.68	369.76	-82.92
	R.	-93.29			

Reduction of fund by way of re-appropriation (₹93.29 lakh) in March 2022 proved less. Reasons for saving was stated to be due to non-encashment permission by the Government.

101	Soil Survey and Testing				
11. 01	Soil Survey and Testing				
	O.	172.05	128.72	111.52	-17.20
	R.	-43.33			

Reduction of fund through re-appropriation (₹43.33 lakh) in March 2022 proved less. Reasons for saving was stated to be due to budget allocation in anticipation of High Court order for payment of Arrears, amount estimated for Medical Re-imburement of employees & amount estimated for MACP arrears.

102	Soil Conservation				
12. 01	Soil Conservation				
	O.	179.18	147.44	115.47	-31.97
	R.	-31.74			

Withdrawal of fund through re-appropriation (₹31.74 lakh) in March 2022 proved less. Reasons for saving was stated to be due to budget allocation in anticipation of High Court order for payment of Arrears, amount estimated for Medical Re-imburement of employees & amount estimated for MACP arrears.

2415 Agricultural Research and Education

01	<i>Crop Husbandry</i>				
004	Research				
13. 01	Soil Conservation Research Demonstration				
	O.	42.37	29.33	22.61	-6.72
	R.	-13.04			

Withdrawal of fund through re-appropriation (₹13.04 lakh) in March 2022 proved less. Reasons for saving was stated to be due to budget allocation in anticipation of High Court order for payment of Arrears, amount estimated for Medical Re-imburement of employees & amount estimated for MACP arrears.

(Valley)**2401 Crop Husbandry**

001	Direction and Administration		
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Grant No. 43 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
14.	01	Direction			
		O.	208.37	173.96	149.45
		R.	-34.41		-24.51
Reduction of fund through re-appropriation (₹34.41 lakh) in March 2022 proved less. Reasons for saving was stated to be due to budget allocation in anticipation of High Court order for payment of Arrears, amount estimated for Medical Re-imburement of employees & amount estimated for MACP arrears.					
15.	02	Execution			
		O.	473.01	348.87	268.95
		R.	-124.14		-79.92
Reduction of fund through surrender (₹124.14 lakh) in March 2022 proved less. Reasons for saving was attributed to budget allocation in anticipation of High Court order for payment of Arrears, amount estimated for Medical Re-imburement of employees & amount estimated for MACP arrears.					
	103	Seeds			
16.	01	Mao Potato Farm			
		O.	67.09	44.36	20.44
		R.	-22.73		-23.92
Withdrawal of fund through re-appropriation (₹22.73 lakh) in March 2022 proved less. Reasons for saving was attributed to budget allocation in anticipation of High Court order for payment of Arrears, amount estimated for Medical Re-imburement of employees & amount estimated for MACP arrears.					
17.	03	Distribution of Seeds as an alternative means of Livelihood			
		O.	150.00	150.00	75.00
Reasons for saving was stated to be due to non-receipt of encashment sanction & encashment permission by the Government.					
	108	Commercial Crops			
18.	01	Commercial Crops			
		O.	49.44	46.59	33.73
		R.	-2.85		-12.86
Reduction of fund through re-appropriation (₹2.85 lakh) in March 2022 proved less. Reasons for saving was stated to be due to budget allocation in anticipation of High Court order for payment of Arrears, amount estimated for Medical Re-imburement of employees & amount estimated for MACP arrears.					

Grant No. 43 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
19.	02	Mushroom Development			
	O.		12.92	12.92	7.41
	R.				-5.51
Reasons for saving was stated to be due to encashment sanction & encashment permission not accorded by the Government.					
	109	Extension and Farmers' Training			
20.	01	Horticulture Extension Services			
	O.		62.48	37.52	34.27
	R.		-24.96		-3.25
Reduction of provisions through re-appropriation (₹24.96 lakh) in March 2022 proved less. Reasons for saving was stated to be due to budget allocation in anticipation of High Court order for payment of Arrears, amount estimated for Medical Re-imburement of employees & amount estimated for MACP arrears.					
21.	02	Strengthening of Horticulture Information Unit			
	O.		22.56	9.02	7.12
	R.		-13.54		-1.90
Withdrawal of fund through re-appropriation (₹13.54 lakh) in March 2022 proved insufficient. Reasons for saving was attributed to non-appointment of Head of Department by the Government.					
	119	Horticulture and Vegetable Crops			
22.	02	Fruit Progeny Orchard and Nurseries			
	O.		89.51	80.61	63.66
	R.		-8.90		-16.95
Reduction of fund through re-appropriation (₹8.90 lakh) in March 2022 proved less. Reasons for saving was stated to be due to budget allocation in anticipation of High Court order for payment of Arrears, amount estimated for Medical Re-imburement of employees & amount estimated for MACP arrears.					
	800	Other Expenditure			
23.	01	Mission for Integrated Development of Horticulture (Central Share)			
	O.		3,699.90	2,860.77	547.00
	R.		-839.13		-2,313.77
Reduction of fund through surrender (₹824.98 lakh) and re-appropriation (₹14.15 lakh) in March 2022 proved insufficient. Reasons for saving was stated to be due to late released of fund by the Government of India at the fag end of financial year 2021-22.					

Grant No. 43 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
24.	02	State Share for Mission for Integrated Development of Horticulture		
	O.	296.00	264.43	60.78
	R.	-31.57		-203.65

Withdrawal of fund through re-appropriation (₹31.57 lakh) in March 2022 proved less. Reasons for saving was stated to be due to late released of fund by the Government of India at the fag end of financial year 2021-22.

2402 Soil and Water Conservation

	001	Direction and Administration		
25.	01	Direction		
	O.	498.81	310.30	351.14
	R.	-188.51		+40.84

Withdrawal of fund through surrender (₹192.79 lakh) proved excessive and enhancement through re-appropriation (₹4.28 lakh) in March 2022 proved insufficient. Reasons for anticipated saving and final excess was reportedly due to transfer and posting of employees.

	101	Soil Survey and Testing		
26.	01	Soil Survey and Testing		
	O.	237.82	152.37	109.67
	R.	-85.45		-42.70

Reduction of fund through re-appropriation (₹85.45 lakh) in March 2022 proved less. Reasons for saving was stated to be due to budget allocation in anticipation of High Court order for payment of Arrears, amount estimated for Medical Re-imburement of employees & amount estimated for MACP arrears.

	102	Soil Conservation		
27.	01	Soil Conservation		
	O.	269.92	209.61	177.32
	R.	-60.31		-32.29

Reduction of fund through re-appropriation (₹60.31 lakh) in March proved less. Reasons for saving was stated to be due to budget allocation in anticipation of High Court order for payment of Arrears, amount estimated for Medical Re-imburement of employees & amount estimated for MACP arrears.

2415 Agricultural Research and Education

01	<i>Crop Husbandry</i>
004	Research

Grant No. 43 Contd.

Head			Total grant / appropriation		Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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28.	01	Soil Conservation Research Demonstration				
		O.	16.66	6.86	4.07	-2.79
		R.	-9.80			

Reduction of fund through re-appropriation (₹9.80 lakh) in March 2022 proved less. Reasons for saving was stated to be due to budget allocation in anticipation of High Court order for payment of Arrears, amount estimated for Medical Re-imburement of employees & amount estimated for MACP arrears.

1.1.3. Saving mentioned in Note 1.1.2 above was partly counter-balanced by excess mainly under:

(Valley)

2401 Crop Husbandry

	119	Horticulture and Vegetable Crops				
29.	01	Fruit Preservation Factory				
		O.	77.25	358.63	341.95	-16.68
		R.	281.38			

Additional provision of ₹281.38 lakh in March 2022 proved excessive. Reasons for anticipated excess and final saving was stated to be due to budget allocation in anticipation of High Court order for payment of Arrears, amount estimated for Medical Re-imburement of employees & amount estimated for MACP arrears.

	800	Other Expenditure				
30.	05	National Agriculture Insurance Scheme				
		O.	50.00	59.29	59.29	...
		R.	9.29			

No proper reasons for obtaining additional provision of ₹9.29 lakh in March 2022 have been intimated though called for (June 2022).

31.	08	Farming System in Shifting Cultivation Areas of Manipur				
		O.	25.00	29.61	29.61	...
		R.	4.61			

No proper reasons for enhancement of fund through re-appropriation (₹4.61 lakh) in March 2022 have been intimated though called for (June 2022).

1.2. Capital :

1.2.1 The grant in the Capital Section closed with a saving of ₹1,130.53 lakh. No part of the saving was surrendered during the year.

1.2.2. Saving occurred mainly under:

Grant No. 43 Concl'd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Voted:			
(Valley)			
4401 Capital Outlay on Crop Husbandry			
800	Other Expenditure		
1. 03	Scheme for Special Assistance to States for Capital Expenditure		
	S.	1,129.50	1,129.50
			... -1,129.50

Reasons for final saving was stated to be due to non-receipt of encashment/expenditure permission from the Government.

1.2.3. No specific excess was observed to counter-balance the saving mentioned in Note 1.2.2 above.

1.3. New Service :

Instances of creation of provision through re-appropriation without the knowledge of the Legislature has been noticed in the following case. Excess expenditure incurred requires regularisation:

Revenue Voted:**(Valley)****2401 Crop Husbandry**

800	Other Expenditure			
1. 07	Coconut Development Board Scheme			
	R.	12.80	12.80	4.80
				-8.00

No proper reasons for incurring expenditure without creation of provision either in original/supplementary budget have been intimated though called for (June 2022).

2552 North Eastern Areas

15	Soil Conservation			
800	Other Expenditure			
2. 04	Model Horticulture Centre			
	R.	220.24	220.24	220.24
				...

No proper reasons for incurring expenditure without creation of provision either in original/supplementary budget have been intimated though called for (June 2022).

3. 05	State Share for Model Floriculture Centres			
	R.	26.58	26.58	26.58
				...

No proper reasons for incurring expenditure without creation of provision either in original/supplementary budget have been intimated though called for (June 2022).

Grant No. 44 Social Welfare Department

Section & Major Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
	(₹ in thousand)		

Revenue

**Major Head: 2235 Social Security and Welfare
2236 Nutrition**

Voted :

Original	5,18,86,46			
Supplementary	1,59,08,71	6,77,95,17	4,41,83,92	-2,36,11,25
Amount surrendered during the year.				...

Capital:

Major Head: 4235 Capital Outlay on Social Security and Welfare

Voted :

Original	70,64,87			
Supplementary	...	70,64,87	9,34,70	-61,30,17
Amount surrendered during the year.				17,52,63

Notes and comments :

1. The distribution of the grant and actual expenditure between "Valley Areas" and "Hill Areas" is given below :

Section & Major Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
	(₹ in lakh)		
Revenue:			
Voted:			
Valley Areas	58,255.55	38,388.63	-19,866.92
Hill Areas	9,539.62	5,795.29	-3,744.33
Total Voted:	67,795.17	44,183.92	-23,611.25
Capital:			
Voted:			
Valley Areas	7,064.87	934.70	-6,130.17
Hill Areas	...	...	...
Total Voted:	7,064.87	934.70	-6,130.17

1.1. Revenue :

1.1.1. The grant closed with a saving of ₹23,611.25 lakh. No part of the saving was surrendered during the year.

1.1.2. In view of the final saving of ₹23,611.25 lakh, the supplementary provision of ₹15,908.71 lakh obtained in February 2022 proved unnecessary.

1.1.3. Saving occurred mainly under:

Grant No. 44 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Voted:			
(Hill)			
2235 Social Security and Welfare			
02	<i>Social Welfare</i>		
001	Direction and Administration		
1. 12	District Social Welfare Office, Senapati		
O.	23.08	23.08	17.25
			-5.83
Reasons for saving have not been intimated though called for (June 2022)			
2. 13	District Social Welfare Office, Ukhrul		
O.	6.53	6.53	0.74
			-5.79
Reasons for saving have not been intimated though called for (June 2022)			
3. 32	District Social Welfare Office, Churachandpur		
O.	21.63	21.63	13.88
			-7.75
Reasons for saving have not been intimated though called for (June 2022)			
102	Child Welfare		
4. 14	Family and Child Welfare Project		
O.	91.54	91.54	34.95
			-56.59
Reasons for saving have not been intimated though called for (June 2022)			
5. 42	Chakpikarong ICDS Project (Central Share)		
O.	259.65	259.65	161.68
			-97.97
Reasons for saving have not been intimated though called for (June 2022)			
6. 43	Chandel ICDS Project (Central Share)		
O.	289.30	289.30	198.70
			-90.60
Reasons for saving have not been intimated though called for (June 2022)			
7. 44	Chingai ICDS Project (Central Share)		
O.	250.21	250.21	130.74
			-119.47
Reasons for saving have not been intimated though called for (June 2022)			

Grant No. 44 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
8.	45	Churachandpur ICDS Cell (Central Share)			
	O.		40.01	40.01	20.16
		Reasons for saving have not been intimated though called for (June 2022)			-19.85
9.	46	Churachandpur ICDS Project (Central Share)			
	O.		283.05	283.05	193.33
		Reasons for saving have not been intimated though called for (June 2022)			-89.72
10.	47	Henglep ICDS Project (Central Share)			
	O.		208.31	208.31	128.04
		Reasons for savings have not been intimated though called for (June 2022)			-80.27
11.	57	Kamjong ICDS Project (Central Share)			
	O.		219.47	219.47	132.81
		Reasons for saving have not been intimated though called for (June 2022)			-86.66
12.	58	Kangpokpi ICDS Project (Central Share)			
	O.		386.70	386.70	227.93
		Reasons for saving have not been intimated though called for (June 2022)			-158.77
13.	59	Kasom Khullen ICDS Project (Central Share)			
	O.		186.80	186.80	104.34
		Reasons for saving have not been intimated though called for (June 2022)			-82.46
14.	60	Machi ICDS Project (Central Share)			
	O.		171.20	171.20	115.56
		Reasons for saving have not been intimated though called for (June 2022)			-55.64
15.	61	Mao Maram ICDS Project (Central Share)			
	O.		468.36	468.36	291.54
		Reasons for saving have not been intimated though called for (June 2022)			-176.82

Grant No. 44 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
16.	63	Nungba ICDS Project (Central Share)		
	O.	135.89	135.89	52.99
				-82.90
		Reasons for saving have not been intimated though called for (June 2022)		
17.	64	Pao Mata ICDS Project (Central Share)		
	O.	172.02	172.02	102.17
				-69.85
		Reasons for saving have not been intimated though called for (June 2022)		
18.	65	Parbung ICDS Project (Central Share)		
	O.	151.90	151.90	97.40
				-54.50
		Reasons for saving have not been intimated though called for (June 2022)		
19.	66	Phungyar ICDS Project (Central Share)		
	O.	200.63	200.63	137.87
				-62.76
		Reasons for saving have not been intimated though called for (June 2022)		
20.	67	Purul ICDS Project (Central Share)		
	O.	274.57	274.57	159.77
				-114.80
		Reasons for saving have not been intimated though called for (June 2022)		
21.	68	Saikul ICDS Project (Central Share)		
	O.	358.81	358.81	233.91
				-124.90
		Reasons for saving have not been intimated though called for (June 2022)		
22.	69	Samulamlan ICDS Project (Central Share)		
	O.	178.21	178.21	103.68
				-74.53
		Reasons for saving have not been intimated though called for (June 2022)		
23.	70	District ICDS Cell, Senapati (Central Share)		
	O.	65.92	65.92	34.53
				-31.39
		Reasons for saving have not been intimated though called for (June 2022)		

Grant No. 44 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
24.	71	Singhat ICDS Project (Central Share)			
	O.		216.09	216.09	109.59
		Reasons for saving have not been intimated though called for (June 2022)			-106.50
25.	72	Tamei ICDS Project (Central Share)			
	O.		235.15	235.15	122.50
		Reasons for saving have not been intimated though called for (June 2022)			-112.65
26.	73	Tamenglong ICDS Project (Central Share)			
	O.		234.89	234.89	131.21
		Reasons for saving have not been intimated though called for (June 2022)			-103.68
27.	74	Tengnoupal ICDS Project (Central Share)			
	O.		315.01	315.01	189.23
		Reasons for saving have not been intimated though called for (June 2022)			-125.78
28.	75	Thanlon ICDS Project (Central Share)			
	O.		222.36	222.36	130.65
		Reasons for saving have not been intimated though called for (June 2022)			-91.71
29.	77	Tousem ICDS Project (Central Share)			
	O.		190.54	190.54	117.19
		Reasons for saving have not been intimated though called for (June 2022)			-73.35
30.	80	Ukhrul ICDS Cell (Central Share)			
	O.		60.54	60.54	20.75
		Reasons for saving have not been intimated though called for (June 2022)			-39.79
31.	81	Ukhrul ICDS Cell (Central Share)			
	O.		371.98	371.98	255.57
		Reasons for saving have not been intimated though called for (June 2022)			-116.41

Grant No. 44 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
32.	82	Saitu Gamphazol ICDS Project (Central Share)			
		O.	337.84	337.84	195.87
					-141.97
					Reasons for saving have not been intimated though called for (June 2022)
33.	83	Sangaikot ICDS Project (Central Share)			
		O.	118.00	118.00	75.14
					-42.86
					Reasons for saving have not been intimated though called for (June 2022)
34.	84	Tuibuong ICDS Project (Central Share)			
		O.	189.26	189.26	112.76
					-76.50
					Reasons for saving have not been intimated though called for (June 2022)
35.	85	Saikot ICDS Project (Central Share)			
		O.	133.56	133.56	77.20
					-56.36
					Reasons for saving have not been intimated though called for (June 2022)
36.	86	Lungchong Meiphai ICDS Project (Central Share)			
		O.	252.54	252.54	132.88
					-119.66
					Reasons for saving have not been intimated though called for (June 2022)
37.	87	Khengjoy ICDS Project (Central Share)			
		O.	175.59	175.59	84.78
					-90.81
					Reasons for saving have not been intimated though called for (June 2022)
38.	88	Vangai Range ICDS Project (Central Share)			
		O.	108.04	108.04	39.85
					-68.19
					Reasons for saving have not been intimated though called for (June 2022)
39.	89	Khoupum ICDS Project (Central Share)			
		O.	142.03	142.03	85.23
					-56.80
					Reasons for saving have not been intimated though called for (June 2022)

Grant No. 44 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
40.	90	Chandel District ICDS Cell (Central Share)			
	O.		50.46	50.46	18.53
		Reasons for saving have not been intimated though called for (June 2022)			-31.93
41.	91	Tamenglong District ICDS Cell (Central Share)			
	O.		50.42	50.42	8.52
		Reasons for saving have not been intimated though called for (June 2022)			-41.90
	103	Women's Welfare			
42.	04	Mission for Protection & Empowerment for Women Scheme (Central Share)			
	O.		870.63	870.63	...
		Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (June 2022).			-870.63
43.	28	Working Ladies Hostels			
	O.		9.00	9.00	...
		Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (June 2022).			- 9.00
44.	31	Women and Children Programme			
	O.		145.60	145.60	77.09
		Reasons for saving have not been intimated though called for (June 2022)			-68.51
Voted:					
(Valley)					
2235 Social Security and Welfare					
	02	<i>Social Welfare</i>			
	001	Direction and Administration			
45.	07	District Social Welfare Office, Bishnupur			
	O.		26.77	26.77	13.98
		Reasons for saving have not been intimated though called for (June 2022)			-12.79
46.	16	Government Deaf and Mute School			
	O.		101.54	101.54	58.18
		Reasons for saving have not been intimated though called for (June 2022)			-43.36

Grant No. 44 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
47.	21	Social Welfare Office			
		O.	58.44	91.53	77.94
		S.	33.09		-13.59
Enhancement of fund through supplementary (₹33.09 lakh) in February 2022 proved excessive. Reasons for saving have not been intimated though called for (June 2022).					
48.	33	District Social Welfare Office, Imphal East			
		O.	30.49	30.49	12.41
Reasons for saving have not been intimated though called for (June 2022)					
	101	Welfare of Handicapped			
49.	05	Creation of Barrier -free Environment for persons with disabilities			
		O.	123.50	1,900.00	...
		S.	1,776.50		-1,900.00
Enhancement of fund through supplementary (₹1,776.50 lakh) in February 2022 proved unjustified. Reasons for non-surrender/non-utilisation of the entire provision have not been intimated though called for (June 2022).					
50.	09	Government Deaf and Mute School			
		O.	15.80	15.80	7.29
Reasons for saving have not been intimated though called for (June 2022)					
51.	10	Government Ideal Blind School			
		O.	49.23	49.23	37.00
Reasons for saving have not been intimated though called for (June 2022)					
52.	11	Handicapped			
		O.	98.21	98.21	80.99
Reasons for saving have not been intimated though called for (June 2022)					
53.	15	Government Ideal Blind School			
		O.	183.72	183.72	130.16
Reasons for saving have not been intimated though called for (June 2022)					

Grant No. 44 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
54.	102 07	Child Welfare Beti Bachao Beti Padhao (BBBP) (Central Share)		
	O.	20.00	20.00	...
				-20.00
		Reasons for non-surrender/non-utilisation of the entire provision have not been intimated though called for (June 2022).		
55.	16	Kishori Shakti Yojna (Central Share)		
	O.	30.25	30.25	...
				-30.25
		Reasons for non-surrender/non-utilisation of the entire provision have not been intimated though called for (June 2022).		
56.	24	Welfare of Children in need of Care and Protection (Central Share)		
	O.	813.00	813.00	...
				-813.00
		Reasons for non-surrender/non-utilisation of the entire provision have not been intimated though called for (June 2022).		
57.	25	Voluntary Organisations		
	O.	27.00	27.00	17.40
				-9.60
		Reasons for saving have not been intimated though called for (June 2022).		
58.	36	Pradhan mantri Matru Vandana Yojana (PMMVY) Central Share)		
	O.	1,536.10	1,536.10	71.84
				-1,464.26
		Reasons for saving have not been intimated though called for (June 2022).		
59.	40	State Share for ICDS Scheme (General)		
	O.	1,132.28	3,684.76	3,172.63
	S.	2,552.48		-512.13
		Enhancement of fund through supplementary (₹2,552.48 lakh) proved excessive. Reasons for saving have not been intimated though called for (June 2022).		
60.	41	Bishnupur ICDS Project (Central Share)		
	O.	678.88	678.88	446.60
				-232.28
		Reasons for saving have not been intimated though called for (June 2022).		

Grant No. 44 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
61.	48	Imphal City ICDS Project (Central Share)			
	O.		1,024.62	1,024.62	697.83
					-326.79
		Reasons for saving have not been intimated though called for (June 2022).			
62.	49	Imphal District ICDS Cell (Central Share)			
	O.		50.79	50.79	26.37
					-24.42
		Reasons for saving have not been intimated though called for (June 2022).			
63.	50	Imphal East-I ICDS Project (Central Share)			
	O.		874.84	874.84	604.94
					-269.90
		Reasons for saving have not been intimated though called for (June 2022).			
64.	51	Imphal East - II ICDS Project (Central Share)			
	O.		1,016.78	1,016.78	660.99
					-355.79
		Reasons for saving have not been intimated though called for (June 2022).			
65.	52	Imphal West - I ICDS Project (Central Share)			
	O.		927.73	927.73	615.13
					-312.60
		Reasons for saving have not been intimated though called for (June 2022).			
66.	53	Imphal West - II ICDS Project (Central Share)			
	O.		827.93	827.93	520.36
					-307.57
		Reasons for saving have not been intimated though called for (June 2022).			
67.	54	Integrated Child Development Services Scheme (Central Share)			
	O.		2,190.42	2,190.42	774.53
					-1,415.89
		Reasons for saving have not been intimated though called for (June 2022).			
68.	55	Jiribam ICDS Project (Central Share)			
	O.		334.61	334.61	142.18
					-192.43
		Reasons for saving have not been intimated though called for (June 2022).			

Grant No. 44 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
69.	56	Kakching ICDS Project (Central Share)			
	O.	663.09	663.09	442.06	-221.03
		Reasons for saving have not been intimated though called for (June 2022).			
70.	62	Moirang ICDS Project (Central Share)			
	O.	650.03	650.03	386.93	-263.10
		Reasons for saving have not been intimated though called for (June 2022).			
71.	76	Thoubal ICDS Project (Central Share)			
	O.	1,127.97	1,127.97	637.41	-490.56
		Reasons for saving have not been intimated though called for (June 2022).			
72.	78	Twin District ICDS Cell: Chandel and Thoubal District ICDS Cell (Central Share)			
	O.	60.43	60.43	12.89	-47.54
		Reasons for saving have not been intimated though called for (June 2022).			
73.	79	Twin District ICDS Cell: Tamenglong and Bishnupur District ICDS Cell (Central Share)			
	O.	67.30	67.30	11.28	-56.02
		Reasons for saving have not been intimated though called for (June 2022).			
74.	92	Lilong ICDS Project (Central Share)			
	O.	499.08	499.08	204.71	-294.37
		Reasons for saving have not been intimated though called for (June 2022).			
	103	Women's Welfare			
75.	04	Mission for Protection & Empowerment for Women Scheme (Central Share)			
	O.	327.26	327.26	164.70	-162.56
		Reasons for saving have not been intimated though called for (June 2022).			

Grant No. 44 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
76. 05	State Matching Share of NGOs dealing with Protection & Empowerment Women Scheme (State Share)		
	S.	183.97	183.97
			...
			- 183.97
	Reasons for creation of fund through supplementary (₹183.97 lakh) in February 2022 and non-surrender/non-utilisation of the entire provision have not been intimated though called for (June 2022).		
77. 15	Production-cum-Training Centre under Right to Information (RTI)		
	O.	26.52	26.52
			12.88
			-13.64
	Reasons for saving have not been intimated though called for (June 2022).		
78. 27	Rural Training Institute for Women		
	O.	70.62	70.62
			52.54
			-18.08
	Reasons for saving have not been intimated though called for (June 2022).		
79. 28	Working Ladies Hostels		
	O.	51.24	51.24
			33.34
			-17.91
	Reasons for savings have not been intimated though called for (June 2022).		
80. 31	Women and Children Programme		
	O.	407.94	407.94
			370.51
			-37.43
	Reasons for saving have not been intimated though called for (June 2022).		
81. 46	Establishment of State Women Commission		
	O.	100.00	100.00
			69.00
			-31.00
	Reasons for saving have not been intimated though called for (June 2022).		
	104	Welfare of Aged, infirm and destitute	
82. 02	Assistance to Individual		
	O.	1.62	2,001.62
			1,001.62
			-1,000.00
	S.	2,000.00	
	Enhancement of fund through supplementary (₹2,000.00 lakh) proved excessive. Reasons for saving have not been intimated though called for (June 2022).		

Grant No. 44 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
83.	32	Old Age Pension Scheme (NOAPS) (Central Share)			
	O.	3,139.11	3,139.11	1,095.10	-2,044.01
Reasons for final saving have not been intimated though called for (June 2022).					
	105	Prohibition			
84.	16	Prohibition			
	O.	200.00	200.00	54.32	-145.68
Reasons for saving have not been intimated though called for (June 2022).					
85.	17	National Action Plan for Drugs Demand Reduction (NAPDDR)			
	S.	306.63	306.63	...	-306.63
Reasons for creation of fund through supplementary budget and non-utilisation/non-surrender of the entire provision have not been intimated though called for (June 2022).					
	106	Correctional Services			
86.	33	Scheme under S.I.T. Act and Probation of Offender Act/Juvenile Justice Act (Central Share)			
	O.	2,200.00	6,188.97	4,480.33	-1,708.64
	S.	3,988.97			
Enhancement of fund through supplementary (₹3,988.97 lakh) in February 2022 proved excessive. Reasons for final saving have not been intimated though called for (June 2022).					
	800	Other Expenditure			
87.	05	Financial Assistance to One Stop Centre (Central Share)			
	O.	18.44
	R.	-18.44			
Reasons for withdrawal of entire provision through re-appropriation have not been intimated though called for (June 2022).					
88.	30	Urban Community Development Project			
	O.	40.85	40.85	26.52	-14.33
Reasons for saving have not been intimated though called for (June 2022).					

Grant No. 44 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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89.	31	Drug use Prevention			
		O.	50.00	50.00	... - 50.00

Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (June 2022).

2236 Nutrition

	02	<i>Distribution of nutritious food and beverages</i>			
	101	Special Nutrition Programmes			
90.	03	Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (RGSEAG) - SABLE			
		O.	1,000.00	1,000.00	... -1,000.00

Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (June 2022).

91.	49	National Nutrition Mission (NNM)(Central Share)			
		O.	4,772.69	4,772.69	1,752.25 -3,020.44

Reasons for saving have not been intimated though called for (June 2022).

92.	50	State Matching share of National Nutrition Mission (NNM) (State Share)			
		O.	530.30	530.30	184.02 -346.28

Reasons for saving have not been intimated though called for (June 2022).

1.1.4. Saving mentioned in Note 1.1.3 above, was partly counter-balanced by excess mainly under:

Voted:**(Hill)****2235 Social Security and Welfare**

	02	<i>Social Welfare</i>			
	102	Child Welfare			
93.	40	State Share for ICDS Scheme (General)			
		O.	623.47	623.47	1,081.01 +457.54

Reasons for incurring excess expenditure over the budget provision have not been intimated though called for (June 2022).

Grant No. 44 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Voted:			
(Valley)			
2235 Social Security and Welfare			
	02	<i>Social Welfare</i>	
	103	Women's Welfare	
94.	29	Swadhar Greh Scheme (Central Share)	
	O.	318.98	347.09
	S.	19.74	
	R.	8.37	

Enhancement of fund through supplementary (₹19.74 lakh) in February 2022 proved less and re-appropriation (₹8.37 lakh) in March 2022 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (June 2022).

	104	Welfare of aged, infirm and destitute	
95.	31	Welfare of Aged Infirm and Destitutes	
	O.	1,519.88	1,904.12
	S.	376.00	
	R.	8.24	

Enhancement of fund through supplementary (₹376.00 lakh) in March 2022 proved less and re-appropriation (₹8.24 lakh) proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (June 2022).

1.2. Capital :

1.2.1. In the Capital Section the grant closed with a saving of ₹6,130.17 lakh against which an amount of ₹1,752.63 lakh was surrendered during the year.

1.2.2. Saving occurred mainly under:

Voted:**(Valley)****4235 Capital Outlay on Social Security and Welfare**

	02	<i>Social Welfare</i>	
	800	Other Expenditure	
1.	36	Construction of Anganwadi Centres (Central Share)	
	O.	6,283.86	4,500.00
	R.	-1,783.86	622.47
			-3,877.53

Withdrawal of fund through surrender (₹1,752.63 lakh) and re-appropriation (₹31.23 lakh) in March 2022 proved less. Reasons for final saving have not been intimated though called for (June 2022).

Grant No. 44 Concl'd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
2.	37	State Share for Construction of Anganwadi Centres		
	O.	500.00	500.00	...

Reasons for non-surrender/non-utilisation of the entire provision have not been intimated though called for (June 2022).

1.2.3. Saving mentioned in Note 1.2.2 above was partly counter-balanced by excess mainly under:

Voted:**(Valley)****4235 Capital Outlay on Social Security and Welfare**02 *Social Welfare*

800 Other Expenditure

3. 39 Construction of Toilets and providing Drinking Water Facilities in Angawadi Centres (Central Share)

O.	81.00	105.08	105.08	...
R.	24.08			

Reasons for enhancement of fund through re-appropriation (₹24.08 lakh) in March 2022 have not been intimated though called for (June 2022).

1.3. New Service :

Instances of creation of provision through re-appropriation without the knowledge of the Legislature has been noticed in the following case. Excess expenditure incurred requires regularisation:

Capital Voted:**(Valley)****4235 Capital Outlay on Social Security and Welfare**02 *Social Welfare*

102 Child Welfare

1. 43 Construction/Repairing works under ICDS Project

R.	7.15	7.15	7.15	...
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Reasons for expenditure without obtaining either in original/supplementary budget have not been intimated though called for (June 2022).

Grant No. 45 Tourism

Section & Major Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
	(₹ in thousand)		

Revenue**Major Head: 3452 Tourism**

Voted :

Original	23,15,65		
Supplementary	..	23,15,65	6,64,22
Amount surrendered during the year.			-16,51,43
			14,19,92

Capital:**Major Head: 4552 Capital Outlay on North Eastern Areas
5452 Capital Outlay on Tourism**

Voted :

Original	3,58,58,71		
Supplementary	...	3,58,58,71	73,73,47
Amount surrendered during the year.			-2,84,85,24
			1,71,43,81

Notes and comments :

1. The distribution of the grant and actual expenditure between "Valley Areas" and "Hill Areas" is given below :

	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
	(₹ in lakh)		
Revenue:			
Voted:			
Valley Areas	1,765.65	664.22	-1,101.43
Hill Areas	550.00	...	-550.00
Total Voted	2,315.65	664.22	-1,651.43
Capital:			
Voted:			
Valley Areas	33,858.71	6,971.25	-26,887.46
Hill Areas	2,000.00	402.22	-1,597.78
Total Voted	35,858.71	7,373.47	-28,485.24

1.1. Revenue :

1.1.1 The grant closed with a saving of ₹1,651.43 lakh against which an amount of ₹1,419.92 lakh was surrendered during the year.

1.1.2. Saving occurred mainly under:

Grant No. 45 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Voted:			
(Hill)			
3452 Tourism			
	<i>01</i>	<i>Tourist Infrastructure</i>	
	800	Other Expenditure	
1.	08	Organizing Shirui Festival	
	O.	350.00	100.00
	R.	-250.00	...
			-100.00
Reasons for withdrawal of fund through surrender (₹250.00 lakh) in March 2022 and non-utilisation of the remaining provisions have not been intimated though called for (June 2022).			
2.	09	Organizing Barak Festival	
	O.	200.00	...
	R.	-200.00	...
Reasons for withdrawal of entire fund through surrender (₹200.00 lakh) in March 2022 have not been intimated though called for (June 2022).			
(Valley)			
3452 Tourism			
	<i>01</i>	<i>Tourist Infrastructure</i>	
	800	Other Expenditure	
3.	06	Tourist Publicity	
	O.	100.00	50.00
	R.	-50.00	27.71
			-22.29
Withdrawal of fund through surrender (₹50.00 lakh) in March 2022 proved less. Reasons for saving was stated to be due to non-sanction of fund by the Finance Department, Government of Manipur.			
4.	07	Organizing Sangai Festival	
	O.	1,080.00	200.00
	R.	-880.00	146.75
			-53.25
Reduction of fund through surrender (₹880.00 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).			

Grant No. 45 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
5.	10	Sponsorship of Local Festivals			
		O.	18.00	9.00	...
		R.	-9.00		-9.00

Reasons for withdrawal of fund through surrender (₹9.00 lakh) in March 2022 and non-utilisation of the remaining provision have not been intimated though called for (June 2022).

6.	11	Participation & Organizing Tourism events			
		O.	50.00	25.00	14.99
		R.	-25.00		-10.01

Withdrawal of fund through surrender (₹25.00 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).

	80	<i>General</i>			
	001	Direction and Administration			
7.	01	Direction			
		O.	267.65	261.73	2,24.77
		R.	-5.92		-36.96

Reduction of fund through surrender (₹5.92 lakh) in March 2022 proved less. Reasons for saving was stated to be due to (i) non-claim of ACP arrear and (ii) less claim of medical reimbursement bill.

1.1.3. No specific excess was observed to counter-balance the saving mentioned in Note 1.1.2 above.

1.2. Capital :

1.2.1. The grant in the Capital Section closed with a saving of ₹28,485.24 lakh against which an amount of ₹171.44 lakh was surrendered during the year.

1.2.2. In view of the final saving of ₹28,485.24 lakh, the surrendered of ₹17,143.81 lakh in March 2022 proved less.

1.2.3. Saving occurred mainly under:

Voted:**(Valley)****4552 Capital Outlay on North Eastern Areas**

01 *Tourist Infrastructure*

800 *Other Expenditure*

Grant No. 45 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
1.	11	Construction of Hill (Tribal) Chief Guest House at Palace Compound		
	O.	426.00	426.00	... -426.00
No reasons for non-utilisation/non-surrender of the entire provisions have been intimated though called for (June 2022).				
5452 Capital Outlay on Tourism				
	01	<i>Tourist Infrastructure</i>		
	101	Tourist Centre		
2.	04	State's Share of Centrally Sponsored Schemes		
	O.	371.71	371.71	... -371.71
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (June 2022).				
3.	15	State component of Scheme for Special Assistance to States for Capital Expenditure		
	O.	2,661.00	3,061.00	... -3,061.00
	R.	400.00		
Reasons for withdrawal of fund through re-appropriation (₹400.00 lakh) in March 2022 and non-utilisation of the remaining provision have not been intimated though called for (June 2022).				
4.	18	Purchase/Acquisition of Land Development of INA Complex at Moirang		
	O.	3,500.00	500.00	... -500.00
	R.	-3,000.00		
Reasons for withdrawal of fund through re-appropriation (₹3,000.00 lakh) in March 2022 and non-utilisation of the remaining provision have not been intimated though called for (June 2022).				
5.	19	Eco- Tourism circuit under Swadesh Darshan (Central Share)		
	O.	3,000.00	3,000.00	... -3,000.00
Reasons for non-surrender/non-utilisation of the entire provision have not been intimated though called for (June 2022).				
6.	21	Loktak Lake Eco-Tourism Project (EAP)		
	O.	23,500.00	2,050.00	1,181.82 -868.18
	R.	-21,450.00		
Withdrawal of fund through surrender (₹17,143.81 lakh) and re-appropriation (₹4,306.19 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).				

Grant No. 45 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
7.	22	Beautification of Lizai Lake at Katomei Senapati			
		O.	50.00	50.00	...
					-50.00
		Reasons for non-surrender/non-utilisation of the entire provision have not been intimated though called for (June 2022).			
8.	23	Development of Hnga Shrine at Maram Khullen Senapati			
		O.	50.00	50.00	...
					-50.00
		Reasons for non-surrender/non-utilisation of the entire provision have not been intimated though called for (June 2022).			

(Hill)**5452 Capital Outlay on Tourism**01 *Tourist Infrastructure*

101 Tourist Centre

9.	20	Trekking Route and Guest House at Dzuko (Central Share)			
		O.	2,000.00	2,000.00	...
					-2,000.00
		Reasons for non-surrender/non-utilisation of the entire provision have not been intimated though called for (June 2022).			

1.3. New Service :

Instances of creation of provision through re-appropriation without the knowledge of the Legislature has been noticed in the following case. Excess expenditure incurred requires regularisation:

Voted:**(Valley)****5452 Capital Outlay on Tourism**01 *Tourist Infrastructure*

101 Tourist Centre

1.	02	Integrated Mega Tourst Circuit at Marjing Polo, Keina and Khebaching			
		R.	382.71	382.71	382.71
					...

Reasons for incurring expenditure without obtaining fund either in original/supplementary budget have not been intimated though called for (June 2022).

Grant No. 45 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
2. 08 Development of Tourism Infrastructure at Cheraoching Imphal (NLCPR Scheme)			
R.	697.69	697.69	697.69 ...
Reasons for incurring expenditure without obtaining fund either in original/supplementary budget have not been intimated though called for (June 2022).			
3. 10 Development of Road Connectivity from Khabam Lamkhai Hannaching, Heingang via Marjing Polo Complex, Heingang Ching, Imphal East (NESIDS) (NLCPR)			
R.	1,335.65	1,335.65	1,335.65 ...
Reasons for incurring expenditure without obtaining fund either in original/supplementary budget have not been intimated though called for (June 2022).			
4. 13 Infrastructure Development for Destination & Circuit at Marjing			
R.	880.00	880.00	880.00 ...
Reasons for incurring expenditure without obtaining fund either in original/supplementary budget have not been intimated though called for (June 2022).			
5. 14 Special assistance to States for Capital Expenditure			
R.	1,500.00	1,500.00	1,500.00 ...
Reasons for incurring expenditure without obtaining fund either in original/supplementary budget have not been intimated though called for (June 2022).			
800 Other expenditure			
6. 01 Compensation to the affected patadars for the project Development of road connectivity from Khabam Lamkhai to Hannaching, Heingang(NESIDS)			
R.	693.38	693.38	693.38 ...
No proper reasons for incurring expenditure without obtaining fund either in original/supplementary budget have not been intimated though called for (June 2022).			

Voted:**(Hill)****5452 Capital Outlay on Tourism**01 *Tourist Infrastructure*

Grant No. 45 Concl.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
101	Tourist Centre			
7.	07	Development of Tourism Infrastructure at Kangkhui Cave Ukhrul (NLCPR Scheme)		
	R.	393.21	393.21	393.21
				...
No reasons for incurring expenditure without obtaining fund either in original/supplementary budget have not been intimated though called for (June 2022).				
8.	12	Development of Eco-Tourism Complex at the Noney near the Railway Bridge (State Plan)		
	R.	9.02	9.02	9.02
				...

No reasons for incurring expenditure without obtaining fund either in original/supplementary budget have not been intimated though called for (June 2022).

Grant No. 46 Science and Technology

Section & Major Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
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(₹ in thousand)

Revenue

Major Head:	2501	Special Programmes for Rural Development
	3425	Other Scientific Research

Voted :

Original	5,62,90			
Supplementary	...	5,62,90	4,43,68	-1,19,22
Amount surrendered during the year.				3,09

Notes and comments :

1. The distribution of the grant and actual expenditure between "Valley Areas" and "Hill Areas" is given below :

Revenue:	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
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(₹ in lakh)

Voted:	Valley Areas	562.90	443.68	-119.22
	Hill Areas
	Total Voted	562.90	443.68	-119.22

1.1. Revenue :

1.1.1. The grant closed with a saving of ₹119.22 lakh against which an amount of ₹3.09 lakh was surrendered during the year.

1.1.2. Saving occurred mainly under:

Grant No. 46 Concl'd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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Voted:**(Valley)****2501 Special Programmes for Rural Development**

	04	<i>Integrated Rural Energy Planning Programme</i>			
	105	Project Implementation			
1.	10	Devolution of Powers to PRIs			
	O.	12.60	12.60	...	-12.60

Reasons for non-utilisation/non-surrender of the entire provisions was reportedly due to non-release of fund by the Finance Department, Government of Manipur.

2.	11	Devolution of Powers to ADCs			
	O.	12.69	12.69	...	-12.69

Reasons for non-utilisation/non-surrender of the entire provisions was reportedly due to non-release of fund by the Finance Department, Government of Manipur.

3425 Other Scientific Research

	60	<i>Others</i>			
	001	Direction and Administration			
3.	01	Direction			
	O.	346.94	343.85	272.25	-71.60
	R.	-3.09			

Withdrawal of fund through surrender (₹3.09 lakh) in March 2022 proved less. Reasons for final saving was stated to be due to (i) non-claim of Travelling Expenses during 2021-22, (ii) retirement of 2 (two) staff and (iii) Recovery of excess drawal of salary from 1 (one) employee.

	800	Other Expenditure			
4.	25	Manipur Science and Technology Council (MASTEC)			
	O.	10.00	10.00	2.41	-7.59

Reasons for non-surrender/non-utilisation of the entire provision was stated to be due to non-sanction of fund by the Finance Department, Government of Manipur.

1.1.3. No specific excess was observed to counter-balance the saving mentioned in Note 1.1.2 above.

Grant No. 47 Minorities and Other Backward Classes and Scheduled Castes Department

Section & Major Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
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(₹ in thousand)

Revenue

Major Head:	2225 Welfare of Scheduled Castes, Schedule Tribes, Other Backward Classes and Minorities		
	2250 Other Social Services		

Voted :

Original	79,44,74		
Supplementary	31,63,59	1,11,08,33	39,77,41
Amount surrendered during the year.			-71,30,92
			...

Capital:

Major Head:	4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, OBC & Minorities		
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Voted :

Original	6,94,94,17		
Supplementary	...	6,94,94,17	1,69,95,17
Amount surrendered during the year.			-5,24,99,00
			1,29,72,86

Notes and comments :

1. The distribution of the grant and actual expenditure between "Valley Areas" and "Hill Areas" is given below :

Section & Major Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
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(₹ in lakh)

Revenue:			
Voted:	Valley Areas	11,108.33	3,977.41
	Hill Areas
	Total Voted	11,108.33	3,977.41
Capital:			
Voted:	Valley Areas	69,494.17	16,995.17
	Hill Areas	...	...
	Total Voted	69,494.17	16,995.17

1.1.Revenue:

1.1.1. The grant closed with a saving of ₹7,130.92 lakh. No part of the saving was surrendered during the year.

1.1.2 In view of the final saving of ₹7,130.92 lakh, the supplementary provision of ₹3,163.59 lakh obtained in February 2022 proved excessive.

1.1.3. Saving occurred mainly under:

Grant No. 47 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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Voted:**(Valley)****2225 Welfare of Scheduled Castes, Schedule Tribes, Other Backward Classes and Minorities**

	01	Welfare of Scheduled Castes		
	102	Economic Development		
1.	01	Economic Upliftment		
	O.	32.40	...	...
	R.	-32.40		

Reasons for withdrawal of entire provisions through re-appropriation (₹32.40 lakh) in March 2022 have not been intimated though called for (June 2022).

	277	Education		
2.	02	Pre Matric Scholarship Scheme for SC Students (Central Share)		
	O.	100.00	132.00	17.57
	R.	32.00		-114.43

Enhancement of fund through re-appropriation (₹32.00 lakh) in March 2022 proved unnecessary. Reasons for saving was stated to be due to non-release of fund the Finance Department, Government of Manipur.

3.	04	Post Matric Scholarship Scheme for SC Students (Central Share)		
	O.	900.00	1,980.00	535.38
	S.	1,080.00		-1,444.62

Enhancement of fund through supplementary (₹1,080.00 lakh) in February 2022 proved unnecessary. Reasons for saving was stated to be due to non-release of fund by the Finance Department, Government of Manipur.

	793	Special Central Assistance for Scheduled Castes Component Plan		
4.	16	Pradhan Mantri Adarsh Gram Yojana (PMAGY)		
	O.	168.00	168.00	...
				-168.00

Reasons for saving was stated to be due to non-release of fund by the Ministry of Social Justice & Empowerment, Government of India.

5.	17	Special Central Assistance to Scheduled Castes Sub Plan (SCA to SCSP) Central		
	O.	1,250.00	1,425.10	...
	S.	175.10		-1,425.10

Reasons for enhancement of fund through supplementary (₹175.10 lakh) and non-utilisation/non-surrender of the entire provisions was stated to be due to non-release of fund by the Ministry of Social Justice & Empowerment, Government of India.

Grant No. 47 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
	03	<i>Welfare of Backward Classes</i>		
	001	Direction and Administration		
6.	02	Welfare of Backward Classes		
	O.	42.18	63.15	24.03
	R.	20.97		-39.12
Enhancement of fund through re-appropriation (₹20.97 lakh) in March 2022 proved unnecessary. Reasons for final saving was stated to be due to non-filling of vacant post, non-disbursement of 7th Pay arrear and medical reimbursement.				
7.	04	Welfare of Other Backward Classes		
	O.	30.39	26.12	24.87
	R.	-4.27		-1.25
Withdrawal of provision through re-appropriation (₹4.27 lakh) in March 2022 proved less. Reasons for final saving was reportedly due to non-release of fund by the Finance Department, Government of Manipur.				
	102	Economic Development		
8.	04	Welfare of Other Backward Classes		
	O.	100.00	...	...
	R.	-100.00		...
Reasons for withdrawal of entire provisions through re-appropriation (₹100.00 lakh) in March 2022 have not been intimated though called for (June 2022).				
	277	Education		
9.	03	Post Matric Scholarship to Other Backward Classes Students (Central Share)		
	O.	3,000.00	4,600.00	1,606.33
	S.	1,600.00		-2,993.68
Augmentation of provision through supplementary (₹1,600.00 lakh) in March 2022 proved unnecessary. Reasons for saving was stated to be due to non-release of fund by the Finance Department, Government of Manipur.				
10.	04	Pre-Matric Scholarship to Other Backward Classes Students (Central Share)		
	O.	95.00	222.00	82.33
	S.	127.00		-139.68
Enhancement of fund through supplementary (₹127.00 lakh) in February 2022 proved unnecessary. Reasons for saving was stated to be due to non-release of fund by the Finance Department, Government of Manipur.				

Grant No. 47 Contd.

Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
	(₹ in lakh)		
11. 05	Post-Matric Scholarship to Students belonging to Economically Backward Classes (Central Share)		
	O. 650.00	745.00	30.89
	S. 61.49		
	R. 33.51		
	In view of the final saving of ₹714.11 lakh, augmentation of provisions through supplementary (₹61.49 lakh) in February 2022 and through re-appropriation (₹33.51 lakh) in March 2022 proved unjustified. Reasons for final saving was stated to be due to non-release of funds by the Finance Department, Government of Manipur.		
12. 06	State Share of CSS for Pre-Matric Scholarship (OBC)		
	O. 10.00	10.00	...
	No reasons for non-utilisation/non-surrender of the budget provisions have not been intimated though called for (June 2022).		
13. 800	Other Expenditure		
16	Skill Development		
	O. 18.00	...	..
	R. -18.00		...
	Reasons for withdrawal of entire budget provision through re-appropriation (₹18.00 lakh) in March 2022 have not been intimated though called for (June 2022).		
14. 22	Chief Ministers Lairik Heiminasi (Coaching Programme)		
	O. 16.20	8.10	8.10
	R. -8.10		...
	No reasons for reduction of provision through re-appropriation (₹8.10 lakh) in March 2022 have been intimated though called for (June 2022).		
	04	Welfare of Minorities	
	001	Direction and Administration	
15. 03	Welfare of Minorities		
	O. 79.62	80.83	61.33
	R. 1.21		
	Augmentation of fund through re-appropriation (₹1.21 lakh) in March 2022 proved unnecessary. Reasons for saving was stated to be due to non-filling up of vacant post, non-disbursement of 7th pay arrear and medical reimbursement claims.		

Grant No. 47 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
	102	Economic Development		
16.	05	Welfare of Minorities		
	O.	96.00	48.00	...
	R.	-48.00		-48.00

Reasons for reduction of fund through re-appropriation (₹48.00 lakh) in March 2022 and non-utilisation of the remaining provision have not been intimated though called for (June 2022).

	800	Other Expenditure		
17.	16	Skill Development for Minorities		
	O.	19.80	...	...
	R.	-19.80		...

No reasons for withdrawal of entire provision through re-appropriation (₹19.80 lakh) in March 2022 have been intimated though called for (June 2022).

18	23	Chief Ministers Lairik Heiminasi (Coaching Programme)		
	O.	20.00	10.00	10.00
	R.	-10.00		...

No reasons for reduction of fund through re-appropriation (₹10.00 lakh) in March 2022 have been intimated though called for (June 2022).

1.1.4. Saving mentioned in Note 1.1.3 above, was partly counter-balanced by excess mainly under :

Voted:**(Valley)****2225 Welfare of Scheduled Castes, Schedule Tribes, Other Backward Classes and Minorities**

	04	Welfare of Minorities		
	001	Direction & Administration		
19.	05	Welfare of Minorities		
	O.	18.44	25.56	24.59
	R.	7.12		-0.97

Enhancement of fund through re-appropriation (₹7.12 lakh) in March 2022 proved excessive. Reasons for anticipated excess and final saving was stated to be due to non-release of fund by the Finance Department, Government of Manipur.

Grant No. 47 Contd.

Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
		(₹ in lakh)	

1.2. Capital :

1.2.1. The grant in the Capital Section closed with a saving of ₹52,499.00 lakh against which an amount of ₹12,972.86 lakh was surrendered during the year.

1.2.2. Saving occurred mainly under:

Voted:**(Valley)****4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, OBC & Minorities**

	03	<i>Welfare of Backward Classes</i>		
	800	Other Expenditure		
1.	21	Construction of Hostel for OBC Boys		
	O.	350.00	350.00	... -350.00

Reasons for non-utilisation/non-surrender of fund was stated to be due to non-released of fund by the Finance Department, Government of Manipur.

2.	22	Construction of Hostel for OBC Girls		
	O.	980.00	1,015.00	17.50 -997.50
	R.	35.00		

Enhancement of fund through re-appropriation (₹35.00 lakh) in March 2022 proved unnecessary. Reasons for final saving was stated to be due to non-released of fund by the Ministry of Social Justice and Empowerment, Government of India.

	04	<i>Welfare of Minorities</i>		
	800	Other Expenditure		
3.	24	Pradhan Mantri Jan Vikas Karyakaram (PMJVK)		
	O.	67,000.00	53,500.00	14,294.67 -39,205.33
	R.	-13,500.00		

Withdrawal of fund through surrender (₹12,972.86 lakh) and re-appropriation (₹527.14 lakh) in March 2022 proved excessive. Reasons for saving was stated to be due to non-released of fund by the Finance Department, Government of Manipur and Ministry of Social Justice and Empowerment, Government of India.

1.3. New Service :

Instances of creation of provision through re-appropriation without the knowledge of the Legislature has been noticed in the following case. Excess expenditure incurred requires regularisation:

Grant No. 47 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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Revenue Voted:**(Valley)****2225 Welfare of Scheduled Castes, Schedule Tribes, Other Backward Classes and Minorities**

	01	<i>Welfare of Backward Classes</i>			
	102	Economic Development			
4.	02	Economic and Skill Development Programme (ESDP)			
	R.	17.10	17.10	16.81	-0.29

No reasons for utilisation of fund through re-appropriation without creation of fund through original/supplementary provision have been intimated though called for (June 2022).

	03	<i>Welfare of Backward Classes</i>			
	102	Economic Development			
5.	19	Economic and Skill Development Programme (ESDP)			
	R.	59.00	59.00	58.98	-0.02

No reasons for incurring expenditure without creation of fund either through original/supplementary provision have been intimated though called for (June 2022).

	04	<i>Welfare of Minorities</i>			
	102	Economic Development			
6.	06	Economic and Skill Development Programme (ESDP)			
	R.	69.90	69.90	69.88	-0.02

No reasons for incurring expenditure without creation of fund either through original/supplementary provision have been intimated though called for (June 2022).

Capital Voted:**(Hill)****4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, OBC & Minorities**

	04	<i>Welfare of Minorities</i>			
	800	Other Expenditure			
7.	25	Civil Works in areas covered by Minority Community			
	R.	300.00	300.00	1,386.87	-1,086.87

No reasons for incurring expenditure without creation of fund either in original/supplementary provision have not been intimated though called for (June 2022).

Grant No. 47 Concl.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(Valley)			
4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, OBC & Minorities			
04	<i>Welfare of Minorities</i>		
800	Other Expenditure		
8.	26	State Component of PMJVK	
	R.	131.97	131.97
		131.97	...

No reasons for incurring expenditure without creation of fund either in original/supplementary provision have not been intimated though called for (June 2022).

Grant No. 48 Relief and Disaster Management

Section & Major Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
	(₹ in thousand)		

Revenue**Major Head: 2245 Relief on account of Natural Calamities**

Voted :

Original	78,14,23			
Supplementary	79,91,29	1,58,05,52	34,67,08	-1,23,38,44
Amount surrendered during the year.				...

Capital**Major Head: 4250 Capital Outlay on other Social Services**

Voted :

Original	50,00			
Supplementary	...	50,00	...	-50,00
Amount surrendered during the year.				

Notes and comments :

1. The distribution of the grant and actual expenditure between "Valley Areas" and "Hill Areas" is given below :

	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
	(₹ in lakh)		
Revenue:			
Voted:			
Valley Areas	15,805.52	3,467.08	-12,338.44
Hill Areas	...	...	...
Total Voted	15,805.52	3,467.08	-12,338.44
Capital:			
Voted:			
Valley Areas	50.00	...	-50.00
Hill Areas	...	...	...
Total Voted	50.00	...	-50.00

1.1. Revenue :

1.1.1. The grant closed with a saving of ₹15,195.94 lakh. No part of the saving was surrendered during the year.

1.1.2. Saving occurred mainly under:

Grant No. 48 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Voted:			
(Valley)			
2245 Relief on account of Natural Calamities			
	01	<i>Drought</i>	
	101	Gratuitous Relief	
1.	01	State Disaster Response Fund	
	O.	627.00	627.00
			...
			-627.00
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (June 2022).			
	02	<i>Floods, Cyclones etc</i>	
	101	Gratuitous Relief	
2.	01	State Disaster Response Fund	
	O.	2,000.00	6,000.00
			2,857.50
	S.	4,000.00	-3,142.50
Enhancement of fund through supplementary (₹4,000.00 lakh) in February 2022 proved excessive. Reasons for final saving have not been intimated though called for (June 2022).			
	80	<i>General</i>	
	102	Management of Natural Disasters, Contingency Plans in disaster prone areas	
3.	01	Relief and Disaster Management	
	O.	261.20	284.70
			265.11
	S.	23.50	-19.59
Enhancement of fund through supplementary (₹23.50 lakh) in February 2022 proved excessive. Reasons for final saving have not been intimated though called for (June 2022).			
4.	02	Civil Defence	
	O.	134.82	134.82
			94.46
			-40.36
Reasons for saving have not been intimated though called for (June 2022).			
5.	03	National Disaster Management Authority (NDMA) Central Share)	
	O.	57.21	57.21
			...
			-57.21
Reasons for non-utilisation/non-utilisation of the entire fund have not been intimated though called for (June 2022).			

Grant No. 48 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
6.	04	Conduct of Mock Exercise (Central Share)		
	O.	34.00	34.00	...
	S.			-34.00
Reasons for non-utilisation/non-utilisation of the entire fund have not been intimated though called for (June 2022).				
7.	05	Extension of Emergency Response Support (ERSS)		
	S.	54.79	54.79	...
				-54.79
Reasons for creation of provision through supplementary (₹54.79 lakh) in February 2022 and non-utilisation/non-utilisation of the entire fund have not been intimated though called for (June 2022).				
	103	Assistance to States from National Disaster Response Fund		
8.	01	Drought		
	S.	2,653.00	2,653.00	...
				-2,653.00
Reasons for creation of provision through supplementary (₹2,653.00 lakh) in February 2022 and non-utilisation/non-utilisation of the entire fund have not been intimated though called for (June 2022).				
	800	Other Expenditure		
9.	08	State Disaster Response Fund (SDRMF under 15th FC Award)		
	O.	3,760.00	4,768.00	200.00
	S.	1,008.00		-4,568.00
Enhancement of fund through supplementary (₹1,008.00 lakh) in February 2022 proved unnecessary. Reasons for final saving have not been intimated though called for (June 2022).				
10.	09	State Disaster Mitigation Fund (SDRMF under 15th FC Award)		
	O.	940.00	1,192.00	50.00
	S.	252.00		-1,142.00

Enhancement of fund through supplementary (₹52.00 lakh) in February 2022 proved unnecessary. Reasons for final saving have not been intimated though called for (June 2022).

1.1.3. No specific excess was observed to counter-balance the saving mentioned in Note 1.1.2 above.

Grant No. 48 Concl.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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1.2. Capital :

1.2.1. The grant in the Capital Section closed with a saving of ₹50.00 lakh. No part of the saving was surrendered during the year.

1.2.2. Saving occurred mainly under:

Voted:**(Valley)****4250 Capital Outlay on other Social Services**

800 Other Expenditure

1.	01	Construction of Civil Defence Office Building			
	O.		50.00	50.00	... -50.00

Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (June 2022).

1.2.3. No specific excess was observed to counter-balance the saving mentioned in Note 1.2.2 above.

Grant No. 49 Economics and Statistics

Section & Major Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
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(₹ in thousand)

Revenue**Major Head: 3454 Census Surveys and Statistics**

Voted :

Original	30,24,46		
Supplementary	25,00	30,49,46	14,08,78
Amount surrendered during the year.			2,31,04

Notes and comments :

1. The distribution of the grant and actual expenditure between "Valley Areas" and "Hill Areas" is given below :

Revenue:	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
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(₹ in lakh)

Voted:	Valley Areas	1,920.31	949.72	-970.59
	Hill Areas	1,129.15	459.06	-670.09
	Total Voted:	3,049.46	1,408.78	-1,640.68

1.1. Revenue :

1.1.1. The grant closed with a saving of ₹1,640.68 lakh against which an amount of ₹231.04 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹231.04 lakh, the supplementary provision of ₹25.00 lakh obtained in February 2022 proved unnecessary.

1.1.3. Saving occurred mainly under:

Grant No. 49 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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Voted:**(Hill)****3454 Census Surveys and Statistics**

01 Census

001 Direction and Administration

1. 01 Direction

O. 717.60 717.48 279.28 -438.20

R. -0.12

Reduction of fund through re-appropriation (₹0.12 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).

800 Other Expenditure

2. 04 Land Utilization Survey/Crop Cutting Experiment under Crop Insurance Scheme

O. 54.00 54.00 36.42 -17.58

Reasons for final saving have not been intimated though called for (June 2022).

02 Surveys and Statistics

201 National Sample Survey Organisation

3. 05 National Sample Survey Organisation

O. 277.55 261.50 103.16 -158.34

R. -16.05

Reduction of fund through surrender (₹17.00 lakh) proved less and enhancement through re-appropriation (₹0.95 lakh) in March proved unjustified. Reasons for final saving have not been intimated though called for (June 2022).

205 State Statistical Agency

4. 08 Strengthening of Statistics Machinery

O. 80.00 60.00 40.20 -19.80

R. -20.00

Withdrawal of fund through surrender (₹20.00 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).

(Valley)**3454 Census Surveys and Statistics**

01 Census

001 Direction and Administration

Grant No. 49 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
5.	01	Direction			
		O.	1,088.10	1,112.92	599.23
		S.	25.00		
		R.	-0.18		
Enhancement of fund through supplementary (₹25.00 lakh) in February 2022 proved unnecessary and reduction through re-appropriation (₹0.18 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).					
	800	Other Expenditure			
6.	04	Land Utilization Survey/Crop Cutting Experiment under Crop Insurance Scheme			
		O.	78.00	50.00	27.73
		R.	-28.00		
Withdrawal of fund through surrender (₹28.00 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).					
	02	<i>Surveys and Statistics</i>			
	201	National Sample Survey Organisation			
7.	05	National Sample Survey Organisation			
		O.	474.45	447.50	255.74
		R.	-26.95		
In view of the final saving of ₹191.76 lakh, reduction of fund through surrender (₹26.95 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).					
	203	Computer Services			
8.	02	Computer Services			
		O.	26.82	26.00	16.10
		R.	-0.82		
Withdrawal of fund through surrender (₹0.82 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).					
	205	State Statistical Agency			
9.	08	Strengthening of Statistics Machinery			
		O.	116.90	80.90	42.61
		R.	-36.00		
Reduction of fund through surrender (₹36.00 lakh) in March 2022 proved less. Reasons for saving have not been intimated though called for (June 2022).					

Grant No. 49 Concl.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
10.	16	Survey to assess the performance of welfare scheme during COVID-19			
		O.	100.00	...	...
		R.	100.00		

Reasons for withdrawal of entire provision through surrender (₹100.00 lakh) in March 2022 have not been intimated though called for (June 2022)

1.1.4. No specific excess was observed to counter-balance the saving mentioned under Note 1.1.3 above.

Grant No. 50 Information Technology

Section & Major Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
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(₹ in thousand)

Revenue**Major Head: 3425 Other Scientific Research**

Voted :

Original	36,76,09		
Supplementary	22,00,00	58,76,09	57,09,37
Amount surrendered during the year.			-1,66,72
			...

Capital:**Major Head: 5425 Capital Outlay on Other Scientific and Environmental Research**

Voted :

Original	1,13,00,00		
Supplementary	...	1,13,00,00	27,54,84
Amount surrendered during the year.			-85,45,16
			78,83,02

Notes and comments :

1. The distribution of the grant and actual expenditure between "Valley Areas" and "Hill Areas" is given below :

Revenue:		Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
Voted:	Valley Areas	5,876.09	5,709.37	-166.72
	Hill Areas	...	...	...
	Total Voted	5,876.09	5,709.37	-166.72

(₹ in lakh)

Capital:

Voted:	Valley Areas	11,300.00	2,754.84	-8,545.16
	Hill Areas	...	...	...
	Total Voted	11,300.00	2,754.84	-8,545.16

Grant No. 50 Contd.**1.1. Revenue :**

1.1.1. The grant closed with a saving of ₹166.72 lakh. No part of the saving was surrendered during the year.

1.1.2. Saving occurred mainly under:

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Voted:			
(Valley)			
3425 Other Scientific Research			
60	<i>Others</i>		
001	Direction and Administration		
1. 01	Direction		
	O.	336.09	336.09
			329.93
			-6.16

Reasons for saving have not been intimated though called for (June 2022).

2.	26	Promotion of Information Technology(IT)		
		O.	2,700.00	3,600.00
		S.	900.00	3,439.45
				-160.55

Enhancement of fund by way of supplementary (₹900.00 lakh) in February 2022 proved excessive. Reasons for saving have not been intimated though called for (June 2022).

1.1.3. No excess was observed to counter-balance the saving mentioned in Note 1.1.2 above.

1.2. Capital :

1.2.1. The grant in the Capital Section closed with a saving of ₹8,545.16 lakh against which an amount of ₹7,883.02 lakh was surrendered during the year.

1.2.2. Saving occurred mainly under:

Voted:**(Valley)****5425 Capital Outlay on Other Scientific and Environmental Research**

	00	<i>Null</i>		
	800	Other Expenditure		
1.	03	Construction/ Renovation of IT Park		
		O.	300.00	300.00
				237.86
				-62.14

Reasons for saving have not been intimated though called for (June 2022).

Grant No. 50 Concl'd.

Head			Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
			(₹ in lakh)		
2.	05	Manipur IT SEZ (EAP)			
		O.	10,000.00	600.00	...
		R.	-9,400.00		-600.00

Reasons for reduction of fund by way of surrender (₹7,883.02 lakh) and re-appropriation (₹1,516.98 lakh) in March 2022 have not been intimated though called for (June 2022).

1.3. New Service :

Instances of creation of provision through re-appropriation without the knowledge of the Legislature has been noticed in the following case. Excess expenditure incurred requires regularisation:

**Capital Voted:
(Valley)****5425 Capital Outlay on Other Scientific and Environmental Research**

	800	Other Expenditure			
1.	02	Setting-up of IT SEZ			
		R.	696.48	696.48	696.48
					...

Reasons for non-creation of fund either in Original/Supplementary budget and incurring excess expenditure have not been intimated though called for (June 2022).

2.	04	Special Assistance to State for Capital Expenditure			
		R.	820.50	820.50	820.50
					...

Reasons for non-creation of fund either in Original/Supplementary budget and excess have not been intimated though called for (June 2022).

APPENDIX**(Referred in the Summary of Appropriation Accounts)****Grant-wise details of estimates and actual recoveries which have been adjusted in the accounts as reduction of expenditure****(₹ in lakh)**

Sl. No.	Name of Grant	Budget Estimates		Actual		Actuals compared with Budget Estimates			
		Revenue	Capital	Revenue	Capital	Saving		Excess	
						Revenue	Capital	Revenue	Capital
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	7. Police	1,300.00	...	...	...	1,300.00	...	...	...
2	8. Public Works Department	800.00	...	342.13	...	457.87	...	...	...
3	15. Consumer Affairs, Food and Public Distribution	100.00	...	...	...	100.00	...	...	...
4	19. Environment and Forest	25,099.57	...	2,509.00	...	22,475.50	...	...	...
5	48. Relief and Disaster Management	2,627.00	...	2,857.50	230.50	...
	Total Amount	29,926.57	...	5,708.63	...	24,333.37	...	230.50	...

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