



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

# Appropriation Accounts 2023-24



Government of Manipur



# **Appropriation Accounts**

**2023-24**

**Government of Manipur**



## TABLE OF CONTENTS

Introductory	iii
Summary of Appropriation Accounts	iv-ix
Certificate of the Comptroller and Auditor General of India	x-xi
Number and name of the grant / appropriation:	
1. State Legislature	1-4
2. Council of Ministers	5-7
APPROPRIATION No. 1.- Governor	8-9
APPROPRIATION No. 2 - Interest Payment and Debt Services	10-15
APPROPRIATION No. 3 - Manipur Public Service Commission	16
3. Secretariat	17-23
4. Land Revenue, Stamps and Registration and District Administration	24-35
5. Finance Department	36-45
6. Transport	46-50
7. Police	51-64
8. Public Works Department	65-75
9. Information and Publicity	76-78
10. Education	79-102
11. Medical, Health and Family Welfare Services	103-116
12. Municipal Administration, Housing and Urban Development	117-122
13. Labour and Employment	123-127
14. Department of Tribal Affairs and Hills Development	128-134
15. Consumer Affairs, Food and Public Distribution	135-142
16. Co-operation	143-146
17. Agriculture	147-160
18. Animal Husbandry and Veterinary including Dairy Farming	161-169
19. Environment and Forest	170-191
20. Community and Rural Development	192-201
21. Textiles, Commerce and Industries	202-212
22. Public Health Engineering	213-221
23. Power	222-227
24. Vigilance and Anti-Corruption Department	228-229
25. Youth Affairs and Sports Department	230-235

**TABLE OF CONTENTS - Concl.**

26. Administration of Justice	236-243
27. Election	244-245
28. State Excise	246-248
29. Sales Tax, Other Taxes/ Duties on Commodities and Services	249-250
30. Planning	251-258
31. Fire Protection and Control	259
32. Jails	260-263
33. Home Guards	264
34. Rehabilitation	265-266
35. Stationery and Printing	267-269
36. Minor Irrigation	270-274
37. Fisheries	275-278
38. Panchayat	279-281
39. Sericulture	282-283
40. Water Resources Department	284-290
41. Art and Culture	291-297
42. State Academy of Training	298-300
43. Horticulture and Soil Conservation	301-308
44. Social welfare Department	309-327
45. Tourism	328-332
46. Science and Technology	333-335
47. Minorities and Other Backward Classes and Scheduled Castes Department	336-343
48. Relief and Disaster Management	344-347
49. Economics and Statistics	348-350
50. Information Technology	351-353
<b>APPENDIX -</b> Grant wise details of estimates and actual recoveries which have been adjusted as the accounts in reduction of expenditure.	354

## INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Manipur for the year 2023-24 presents the accounts of sums expended in the year ended 31 March 2024, 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, 2023-24

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	26,772.05	690.00	26,822.61	...	...	690.00	50.56 (50,55,586)	...
		<i>Charged</i>	<i>116.03</i>	...	<i>72.06</i>	...	<i>43.97</i>	...	...	...
2	Council of Ministers	Voted	1,447.88	80.00	1,003.47	...	444.41	80.00	...	...
	Appropriation No. 1 - Governor	<i>Charged</i>	<i>806.93</i>	...	<i>596.58</i>	...	<i>210.35</i>	...	...	...
	Appropriation No. 2 - Interest Payment & Debt Services	<i>Charged</i>	<i>94,684.21</i>	<i>6,72,448.67</i>	<i>97,657.77</i>	<i>8,20,348.27</i>	...	...	<i>2,973.56</i> <i>(29,73,56,334)</i>	<i>1,47,899.60</i> <i>(14,78,99,59,532)</i>
	Appropriation No. 3 - Manipur Public Service Commission	<i>Charged</i>	<i>715.96</i>	...	<i>427.99</i>	...	<i>287.97</i>	...	...	...
3	Secretariat	Voted	14,299.77	3,986.30	10,292.21	829.08	4,007.56	3,157.22	...	...
		<i>Charged</i>	<i>189.75</i>	...	<i>166.01</i>	...	<i>23.74</i>	...	...	...
4	Land Revenue, Stamps and Registration and District Administration	Voted	16,376.93	...	11,674.28	...	4,702.65	...	...	...
5	Finance Department	Voted	2,68,372.23	266.30	2,50,453.25	241.29	17,918.98	25.01	...	...

## 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)										
6	Transport	Voted	2,501.52	3,733.22	1,139.13	...	1,362.39	3,733.22	...	...
7	Police	Voted	3,15,916.34	25,203.49	2,79,179.12	11,119.18	36,737.22	14,084.31	...	...
8	Public Works Department	Voted	14,515.17	1,50,715.10	11,163.92	74,004.85	3,351.25	76,710.25	...	...
		<i>Charged</i>	<i>400.00</i>	<i>...</i>	<i>217.39</i>	<i>...</i>	<i>182.61</i>	<i>...</i>	<i>...</i>	<i>...</i>
9	Information and Publicity	Voted	2,104.87	50.00	1,902.84	50.00	202.03	...	...	...
10	Education	Voted	3,24,061.72	7,962.96	2,28,204.70	4,901.70	95,857.02	3,061.26	...	...
11	Medical, Health and Family Welfare Services	Voted	1,64,931.30	27,036.00	92,957.23	865.55	71,974.07	26,170.45	...	...
12	Municipal Administration, Housing and Urban Development	Voted	41,936.90	63,511.84	10,936.36	8,552.05	31,000.54	54,959.79	...	...
13	Labour and Employment	Voted	7,164.00	200.00	3,871.35	...	3,292.65	200.00	...	...
14	Department of Tribal Affairs and Hills Development	Voted	86,735.33	821.75	65,722.95	...	21,012.38	821.75	...	...
15	Consumer Affairs, Food and Public Distribution	Voted	18,375.24	28.00	7,005.95	19.99	11,369.29	8.01	...	...
16	Co-operation	Voted	4,333.23	100.00	2,310.49	...	2,022.74	100.00	...	...
17	Agriculture	Voted	32,576.77	6,583.70	8,225.30	...	24,351.47	6,583.70	...	...

## 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)										
18	Animal Husbandry and Veterinary including Dairy Farming	Voted	17,258.19	2,167.17	7,704.95	19.43	9,553.24	2,147.74	...	...
19	Environment and Forest	Voted	64,650.03	10,863.39	14,004.11	2,663.10	50,645.92	8,200.29	...	...
20	Community and Rural Development	Voted	3,03,808.12	1,71,650.00	87,019.08	33,498.00	2,16,789.04	1,38,152.00	...	...
21	Textiles, Commerce & Industries	Voted	15,158.33	1,776.27	3,498.66	290.73	11,659.67	1,485.54	...	...
22	Public Health Engineering	Voted	18,064.23	2,05,928.59	9,868.49	69,151.67	8,195.74	1,36,776.92	...	...
23	Power	Voted	54,774.53	...	42,503.93	...	12,270.60	...	...	...
24	Vigilance & Anti-Corruption Department	Voted	762.00	...	453.91	...	308.09	...	...	...
25	Youth Affairs and Sports Department	Voted	7,792.44	5,200.00	5,239.34	1,336.97	2,553.10	3,863.03	...	...
26	Administration of Justice	Voted	9,957.35	4,400.00	5,308.47	635.00	4,648.88	3,765.00	...	...
		<i>Charged</i>	6,243.37	...	4,854.74	...	1,388.63	...	...	...
27	Election	Voted	9,226.63	...	8,916.76	...	309.87	...	...	...
28	State Excise	Voted	1,438.83	650.00	997.96	46.62	440.87	603.38	...	...

## 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)

29	Sales Tax, Other Taxes/Duties on Commodities and Services	Voted	616.98	500.00	592.82	...	24.16	500.00	...	...
30	Planning	Voted	34,124.98	1,14,069.30	2,584.70	32,655.00	31,540.28	81,414.30	...	...
31	Fire Protection and Control	Voted	3,221.69	...	2,373.26	...	848.43	...	...	...
32	Jails	Voted	4,208.98	140.00	3,374.32	...	834.66	140.00	...	...
33	Home Guards	Voted	5,851.89	...	5,463.49	...	388.40	...	...	...
34	Rehabilitation	Voted	1,190.34	...	1,023.19	...	167.15	...	...	...
35	Stationery and Printing	Voted	644.39	100.00	461.25	...	183.14	100.00	...	...
36	Minor Irrigation	Voted	1,872.09	28,908.45	790.98	6,252.54	1,081.11	22,655.91	...	...
37	Fisheries	Voted	6,347.74	10.00	2,516.19	9.94	3,831.55	0.06	...	...
38	Panchayat	Voted	15,680.42	...	1,366.68	...	14,313.74	...	...	...
39	Sericulture	Voted	5,125.69	...	2,918.21	...	2,207.48	...	...	...
40	Irrigation and Flood Control Department	Voted	6,470.40	77,513.15	4,331.42	20,816.65	2,138.98	56,696.50	...	...
41	Art and Culture	Voted	4,591.03	1,144.78	2,963.75	...	1,627.28	1,144.78	...	...
42	State Academy of Training	Voted	1,246.61	500.00	468.41	200.00	778.20	300.00	...	...
43	Horticulture and Soil Conservation	Voted	8,850.65	800.00	3,376.74	...	5,473.91	800.00	...	...

## 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)										
44	Social Welfare Department	Voted	93,491.71	3,803.22	38,340.06	1,672.73	55,151.65	2,130.49	...	...
45	Tourism	Voted	3,104.10	35,650.00	893.68	1,536.24	2,210.42	34,113.76	...	...
46	Science and Technology	Voted	505.50	54.86	381.81	44.85	123.69	10.01	...	...
47	Minorities and Other Backward Classes and Scheduled Castes Department	Voted	6,616.16	57,590.68	4,728.09	2,971.00	1,888.07	54,619.68	...	...
48	Relief and Disaster Management	Voted	19,380.00	200.00	950.26	...	18,429.74	200.00	...	...
49	Economics and Statistics	Voted	3,340.50	...	1,276.70	...	2,063.80	...	...	...
50	Information Technology	Voted	4,323.77	15,650.00	1,411.06	500.00	2,912.71	15,150.00	...	...
<b>Total</b>		Voted	20,76,117.55	10,30,238.52	12,80,967.89	2,74,884.16	7,95,200.22	7,55,354.36	50.56	...
		<i>Charged</i>	<i>1,03,156.25</i>	<i>6,72,448.67</i>	<i>1,03,992.54</i>	<i>8,20,348.27</i>	<i>2,137.27</i>	...	<i>2,973.56</i>	<i>1,47,899.60</i>
<b>Grand Total</b>			<b>21,79,273.80</b>	<b>17,02,687.19</b>	<b>13,84,960.43</b>	<b>10,95,232.43</b>	<b>7,97,337.49</b>	<b>7,55,354.36</b>	<b>3,024.12</b>	<b>1,47,899.60</b>

**SUMMARY OF APPROPRIATION ACCOUNTS, 2023-24—Concl'd.**

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

**Revenue and Capital Section:**

The excess expenditure of ₹3,024.12 lakh (Revenue) and ₹1,47,899.60 lakh (Capital) incurred under Grant No. 1 State Legislature and 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 2023-24 and that shown in the Finance Accounts for that year is indicated below:

**(₹ in lakh)**

	<i>Charged</i>		<b>Voted</b>	
	<i>Revenue</i>	<i>Capital</i>	Revenue	Capital
Total expenditure according to the Appropriation Accounts	1,03,992.54	8,20,348.27	12,80,967.89	2,74,884.16
Deduct- Total of Recoveries			2,785.81	
Net total expenditure as shown in statement No.11 of the Finance Accounts	1,03,992.54	8,20,348.27	12,78,182.08	2,74,884.16

Capital includes Loans and Advances and Public Debt.

The details of recoveries referred to above are given in Appendix at Page 354.

There is no Contingency Fund of the Government of Manipur.

## **Report of the Comptroller and Auditor General of India**

### **Audit of the Appropriation Accounts of the Government of Manipur**

#### **Opinion**

We have audited the Appropriation Accounts of the Government of Manipur for the year ended 31 March 2024, which 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 Articles 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 2024 compared with the sums specified in the schedules appended to the Appropriation Acts passed by the State Legislature under Articles 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 2024.

#### **Basis for Opinion**

The audit was conducted in accordance with the CAG's Auditing Standards. These Standards require that we plan and perform the audit 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 rendered by 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 ₹1,509.24 crore over the authorization made by the State Legislature under Grant No. 1 and Appropriation No. 2 during the financial year 2023-24. 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.

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



(K. SANJAY MURTHY)

**Date: 24 March 2025**

**Place: New Delhi**

**Comptroller and Auditor General of India**



## Grant No. 1 - State Legislature

Section & Major Head	Total grant / Appropriation	Actual Expenditure (₹ in thousand)	Excess (+)/ Saving (-)
<b>Revenue</b>			
<b>Major Head: 2011 Parliament/State/Union Territory Legislatures</b>			
<b>Voted:</b>			
Original	2,48,00,86		
Supplementary	19,71,19	2,67,72,05	2,68,22,61
Amount Surrendered during the year.			+50,56
			33,92
<b>Charged:</b>			
Original	1,16,03		
Supplementary	...	1,16,03	72,06
Amount Surrendered during the year.			-43,97
			...
<b>Capital:</b>			
<b>Major Head: 7610 Loans to Government Servants etc.</b>			
<b>Voted:</b>			
Original	4,20,00		
Supplementary	2,70,00	6,90,00	...
Amount Surrendered during the year.			-6,90,00
			...

**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 (-)
<b>Revenue:</b>			
<b>Voted:</b>			
Valley Areas	26,772.05	26,822.61	+50.56
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>26,772.05</b>	<b>26,822.61</b>	<b>+50.56</b>
<b>Charged:</b>			
Valley Areas	116.03	72.06	-43.97
Hill Areas	...	...	...
<b>Total Charged:</b>	<b>116.03</b>	<b>72.06</b>	<b>-43.97</b>
<b>Capital:</b>			
<b>Voted:</b>			
Valley Areas	6,90.00	...	-690.00
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>6,90.00</b>	<b>...</b>	<b>-690.00</b>

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

1.1.1. The grant closed with an excess expenditure of ₹50.56 lakh (actual excess was ₹50,55,586.00) was against which an amount of ₹33.92 lakh was surrendered injudiciously during the year. The excess expenditure requires regularisation.

1.1.2. In view of the final excess of ₹50.56 lakh, the supplementary provision of ₹1,971.19 lakh obtained in February 2024 proved insufficient.

1.1.3. Excess occur mainly under:

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

**Voted:****(Valley)****2011 Parliament/State/Union Territory Legislatures***02 State/Union Territory Legislatures*

## 101 Legislative Assembly

## 1. 09 E\_Vidhan (Central Share)

O.	172.42	344.85	344.85	...
S.	51.19			
R.	121.24			

Reasons for enhancement of fund through supplementary (₹51.19 lakh) in February 2024 and re-appropriation (₹121.24 lakh) in March 2024 have not been intimated though called for (September 2024).

## 2. 16 National eVidhan Application (NeVA)

O.	20.00	38.32	38.32	...
R.	18.32			

Reasons for enhancement of fund by way of re-appropriation (₹18.32 lakh) in March 2024 have not been intimated though called for (September 2024).

## 103 Legislative Secretariat

## 3. 03 General Establishment

O.	7,891.47	8,601.00	8,407.02	-193.98
S.	500.00			
R.	209.53			

Enhancement of fund by way of supplementary (₹500.00 lakh) in February 2024 proved insufficient and re-appropriation (₹209.53 lakh) in March 2024 proved excessive. Reasons for saving have not been intimated though called for (August 2024.)

1.1.4 Excess mentioned in Note 1.1.3 above was partly counter-balanced by saving mainly under:

**Voted:****(Valley)****2011 Parliament/State/Union Territory Legislatures***02 State/Union Territory Legislatures*

**Grant No. 1 - Contd.**

<b>Head</b>		<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
101 Legislative Assembly				
4. 08 Members				
	O.	9,836.00	10,335.75	10,295.39
	S.	500.00		-40.36
	R.	-0.25		

Enhancement of fund through supplementary (₹500.00 lakh) in February 2024 proved excessive and withdrawal of fund by way of re-appropriation (₹0.25 lakh) in March 2024 proved less. Reasons for final saving have not been intimated though called for (September 2024).

5. 15 Chairman & Vice-Chairman, Hill Areas Committee				
	O.	203.59	184.67	173.92
	R.	-18.92		-10.75

Withdrawal of fund by way of re-appropriation (₹18.92 lakh) in March 2024 proved less. Reasons for final saving have not been intimated though called for (September 2024).

## 104 Legislator's Hostel

6. 04 Hostel Establishment				
	O.	1,883.50	2,068.90	2,066.94
	S.	200.00		-1.96
	R.	-14.60		

Enhancement of fund through supplementary (₹200.00 lakh) in February 2024 proved excessive and withdrawal of fund by way of re-appropriation (₹14.60 lakh) in March 2024 proved less. Reasons for final saving have not been intimated though called for (September 2024).

## 800 Other Expenditure

7. 02 Assembly Buildings				
	O.	2,800.00	3,150.00	3,137.01
	S.	350.00		-12.99

In view of final saving, enhancement of fund through supplementary (₹350.00 lakh) in February 2024 proved excessive. Reasons for saving have not been intimated though called for (September 2024).

**1.2. Revenue Charged:**

1.2.1. The charged portion of the grant closed with a saving of ₹43.97 lakh. No part of the saving was surrendered during the year 2023-24.

1.2.2. Saving occur mainly under:

**(Valley)****2011 Parliament/State/Union Territory Legislatures***02 State/Union Territory Legislatures*

**Grant No. 1 - Concl.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
101 Legislative Assembly			
1. 12 Speaker and Deputy Speaker			
O.	116.03	116.03	72.06
			-43.97

Reasons for final saving have not been intimated though called for (September 2024).

**1.3. Capital:**

1.3.1. The grant in the Capital Section closed with a saving of ₹690.00 lakh. No part of the saving was surrendered during the year 2023-24.

1.3.2. Saving occur 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 the entire provision by way of re-appropriation in March 2024 have not been intimated though called for (September 2024).

202 Advances for Purchase of Motor Conveyances

2. 13 Loans to Members

O.	330.00	690.00	...	-690.00
S.	270.00			
R.	90.00			

Enhancement of fund through supplementary (₹270.00 lakh) in February 2024 and re-appropriation (₹90.00 lakh) in March 2024 proved unnecessary. Reasons for non-utilisation/non-surrender of the entire provision have not intimated though called for (September 2024).

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

## Grant No. 2 - Council of Ministers

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

**Revenue**

Major Head: 2013 Council of Ministers

**Voted:**

Original	14,47,88		
Supplementary	...	14,47,88	10,03,47
Amount Surrendered during the year.			...

**Capital:**

Major Head: 7610 Loans to Government Servants etc.

**Voted**

Original	80,00		
Supplementary	...	80,00	...
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 (₹ in lakh)	Excess (+) / Saving (-)
<b>Revenue:</b>			
<b>Voted:</b>			
Valley Areas	1,447.88	1,003.47	-444.41
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>1,447.88</b>	<b>1,003.47</b>	<b>-444.41</b>
<b>Capital</b>			
<b>Voted:</b>			
Valley Areas	80.00	...	-80.00
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>80.00</b>	<b>...</b>	<b>-80.00</b>

**1.1. Revenue:**

1.1.1 The grant closed with a saving of ₹444.41 lakh. No part of the saving was surrendered during the year 2023-24.

1.1.2 Saving occur mainly under:

**Grant No. 2 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
<b>Voted:</b>			
<b>(Valley)</b>			
<b>2013 Council of Ministers</b>			
101 Salaries of Ministers and Deputy Ministers			
1. 03 Salaries of Ministers and Deputy Ministers			
O.	450.00	450.00	414.59
			-35.40
Reasons for saving have not been intimated though called for (September 2024).			
105 Discretionary grant by Ministers			
2. 01 Discretionary Grant by Ministers			
O.	27.88	27.88	...
			-27.88
Reasons for non-utilization/non-surrender of the budget provision have not been intimated though called for (September 2024).			
108 Tour Expenses			
3. 04 Tour Expenses			
O.	50.00	50.00	16.45
			-33.55
Reasons for saving have not been intimated though called for (September 2024).			
800 Other Expenditure			
4. 02 Other Expenditure			
O.	720.00	720.00	572.43
			-147.57
Reasons for saving have not been intimated though called for (September 2024).			
5. 03 Manipur Chief Minister's Special Assistance Fund			
O.	200.00	200.00	...
			-200.00
Reasons for non-utilization/non-surrender of the budget provision have not been intimated though called for (September 2024).			

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 closed with a saving of ₹80.00 lakh. No part of the saving was surrendered during the year 2023-24.

1.2.2. Saving occur mainly under:

**Grant No. 2 - Concl.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
-------------	--	---	-----------------------------------

(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-utilization/non-surrender of the budget provision have not been intimated though called for (September 2024).

202 Advances for Purchase of Motor Conveyances

## 2. 05 Loans to Ministers

O.	40.00	40.00	...	-40.00
----	-------	-------	-----	--------

Reasons for non-utilization/non-surrender of the budget provision have not been intimated though called for (September 2024).

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 (₹ in thousand)	Excess (+)/ Saving (-)
<b>Revenue</b>			
<b>Major Head: 2012 President/Vice-President/Governor/Administrator of Union Territories</b>			
<i>Charged</i>			
<i>Original</i>	8,04,01		
<i>Supplementary</i>	2,92	8,06,93	5,96,58
<i>Amount Surrendered during the year.</i>			-2,10,35
			...

**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 (-)
<b>Revenue:</b>			
<b>Voted:</b>			
<b>Charged:</b>			
<i>Valley Areas</i>	806.93	596.58	-210.35
<i>Hill Areas</i>	...	...	...
<b><i>Total Charged:</i></b>	<b>806.93</b>	<b>596.58</b>	<b>-210.35</b>

**1.1 Revenue:**

1.1.1. The appropriation closed with a saving of ₹210.35 lakh. No part of the saving was surrendered during the year.

1.1.2. In view of the final saving of ₹210.35 lakh, the supplementary provision of ₹2.92 lakh obtained in February 2024 proved unnecessary.

1.1.3. Saving occurred mainly under.

**Appropriation No. 1 - Concl'd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
<b>Charged:</b>			
<b>(Valley)</b>			
<b>2012 President/Vice-President/Governor/Administrator of Union Territories</b>			
<i>03 Governor/Administrator of Union Territories</i>			
090 Secretariat			
1. 06 Governor's Secretariat			
O.	404.49	404.49	281.39 -123.10
Reasons for saving was reportedly due to (i) non-payment of 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.	297.69	297.69	217.82 -79.87
Reasons for saving was reportedly due to (i) non-payment of 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	10.14 -7.36
Reasons for saving was reportedly due to less travel by Hon'ble Governor outside the state as per GAP limit.			

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

**Appropriation No. 2 - Interest Payment & Debt Services**

<b>Section &amp; Major Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure</b> (₹ in thousand)	<b>Excess (+)/ Saving (-)</b>
<b>Revenue</b>			
<b>Major Head: 2049 Interest Payment (Charged)</b>			
<b>Charged</b>			
<i>Original</i>	9,44,27,42		
<i>Supplementary</i>	2,56,79	9,46,84,21	9,76,57,77
<i>Amount Surrendered during the year.</i>			+29,73,56
			...
<b>Capital:</b>			
<b>Major Head: 6003 Internal Debt of the State Government (Charged)</b>			
<b>6004 Loans and Advances from the Central Government</b>			
<b>Charged</b>			
<i>Original</i>	47,10,67,76		
<i>Supplementary</i>	20,13,80,91	67,24,48,67	82,03,48,27
<i>Amount Surrendered during the year.</i>			+14,78,99,60
			...

**Notes and Comments:**

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

	<b>Total grant / Appropriation</b>	<b>Actual Expenditure</b> (₹ in lakh)	<b>Excess (+)/ Saving (-)</b>
<b>Revenue:</b>			
<b>Charged:</b>			
<i>Valley Areas</i>	94,684.21	97,657.77	+2,973.56
<i>Hill Areas</i>	...	...	...
<b>Total Charged:</b>	<b>94,684.21</b>	<b>97,657.77</b>	<b>+2,973.56</b>
<b>Capital:</b>			
<b>Charged:</b>			
<i>Valley Areas</i>	6,72,448.67	8,20,348.27	+1,47,899.60
<i>Hill Areas</i>	...	...	...
<b>Total Charged:</b>	<b>6,72,448.67</b>	<b>8,20,348.27</b>	<b>+1,47,899.60</b>

**Appropriation No. 2 - Contd.****1.1. Revenue:**

1.1.1. The appropriation closed with an excess of ₹2,973.56 lakh (actual excess was ₹29,73,56,334.00). The excess expenditure requires regularisation.

1.1.2. In view of the final excess of ₹2,973.56 lakh, additional fund of ₹256.79 lakh obtained by way of supplementary in February 2024 proved insufficient.

1.1.3. Excess occurred mainly under:

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

**Charged:****(Valley)****2049 Interest Payment (Charged)***01 Interest on Internal Debt*

## 101 Interest on Market Loans

## 1. 10 Interest on Market Loans

O.	68,530.00	69,100.00	74,636.75	+5,536.75
S.	256.79			
R.	313.21			

Addition of fund by way of supplementary (₹256.79 lakh) in February 2024 and enhancement through re-appropriation (₹313.21 lakh) in March 2024 proved insufficient. Reasons for final excess have not been intimated though called for (September 2024).

## 305 Management of Debt

## 2. 24 Management of Debt

O.	365.82	406.51	508.87	+102.36
R.	40.69			

Enhancement of fund by way of re-appropriation (₹40.69 lakh) in March 2024 proved insufficient. Reasons for final excess have not been intimated though called for (September 2024).

*04 Interest on Loans and Advances from Central Government*

## 101 Interest on Loans for State Plan Schemes

## 3. 08 Interest on Loans for State Plan Scheme

O.	489.82	742.04	2,366.60	+1,624.56
R.	252.22			

Enhancement of fund by way of re-appropriation (₹252.22 lakh) in March 2024 proved insufficient. Reasons for final excess have not been intimated though called for (September 2024).

## 104 Interest on Loans for Non-Plan Schemes

## 4. 07 Interest on Loans for Non-Plan Schemes

O.	10.54	13.02	63.37	+50.35
R.	2.48			

Enhancement of fund by way of re-appropriation (₹2.48 lakh) in March 2024 proved insufficient. Reasons for final excess have not been intimated though called for (September 2024).

**Appropriation No. 2 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
105 Interest on Loans for Special Plan Schemes			
5. 44 Interest on Loans for Special Plan Schemes			
O.	4.92	3.79	9.23
R.	-1.13		+5.44
In view of final excess, reduction of fund by way of re-appropriation (₹1.13 lakh) in March 2024 proved unjustified. Reasons for final excess have not been intimated though called for (September 2024).			
1.1.4. Excess mentioned in Note 1.1.3 above was partly counter-balanced by saving mainly under:			
<b>Charged:</b>			
<b>(Valley)</b>			
<b>2049 Interest Payment (Charged)</b>			
<i>01 Interest on Internal Debt</i>			
123 Interest on Special Securities issued to National Small Savings Fund of the Central Government by State Government			
6. 43 Interest on Special Securities issued to NSSF of the central Govt. by the State Government			
O.	5,415.00	4,673.02	4,155.34
R.	-741.98		-517.68
Withdrawal of fund by way of re-appropriation (₹741.98 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
200 Interest on other Internal Debts			
7. 28 National Bank for Agriculture and Rural Development (NABARD)			
O.	5,300.00	5,600.00	3,828.96
R.	300.00		-1,771.04
Enhancement of fund by way of re-appropriation (₹300.00 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).			
8. 35 Rural Electrification Corporation			
O.	146.00	146.00	39.67
Reasons for saving have not been intimated though called for (September 2024).			
9. 40 Ways and Means Advances			
O.	1,776.96	1,776.96	1,540.28
Reasons for saving have not been intimated though called for (September 2024).			
<i>03 Interest on Small Savings Provident Funds etc.</i>			
104 Interest on State Provident Funds			
10. 12 Interest on State Provident Fund			
O.	10,464.09	10,464.09	9,568.44
Reasons for saving have not been intimated though called for (September 2024).			

**Appropriation No. 2 - Contd.**

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

108 Interest on Insurance and Pension Fund

11. 45 Interest on Pension and Insurance Scheme

O.	928.26	928.26	882.56	-45.70
----	--------	--------	--------	--------

Reasons for saving have not been intimated though called for (September 2024).

*04 Interest on Loans and Advances from Central Government*

104 Interest on Loans for Non-Plan Schemes

12. 08 Interest on Pre-04-05 loans consolidated in terms of TFC recommendation.

O.	992.84	811.98	54.00	-757.98
R.	-180.86			

Withdrawal of fund by way of re-appropriation (₹180.86 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

**1.2. Capital:**

1.2.1. The appropriation in the Capital Section closed with an excess of ₹1,47,899.60 lakh (actual excess was ₹14,78,99,59,532.00). The excess requires regularisation.

1.2.2. In view of the final excess of ₹1,47,899.60 lakh, supplementary provision of ₹2,01,380.91 lakh obtained in February 2024 proved insufficient.

1.2.3. Excess occurred mainly under:

**Charged:**

**(Valley)**

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

110 Ways and Means Advances from the Reserve Bank of India

1. 41 Ways and Means from Reserve Bank of India

O.	4,00,000.00	6,00,000.00	7,67,565.84	+1,67,565.84
S.	2,00,000.00			

Additional fund obtained through supplementary (₹2,00,000.00 lakh) in February 2024 proved insufficient. Reasons for final excess have not been intimated though called for (September 2024).

**6004 Loans and Advances from the Central Government (Charged)**

*01 Non-Plan Loans*

800 Other Loans

2. 28 Pre-04-05 loans consolidated in terms of TFC recommendation.

O.	3,376.49	3,376.49	4,146.30	+769.81
----	----------	----------	----------	---------

Reasons for incurring excess expenditure over the budget provision have not been intimated though called for (September 2024).

**Appropriation No. 2 - Contd.**

<b>Head</b>		<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
<i>09 Other Loans For States/Union Territory With Legislature Schemes</i>				
101 Block Loans				
3.	02 Additional Central Assistance for Externally Aided Projects			
	S.	280.91	280.91	827.72 +546.81
	Reasons for incurring excess expenditure over the budget provision have not been intimated though called for (September 2024).			
1.2.4. Excess mentioned in Note 1.2.3 above was partly counter-balanced by saving mainly under:				
<b>Charged:</b>				
<b>(Valley)</b>				
<b>6003 Internal Debt of the State Government (Charged)</b>				
101 Market Loans				
4.	25 Market Loans			
	O.	55,000.00	55,000.00	35,000.00 -20,000.00
	Reasons for saving have not been intimated though called for (September 2024).			
105 Loans from the National Bank for Agricultural and Rural Development				
5.	19 Loans from NABARD (Rural Industrial Development Fund - Loans)			
	O.	6,300.00	7,400.00	6,910.67 -489.33
	S.	1,100.00		
	Enhancement of fund by way of supplementary (₹1,100.00 lakh) in March 2024 proved excessive. Reasons for final saving have not been intimated though called for (September 2024).			
111 Special Securities Issued to National Small Savings Fund of the Central Government				
6.	43 Special Security Issued to NSSF to the Central Government			
	O.	5,415.37	5,415.37	5,402.57 -12.80
	Reasons for saving have not been intimated though called for (September 2024).			
800 Other Loans				
7.	35 Rural Electrification Corporation			
	O.	400.00	400.00	... -400.00
	Reasons for non-utilisation/non-surrender of the entire fund have not been intimated though called for (September 2024).			

**Appropriation No. 2 - Concl.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
<b>6004 Loans and Advances from the Central Government (Charged)</b>			
<i>02 Loans for State/Union Territory Plan Schemes</i>			
101 Block Loans			
8.    02 Block Loans			
O.	536.72	536.72	457.41
			-79.31

Reasons for saving have not been intimated though called for (September 2024).

**Appropriation No. 3 - Manipur Public Service Commission**

<b>Section &amp; Major Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure</b> (₹ in thousand)	<b>Excess (+)/ Saving (-)</b>
<b>Revenue</b>			
<b>Major Head: 2051 Public Service Commission (Charged)</b>			
<b>Charged:</b>			
Original	7,15,96		
Supplementary	...	7,15,96	4,27,99
Amount Surrendered during the year.			-2,87,97
			...

**Notes and Comments:**

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

<b>Revenue</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure</b> (₹ in lakh)	<b>Excess (+)/ Saving (-)</b>
<b>Charged:</b>			
<i>Charged General</i>	715.96	427.99	-287.97
<b>Total Charged:</b>	<b>715.96</b>	<b>427.99</b>	<b>-287.97</b>

**1.1 Revenue:**

1.1.1. The appropriation closed with a saving of ₹287.97 lakh No part of the saving was surrendered during the year.

1.1.2. Saving occurred mainly under:

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure</b> (₹ in lakh)	<b>Excess (+)/ Saving (-)</b>
<b>Charged:</b>			
<b>(Valley)</b>			
<b>2051 Public Service Commission (Charged)</b>			
102 State Public Service Commission			
1. 01 Commission Secretariat			
O.	708.96	708.96	421.01
			-287.95

Reasons for saving was reportedly due to (i) non-filling up of vacant post, (ii) less travel expense, (iii) non-conduct of exams, (iv) reduction in number of working days due to unrest in the State, etc.

1.1.3. No specific excess was observed to counter-balance 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 (-)
<b>Revenue</b>			
<b>Major Head:</b>	<b>2051 Public Service Commission (Charged)</b>		
	<b>2052 Secretariat-General Services</b>		
	<b>2059 Public Works</b>		
	<b>2062 Vigilance</b>		
	<b>2070 Other Administrative Services</b>		
	<b>2220 Information and Publicity</b>		
	<b>2250 Other Social Services</b>		
	<b>3451 Secretariat-Economic Services</b>		
<b>Voted:</b>			
	Original	1,42,99,77	
	Supplementary	...	1,42,99,77
	Amount Surrendered during the year.		1,02,92,21
			-40,07,56
			23,64,75
<b>Charged:</b>			
	Original	1,74,75	
	Supplementary	15,00	1,89,75
	Amount Surrendered during the year.		1,66,01
			-23,74
			...
<b>Capital:</b>			
<b>Major Head:</b>	<b>4059 Capital Outlay on Public Works</b>		
	<b>4216 Capital Outlay on Housing</b>		
<b>Voted</b>			
	Original	37,50,00	
	Supplementary	2,36,30	39,86,30
	Amount Surrendered during the year.		8,29,08
			-31,57,22
			...

**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 (-)
<b>Revenue:</b>			
<b>Voted:</b>			
	Valley Areas	14,299.77	10,292.21
	Hill Areas	...	...
	<b>Total Voted:</b>	<b>14,299.77</b>	<b>10,292.21</b>
			<b>-4,007.56</b>
<b>Charged:</b>			
	Valley Areas	189.75	166.01
	Hill Areas	...	...
	<b>Total Charged:</b>	<b>189.75</b>	<b>166.01</b>
			<b>-23.74</b>
<b>Capital:</b>			
<b>Voted:</b>			
	Valley Areas	3,986.30	829.08
	Hill Areas	...	...
	<b>Total Voted:</b>	<b>3,986.30</b>	<b>829.08</b>
			<b>-3,157.22</b>

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

1.1.1. The grant closed with a saving of ₹4,007.56 lakh against which an amount of ₹2,364.75 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹4,007.56 lakh, the surrendered amount of ₹2,364.75 lakh in March 2024 proved less.

1.1.3. Saving occur mainly under:

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

**Voted:****(Valley)****2051 Public Service Commission**

103 Staff Selection Commission

## 1. 01 Manipur Staff Selection Commission

O.	217.00	18.00	...	-18.00
R.	-199.00			

Reasons for withdrawal of fund by way of re-appropriation (₹199.00 lakh) in March 2024 and non utilisation of the remaining provision was reportedly due to non-functioning of Manipur Staff Selection during 2023-24.

**2052 Secretariat-General Services**

090 Secretariat

## 2. 01 Chief Minister's Secretariat

O.	355.00	350.00	101.57	-248.43
R.	-5.00			

Withdrawal of fund by way of re-appropriation (₹5.00 lakh) in March 2024 proved less. Reasons for saving was reportedly due to less sanction order for contingency bills.

## 3. 17 Other Secretariat

O.	11,258.15	8,902.20	8,089.08	-813.12
R.	-2,355.95			

Withdrawal of fund by way of surrender (₹2,364.75 lakh) in March 2024 proved less and enhancement through re-appropriation (₹8.80 lakh) proved unnecessary. Reasons for saving was reportedly due to (i) less medical claims, (ii) less sanction for Contingent bills and (iii) less TA claims, Leave Travel Concession, etc.

**2070 Other Administrative Services**

115 Guest Houses, Government Hostels etc.

## 4. 06 Imphal Guest House

O.	10.00	20.00	0.18	-19.82
R.	10.00			

Enhancement of fund by way of re-appropriation (₹10.00 lakh) in March 2024 proved unnecessary. Reasons for saving was reportedly due to less sanction of Contingent bills.

**Grant No. 3 - Contd.**

<b>Head</b>		<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
5.	10 Liaison Office, Kolkata			
	O.	400.83	438.83	289.17
	R.	38.00		-149.66
	Enhancement of fund by way of re-appropriation (₹38.00 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).			
6.	11 Liaison Office, Delhi			
	O.	694.49	557.00	547.67
	R.	-137.49		-9.33
	Withdrawal of fund by way of re-appropriation (₹137.49 lakh) in March 2024 proved less. Reasons for saving was reportedly due to retirement and transfer of employees.			
7.	14 Liaison Office, Bengaluru			
	O.	7.43	...	...
	R.	-7.43		...
	Reasons for withdrawal of the entire provision by way of re-appropriation have not been intimated though called for (September 2024).			
8.	15 Guest House, Vellore			
	O.	52.00	...	...
	R.	-52.00		...
	Reasons for withdrawal of the entire provision by way of re-appropriation have not been intimated though called for (September 2024).			
	800 Other Expenditure			
9.	10 Expenses for Land Revenue			
	O.	15.00	15.00	7.19
	R.			-7.81
	Reasons for saving was reportedly due to less sanction order.			
	<b>2220 Information and Publicity</b>			
	60 Others			
	001 Direction and Administration			
10.	02 Manipur Information Commission			
	O.	156.00	156.00	60.83
	R.			-95.17
	Reasons for saving have not been intimated though called for (September 2024).			
	<b>2250 Other Social Services</b>			
	800 Other Expenditure			
11.	15 Remittance for Air Lifting of VIPs			
	O.	100.00	100.00	...
	R.			-100.00
	Reasons for saving was reportedly due to non sanction order of related matter.			

**Grant No. 3 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
<b>3451 Secretariat-Economic Services</b>			
092 Other Offices			
12. 19 Research Cell of Finance Department			
O.	236.06	236.06	167.08
			-68.98
Reasons for saving have not been intimated though called for (September 2024).			
13. 20 Finance Budget			
O.	158.49	158.49	143.69
			-14.80
Reasons for saving have not been intimated though called for (September 2024).			
1.1.4. Saving mentioned in Note 1.1.3 above was partly counter-balanced by excess mainly under:			
<b>Voted:</b>			
<b>(Valley)</b>			
<b>2052 Secretariat-General Services</b>			
090 Secretariat			
14. 14 Ministers' Tenure			
O.	120.00	168.22	159.50
R.	48.22		
			-8.72
Enhancement of fund by way of re-appropriation (₹48.22 lakh) in March 2024 proved excessive. Reasons for anticipated excess and final saving was reportedly due to non-appointments of Social Media Executives.			
15. 22 Secretariat of Home Department			
O.	168.00	324.80	274.92
R.	156.80		
			-49.87
Enhancement of fund by way of re-appropriation (₹156.80 lakh) in March 2024 proved excessive. Reasons for anticipated excess and final saving was reportedly due to less sanction for National & State functions.			
<b>2059 Public Works</b>			
60 Other Buildings			
800 Other Expenditure			
16. 11 Liaison Office, Delhi			
O.	60.00	80.00	76.45
R.	20.00		
			-3.55
Enhancement of fund by way of re-appropriation (₹20.00 lakh) in March 2024 proved excessive. Reasons for final saving was reportedly due to non payment of wages to workers.			

**Grant No. 3 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
<b>2070 Other Administrative Services</b>			
105 Special Commission of Enquiry			
17. 24 Special Commission of Enquiry			
O.	5.85	100.00	96.50
R.	94.15		-3.50

Enhancement of fund by way of re-appropriation (₹94.15 lakh) in March 2024 proved excessive. Reasons for final saving was reportedly due to less sanction order.

115 Guest Houses, Government Hostels etc.

18. 12 Liaison Office, Guwahati			
O.	180.50	210.10	187.31
R.	29.60		-22.79

Enhancement of fund by way of re-appropriation (₹29.60 lakh) in March 2024 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (September 2024).

**1.2. Charged:**

1.2.1. The charged portion of the grant closed with a saving of ₹23.74 lakh. No part of the saving was surrendered during the year.

1.2.2. Saving occur mainly under:

**(Valley)****2062 Vigilance**

103 Lokayukta/Up-Lokayukta

1. 01 Manipur Lokayukta			
O.	174.75	189.75	166.01
S.	15.00		-23.74

In view of final saving of ₹23.74 lakh, enhancement of fund by way of supplementary (₹15.00 lakh) in February 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).

**1.3. Capital:**

1.3.1. The grant in the Capital Section closed with a saving of ₹3,157.22 lakh. No part of the saving was surrendered during the year.

1.3.2. In view of the final saving of ₹3,127.22 lakh, the supplementary provision of ₹236.30 lakh obtained in February 2024 proved unnecessary.

1.3.3. Saving occur mainly under:

## Grant No. 3 - Contd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
<b>Voted:</b>			
<b>(Valley)</b>			
<b>4059 Capital Outlay on Public Works</b>			
<i>01 Office Buildings</i>			
051 Construction			
1. 01 Improvement of Infrastructure of Manipur Secretariat			
O.	50.00	...	...
R.	-50.00		
Reasons for withdrawal of the entire provision by way of re-appropriation was reportedly due to non release of fund by the Finance Department.			
2. 06 Construction of New Office Building of Manipur Lokayukta			
O.	500.00	100.00	-100.00
R.	-400.00		
Reasons for withdrawal of fund through re-appropriation (₹400.00 lakh) in March 2024 and non-utilisation of the remaining provision have not been intimated though called for (September 2024).			
<b>4216 Capital Outlay on Housing</b>			
<i>01 Government Residential Buildings</i>			
700 Other Housing			
3. 24 Construction of Manipur Bhawan at Silchar			
O.	50.00	50.00	-50.00
Reasons for non-withdrawal/non-utilisation of the entire provision was reportedly due to non-finalisation of the necessary process.			
4. 25 Taking over of Koirengei Airfield			
O.	3000.00	3000.00	-3000.00
Reasons for non-withdrawal/non-utilisation of the entire provision was reportedly due to non-finalisation of the necessary process.			
5. 26 Construction of Manipur Bhawan at Shillong			
O.	50.00	...	...
R.	-50.00		
Reasons for withdrawal of the entire provision by way of re-appropriation was reportedly due to non-finalisation of necessary process.			

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

**Grant No. 3 - Concl.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
<b>Voted:</b>			
<b>(Valley)</b>			
<b>4216 Capital Outlay on Housing</b>			
<i>01 Government Residential Buildings</i>			
700 Other Housing			
6. 27 Construction of Manipur Bhawan at Mumbai			
O.	100.00	836.30	829.08
S.	236.30		
R.	500.00		

Enhancement of fund by way of supplementary (236.30 lakh) in February 2024 proved insufficient and re-appropriation (₹500.00 lakh) proved excessive. Reasons for anticipated excess and final saving was reportedly due to less release of fund by the Finance Department.

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

Section & Major Head	Total grant / Appropriation	Actual Expenditure (₹ in thousand)	Excess (+)/ Saving (-)
<b>Revenue</b>			
<b>Major Head:</b>	<b>2029 Land Revenue</b>		
	<b>2030 Stamps and Registration</b>		
	<b>2053 District Administration</b>		
<b>Voted:</b>			
Original	1,63,76,93		
Supplementary	...	1,63,76,93	1,16,74,28
Amount Surrendered during the year.			-47,02,65
			7,60,53

**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 (₹ in lakh)	Excess (+)/ Saving (-)
<b>Voted:</b>			
Valley Areas	9,820.42	6,645.01	-3,175.41
Hill Areas	6,556.51	5,029.27	-1,527.24
<b>Total Voted:</b>	<b>16,376.93</b>	<b>11,674.28</b>	<b>-4,702.65</b>

#### 1.1 Revenue:

1.1.1. The grant closed with a saving of ₹4,702.65 against which an amount of ₹760.53 lakh was surrendered during the year.

1.1.2. Saving occur mainly under:

## Grant No. 4 - Contd.

Head		Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
<b>Voted:</b>				
<b>(Hill)</b>				
<b>2029 Land Revenue</b>				
001 Direction and Administration				
1.	04 Tengnoupal District			
	O.	57.25	56.25	39.36
	R.	-1.00		-16.89
In view of final saving, reduction of fund through re-appropriation (₹1.00 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).				
2.	07 Kangpokpi District			
	O.	60.30	60.30	30.69
Reasons for saving have not been intimated though called for (September 2024).				
3.	11 Pherzawl District			
	O.	36.90	36.90	5.00
Reasons for saving have not been intimated though called for (September 2024).				
4.	13 Senapati District			
	O.	22.71	22.71	0.80
Reasons for saving have not been intimated though called for (September 2024).				
101 Collection Charges				
5.	05 Tengnoupal District			
	O.	5.60	5.60	0.50
Reasons for saving have not been intimated though called for (September 2024).				
6.	07 Kangpokpi District			
	O.	41.86	41.86	11.09
Reasons for saving have not been intimated though called for (September 2024).				
7.	09 Kamjong District			
	O.	21.95	21.95	16.09
Reasons for saving have not been intimated though called for (September 2024).				
8.	11 Pherzawl District			
	O.	30.83	30.53	0.50
	R.	-0.30		-30.03
In view of final saving, reduction of fund through re-appropriation (₹0.30 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).				

**Grant No. 4 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
9. 18 Senapati District			
O.	30.93	16.61	12.94
R.	-14.32		-3.67
Withdrawal of fund by way of re-appropriation (₹14.32 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
103 Land Records			
10. 09 Kangpokpi District			
O.	34.26	34.26	7.88
Reasons for saving have not been intimated though called for (September 2024).			
11. 11 Pherzawl District			
O.	9.55	9.55	0.50
Reasons for saving have not been intimated though called for (September 2024).			
12. 24 Tamenglong District			
O.	48.20	48.20	23.60
Reasons for saving have not been intimated though called for (September 2024).			
13. 30 Ukhrul District			
O.	36.50	31.50	8.99
R.	-5.00		-22.51
Withdrawal of fund by way of re-appropriation (₹5.00 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
<b>2053 District Administration</b>			
093 District Establishments			
14. 04 Chandel District			
O.	285.00	282.00	231.99
R.	-3.00		-50.01
Withdrawal of fund by way of re-appropriation (₹3.00 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
15. 05 Tengnoupal District			
O.	136.20	136.00	122.13
R.	-0.20		-13.87
Withdrawal of fund by way of re-appropriation (₹0.20 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
16. 06 Churachandpur District			
O.	356.00	356.00	277.45
Reasons for saving have not been intimated though called for (September 2024).			

**Grant No. 4 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>		<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
17. 09 Kangpokpi District				
O.	330.16	330.16	273.65	-56.51
Reasons for saving have not been intimated though called for (September 2024).				
18. 11 Kamjong District				
O.	180.68	143.68	160.54	+16.86
R.	-37.00			
Withdrawal of fund by way of re-appropriation (₹37.00 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).				
19. 12 Pherzawl District				
O.	192.16	192.16	177.07	-15.09
Reasons for saving have not been intimated though called for (September 2024).				
20. 18 Senapati District				
O.	276.44	250.24	227.85	-22.39
R.	-26.20			
Withdrawal of fund by way of re-appropriation (₹26.20 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).				
21. 24 Tamenglong District				
O.	338.00	338.00	231.53	-106.47
No reasons for saving have been intimated though called for (September 2024).				
22. 30 Ukhru District				
O.	306.00	293.00	234.01	-58.99
R.	-13.00			
Withdrawal of fund by way of re-appropriation (₹13.00 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).				
094 Other Establishments				
23. 05 Chandel Sub-Division				
O.	315.00	315.00	208.59	-106.41
Reasons for saving have not been intimated though called for (September 2024).				
24. 06 Tengnoupal Sub-Division				
O.	344.80	343.30	243.02	-100.28
R.	-1.50			
Withdrawal of fund by way of re-appropriation (₹1.50 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).				

**Grant No. 4 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
25. 07 Churachandpur Sub-Divisions			
O.	639.00	639.00	594.56
R.			-44.44
Reasons for saving have not been intimated though called for (September 2024).			
26. 10 Kangpokpi Sub-Division			
O.	514.00	514.00	360.91
R.			-153.09
Reasons for saving have not been intimated though called for (September 2024).			
27. 13 Kamjong Sub-Division			
O.	334.80	197.80	263.59
R.	-137.00		+65.79
Withdrawal of fund by way of re-appropriation (₹137.00 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
28. 14 Pherzawl Sub-Division			
O.	176.00	176.00	126.49
R.			-49.51
Reasons for saving have not been intimated though called for (September 2024).			
29. 19 Senapati Sub-Divisions			
O.	322.26	342.77	259.95
R.	20.51		-82.82
Enhancement of fund by way of re-appropriation (₹20.51 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
30. 25 Tamenglong Sub-Divisions			
O.	294.00	294.00	217.92
R.			-76.08
Reasons for saving have not been intimated though called for (September 2024).			
31. 31 Ukhrul Sub-Divisions			
O.	379.00	345.00	261.98
R.	-34.00		-83.02
Withdrawal of fund by way of re-appropriation (₹34.00 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			

**Voted:****(Valley)****2029 Land Revenue**

**Grant No. 4 - Contd.**

<b>Head</b>		<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>	
001 Direction and Administration					
32. 02 Bishnupur District					
	O.	401.50	355.00	263.26	-91.74
	R.	-46.50			
Withdrawal of fund by way of re-appropriation (₹46.50 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).					
33. 03 Jirbam District					
	O.	65.00	65.00	4.98	-60.02
Reasons for saving have not been intimated though called for (September 2024).					
34. 06 Kakching District					
	O.	191.50	205.17	110.21	-94.96
	R.	13.67			
Enhancement of fund by way of re-appropriation (₹13.67 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).					
35. 08 Imphal East District					
	O.	38.45	37.48	25.55	-11.93
	R.	-0.97			
Withdrawal of fund by way of re-appropriation (₹0.97 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).					
36. 10 Imphal West District					
	O.	706.50	515.34	482.72	-32.62
	R.	-191.16			
Withdrawal of fund by way of re-appropriation (₹191.16 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).					
37. 27 Thoubal District					
	O.	314.00	358.00	156.85	-201.15
	R.	44.00			
In view of final saving, enhancement of fund by way of re-appropriation (₹44.00 lakh) in March 2024 proved unnecessary. Reasons for saving was reportedly due to non-filling up of vacant posts.					

**Grant No. 4 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>		<b>Actual Expenditure</b> (₹ in lakh)	<b>Excess (+)/ Saving (-)</b>
101 Collection Charges				
38. 02 Bishnupur District				
O.	310.50	283.00	251.92	-31.08
R.	-27.50			
Withdrawal of fund by way of re-appropriation (₹27.50 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).				
39. 06 Kakching District				
O.	177.00	180.81	79.26	-101.55
R.	3.81			
Enhancement of fund by way of re-appropriation (₹3.81 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).				
40. 10 Imphal West District				
O.	481.25	227.35	213.93	-13.42
R.	-253.90			
Withdrawal of fund by way of surrender (₹220.53 lakh) and re-appropriation (₹33.37 lakh) in March 2024 proved less. No proper reasons for saving have been intimated though called for (September 2024).				
41. 27 Thoubal District				
O.	380.00	408.00	194.53	-213.47
R.	28.00			
Enhancement of fund by way of re-appropriation (₹28.00 lakh) in March 2024 proved unnecessary. Reasons for saving was reportedly due to non-filling up of vacant posts.				
102 Survey and Settlement Operations				
42. 01 Direction				
O.	941.56	1,095.07	816.29	-278.78
R.	153.51			
Enhancement of fund by way of re-appropriation (₹153.51 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).				
43. 04 Land Reforms				
O.	560.00	20.00	4.99	-15.01
R.	-540.00			
Withdrawal of fund by way of surrender (₹540.00 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).				

**Grant No. 4 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>		<b>Actual Expenditure</b> (₹ in lakh)	<b>Excess (+)/ Saving (-)</b>
103 Land Records				
44. 02 Bishnupur District				
O.	343.50	254.00	243.98	-10.02
R.	-89.50			
Withdrawal of fund by way of re-appropriation (₹89.50 lakh) in March 2024 proved less. Reasons for saving was reportedly due to non-filling up of vacant posts.				
45. 10 Imphal West District				
O.	406.50	276.13	255.06	-21.07
R.	-130.37			
Withdrawal of fund by way of re-appropriation (₹130.37 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).				
46. 12 Kakching District				
O.	122.87	123.25	54.86	-68.39
R.	0.38			
Enhancement of fund by way of re-appropriation (₹0.38 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).				
47. 27 Thoubal District				
O.	413.00	448.00	178.24	-269.76
R.	35.00			
Enhancement of fund by way of re-appropriation (₹35.00 lakh) in March 2024 proved unnecessary. Reasons for saving was reportedly due to non-filling up of vacant posts.				
104 Management of Government Estates				
48. 04 State Land Use Board				
O.	33.24	13.57	11.21	-2.36
R.	-19.67			
Withdrawal of fund by way of re-appropriation (₹19.67 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).				
<b>2030 Stamps and Registration</b>				
01 Stamps-Judicial				
101 Cost of Stamps				
49. 21 Stamps Judicial				
O.	10.00	10.00	...	-10.00
Reasons for non-utilisation/non-surrender of the budget provision have not been intimated though called for (September 2024).				

**Grant No. 4 - Contd.**

<b>Head</b>		<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
<i>02 Stamps - Non-Judicial</i>				
101 Cost of Stamps				
50.	21 Stamps Non-Judicial			
	O.	120.00	2.98	2.98
	R.	-117.02		...
Reasons for reduction of fund by way of re-appropriation (₹117.02 lakh) have not been intimated though called for (September 2024).				
<i>03 Registration</i>				
001 Direction and Administration				
51.	02 Bishnupur District			
	O.	71.70	32.05	39.64
	R.	-39.65		+7.59
Withdrawal of fund by way of re-appropriation (₹39.65 lakh) in March 2024 proved excessive. Reasons for anticipated saving and final excess was reportedly due to (i) non-filling up of vacant posts, (ii) non-withdrawal of arrears and (iii) less claim of Medical Re-imburement, etc.				
<b>2053 District Administration</b>				
093 District Establishments				
52.	02 Bishnupur District			
	O.	409.00	409.00	322.30
	R.			-86.70
Reasons for saving was reportedly due to (i) non-filling up of vacant posts, (ii) non-withdrawal of arrears and (iii) less claim of Medical Re-imburement, etc.				
53.	03 Jirbam District			
	O.	176.77	176.77	139.93
	R.			-36.84
Reasons for saving have not been intimated though called for (September 2024).				
54.	07 Kakching District			
	O.	252.00	263.04	243.53
	R.	11.04		-19.51
Enhancement of fund by way of re-appropriation (₹11.04 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).				
55.	08 Imphal East District			
	O.	298.33	290.28	277.04
	R.	-8.05		-13.24
Withdrawal of fund by way of re-appropriation (₹8.05 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).				

**Grant No. 4 - Contd.**

<b>Head</b>		<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
56.	10 Imphal West District			
	O.	498.80	381.67	-16.70
	R.	-100.43		
	Withdrawal of fund by way of re-appropriation (₹100.43 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
57.	26 Thoubal District			
	O.	458.00	288.45	-219.55
	R.	50.00		
	Enhancement of fund by way of re-appropriation (₹50.00 lakh) in March 2024 proved unnecessary. Reasons for saving was reportedly due to vacancy of posts.			
	094 Other Establishments			
58.	03 Bishnupur Sub-Divisions			
	O.	129.90	84.79	-9.17
	R.	-35.94		
	Withdrawal of fund by way of re-appropriation (₹35.94 lakh) in March 2024 proved less. Reasons for saving was reportedly due to non-filling up of vacant posts.			
59.	04 Jiribam Sub- Division			
	O.	131.50	121.96	-8.54
	R.	-1.00		
	Withdrawal of fund by way of re-appropriation (₹1.00 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
60.	08 Kakching Sub-Division			
	O.	89.85	51.49	-45.01
	R.	6.65		
	Enhancement of fund by way of re-appropriation (₹6.65 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).			
61.	09 Imphal East Sub-Division			
	O.	683.40	418.47	-220.28
	R.	-44.65		
	Withdrawal of fund by way of re-appropriation (₹44.65 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			

**Grant No. 4 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
-------------	--	---	-----------------------------------

## 62. 11 Imphal West Sub-Divisions

O.	96.30	95.23	81.78	-13.45
R.	-1.07			

Withdrawal of fund by way of re-appropriation (₹1.07 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

## 63. 28 Thoubal Sub-Divisions

O.	117.00	127.00	67.20	-59.80
R.	10.00			

Enhancement of fund by way of re-appropriation (₹10.00 lakh) in March 2024 proved unnecessary. Reasons for saving was reportedly due to vacancy of posts.

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

**Voted:****(Hill)****2053 District Administration**

093 District Establishments

## 64. 13 Noney District

O.	179.16	212.48	182.28	-30.20
R.	33.32			

Enhancement of fund by way of re-appropriation (₹33.32 lakh) in March 2024 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (September 2024).

**Voted:****(Valley)****2029 Land Revenue**

101 Collection Charges

## 65. 08 Imphal East District

O.	41.44	382.39	234.95	-147.44
R.	340.95			

Enhancement of fund by way of re-appropriation (₹340.95 lakh) in March 2024 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (September 2024).

**Grant No. 4 - Concl.**

<b>Head</b>			<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
103 Land Records					
66. 08 Imphal East District					
O.	35.75		315.10	221.50	-93.60
R.	279.35				

Enhancement of fund by way of re-appropriation (₹279.35 lakh) in March 2024 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (September 2024).

**2030 Stamps and Registration***03 Registration*

## 001 Direction and Administration

67. 10 Imphal West District					
O.	138.44		165.20	148.78	-16.42
R.	26.76				

Enhancement of fund by way of re-appropriation (₹26.76 lakh) in March 2024 proved excessive. No proper reasons for anticipated excess and final saving have been intimated though called for (September 2024).

## Grant No. 5 - Finance Department

Section & Major Head	Total grant / Appropriation	Actual Expenditure (₹ in thousand)	Excess (+)/ Saving (-)
<b>Revenue</b>			
<b>Major Head:</b>	<b>2047 Other Fiscal Services</b>		
	<b>2048 Appropriation for Reduction or Avoidance of Debt</b>		
	<b>2054 Treasury and Accounts Administration</b>		
	<b>2070 Other Administrative Services</b>		
	<b>2071 Pension and other Retirement Benefit</b>		
	<b>2075 Miscellaneous General Services</b>		
<b>Voted:</b>			
	Original	25,56,72,16	
	Supplementary	1,27,00,07	26,83,72,23
	Amount Surrendered during the year.		25,04,53,25
			-1,79,18,98
			...

<b>Capital</b>			
<b>Major Head:</b>	<b>4059 Capital Outlay on Public Works</b>		
	<b>4416 Investments in Agricultural Financial Institutions</b>		
	<b>7610 Loans to Government Servants etc.</b>		
<b>Voted:</b>			
	Original	95,00	
	Supplementary	1,71,30	2,66,30
	Amount Surrendered during the year.		2,41,29
			-25,01
			...

**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 thousand)	Excess (+)/ Saving (-)
<b>Revenue:</b>			
<b>Voted:</b>			
	Valley Areas	1,97,078.10	2,50,065.99
	Hill Areas	71,294.13	387.26
	<b>Total Voted:</b>	<b>2,68,372.23</b>	<b>2,50,453.25</b>
			<b>-17,918.98</b>
<b>Capital:</b>			
<b>Voted:</b>			
	Valley Areas	266.30	241.29
	Hill Areas	...	...
	<b>Total Voted:</b>	<b>266.30</b>	<b>241.29</b>
			<b>-25.01</b>

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

1.1.1. The grant closed with a saving of ₹17,918.98 lakh. No part of the saving was surrendered during the year.

1.1.2. In view of the final saving of ₹17,918.98 lakh, supplementary provision of ₹12,700.07 lakh obtained in February 2024 proved unnecessary.

1.1.3. Saving occur mainly under:

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

**Voted:****(Hill)****2054 Treasury and Accounts Administration**

097 Treasury Establishment

## 1. 04 Chandel Treasury

O.	60.00	51.73	50.65	-1.08
R.	-8.27			

Withdrawal of fund by way of re-appropriation (₹8.27 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

## 2. 05 Churachandpur Treasury

O.	190.83	102.26	94.82	-7.44
R.	-88.57			

Withdrawal of fund by way of re-appropriation (₹88.57 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

## 3. 18 Jiribam Treasury

O.	95.25	26.75	17.38	-9.37
R.	-68.50			

Withdrawal of fund by way of re-appropriation (₹68.50 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

## 4. 19 Kangpokpi Sub-Treasury

O.	82.10	27.61	25.13	-2.48
R.	-54.49			

Withdrawal of fund by way of re-appropriation (₹54.49 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

## 5. 26 Moreh Sub-Treasury

O.	41.07	28.47	23.70	-4.77
R.	-12.60			

Withdrawal of fund by way of re-appropriation (₹12.60 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

**Grant No. 5 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
6. 33 Senapati Treasury			
O.	111.15	46.93	39.41
R.	-64.22		-7.52
Withdrawal of fund by way of re-appropriation (₹64.22 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
7. 37 Tamenglong Treasury			
O.	83.00	41.11	37.02
R.	-41.89		-4.09
Withdrawal of fund by way of re-appropriation (₹41.89 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
8. 39 Ukhrul Treasury			
O.	88.70	53.33	47.39
R.	-35.37		-5.94
Withdrawal of fund by way of re-appropriation (₹35.37 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
9. 46 Saitu Gamphazol Sub-Treasury			
O.	78.16	44.82	35.16
R.	-33.34		-9.66
Withdrawal of fund by way of re-appropriation (₹33.34 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
10. 47 Tadubi Sub-Treasury			
O.	51.70	22.24	16.59
R.	-29.46		-5.65
Withdrawal of fund by way of re-appropriation (₹29.46 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
<b>2071 Pension and other Retirement Benefit</b>			
<i>01 Civil</i>			
101 Superannuation and Retirement Allowances			
11. 36 Superannuation and Retirement Allowances			
O.	40,000.00	43,692.10	...
S.	3,412.17		-43,692.10
R.	279.93		
Reasons for enhancement of fund by way of supplementary (₹3,412.17 lakh) in February 2024 and re-appropriation (₹279.93 lakh) in March 2024 and non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2024).			

**Grant No. 5 - Contd.**

<b>Head</b>		<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
102 Commuted value of Pension				
12. 06 Commuted Value of Pension				
	O.	5,000.00	5,666.10	...
	R.	666.10		-5,666.10
Reasons for enhancement of fund by way of re-appropriation (₹666.10 lakh) in March 2024 and non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2024).				
104 Gratuities				
13. 11 Gratuities				
	O.	4,000.00	4,233.60	...
	R.	233.60		-4,233.60
Reasons for enhancement of fund by way of re-appropriation (₹233.60 lakh) in March 2024 and non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2024).				
105 Family Pension				
14. 09 Family Pension				
	O.	9,500.00	10,260.00	...
	R.	760.00		-10,260.00
Reasons for enhancement of fund by way of re-appropriation (₹760.00 lakh) in March 2024 and non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2024).				
111 Pensions to legislators				
15. 28 Pension to Legislators				
	O.	500.00	500.00	...
	R.			-500.00
Reasons for non-utilisation/non-surrender of the provision have not been intimated though called for (September 2024)				
115 Leave Encashment Benefits				
16. 44 Leave Salaries				
	O.	8,000.00	4,888.40	...
	R.	-3,111.60		-4,888.40
Reasons for withdrawal of fund by way of re-appropriation (₹3,111.60 lakh) in March 2024 and non-utilisation/non-surrender of the remaining provision have not been intimated though called for (September 2024).				

## Grant No. 5 - Contd.

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

**Voted:****(Valley)****2048 Appropriation for Reduction or Avoidance of Debt**

## 101 Sinking Funds

## 17. 01 Appropriation for Sinking Fund

O.	7,500.00	...	...	...
R.	-7,500.00			

Reasons for withdrawal of the entire provision by way of re-appropriation (₹7,500.00 lakh) in March 2024 have not been intimated though called for (September 2024).

## 200 Other Appropriations

## 18. 01 Guarantee Redemption Fund

O.	2,500.00	...	...	...
R.	-2,500.00			

Reasons for withdrawal of the entire provision by way of re-appropriation (₹2,500.00 lakh) in March 2024 have not been intimated though called for (September 2024).

**2054 Treasury and Accounts Administration**

## 095 Directorate of Accounts and Treasuries

## 19. 01 Direction

O.	524.50	325.51	260.68	-64.83
R.	-198.99			

Withdrawal of fund by way of re-appropriation (₹198.99 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

## 097 Treasury Establishment

## 20. 03 Bishnupur Treasury

O.	145.00	83.19	62.49	-20.70
R.	-61.81			

Withdrawal of fund by way of re-appropriation (₹61.81 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

## 21. 13 Imphal East District Treasury

O.	197.00	121.32	112.89	-8.43
R.	-75.68			

Withdrawal of fund by way of re-appropriation (₹75.68 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

## Grant No. 5 - Contd.

Head		Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
22.	14 Imphal Sub-Treasury			
	O.	106.00	70.53	67.42
	R.	-35.47		-3.11
	Withdrawal of fund by way of re-appropriation (₹35.47 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
23.	15 Imphal Treasury			
	O.	254.68	119.07	118.61
	R.	-135.61		-0.46
	Withdrawal of fund by way of re-appropriation (₹135.61 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
24.	20 Lamphel Treasury			
	O.	210.12	109.93	107.97
	R.	-100.19		-1.96
	Withdrawal of fund by way of re-appropriation (₹100.19 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
25.	25 Moirang Sub-Treasury			
	O.	39.75	40.19	34.63
	R.	0.44		-5.56
	Enhancement of fund by way of re-appropriation (₹0.44 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).			
26.	27 Wangoi Sub- Treasury			
	O.	80.50	58.03	43.64
	R.	-22.47		-14.39
	Withdrawal of fund by way of re-appropriation (₹22.47 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
27.	38 Thoubal Treasury			
	O.	158.08	64.37	56.60
	R.	-93.71		-7.77
	Withdrawal of fund by way of re-appropriation (₹93.71 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
28.	45 Kakching Sub-Treasury			
	O.	85.98	49.01	41.63
	R.	-36.97		-7.38
	Withdrawal of fund by way of re-appropriation (₹36.97 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			

**Grant No. 5 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
098 Local Fund Audit			
29. 03 Internal Audit Establishment			
O.	426.48	324.07	228.59
R.	-102.41		-95.48
Withdrawal of fund by way of re-appropriation (₹102.41 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			

**2071 Pension and other Retirement Benefit***01 Civil*

111 Pensions to legislators

30. 28 Pension to Legislators

O.	2,000.00	2,000.00	1,921.02	-78.98
----	----------	----------	----------	--------

Reasons for saving have not been intimated though called for (September 2024).

117 Govt. Contribution for Defined Contribution Pension Scheme

31. 01 Govt. Contribution

O.	30,000.00	27,000.00	22,092.29	-4,907.71
R.	-3,000.00			

Withdrawal of fund by way of re-appropriation (₹3,000.00 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

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

**Voted:****(Valley)****2071 Pension and other Retirement Benefit***01 Civil*

101 Superannuation and Retirement Allowances

32. 36 Superannuation and Retirement Allowances

O.	1,00,000.00	1,09,287.90	1,49,594.33	+40,306.43
S.	9,287.90			

Augmentation of fund through supplementary (₹9,287.90 lakh) in February 2024 proved insufficient. Reasons for incurring excess expenditure over the budget provision have not been intimated though called for (September 2024).

**Grant No. 5 - Contd.**

<b>Head</b>		<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>	
102 Commuted value of Pension					
33. 06 Commuted Value of Pension					
	O.	10,000.00	11,333.90	16,133.09	+4,799.19
	R.	1,333.90			
Augmentation of fund through re-appropriation (₹1,333.90 lakh) in March 2024 proved insufficient. Reasons for incurring excess expenditure over the budget provision have not been intimated though called for (September 2024).					
104 Gratuities					
34. 11 Gratuities					
	O.	8,000.00	13,766.40	15,308.58	+1,542.18
	R.	5,766.40			
Augmentation of fund through re-appropriation (₹5,766.40 lakh) in March 2024 proved insufficient. Reasons for incurring excess expenditure over the budget provision have not been intimated though called for (September 2024).					
105 Family Pension					
35. 09 Family Pension					
	O.	15,500.00	17,060.00	27,309.73	+10,249.73
	R.	1,560.00			
Augmentation of fund through re-appropriation (₹1,560.00 lakh) in March 2024 proved insufficient. Reasons for incurring excess expenditure over the budget provision have not been intimated though called for (September 2024).					
115 Leave Encashment Benefits					
36. 44 Leave Salaries					
	O.	10,000.00	16,811.60	16,519.50	-292.10
	R.	6,811.60			
Augmentation of fund through re-appropriation (₹6,811.60 lakh) in March 2024 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (September 2024).					

**1.2. Capital:**

1.2.1. The grant in the Capital Section closed with a saving of ₹25.01 lakh and no part of the saving was surrendered during the year.

1.2.2. In view of the final saving of 25.01 lakh, the supplementary provision of ₹171.30 lakh obtained in March 2024 proved excessive.

1.2.3. Saving occurred mainly under:

**Grant No. 5 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
<b>Voted:</b>			
<b>(Valley)</b>			
<b>7610 Loans to Government Servants etc.</b>			
201 House Building Advances			
1. 21 Loans to All India Services Officers			
O.	25.00	50.00	25.00
S.	25.00		-25.00

Augmentation of fund through supplementary (₹25.00 lakh) in February 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).

**Grant No. 5 - Concl'd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
-------------	--	---	-----------------------------------

**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 *per cent* 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 2023-24 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 2022-23 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 2023-24 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 2023-24 and stand included under '8222 - Sinking Fund, 01- Appropriation for Reduction or Avoidance of Debt 101- Sinking Funds'.

**Grant No. 6 - Transport**

<b>Section &amp; Major Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess (+)/ Saving (-)</b>
<b>Revenue</b>			
<b>Major Head: 2041 Taxes on Vehicles</b>			
<b>Voted:</b>			
Original	25,01,52		
Supplementary	...	11,39,13	-13,62,39
Amount Surrendered during the year.			9,19,03
<b>Capital</b>			
<b>Major Head: 5075 Capital Outlay on Other Transport Services</b>			
<b>Voted:</b>			
Original	37,33,22		
Supplementary	...	...	-37,33,22
Amount Surrendered during the year.			37,33,22

**Notes and Comments:**

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

	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
<b>Revenue:</b>			
<b>Voted:</b>			
Valley Areas	2,226.47	1,030.25	-1,196.22
Hill Areas	275.05	108.88	-166.17
<b>Total Voted:</b>	<b>2,501.52</b>	<b>1,139.13</b>	<b>-1,362.39</b>
<b>Capital:</b>			
<b>Voted:</b>			
Valley Areas	3,733.22	...	-3,733.22
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>3,733.22</b>	<b>...</b>	<b>-3,733.22</b>

**1.1. Revenue:**

1.1.1. The grant closed with a saving of ₹1,362.39 lakh against which an amount of ₹919.03 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹1,362.39 lakh, the surrendered amount of ₹919.03 lakh in March 2024 proved less.

1.1.3. Saving occurred mainly under:

## Grant No. 6 - Contd.

Head		Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
<b>Voted:</b>				
<b>(Hill)</b>				
<b>2041 Taxes on Vehicles</b>				
001 Direction and Administration				
1.	10 Ukhrul District			
	O.	30.20	36.53	14.47
	R.	6.33		-22.06
Enhancement of fund by way of re-appropriation (₹6.33 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).				
101 Collection Charges				
2.	03 Churachandpur District			
	O.	54.86	54.05	42.49
	R.	-0.81		-11.56
Withdrawal of fund by way of re-appropriation (₹0.81 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).				
3.	07 Senapati District			
	O.	70.79	26.12	16.03
	R.	-44.67		-10.09
Withdrawal of fund by way of surrender (₹44.62 lakh) and re-appropriation (₹0.05 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).				
4.	10 Kangpokpi District			
	O.	71.50	71.50	35.89
Reasons for saving have not been intimated though called for (September 2024).				
5.	11 Chandel District			
	O.	12.20	0.03	...
	R.	-12.17		-0.03
Reasons for withdrawal of fund by way of re-appropriation (₹12.17 lakh) in March 2024 and non-utilisation of the remaining provision have not been intimated though called for (September 2024).				
6.	12 Tamenglong District			
	O.	31.50	0.03	...
	R.	-31.47		-0.03
Reasons for withdrawal of fund by way of re-appropriation (₹11.06 lakh) and surrender (₹20.41 lakh) in March 2024 and non-utilisation of the remaining provision have not been intimated though called for (September 2024).				

**Grant No. 6 - Contd.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
<b>(Valley)</b>			
<b>2041 Taxes on Vehicles</b>			
001 Direction and Administration			
7. 01 Direction			
O.	237.44	237.44	156.85
			-80.59
Reasons for saving have not been intimated though called for (September 2024).			
8. 03 Restoration/ Establishment of Manipur State Transport			
O.	300.00	50.00	...
R.	-250.00		-50.00
Reasons for withdrawal of fund by way of surrender (₹250.00 lakh) in March 2024 and non-utilisation of the remaining provision have not been intimated though called for (September 2024).			
101 Collection Charges			
9. 02 Bishnupur District			
O.	46.90	47.00	39.61
R.	0.10		-7.39
Enhancement of fund by way of re-appropriation (₹0.10 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).			
10. 08 Thoubal District			
O.	70.37	59.09	44.53
R.	-11.28		-14.56
Withdrawal of fund by way of re-appropriation (₹11.28 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
11. 09 Imphal East District			
O.	85.42	91.42	65.22
R.	6.00		-26.20
Enhancement of fund by way of re-appropriation (₹6.00 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).			
800 Other Expenditure			
12. 07 Strengthening of Directorate of Transport			
O.	80.00	80.00	44.71
			-35.29
Reasons for saving have not been intimated though called for (September 2024).			
13. 09 Helicopter service-cum-airdispensary			
O.	600.00	600.00	476.89
			-123.11
Reasons for saving have not been intimated though called for (September 2024).			

**Grant No. 6 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
14. 12 VGF for UDAN International Scheme			
O.	500.00	...	...
R.	-500.00		
Reasons for withdrawal of the entire provision by way of surrender in March 2024 have not been intimated though called for (September 2024).			
15. 14 Monitoring of public service vehicles under Nirbhaya Framework			
O.	104.00	...	...
R.	-104.00		
Reasons for withdrawal of the entire provision by way of surrender in March 2024 have not been intimated though called for (September 2024).			

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

**Voted:****(Valley)****2041 Taxes on Vehicles**

101 Collection Charges

## 16. 05 Imphal District

O.	158.24	185.12	167.45	-17.67
R.	26.88			

Enhancement of fund by way of re-appropriation (₹26.88 lakh) in March 2024 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (September 2024).

**1.2. Capital:**

1.2.1. The grant in the Capital Section closed with a saving of ₹3,733.22 lakh. The entire saving of ₹3,733.22 lakh was surrendered during the year.

1.2.2. Saving occur mainly under:

**Voted:****(Valley)****5075 Capital Outlay on Other Transport Services**

60 Others

**Grant No. 6 - Concl.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
800 Other Expenditure			
1. 12 Way Site Amenities			
O.	150.00	...	...
R.	-150.00		
Reasons for withdrawal of the entire provision by way of surrender in March 2024 have not been intimated though called for (September 2024).			
2. 16 Development of Heliports under RCS UDAN2.0			
O.	3,583.22	...	...
R.	-3,583.22		

Reasons for withdrawal of the entire provision by way of surrender in March 2024 have not been intimated though called for (September 2024).

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

**Grant No. 7 - Police**

<b>Section &amp; Major Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess (+)/ Saving (-)</b>
---------------------------------	------------------------------------	---	-------------------------------

**Revenue**

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

**Voted:**

Original	23,84,50,40		
Supplementary	7,74,65,94	31,59,16,34	27,91,79,12
Amount Surrendered during the year.			-3,67,37,22
			...

**Capital**

<b>Major Head:</b>	<b>4055 Capital Outlay on Police</b>
--------------------	--------------------------------------

**Voted:**

Original	47,77,01		
Supplementary	2,04,26,48	2,52,03,49	1,11,19,18
Amount Surrendered during the year.			-1,40,84,31
			...

**Notes and Comments:**

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

	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
--	------------------------------------	---------------------------------------	-------------------------------

**Revenue:****Voted:**

Valley Areas	2,59,053.34	2,30,356.38	-28,696.96
Hill Areas	56,863.00	48,822.74	-8,040.26
<b>Total Voted:</b>	<b>3,15,916.34</b>	<b>2,79,179.12</b>	<b>-36,737.22</b>

**Capital****Voted:**

Valley Areas	25,003.49	11,119.18	-13,884.31
Hill Areas	200.00	...	-200.00
<b>Total Voted:</b>	<b>25,203.49</b>	<b>11,119.18</b>	<b>-14,084.31</b>

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

1.1.1. The grant closed with a saving of ₹36,737.22 lakh. No part of the saving was surrendered during the year.

1.1.2. In view of the final saving of ₹36,737.22 lakh, the supplementary provision of ₹77,465.94 lakh obtained in February 2024 proved excessive.

1.1.3. Saving occurred mainly under:

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
<b>Voted:</b>			
<b>(Hill)</b>			
<b>2055 Police</b>			
104 Special Police			
1. 07 5th Battalion Manipur Rifles			
O.	5,717.52	5,717.52	5,427.65
			-289.87
Reasons for saving have not been intimated though called for (September 2024).			
2. 35 10th India Reserve Batallion			
O.	4,873.84	3,284.38	2,899.90
R.	-1,589.46		-384.48
Withdrawal of fund by way of re-appropriation (₹1,589.46 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
3. 36 11th India Reserve Batallion			
O.	4,875.17	3,283.50	2,672.92
R.	-1,591.67		-610.58
Withdrawal of fund by way of re-appropriation (₹1,591.67 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
109 District Police			
4. 16 Chandel District			
O.	4,203.12	3,722.12	3,618.13
R.	-481.00		-103.99
Withdrawal of fund by way of re-appropriation (₹481.00 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
5. 17 Churachandpur District			
O.	4,623.50	5,787.04	5,426.37
S.	1,728.97		-360.67
R.	-565.43		
Enhancement of fund by way of supplementary (₹1,728.97 lakh) in February 2024 proved excessive and reduction of fund through re-appropriation (₹565.43 lakh) in March 2024 proved less. Reasons for final saving have not been intimated though called for (September 2024).			

**Grant No. 7 - Contd.**

<b>Head</b>		<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
-------------	--	--	---	-----------------------------------

6.	31 Senapati District			
	O.	4,940.70	6,035.37	5,445.67
	S.	729.22		
	R.	365.45		

Addition of fund by way of supplementary (₹729.22 lakh) in February 2024 proved excessive and enhancement through re-appropriation (₹365.45 lakh) in March 2024 proved unnecessary. Reasons for final saving have not been intimated though called for (September 2024).

7.	32 Tamenglong District			
	O.	4,747.06	5,897.41	3,740.32
	S.	1,100.00		
	R.	50.35		

Enhancement of fund by way of supplementary (₹1,100.00 lakh) in February 2024 and enhancement through re-appropriation (₹50.35 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).

8.	34 Ukhrul District			
	O.	3,973.70	4,086.01	3,724.07
	R.	112.31		

Enhancement of fund by way of re-appropriation (₹112.31 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).

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

001 Direction and Administration

9.	01 Direction			
	O.	11,081.76	34,514.83	22,208.04
	S.	23,910.98		
	R.	-477.91		

Addition of fund by way of supplementary (₹23,910.98 lakh) in February 2024 proved excessive and reduction through re-appropriation (₹477.91 lakh) in March 2024 proved less. Reasons for final saving have not been intimated though called for (September 2024).

10.	02 Security Related Expenditure (SRE)			
	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 (September 2024).

## Grant No. 7 - Contd.

Head		Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
11.	15 Centralized Procurement				
	O.	3,903.24	9,778.33	8,833.71	-944.62
	S.	6,175.09			
	R.	-300.00			
	Addition of fund by way of supplementary (₹6,175.09 lakh) in February 2024 proved excessive and reduction through re-appropriation (₹300.00 lakh) in March 2024 proved less. Reasons for final saving have not been intimated though called for (September 2024).				
12.	18 Financial Assistance to Manipur Police Housing Corporation Limited				
	O.	3,000.01	3,100.00	2,683.90	-416.10
	R.	99.99			
	Enhancement of fund by way of re-appropriation (₹99.99 lakh) in March 2024 proved unnecessary. Reasons for final saving have not been intimated though called for (September 2024).				
13.	20 State Emergency Fund				
	S.	30,000.00	30,000.00	24,096.59	-5,903.41
	Reasons for saving have not been intimated though called for (September 2024).				
14.	21 Inner Line Permit (ILP) Cell				
	O.	450.00	170.00	67.57	-102.43
	R.	-280.00			
	Withdrawal of fund by way of re-appropriation (₹280.00 lakh) in March 2024 proved less. Reasons for final saving have not been intimated though called for (September 2024).				
	003 Education and Training				
15.	24 Manipur Police Training Centre				
	O.	3,563.24	4,046.68	3,527.85	-518.83
	R.	483.44			
	Enhancement of fund by way of re-appropriation (₹483.44 lakh) in March 2024 proved unnecessary. Reasons for final saving have not been intimated though called for (September 2024).				
	101 Criminal Investigation and Vigilance				
16.	13 Criminal Investigation Department				
	O.	3,015.00	3,509.12	2,981.54	-527.58
	R.	494.12			
	Enhancement of fund by way of re-appropriation (₹494.12 lakh) in March 2024 proved unnecessary. Reasons for final saving have not been intimated though called for (September 2024).				
17.	19 Crime Branch				
	O.	594.95	688.37	565.25	-123.12
	R.	93.42			
	Enhancement of fund by way of re-appropriation (₹93.42 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).				

**Grant No. 7 - Contd.**

<b>Head</b>		<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
18.	20 CID (Security)			
	O.	3,635.00	3,480.64	+68.23
	R.	-154.36		
	Withdrawal of fund by way of re-appropriation (₹154.36 lakh) in March 2024 proved excessive. Reasons for anticipated saving and final excess have not been intimated though called for (September 2024).			
19.	21 CID (Technical)			
	O.	624.36	589.05	-8.38
	R.	-35.31		
	Withdrawal of fund by way of re-appropriation (₹35.31 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
20.	26 Narcotic and Border Affairs			
	O.	427.00	499.68	-149.97
	R.	72.68		
	Enhancement of fund by way of re-appropriation (₹72.68 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).			
21.	27 Narcotics Control (Central Share)			
	O.	22.11	...	...
	R.	-22.11		
	Reasons for withdrawal of the entire provision through re-appropriation in March 2024 have not been intimated though called for (September 2024).			
22.	28 Prosecution Branch			
	O.	315.10	103.70	-30.63
	R.	-211.40		
	Reduction of fund by way of re-appropriation (₹211.40 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
	104 Special Police			
23.	04 12th Battalion Manipur Rifles (2nd IRB)			
	O.	7,598.40	7,741.88	-299.72
	R.	143.48		
	Enhancement of fund by way of re-appropriation (₹143.48 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).			
24.	05 1st Battalion Manipur Rifles			
	O.	7,623.60	7,784.54	-448.00
	R.	160.94		
	Enhancement of fund by way of re-appropriation (₹160.94 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).			

## Grant No. 7 - Contd.

Head		Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
25.	06 2nd Battalion Manipur Rifles			
	O.	7,737.00	7,833.07	-152.56
	R.	96.07		
	Enhancement of fund by way of re-appropriation (₹96.07 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).			
26.	09 7th Battalion Manipur Rifles			
	O.	7,631.20	7,731.20	-273.89
	R.	100.00		
	Enhancement of fund by way of re-appropriation (₹100.00 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).			
27.	28 13th Battalion Manipur Rifles (3rd IRB)			
	O.	8,030.52	8,080.52	-422.01
	R.	50.00		
	Enhancement of fund by way of re-appropriation (₹50.00 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).			
	109 District Police			
28.	12 Bishnupur District			
	O.	11,358.40	12,933.46	-1,438.67
	S.	1,494.06		
	R.	81.00		
	Addition of fund by way of supplementary (₹1,494.06 lakh) in February 2024 proved excessive and enhancement through re-appropriation (₹81.00 lakh) in March 2024 proved unnecessary. Reasons for final saving have not been intimated though called for (September 2024).			
29.	23 Imphal East District			
	O.	11,191.60	14,788.06	-560.43
	S.	3,130.21		
	R.	466.25		
	Addition of fund by way of supplementary (₹3,130.21 lakh) in February 2024 proved excessive and enhancement through re-appropriation (₹466.25 lakh) in March 2024 proved unnecessary. Reasons for final saving have not been intimated though called for (September 2024).			
30.	33 Thoubal District			
	O.	11,109.04	11,158.04	-413.36
	R.	49.00		
	Enhancement of fund by way of re-appropriation (₹49.00 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).			

**Grant No. 7 - Contd.**

<b>Head</b>		<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>	
31. 37 Kakching District					
	O.	2,236.11	5,740.00	4,991.07	-748.93
	S.	4,323.89			
	R.	-820.00			
Enhancement of fund by way of supplementary (₹4,323.89 lakh) in February 2024 proved excessive and reduction through re-appropriation (₹820.00 lakh) in March 2024 proved less. Reasons for final saving have not been intimated though called for (September 2024).					
32. 38 Tengnoupal District					
	O.	1,026.20	2,319.50	2,254.88	-64.62
	S.	1,386.28			
	R.	-92.98			
Enhancement of fund by way of supplementary (₹1,386.28 lakh) in February 2024 proved excessive and reduction through re-appropriation (₹92.98 lakh) in March 2024 proved less. Reasons for final saving have not been intimated though called for (September 2024).					
33. 39 Kangpokpi District					
	O.	1,751.40	3,921.06	3,439.39	-481.67
	S.	2,596.66			
	R.	-427.00			
Enhancement of fund by way of supplementary (₹2,596.66 lakh) in February 2024 proved excessive and reduction through re-appropriation (₹427.00 lakh) in March 2024 proved less. Reasons for final saving have not been intimated though called for (September 2024).					
34. 40 Pherzawl District					
	O.	813.65	714.50	733.50	+19.00
	R.	-99.15			
Withdrawal of fund by way of re-appropriation (₹99.15 lakh) in March 2024 proved excessive. Reasons for anticipated saving and final excess have not been intimated though called for (September 2024).					
35. 42 Kamjong District					
	O.	469.62	1,362.92	1,293.56	-69.36
	S.	890.58			
	R.	2.72			
Enhancement of fund by way of supplementary (₹890.58 lakh) in February 2024 and through re-appropriation (₹2.72 lakh) in March 2024 proved excessive and unnecessary. Reasons for final saving have not been intimated though called for (September 2024).					
36. 44 Traffic Control Police Wing					
	O.	404.80	74.80	68.85	-5.95
	R.	-330.00			
Withdrawal of fund by way of re-appropriation (₹330.00 lakh) in March 2024 proved less. Reasons for anticipated saving have not been intimated though called for (September 2024).					

**Grant No. 7 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
37. 45 SP Railway			
O.	84.52	64.52	55.08
R.	-20.00		-9.44
Withdrawal of fund by way of re-appropriation (₹20.00 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
114 Wireless and Computer			
38. 36 Wireless			
O.	4,579.00	4,579.00	4,396.77
Reasons for saving have not been intimated though called for (September 2024).			
116 Forensic Science			
39. 20 Forensic Science			
O.	634.77	639.24	491.65
R.	4.47		-147.59
Enhancement of fund by way of re-appropriation (₹4.47 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).			
40. 21 Cyber Crime Prevention Against Women and Children (CCPWC)/Central Share			
O.	598.81	598.81	...
Reasons for non-utilisation/non-surrender of the provision have not been intimated though called for (September 2024).			
<b>2059 Public Works</b>			
01 Office Buildings			
051 Construction			
41. 27 Police Buildings			
O.	50.00	50.00	43.04
Reasons for saving have not been intimated though called for (September 2024).			
053 Maintenance and Repairs			
42. 27 Police Buildings			
O.	50.00	50.00	...
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2024).			
<b>2216 Housing</b>			
80 General			
800 Other Expenditure			
43. 27 Police Buildings			
O.	80.00	70.00	...
R.	-10.00		-70.00
Reasons for withdrawal of fund through re-appropriation (₹10.00 lakh) in March and non-utilisation of the remaining provision have not been intimated though called for (September 2024).			

## Grant No. 7 - Contd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
<b>2235 Social Security and Welfare</b>			
<i>01 Rehabilitation</i>			
200 Other Relief Measures			
44. 29 Rehabilitation of Ex-underground			
O.	20.41	20.41	...
			-20.41
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2024).			
45. 35 Victims of Extremist Action			
O.	50.00	50.00	4.00
			-46.00
Reasons for saving have not been intimated though called for (September 2024).			
<i>60 Other Social Security and Welfare Programmes</i>			
200 Other Programmes			
46. 37 Rajya Sainik Board/ Zilla Sainik Board			
O.	59.50	30.41	2.00
R.	-29.09		
			-28.41
Withdrawal of fund by way of re-appropriation (₹29.09 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
1.1.4. Saving mentioned in Note 1.1.3 was partly counter-balanced by excess mainly under:			
<b>Voted:</b>			
<b>(Hill)</b>			
<b>2055 Police</b>			
104 Special Police			
47. 08 6th Battalion Manipur Rifles			
O.	7,605.20	7,826.20	7,710.63
R.	221.00		
			-115.57
Enhancement of fund by way of re-appropriation (₹221.00 lakh) in March 2024 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (September 2024).			
48. 10 8th Battalion Manipur Rifles			
O.	7,745.00	8,145.00	8,157.18
R.	400.00		
			+12.18
Enhancement of fund by way of re-appropriation (₹400.00 lakh) in March 2024 proved insufficient. Reasons for incurring excess expenditure over the budget provision have not been intimated though called for (September 2024).			

**Grant No. 7 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>		<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
<b>Voted:</b>				
<b>(Valley)</b>				
<b>2055 Police</b>				
104 Special Police				
49. 03 11th Battalion Manipur Rifles (1st IRB)				
O.	7,045.50	7,437.58	7,387.18	-50.40
R.	392.08			
Enhancement of fund by way of re-appropriation (₹392.08 lakh) in March 2024 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (September 2024).				
50. 29 14th Battalion Manipur Rifles (4th IRB)				
O.	6,700.88	6,830.88	6,780.89	-49.99
R.	130.00			
Enhancement of fund by way of re-appropriation (₹130.00 lakh) in March 2024 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (September 2024).				
51. 30 15th Battalion Manipur Rifles ( 5th IRB)				
O.	5,860.52	6,425.52	6,264.07	-161.45
R.	565.00			
Enhancement of fund by way of re-appropriation (₹565.00 lakh) in March 2024 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (September 2024).				
52. 31 16th Battalion Manipur Rifles (6th IRB)				
O.	5,826.52	6,032.52	6,129.43	+96.91
R.	206.00			
Enhancement of fund by way of re-appropriation (₹206.00 lakh) in March 2024 proved insufficient. Reasons for incurring excess expenditure over the budget provision have not been intimated though called for (September 2024).				
53. 32 17th Battalion Manipur Rifles (7th IRB)				
O.	5,287.52	5,830.52	5,618.46	-212.06
R.	543.00			
Enhancement of fund by way of re-appropriation (₹543.00 lakh) in March 2024 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (September 2024).				

## Grant No. 7 - Contd.

Head		Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
54.	33 8th India Reserve Battalion (Commando Battalion)			
	O.	4,210.52	4,730.52	-18.56
	R.	520.00		
	Enhancement of fund by way of re-appropriation (₹520.00 lakh) in March 2024 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (September 2024).			
55.	34 9th IRB (Mahila Indian Reserve Battalion)			
	O.	4,231.20	4,351.16	+119.96
	Reasons for incurring excess expenditure over the budget provision have not been intimated though called for (September 2024).			
	109 District Police			
56.	22 Imphal West District			
	O.	21,268.60	22,746.08	+784.33
	R.	693.15		
	Enhancement of fund by way of re-appropriation (₹693.15 lakh) in March 2024 proved insufficient. Reasons for incurring excess expenditure over the budget provision have not been intimated though called for (September 2024).			
57.	41 Noney District			
	O.	1,753.52	1,810.38	-96.72
	R.	153.58		
	Enhancement of fund by way of re-appropriation (₹153.58 lakh) in March 2024 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (September 2024).			
58.	43 Jiribam District			
	O.	1,015.31	1,164.54	+95.01
	R.	54.22		
	Enhancement of fund by way of re-appropriation (₹54.22 lakh) in March 2024 proved insufficient. Reasons for incurring excess expenditure over the budget provision have not been intimated though called for (September 2024).			
	114 Wireless and Computer			
59.	14 Central Motor Transport Workshop			
	O.	1,369.09	1,529.27	-28.28
	R.	188.46		
	Enhancement of fund by way of re-appropriation (₹188.46 lakh) in March 2024 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (September 2024).			

**Grant No. 7 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
60. 18 City Police Control Room			
O.	456.01	499.92	490.60
R.	43.91		-9.32

Enhancement of fund by way of re-appropriation (₹43.91 lakh) in March 2024 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (September 2024).

**1.2. Capital:**

1.2.1. The grant in the Capital Section closed with a saving of ₹14,084.31 lakh. No part of the saving was surrendered during the year.

1.2.2. In view of the final saving of ₹14,084.31 lakh, the supplementary provision of ₹20,426.48 lakh obtained in February 2024 proved excessive.

1.2.3. Saving occurred mainly under:

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

207 State Police

## 1. 03 Construction of various Police Stations

O.	200.00	200.00	...	-200.00
----	--------	--------	-----	---------

Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2024).

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

115 Modernisation of police force

## 2. 25 Mordernisation of Police Forces

O.	2,392.98	553.53	78.13	-475.40
R.	-1,839.45			

Withdrawal of fund by way of re-appropriation (₹1,839.45 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

207 State Police

## 3. 03 Construction of various Police Stations

O.	800.00	1,000.00	380.57	-619.43
R.	200.00			

Enhancement of fund by way of re-appropriation (₹200.00 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).

**Grant No. 7 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
800 Other Expenditure			
4. 05 Upgradation of Guest House and Banquet Hall of 1st MR			
O.	784.00	20.00	...
R.	-764.00		-20.00
Reasons for withdrawal of fund by way of re-appropriation (₹764.00 lakh) in March 2024 and non-utilisation of the remaining provision have not been intimated though called for (September 2024).			
5. 06 Construction of housing units in 2nd MR			
O.	500.00	10.00	10.00
R.	-490.00		...
Reasons for withdrawal of fund by way of re-appropriation (₹490.00 lakh) in March 2024 have not been intimated though called for (September 2024).			
6. 07 Central Assistance under Scheme for Providing Temporary Shelter to displaced families			
S.	14,967.45	14,967.45	9,736.00
			-5,231.45
Reasons for saving have not been intimated though called for (September 2024).			
7. 08 Construction of Infrastructure with prefabricated materials for accommodation of CAPF-50 Coys under SRE			
S.	5,459.03	7,916.25	710.00
R.	2,457.22		-7,206.25
Enhancement of fund by way of re-appropriation (₹2,457.22 lakh) in March 2024 proved excessive. Reasons for saving have not been intimated though called for (September 2024).			

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

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

800 Other Expenditure

## 8. 01 Acquisition of Land

O.	100.00	237.76	105.98	-131.78
R.	137.76			

Enhancement of fund by way of re-appropriation (₹137.76 lakh) in March 2024 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (September 2024).

**Grant No. 7 - Concl.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
9. 02 Constrution of Helipad			
O.	0.01	98.50	98.50
R.	98.49		...

Reasons for enhancement of fund by way of re-appropriation (₹98.49 lakh) in March 2024 have not been intimated though called for (September 2024).

**1.3. New Service:**

1.3.1. Instances of creation of provision through re-appropriation without the knowledge of the Legislature has been noticed in the following case. Expenditure made by creating provision through re-appropriation without the knowledge of the State Legislature requires regularisation.

**3454 Census Surveys and Statistics***01 Census*

## 800 Other Expenditure

1. 02 Assistance to State Population Commission				
R.	300.00	300.00	39.67	-260.33

Reasons for creation of fund through re-appropriation (₹300.00) in March 2024 and incurring expenditure without creation of fund either in original/supplementary budget have not been intimated though called for (September 2024).

## Grant No. 8 - Public Works Department

Section & Major Head	Total grant / Appropriation	Actual Expenditure (₹ in thousand)	Excess (+)/ Saving (-)
<b>Revenue:</b>			
<b>Major Head: 2059 Public Works</b>			
<b>2216 Housing</b>			
<b>3054 Roads and Bridges</b>			
<b>Voted:</b>			
Original	1,45,15,17		
Supplementary	...	1,11,63,92	-33,51,25
Amount Surrendered during the year.			6,72,48
<b>Charged:</b>			
Original	4,00,00		
Supplementary	...	2,17,39	-1,82,61
Amount Surrendered during the year			40,00
<b>Capital:</b>			
<b>Major Head: 4059 Capital Outlay on Public Works</b>			
<b>4216 Capital Outlay on Housing</b>			
<b>5054 Capital Outlay on Roads and Bridges</b>			
<b>Voted:</b>			
Original	15,07,15,10		
Supplementary	...	7,40,04,85	-7,67,10,25
Amount Surrendered during the year			1,56,28,04

**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 (-)
<b>Revenue:</b>			
<b>Voted:</b>			
Valley Areas	10,186.52	7,853.37	-2,333.15
Hill Areas	4,328.65	3,310.55	-1,018.10
<b>Total Voted:</b>	<b>14,515.17</b>	<b>11,163.92</b>	<b>-3,351.25</b>
<b>Charged:</b>			
Valley Areas	400.00	217.39	-182.61
Hill Areas	...	...	...
<b>Total Charged:</b>	<b>400.00</b>	<b>217.39</b>	<b>-182.61</b>
<b>Capital:</b>			
<b>Voted:</b>			
Valley Areas	98,535.10	30,665.88	-67,869.22
Hill Areas	52,180.00	43,338.97	-8,841.03
<b>Total Voted:</b>	<b>1,50,715.10</b>	<b>74,004.85</b>	<b>-76,710.25</b>

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

1.1.1. The grant closed with a saving of ₹3,351.25 lakh against which an amount of ₹672.48 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹3,351.25 lakh, surrendered amount of ₹672.48 lakh in March 2024 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.	460.00	472.10	246.05	-226.05
R.	12.10			

Enhancement of provision by way of re-appropriation (₹12.10 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).

**2216 Housing**

*05 General Pool Accommodation*

053 Maintenance and Repairs

## 2. 03 Residential Buildings in Hill &amp; Valley areas

O.	200.00	200.00	179.85	-20.15
----	--------	--------	--------	--------

Reasons for saving have not been intimated though called for (September 2024).

800 Other Expenditure

## 3. 01 Construction of General Pool Accommodation

O.	17.00	...	...	...
R.	-17.00			

Reasons for withdrawal of the entire provision through surrender (₹17.00 lakh) in March 2024 have not been intimated though called for (September 2024).

**3054 Roads and Bridges**

*01 National Highways*

337 Road Works

## 4. 23 Road Works

O.	400.00	400.00	...	-400.00
----	--------	--------	-----	---------

Reasons for non utilisation/non surrender of the entire provision have not been intimated though called for (September 2024).

**Grant No. 8 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>		<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
<i>03 State Highways</i>				
337 Road Works				
5. 24 Specific Strategic Roads/Bridges in Hill and Valley areas				
O.	700.00	700.00	491.39	-208.61
Reasons for saving have not been intimated though called for (September 2024).				
<i>05 Roads of Inter State or Economic Importance</i>				
102 Bridges				
6. 21 Road & Bridges in Hill and Valley Areas				
O.	1,500.00	1,500.00	1,213.99	-286.01
Reasons for saving have not been intimated though called for (September 2024).				
<i>80 General</i>				
001 Direction and Administration				
7. 08 Execution				
O.	1,451.65	1,330.00	1,179.27	-150.73
R.	-121.65			
Withdrawal of provision through re-appropriation (₹25.65 lakh) and surrender (₹96.00 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).				
<b>Voted:</b>				
<b>(Valley)</b>				
<b>2059 Public Works</b>				
<i>60 Other Buildings</i>				
053 Maintenance and Repairs				
8. 09 Functional Buildings				
O.	690.00	690.00	553.70	-136.30
Reasons for saving have not been intimated though called for (September 2024).				
<i>80 General</i>				
001 Direction and Administration				
9. 01 Direction				
O.	339.44	296.44	150.75	-145.69
R.	-43.00			
Withdrawal of provision through surrender (₹43.00 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).				

**Grant No. 8 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>		<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
10. 03 Architecture				
O.	80.48	75.48	56.91	-18.57
R.	-5.00			
	Withdrawal of provision through surrender (₹5.00 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
11. 08 Execution				
O.	1,032.40	928.40	790.77	-137.63
R.	-104.00			
	Withdrawal of provision through surrender (₹104.00 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
12. 26 Store Control				
O.	108.10	103.10	97.49	-5.61
R.	-5.00			
	Withdrawal of provision through surrender (₹5.00 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
800 Other Expenditure				
13. 20 Other Expenditure				
O.	50.00	70.00	38.78	-31.22
R.	20.00			
	Enhancement of fund through re-appropriation (₹20.00 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).			
<b>2216 Housing</b>				
<i>05 General Pool Accommodation</i>				
053 Maintenance and Repairs				
14. 03 Residential Buildings in Hill & Valley areas				
O.	350.00	350.00	304.30	-45.71
	Reasons for saving have not been intimated though called for (September 2024).			
800 Other Expenditure				
15. 01 Construction of General Pool Accommodation				
O.	27.00	...	...	...
R.	-27.00			
	Reasons for withdrawal of the entire provision through surrender (₹27.00 lakh) in March 2024 have not been intimated though called for (September 2024).			

**Grant No. 8 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>		<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
<i>80 General</i>				
800 Other Expenditure				
16. 10 Furnishing of Residential Quarters				
O.	25.00	25.00	19.65	-5.35
Reasons for saving have not been intimated though called for (September 2024).				
<b>3054 Roads and Bridges</b>				
<i>01 National Highways</i>				
337 Road Works				
17. 23 Road Works				
O.	400.00	400.00	314.24	-85.76
Reasons for saving have not been intimated though called for (September 2024).				
<i>03 State Highways</i>				
337 Road Works				
18. 24 Specific Strategic Roads/Bridges in Hill and Valley areas				
O.	800.00	800.00	636.50	-163.50
Reasons for saving have not been intimated though called for (September 2024).				
<i>05 Roads of Inter State or Economic Importance</i>				
102 Bridges				
19. 21 Road & Bridges in Hill and Valley Areas				
O.	1,500.00	1,500.00	1,414.55	-85.45
Reasons for saving have not been intimated though called for (September 2024).				
<i>80 General</i>				
001 Direction and Administration				
20. 01 Direction				
O.	748.54	656.80	533.17	-123.63
R.	-91.74			
Reduction of provision through re-appropriation (₹91.74 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).				
21 08 Execution				
O.	2,720.00	2,570.00	2,303.27	-266.73
R.	-150.00			
Withdrawal of provision through surrender (₹150.00 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).				

**Grant No. 8 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
-------------	--	---	-----------------------------------

22. 26 Store Control			
O.	697.60	472.12	453.67
R.	-225.48		-18.45

Withdrawal of provision through surrender (₹225.48 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

800 Other Expenditure

23. 20 Other Expenditure			
O.	50.00	70.00	9.47
R.	20.00		-60.53

Enhancement of fund through re-appropriation (₹20.00 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).

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

**1.2. Revenue Charged :**

1.2.1. The grant in Charged portion closed with a saving of ₹182.61 lakh against which an amount of ₹40.00 lakh was surrendered during the year.

1.2.2. In view of the final saving of ₹182.61 lakh, surrender of ₹40.00 lakh in March 2024 proved less.

1.2.3. Saving occurred mainly under :

**(Valley)**

**2059 Public Works**

80 General

800 Other Expenditure

1. 20 Other Expenditure			
O.	50.00	30.00	14.83
R.	-20.00		-15.17

Withdrawal of provision through surrender (₹20.00 lakh) in March 2024 proved less. Reasons for final saving have not been intimated though called for (September 2024).

**2216 Housing**

80 General

001 Direction and Administration

2. 22 Raj Bhavan			
O.	300.00	300.00	202.56
R.			-97.44

Reasons for the final saving have not been intimated though called for (September 2024).

**Grant No. 8 - Contd.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
<b>3054 Roads and Bridges</b>			
80 General			
800 Other Expenditure			
3. 20 Other Expenditure			
O.	50.00	30.00	...
R.	-20.00		-30.00

Reasons for withdrawal of provision through surrender (₹20.00 lakh) in March 2024 and non-utilisation of the remaining fund have not been intimated though called for (September 2024).

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

**1.3. Capital:**

1.3.1. The grant in Capital Section closed with a saving of ₹76,710.25 lakh against which an amount of ₹15,628.04 lakh was surrendered during the year.

1.3.2. In view of the final saving of ₹76,710.25 lakh, surrender of ₹15,628.04 lakh proved less.

1.3.3. Saving occurred mainly under :

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

    01 Government Residential Buildings

    700 Other Housing

1. 10 Buildings in Hill and Valley areas

O.	100.00	100.00	50.20	-49.80
----	--------	--------	-------	--------

Reasons for the final saving have not been intimated though called for (September 2024).

**5054 Capital Outlay on Roads and Bridges**

    04 District & Other Roads

    337 Road Works

2. 48 Other Road Works (EAP)

O.	41,900.00	45,206.90	30,156.09	-15,050.81
----	-----------	-----------	-----------	------------

R.	3,306.90			
----	----------	--	--	--

Enhancement of fund through re-appropriation (₹3,306.90 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).

**Grant No. 8 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
<i>05 Roads</i>			
337 Road Works			
3. 53 Improvement of Specific Strategic road/bridges in Hill and Valley areas			
O.	10,000.00	12,807.80	8,692.88
R.	2,807.80		-4,114.92
Enhancement of provision through re-appropriation (₹2,807.80 lakh) in March 2024 proved unnecessary. Reasons for the final saving have not been intimated though called for (September 2024).			
4. 55 Central Road and Infrastructure Fund			
O.	180.00	5,000.00	2,972.81
R.	4,820.00		-2,027.19
Augmentation of fund by way re-appropriation (₹4,820.00 lakh) in March 2024 proved excessive. Reasons for saving have not been intimated though called for (September 2024).			

**Voted:****(Valley)****4059 Capital Outlay on Public Works***01 Office Buildings*

## 051 Construction

## 5. 11 Construction of Non-Residential PAB Buildings

O.	3,200.00	1,900.00	1,501.52	-398.48
R.	-1,300.00			

Withdrawal of provision through re-appropriation (₹1,300.00 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

**4216 Capital Outlay on Housing***01 Government Residential Buildings*

## 700 Other Housing

## 6. 10 Buildings in Hill and Valley areas

O.	153.00	495.97	424.39	-71.58
R.	342.97			

Enhancement of fund through re-appropriation (₹342.97 lakh) in March 2024 proved excessive. Reasons for saving have not been intimated though called for (September 2024).

**5054 Capital Outlay on Roads and Bridges***05 Roads*

**Grant No. 8 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>		<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
337 Road Works				
7. 53 Improvement of Specific Strategic road/bridges in Hill and Valley areas				
O.	12,000.00	17,192.20	15,111.01	-2,081.19
R.	5,192.20			
Enhancement of fund through re-appropriation (₹5,192.20 lakh) in March 2024 proved excessive. Reasons for saving have not been intimated though called for (September 2024).				
8. 55 Central Road and Infrastructure Fund				
O.	1,333.00	20,000.00	7,945.25	-12,054.75
R.	18,667.00			
Enhancement of provision through re-appropriation (₹18,667.00 lakh) in March 2024 proved excessive. Reasons for the final saving have not been intimated though called for (September 2024).				
80 General				
800 Other Expenditure				
9. 71 Information Technology (IT)				
O.	150.00	...	...	...
R.	-150.00			
Reasons for reduction of provision through re-appropriation (₹150.00 lakh) in March 2024 have not been intimated though called for (September 2024).				
10. 74 Construction of Imphal Ring Road (EAP) State Share				
O.	5,000.00	5,000.00	881.09	-4,118.91
Reasons for saving have not been intimated though called for (September 2024).				
11. 75 Construction of Imphal Ring Road (EAP) Central Share				
O.	30,000.00	10,000.00	...	-10,000.00
R.	-20,000.00			
Reasons for reduction of provision through re-appropriation (₹20,000.00 lakh) in March 2024 and non utilisation/non surrender of the fund have not been intimated though called for (September 2024).				
12. 77 Impvt. of Roads within Imphal City with rigid Pavement (EAP)				
O.	46,598.00	5,100.00	...	-5,100.00
R.	-41,498.00			
Reasons for withdrawal of provision through surrender (₹15,628.04 lakh) and re-appropriation (₹25,869.96 lakh) in March 2024 and non utilisation of the remaining balance fund have not been intimated though called for (September 2024).				

**Grant No. 8 - Contd.**

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

**1.3. New Service :**

Instances of creation of provision through re-appropriation without the knowledge of the Legislature has been noticed in the following cases.

**Revenue Voted :****(Valley)****2059 Public Works***80 General*

103 Furnishings

1. 11 Furnishings

R.	8.43	8.43	8.43	...
----	------	------	------	-----

Reasons for incurring expenditure without obtaining provision either in original or supplementary budget have not been intimated though called for (September 2024).

**Capital Voted :****(Hill)****4059 Capital Outlay on Public Works***01 Office Buildings*

051 Construction

2. 11 Construction of Non-Residential PAB Buildings

R.	1,300.00	1,300.00	465.94	-834.06
----	----------	----------	--------	---------

Reasons for incurring expenditure without obtaining provision either in original or supplementary budget have not been intimated though called for (September 2024).

**5054 Capital Outlay on Roads and Bridges***04 District & Other Roads*

337 Road Works

3. 04 Construction of Roads under NABARD

R.	2,010.71	2,010.71	890.00	-1,120.71
----	----------	----------	--------	-----------

Reasons for incurring expenditure without obtaining provision either in original or supplementary budget have not been intimated though called for (September 2024).

*05 Roads*

101 Bridges

4. 09 Construction of Bridges under NABARD

R.	820.48	820.48	111.05	-709.43
----	--------	--------	--------	---------

Reasons for incurring expenditure without obtaining provision either in original or supplementary budget have not been intimated though called for (September 2024).

**Grant No. 8 - Concl.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
-------------	--	---	-----------------------------------

**Capital Voted :****(Valley)****5054 Capital Outlay on Roads and Bridges***04 District & Other Roads*

337 Road Works

## 5. 04 Construction of Roads under NABARD

R.	1,989.29	1,989.29	454.61	-1,534.68
----	----------	----------	--------	-----------

Reasons for incurring expenditure without obtaining provision either in original or supplementary budget under have not been intimated though called for (September 2024).

*05 Roads*

101 Bridges

## 6. 09 Construction of Bridges under NABARD

R.	1,179.52	1,179.52	717.55	-461.97
----	----------	----------	--------	---------

Reasons for incurring expenditure without obtaining provision either in original or supplementary budget under have not been intimated though called for (September 2024).

337 Road Works

## 7. 65 Works for Urban Infrastructure Development Fund (UIDF)

R.	100.00	100.00	3,531.96	+3,431.96
----	--------	--------	----------	-----------

Reasons for incurring expenditure without obtaining provision either in original or supplementary budget under have not been intimated though called for (September 2024).

Expenditure made by creating provision through re-appropriation at Sl.No. 1 to 7 at Note 1.3 under Revenue and Capital Voted without the knowledge of State Legislature requires regularisation.

**Grant No. 9 - Information and Publicity**

<b>Section &amp; Major Head</b>		<b>Total grant / Appropriation</b>	<b>Actual Expenditure</b> (₹ in thousand)	<b>Excess (+)/ Saving (-)</b>
<b>Revenue</b>				
<b>Major Head: 2220 Information and Publicity</b>				
<b>Voted:</b>				
	Original	17,72,08		
	Supplementary	3,32,79	21,04,87	19,02,84
	Amount Surrendered during the year.			-2,02,03
				...
<b>Capital:</b>				
<b>Major Head: 4220 Capital Outlay on Information and Publicity</b>				
<b>Voted:</b>				
	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:

		<b>Total grant / Appropriation</b>	<b>Actual Expenditure</b> (₹ in lakh)	<b>Excess (+)/ Saving (-)</b>
<b>Revenue:</b>				
<b>Voted:</b>				
	Valley Areas	2,020.08	1,828.02	-192.06
	Hill Areas	84.79	74.82	-9.97
	<b>Total Voted:</b>	<b>2,104.87</b>	<b>1,902.84</b>	<b>-202.03</b>
<b>Capital</b>				
<b>Voted:</b>				
	Valley Areas	50.00	50.00	...
	Hill Areas	...	...	...
	<b>Total Voted:</b>	<b>50.00</b>	<b>50.00</b>	<b>...</b>

**1.1 Revenue:**

1.1.1 The grant closed with a saving of ₹202.03 lakh. No part of the saving was surrendered during the year.

1.1.2. In view of the final saving of ₹202.03 lakh, the supplementary provision of ₹332.79 lakh obtained in February 2024 proved excessive.

1.1.3. Saving occur mainly under:

**Grant No. 9 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
-------------	--	---	-----------------------------------

**Voted:****(Hill)****2220 Information and Publicity***60 Others*

001 Direction and Administration

## 1. 01 Direction

O.	60.42	53.80	53.08	-0.72
R.	-6.62			

Withdrawal of fund by way of re-appropriation (₹6.62 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

**(Valley)****2220 Information and Publicity***60 Others*

001 Direction and Administration

## 2. 01 Direction

O.	432.49	479.38	439.24	-40.14
S.	47.50			
R.	-0.61			

Enhancement of fund through supplementary (₹47.50 lakh) in February 2024 proved excessive and reduction by way of re-appropriation (₹0.61 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

101 Advertising and Visual Publicity

## 3. 02 Advertisement and Visual Publicity

O.	533.86	733.66	645.43	-88.23
S.	200.00			
R.	-0.20			

Enhancement of fund through supplementary (₹200.00 lakh) in February 2024 proved excessive and reduction by way of re-appropriation (₹0.20 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

102 Information Centres

## 4. 04 Information Centre (New Delhi)

O.	15.40	27.74	4.08	-23.66
R.	12.34			

Enhancement of fund by way of re-appropriation (₹12.34 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).

**Grant No. 9 - Concl.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
106 Field Publicity			
5. 03 Field Establishment			
O.	181.50	166.83	165.32
R.	-14.67		-1.51

Withdrawal of fund by way of re-appropriation (₹14.67 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

## 107 Song and Drama Services

6. 07 Song and Drama Services				
O.	2.44	87.46	51.41	-36.05
S.	85.02			

Additional provision of fund through supplementary (₹85.02 lakh) in February 2024 proved excessive. Reasons for saving have not been intimated though called for (September 2024).

## 110 Publications

7. 06 Publication				
O.	157.76	137.11	135.03	-2.08
R.	-20.65			

Reduction of fund by way of re-appropriation (₹20.65 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

1.1.4. Saving mentioned in Note 1.2.3 above was partly counter-balanced by excess mainly under:

**Voted:****(Valley)****2220 Information and Publicity***60 Others*

## 103 Press Information Services

8. 10 Press Information Services				
O.	25.00	66.01	61.61	-4.40
S.	0.27			
R.	40.74			

Addition of fund by way of supplementary (₹0.27 lakh) in February 2024 proved insufficient and enhancement through re-appropriation (₹40.74 lakh) in March 2024 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (September 2024).

**1.2. Capital:**

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

**Grant No. 10 - Education**

<b>Section &amp; Major Head</b>	<b>Total grant / Appropriation</b>		<b>Actual Expenditure</b> (₹ in thousand)	<b>Excess (+)/ Saving (-)</b>
<b>Revenue</b>				
<b>Major Head: 2202 General Education</b>				
<b>2203 Technical Education</b>				
<b>2204 Sports and Youth Services</b>				
<b>Voted:</b>				
Original	32,12,15,39			
Supplementary	28,46,33	32,40,61,72	22,82,04,70	-9,58,57,02
Amount Surrendered during the year				...
<b>Capital</b>				
<b>Major Head: 4202 Capital Outlay on Education, Sports, Art and Culture</b>				
<b>4552 Capital Outlay on North Eastern Areas</b>				
<b>Voted:</b>				
Original	79,62,96			
Supplementary	...	79,62,96	49,01,70	-30,61,26
Amount Surrendered during the year				7,60,93

**Notes and Comments:**

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

	<b>Total grant / Appropriation</b>	<b>Actual Expenditure</b> (₹ in lakh)	<b>Excess (+)/ Saving (-)</b>
<b>Revenue</b>			
<b>Voted:</b>			
Valley Areas	2,56,634.61	1,76,131.85	-80,502.76
Hill Areas	67,427.11	52,072.85	-15,354.26
<b>Total Voted:</b>	<b>3,24,061.72</b>	<b>2,28,204.70</b>	<b>-95,857.02</b>
<b>Capital</b>			
<b>Voted:</b>			
Valley Areas	7,337.96	4,901.70	-2,436.26
Hill Areas	625.00	...	-625.00
<b>Total Voted:</b>	<b>7,962.96</b>	<b>4,901.70</b>	<b>-3,061.26</b>

**Grant No. 10 - Contd.****1.1. Revenue :**

1.1.1. The grant in Revenue Section closed with a saving of ₹95,857.02 lakh. No part of the saving was surrendered during the year.

1.1.2. In view of the final saving of ₹95,857.02 lakh, supplementary provision of ₹2,846.33 lakh obtained in February 2024 proved unnecessary.

1.1.3. Saving occurred mainly under :

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.	504.66	504.66	369.79	-134.87
----	--------	--------	--------	---------

Reasons for saving have not been intimated though call for (September 2024).

## 2. 34 Improvement of Primary Inspection

O.	35.00	35.00	10.00	-25.00
----	-------	-------	-------	--------

Reasons for saving have not been intimated though call for (September 2024).

## 052 Equipment

## 3. 24 Equipment for Middle Education

O.	5.00	5.00	...	-5.00
----	------	------	-----	-------

Reasons for non utilisation/non surrender of the entire provision have not been intimated though call for (September 2024).

## 4. 25 Equipment for Primary Education

O.	10.00	10.00	...	-10.00
----	-------	-------	-----	--------

Reasons for non utilisation/non surrender of the entire provision have not been intimated though call for (September 2024).

## 101 Government Primary Schools

## 5. 19 Primary School

O.	24,079.41	25,430.72	20,299.15	-5,131.57
----	-----------	-----------	-----------	-----------

R.	1,351.31
----	----------

Enhancement of provision through re-appropriation (₹1,351.31 lakh) in March 2024 proved unnecessary. Reasons for the final saving have not been intimated though called for (September 2024).

## Grant No. 10 - Contd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
104 Inspection			
6. 19 Primary School			
O.	402.00	402.00	315.11
			-86.89
Reasons for saving have not been intimated though called for (September 2024).			
106 Teachers and other Services			
7. 85 Welfare of Teacher			
O.	5.00	5.00	...
			-5.00
Reasons for non utilisation/non surrender of the entire provision have not been intimated though called for (September 2024).			
112 National Programme of Mid day Meals in Schools			
8. 42 Mid - Day Meals (State Share)			
O.	210.00	154.00	154.00
R.	-56.00		...
Reasons for reduction of provision through re-appropriation (₹56.00 lakh) in March 2024 have not been intimated though called for (September 2024).			
800 Other Expenditure			
9. 76 Other Expenditure			
O.	7.50	7.50	...
			-7.50
Reasons for non utilisation/non surrender of the entire provision have not been intimated though called for (September 2024).			
<i>02 Secondary Education</i>			
001 Direction and Administration			
10. 01 Direction			
O.	61.50	61.50	26.14
			-35.36
Reasons for saving have not been intimated though called for (September 2024).			
11. 24 Equipment			
O.	5.00	5.00	...
			-5.00
Reasons for non utilisation/non surrender of the provision have not been intimated though called for (September 2024).			

## Grant No. 10 - Contd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
052 Equipments			
12. 12 Information and Communication Technology (ICT)			
O.	18.00	18.00	...
Reasons for non utilisation/non surrender of the provision have not been intimated though called for (September 2024).			
13. 68 Science Equipment			
O.	10.00	10.00	...
Reasons for non utilisation/non surrender of the provision have not been intimated though called for (September 2024).			
053 Maintenance of Buildings			
14. 39 Maintenance of Buildings			
O.	50.00	50.00	...
Reasons for non utilisation/non surrender of the provision have not been intimated though called for (September 2024).			
101 Inspection			
15. 24 Secondary Schools			
O.	40.75	40.75	0.75
Reasons for saving have not been intimated though called for (September 2024).			
104 Teachers and Other Services			
16. 84 Welfare of Teachers			
O.	25.00	25.00	...
Reasons for non utilisation/non surrender of the entire provision have not been intimated though called for (September 2024).			
109 Government Secondary Schools			
17. 24 Secondary Schools			
O.	32,524.50	32,524.50	17,953.38
Reasons for saving have not been intimated though called for (September 2024).			
800 Other Expenditure			
18. 30 Furniture			
O.	25.20	25.20	...
Reasons for non utilisation/non surrender of the entire provision have not been intimated though called for (September 2024).			

## Grant No. 10 - Contd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
19. 83 Welfare of Students/Cadets			
O.	20.00	20.00	...
Reasons for non utilisation/non surrender of the entire provision have not been intimated though called for (September 2024).			
20. 86 In-Service Training			
O.	10.00	10.00	...
Reasons for non utilisation/non surrender of the entire provision have not been intimated though called for (September 2024).			
21. 88 Guidance and Councelling			
O.	10.00	10.00	...
Reasons for non utilisation/non surrender of the entire provision have not been intimated though called for (September 2024).			
<i>03 University and Higher Education</i>			
104 Assistance to Non-Government Colleges and Institutes			
22. 03 Assistance to Non-Government Colleges and Institutions			
O.	38.64	38.64	...
Reasons for non utilisation/non surrender of the entire provision have not been intimated though called for (September 2024).			
106 Text Books Development			
23. 57 Production of Chief Edition of Text Books for University and Higher Education.			
O.	20.00	20.00	...
Reasons for non utilisation/non surrender of the entire provision have not been intimated though called for (September 2024).			
800 Other Expenditure			
24. 75 Students Amenities			
O.	20.00	...	...
R.	-20.00		...
Reasons for withdrawal of the entire provision through re-appropriation (₹20.00 lakh) in March 2024 have not been intimated though called for (September 2024).			

**Grant No. 10 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
25. 77 Rashtriya Uchhatar Shiksha Abhiyan (RUSA) (Central Share)			
O.	1,000.00	237.50	...
R.	-762.50		-237.50
Reasons for withdrawal of provision through re-appropriation (₹762.50 lakh) in March 2024 and non utilisation/non surrender of the remaining balance have not been intimated though called for (September 2024).			
26. 78 State Share for Rashtriya Uchchar Shiksha Abhiyan (RUSA)			
O.	84.00	34.00	...
R.	-50.00		-34.00
Reasons for withdrawal of provision through re-appropriation (₹50.00 lakh) in March 2024 and non utilisation/non surrender of the remaining balance have not been intimated though called for (September 2024).			
<i>80 General</i>			
001 Direction and Administration			
27. 01 Direction			
O.	1,338.00	1,338.00	1,110.71
Reasons for saving have not been intimated though called for (September 2024).			
800 Other Expenditure			
28. 37 Legal Charges			
O.	15.00	15.00	...
Reasons for non utilisation/non surrender of the entire provision have not been intimated though called for (September 2024).			
<b>Voted :</b>			
<b>(Valley)</b>			
<b>2202 General Education</b>			
<i>01 Elementary Education</i>			
001 Direction and Administration			
29. 01 Direction			
O.	843.49	843.49	691.82
Reasons for saving have not been intimated though called for (September 2024).			
30. 34 Improvement of Primary Inspection			
O.	31.80	31.80	6.80
Reasons for saving have not been intimated though called for (September 2024).			

## Grant No. 10 - Contd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
052 Equipment			
31. 24 Equipment for Middle Education			
O.	5.00	5.00	...
			-5.00
Reasons for non utilisation/non surrender of the entire provision have not been intimated though called for (September 2024).			
32. 25 Equipment for Primary Education			
O.	10.00	10.00	...
			-10.00
Reasons for non utilisation/non surrender of the entire provision have not been intimated though called for (September 2024).			
101 Government Primary Schools			
33. 19 Primary School			
O.	53,965.51	56,614.20	46,345.47
			-10,268.73
R.	2,648.69		
Enhancement of provision through re-appropriation (₹2,648.69 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).			
104 Inspection			
34. 19 Primary School			
O.	452.40	452.40	436.42
			-15.98
Reasons for saving have not been intimated though called for (September 2024).			
106 Teachers and other Services			
35. 85 Welfare of Teacher			
O.	5.00	5.00	...
			-5.00
Reasons for non utilisation/non surrender of the entire provision have not been intimated though called for (September 2024).			
112 National Programme of Mid day Meals in Schools			
36. 42 Mid - Day Meals (State Share)			
O.	250.00	250.00	229.71
			-20.29
Reasons for saving have not been intimated though called for (September 2024).			

## Grant No. 10 - Contd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
37. 43 Mid- Day Meal (Central Share)			
O.	5,300.00	4,355.00	2,392.01
R.	-945.00		-1,962.99
Withdrawal of provision through re-appropriation (₹945.00 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
800 Other Expenditure			
38. 76 Other Expenditure			
O.	12.50	12.50	...
Reasons for non utilisation/non surrender of the entire provision have not been intimated though called for (September 2024).			
39. 77 Students Amenities			
O.	18.00	18.00	...
Reasons for non utilisation/non surrender of the entire provision have not been intimated though called for (September 2024).			
40. 78 School Sports			
O.	13.50	13.50	...
Reasons for non utilisation/non surrender of the entire provision have not been intimated though called for (September 2024).			
41. 79 Employees Training			
O.	45.00	45.00	...
Reasons for non utilisation/non surrender of the entire provision have not been intimated though called for (September 2024).			
42. 80 School Meet			
O.	13.50	13.50	...
Reasons for non utilisation/non surrender of the entire provision have not been intimated though called for (September 2024).			
<i>02 Secondary Education</i>			
001 Direction and Administration			
43. 01 Direction			
O.	72.00	72.00	43.00
Reasons for saving have not been intimated though called for (September 2024).			

## Grant No. 10 - Contd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
44. 24 Equipments			
O.	5.00	5.00	...
Reasons for non utilisation/non surrender of the entire provision have not been intimated though called for (September 2024).			
052 Equipments			
45. 12 Information and Communication Technology (ICT)			
O.	18.00	18.00	...
Reasons for non utilisation/non surrender of the entire provision have not been intimated though called for (September 2024).			
46. 68 Science Equipment			
O.	10.00	10.00	...
Reasons for non utilisation/non surrender of the entire provision have not been intimated though called for (September 2024).			
053 Maintenance of Buildings			
47. 39 Maintenance of Buildings			
O.	50.00	50.00	...
Reasons for non utilisation/non surrender of the entire provision have not been intimated though called for (September 2024).			
101 Inspection			
48. 24 Secondary Schools			
O.	60.75	60.75	0.58
Reasons for saving have not been intimated though called for (September 2024).			
103 Non-Formal Education			
49. 01 CM's Scheme for Support to EWS Students for Pursuing Professional Courses			
O.	400.00	...	...
R.	-400.00		
Reasons for withdrawal of the entire provision through re-appropriation (₹400.00 lakh) in March 2024 have not been intimated though called for (September 2024).			
104 Teachers and Other Services			
50. 84 Welfare of Teachers			
O.	25.00	25.00	10.48
Reasons for saving have not been intimated though called for (September 2024).			

## Grant No. 10 - Contd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
107 Scholarships			
51. 23 Scholarship			
O.	36.24	36.24	1.95
Reasons for saving have not been intimated though called for (September 2024).			
52. 24 Merit Scholarship Scheme for Class X and XII Passed Students			
O.	144.00	144.00	26.64
Reasons for saving have not been intimated though called for (September 2024).			
109 Government Secondary Schools			
53. 24 Secondary Schools			
O.	44,646.92	44,646.92	31,671.97
Reasons for saving have not been intimated though called for (September 2024).			
110 Assistance to Non-Government Secondary Schools			
54. 64 Financial Assistance			
O.	485.00	485.00	441.36
Reasons for saving have not been intimated though called for (September 2024).			
55. 65 Financial Assistance			
O.	84.00	84.00	...
Reasons for non utilisation/non surrender of the entire provision have not been intimated though called for (September 2024).			
800 Other Expenditure			
56. 03 Academic Programme			
O.	13.50	13.50	...
Reasons for non utilisation/non surrender of the entire provision have not been intimated though called for (September 2024).			
57. 04 Financial Assistance to Ramkrishna Mission School			
O.	70.00	70.00	...
Reasons for non utilisation/non surrender of the entire provision have not been intimated though called for (September 2024).			
58. 06 Financial Assistance to Education Boards			
O.	20.00	20.00	10.00
Reasons for saving have not been intimated though called for (September 2024).			

## Grant No. 10 - Contd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
59. 30 Furniture			
O.	25.20	25.20	...
Reasons for non utilisation/non surrender of the entire provision have not been intimated though called for (September 2024).			
60. 51 Popularisation of Science			
O.	40.41	40.41	20.40
Reasons for saving have not been intimated though called for (September 2024).			
61. 83 Welfare of Students/Cadets			
O.	37.25	37.25	0.63
Reasons for saving have not been intimated though called for (September 2024).			
62. 86 In-Service Training			
O.	10.00	10.00	...
Reasons for non utilisation/non surrender of the entire provision have not been intimated though called for (September 2024).			
63. 87 School Meet			
O.	12.00	12.00	...
Reasons for non utilisation/non surrender of the entire provision have not been intimated though called for (September 2024).			
64. 89 Vocational Education			
O.	5.00	5.00	...
Reasons for non utilisation/non surrender of the entire provision have not been intimated though called for (September 2024).			
65. 91 Development of School Library			
O.	43.20	43.20	...
Reasons for non utilisation/non surrender of the entire provision have not been intimated though called for (September 2024).			
66. 92 Purchase of Manipur Books from Writers / Publishers			
O.	10.00	10.00	...
Reasons for non utilisation/non surrender of the entire provision have not been intimated though called for (September 2024).			

## Grant No. 10 - Contd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
67. 94 Incentive awards /rewards to the students of Govt, Schools who excel in HSLCE/HSE			
O.	60.00	60.00	43.75
Reasons for saving have not been intimated though called for (September 2024).			-16.25
68. 95 Lairik Tamhalasi			
O.	50.00	50.00	...
Reasons for non utilisation/non surrender of the entire provision have not been intimated though called for (September 2024).			-50.00
69. 99 Supporting Selected Students of Class X Class XI and XII to Excel in Professional Engineering			
O.	50.00	50.00	...
Reasons for non utilisation/non surrender of the entire provision have not been intimated though called for (September 2024).			-50.00
<i>03 University and Higher Education</i>			
001 Direction and Administration			
70. 01 Direction			
O.	525.00	495.00	319.26
R.	-30.00		
Withdrawal of provision through re-appropriation (₹30.00 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			-175.74
71. 29 University and College			
O.	50.00	50.00	14.53
Reasons for saving have not been intimated though called for (September 2024).			-35.47
102 Assistance to Universities			
72. 01 Dhanamanjuri University			
O.	9,350.00	9,350.00	6,741.61
Reasons for saving have not been intimated though called for (September 2024).			-2,608.39
103 Government Colleges and Institutes			
73. 01 Remuneration for Contract/Casual Employees			
O.	10.00	10.00	...
Reasons for non utilisation/non surrender of the entire provision have not been intimated though called for (September 2024).			-10.00

## Grant No. 10 - Contd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
74. 31 Government Colleges and Institutions			
O.	125.00	125.00	54.09
R.			-70.91
Reasons for saving have not been intimated though called for (September 2024).			
75. 32 Hindi Teachers' Training College			
O.	110.60	22.25	25.92
R.	-88.35		+3.67
Withdrawal of provision through re-appropriation (₹88.35 lakh) in March 2024 proved excessive. Reasons for anticipated saving and final excess have not been intimated though called for (September 2024).			
104 Assistance to Non-Government Colleges and Institutes			
76. 03 Assistance to Non-Government Colleges and Institutions			
O.	961.36	961.36	309.30
R.			-652.06
Reasons for saving have not been intimated though called for (September 2024).			
105 Faculty Development Programme			
77. 19 D.M. College of Teacher Education			
O.	450.90	400.90	360.49
R.	-50.00		-40.41
Withdrawal of provision through re-appropriation (₹50.00 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
106 Text Books Development			
78. 57 Production of Chief Edition of Text Books for University and Higher Education.			
O.	30.00	30.00	24.70
R.			-5.30
Reasons for saving have not been intimated though called for (September 2024).			
107 Scholarships			
79. 23 Scholarship			
O.	25.00	25.00	...
R.			-25.00
Reasons for non utilisation/non surrender of the entire provision have not been intimated though called for (September 2024).			
80. 67 State Share of NEC			
O.	25.00	25.00	17.76
R.			-7.24
Reasons for saving have not been intimated though called for (September 2024).			

## Grant No. 10 - Contd.

Head		Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
81. 68	Chief Minister"s Scholarship Scheme for Civil Services Aspirants			
	O.	280.00	280.00	...
				-280.00
	Reasons for non utilisation/non surrender of the entire provision have not been intimated though called for (September 2024).			
	112 Institutes of Higher Learning			
82. 50	D.M. College of Teacher Education			
	O.	50.00	50.00	...
				-50.00
	Reasons for non utilisation/non surrender of the entire provision have not been intimated though called for (September 2024).			
	800 Other Expenditure			
83. 48	Other Expenditure			
	O.	6.00	6.00	...
				-6.00
	Reasons for non utilisation/non surrender of the entire provision have not been intimated though called for (September 2024).			
84. 75	Students Amenities			
	O.	30.00	50.00	...
	R.	20.00		
				-50.00
	Enhancement of provision through re-appropriation (₹20.00 lakh) in March 2024 proved unnecessary. Reasons for non utilisation/non surrender of the entire provision have not been intimated though called for (September 2024).			
85. 77	Rashtriya Uchcharat Shiksha Abhiyan (RUSA) (Central Share)			
	O.	3,253.87	966.37	...
	R.	-2,287.50		
				-966.37
	Reasons for withdrawal of provision through re-appropriation (₹2,287.50 lakh) in March 2024 and non utilisation/non surrender of the entire provision have not been intimated though called for (September 2024).			
86. 78	State Share for Rashtriya Uchcharat Shiksha Abhiyan (RUSA)			
	O.	276.00	26.30	...
	R.	-249.70		
				-26.30
	Reasons for withdrawal of provision through re-appropriation (₹249.70 lakh) in March 2024 and non utilisation/non surrender of the entire provision have not been intimated though called for (September 2024).			

## Grant No. 10 - Contd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
87. 79 Chief Ministers College MAHEIROI E-Support Scheme (CMCMESS)			
O.	100.00	100.00	...
R.	-100.00		-100.00
Reasons for non utilisation/non surrender of the entire provision have not been intimated though called for (September 2024).			
88. 80 Chief Minister's Scholarship Scheme for Civil Service Aspirants			
O.	50.00	50.00	...
R.	-50.00		-50.00
Reasons for non utilisation/non surrender of the entire provision have not been intimated though called for (September 2024).			
89. 81 RUSA-Special Component Plan for SC (Central Share)			
O.	1,000.00	200.00	...
R.	-800.00		-200.00
Reasons for withdrawal of provision through re-appropriation (₹800.00 lakh) in March 2024 and non utilisation/non surrender of the entire provision have not been intimated though called for (September 2024).			
90. 82 RUSA- Special Componet Plan for SC (State Share)			
O.	52.50	20.00	...
R.	-32.50		-20.00
Reasons for withdrawal of provision through re-appropriation (₹32.50 lakh) in March 2024 and non utilisation/non surrender of the entire provision have not been intimated though called for (September 2024).			
91. 83 RUSA -Tribal Area Sub-Plan (Central Share)			
O.	1,000.00	100.00	...
R.	-900.00		-100.00
Reasons for withdrawal of provision through re-appropriation (₹900.00 lakh) in March 2024 and non utilisation/non surrender of the entire provision have not been intimated though called for (September 2024).			
92. 84 RUSA- Tribal Area Sub-Plan (State Share)			
O.	26.25	10.00	...
R.	-16.25		-10.00
Reasons for withdrawal of provision through re-appropriation (₹16.25 lakh) in March 2024 and non utilisation/non surrender of the entire provision have not been intimated though called for (September 2024).			

## Grant No. 10 - Contd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
93. 85 College Fagathansi Mission			
O.	1,000.00	1,000.00	40.00
			-960.00
Reasons for saving have not been intimated for though called for (September 2024).			
<i>04 Adult Education</i>			
001 Direction and Administration			
94. 01 Direction			
O.	12.60	...	...
R.	-12.60		
Reasons for withdrawal of the entire provision through re-appropriation (₹12.60 lakh) in March 2024 have not been intimated though called for (September 2024).			
95. 07 Direction (AE)			
O.	365.62	371.58	262.59
R.	5.96		
Enhancement of provision through re-appropriation (₹5.96 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).			
96. 21 Removal of Illiteracy			
O.	67.52	67.52	38.94
			-28.58
Reasons for saving have not been intimated for though called for (September 2024).			
<i>05 Language Development</i>			
001 Direction and Administration			
97. 01 Direction			
O.	111.13	111.13	75.12
			-36.01
Reasons for saving have not been intimated for though called for (September 2024).			
102 Promotion of Modern Indian Languages and Literature			
98. 14 Development of Manipuri Language and Major Tribal Dialects			
O.	75.00	75.00	6.84
			-68.16
Reasons for saving have not been intimated for though called for (September 2024).			
99. 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 (September 2024).			

## Grant No. 10 - Contd.

Head		Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
<i>80 General</i>				
001 Direction and Administration				
100. 01	Direction			
	O.	1,304.95	1,304.95	912.35
				-392.60
Reasons for saving have not been intimated for though called for (September 2024).				
800 Other Expenditure				
101. 03	Engineering Cell			
	O.	293.50	357.17	258.37
	R.	63.67		-98.80
Enhancement of provision through re-appropriation (₹63.67 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).				
102. 04	Promotion of Mukna			
	O.	12.00	12.00	...
				-12.00
Reasons for non utilisation/non surrender of the entire provision have not been intimated though called for (September 2024).				
103. 05	School Fagathansi Programme			
	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 (September 2024).				
104. 73	Samagra Shiksha (SS) Central Share			
	O.	75,325.52	61,506.25	36,987.85
	S.	2,846.33		-24,518.40
	R.	-16,665.60		
In view of the final saving, enhancement of provision through supplementary (₹2,846.33 lakh) in February 2024 proved unnecessary and reduction of fund by way of re-appropriation (₹16,665.60 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).				
105. 74	Samagra Shiksha (SS) State Share			
	O.	8,813.61	4,307.85	4,279.24
	R.	-4,505.76		-28.61
Reduction of fund through re-appropriation (₹4,505.76 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).				

**Grant No. 10 - Contd.**

<b>Head</b>		<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
<b>2203 Technical Education</b>				
001 Direction and Administration				
106. 01	Direction			
	O.	109.78	111.78	40.57
	R.	2.00		-71.21
Enhancement of fund through re-appropriation (₹2.00 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).				
102 Assistance to Universities for Technical Education				
107. 08	Financial Assistance			
	O.	1,150.00	1,150.00	784.24
Reasons for saving have not been intimated though called for (September 2024).				
105 Polytechnics				
108. 12	Government Polytechnic			
	O.	1,623.20	1,623.20	1,030.70
Reasons for saving have not been intimated though called for (September 2024).				
<b>2204 Sports and Youth Services</b>				
102 Youth Welfare Programmes for Students				
109. 17	National Cadet Corps			
	O.	294.00	294.00	188.24
Reasons for saving have not been intimated though called for (September 2024).				
1.1.4. Saving mentioned in Note 1.1.3 above was partly counter-balanced by excess mainly under :				
<b>Voted :</b>				
<b>(Hill)</b>				
<b>2202 General Education</b>				
01 Elementary Education				
102 Assistance to Non-Government Primary Schools				
110. 04	Assistance to Non-Government Primary Schools			
	O.	2,654.00	3,916.78	3,524.45
	R.	1,262.78		-392.33
Enhancement of provision through re-appropriation (₹1,262.78 lakh) in March 2024 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (September 2024).				

**Grant No. 10 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
-------------	--	---	-----------------------------------

*03 University and Higher Education*

## 103 Government Colleges and Institutes

## 111. 11 Government Colleges and Institutions

O.	4,036.06	5,146.06	4,764.47	-381.59
R.	1,110.00			

Enhancement of Provision through re-appropriation (₹1,110.00 lakh) in March 2024 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (September 2024).

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

## 102 Assistance to Non-Government Primary Schools

## 112. 04 Assistance to Non-Government Primary Schools

O.	2,645.85	4,228.04	3,994.99	-233.05
R.	1,582.19			

Enhancement of Provision through re-appropriation (₹1,582.19 lakh) in March 2024 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (September 2024).

*02 Secondary Education*

## 110 Assistance to Non-Govt. Secondary Schools

## 113. 05 Assistance to Non-Government Secondary Schools

O.	1,300.00	2,062.04	1,893.93	-168.11
R.	762.04			

Enhancement of Provision through re-appropriation (₹762.04 lakh) in March 2024 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (September 2024).

*03 University and Higher Education*

## 103 Government Colleges and Institutes

## 114. 11 Government Colleges and Institutions

O.	32,070.94	35,840.94	32,724.43	-3,116.51
R.	3,770.00			

Enhancement of fund through re-appropriation (₹3,770.00 lakh) in March 2024 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (September 2024).

**Grant No. 10 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
<i>04 Adult Education</i>			
103 Rural Functional Literacy Programmes			
115. 01 New India Literacy Programme (Central Share)			
O.	2.00	184.93	57.10
R.	182.93		-127.83

Enhancement of fund through re-appropriation (₹182.93 lakh) in March 2024 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (September 2024).

116. 02 New India Literacy Programme (State Share)				
O.	0.20	20.95	6.34	-14.61
R.	20.75			

Enhancement of fund through re-appropriation (₹20.75 lakh) in March 2024 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (September 2024).

*80 General*

## 003 Training

117. 08 District Institute of Educational Training (DIET)				
O.	248.14	326.10	324.44	-1.66
R.	77.96			

Enhancement of fund through re-appropriation (₹77.96 lakh) in March 2024 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (September 2024).

**1.2. Capital:**

1.2.1. The grant in Capital Section closed with a saving of ₹3,061.26 lakh against which an amount of ₹760.93 lakh was surrendered during the year.

1.2.2. In view of the final saving of ₹3,061.26 lakh, surrender of ₹760.93 lakh in March 2024 proved less.

1.2.3. Saving occurred mainly under :

**Voted:****(Hill)****4202 Capital Outlay on Education, Sports, Art and Culture***01 General Education*

## 203 University and Higher Education

1. 97 University and College				
O.	100.00	100.00	...	-100.00

Reasons for non utilisation/non surrender of the entire provision have not been intimated though called for (September 2024).

## Grant No. 10 - Contd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
800 Other Expenditure			
2. 47 Construction of Secondary School Hostel			
O.	25.00	25.00	...
R.			-25.00
Reasons for non utilisation/non surrender of the entire provision have not been intimated though called for (September 2024).			
<i>02 Technical Education</i>			
104 Polytechnics			
3. 93 Setting up of New Polytechnic (Central Share)			
O.	500.00	...	...
R.	-500.00		...
Reasons for withdrawal of the entire provision through surrender (₹500.00 lakh) in March 2024 have not been intimated though called for (September 2024).			
<b>Voted:</b>			
<b>(Valley)</b>			
<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>			
<i>01 General Education</i>			
202 Secondary Education			
4. 64 Construction of Girls Hostel at Sainik School Imphal			
O.	149.00	...	...
R.	-149.00		...
Reasons for withdrawal of the entire provision through re-appropriation (₹88.07 lakh) and surrender (₹60.93 lakh) in March 2024 have not been intimated though called for (September 2024).			
203 University and Higher Education			
5. 97 University and College			
O.	300.00	300.00	...
R.			-300.00
Reasons for non utilisation/non surrender of the entire provision have not been intimated though called for (September 2024).			
600 General			
6. 03 Rejuvenation of Basic Infrastructure Gaps under Samagra Shiksha			
O.	6,503.96	6,503.96	4,783.64
R.			-1,720.32
Reasons for saving have not been intimated though called for (September 2024).			

**Grant No. 10 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
800 Other Expenditure			
7. 47 Construction of Secondary School Hostel			
O.	25.00	25.00	...
R.			-25.00
Reasons for non utilisation/non surrender of the entire provision have not been intimated though called for (September 2024).			
<i>02 Technical Education</i>			
104 Polytechnics			
8. 93 Setting up of New Polytechnic (Central Share)			
O.	200.00	...	...
R.	-200.00		...
Reasons for withdrawal of the entire provision through surrender (₹200.00 lakh) in March 2024 have not been intimated though called for (September 2024).			
9. 94 Setting up of New Polytechnic			
O.	50.00	50.00	...
R.			-50.00
Reasons for non utilisation/non surrender of the entire provision have not been intimated though called for (September 2024).			
105 Engineering Technical Colleges and Institutes			
10. 93 Government Polytechnic			
O.	90.00	90.00	10.00
R.			-80.00
Reasons for saving have not been intimated though called for (September 2024).			

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

**1.3. New Services :**

Instances of creation of provision through re-appropriation without the knowledge of the Legislature has been noticed in the following cases.

**Revenue Voted :****(Hill)****2202 General Education***01 Elementary Education*

112 National Programme of Mid Day Meals in Schools

1. 44 Mid Day Meals (PM-POSHAN) Central Share/TSP Component

R.	3,435.00	3,435.00	1,886.90	-1,548.10
----	----------	----------	----------	-----------

Reasons for incurring expenditure through re-appropriation without obtaining provision either in original or supplementary budget have not been intimated though called for (September 2024).

**Grant No. 10 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
<i>02 Secondary Education</i>			
800 Other expenditure			
2. 62 Remuneration of Contract Lecturers of Secondary Schools			
R.	411.74	411.74	409.36
Reasons for incurring expenditure through re-appropriation without obtaining provision either in original or supplementary budget have not been intimated though called for (September 2024).			
<i>80 General</i>			
800 Other expenditure			
3. 73 Samagra Shiksha (SS) Central Share			
R.	2,073.00	2,073.00	1,036.49
Reasons for incurring expenditure through re-appropriation without obtaining provision either in original or supplementary budget have not been intimated though called for (September 2024).			
4. 74 Samagra Shiksha (SS) State Share			
R.	90.00	90.00	57.58
Reasons for incurring expenditure through re-appropriation without obtaining provision either in original or supplementary budget have not been intimated though called for (September 2024).			

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

112 National Programme of Mid Day Meals in Schools

## 5. 46 Mid Day Meals (PM-POSHAN) Central Share/SCSP Component

R.	370.00	370.00	203.03	-166.97
----	--------	--------	--------	---------

Reasons for incurring expenditure through re-appropriation without obtaining provision either in original or supplementary budget have not been intimated though called for (September 2024).

*02 Secondary Education*

800 Other expenditure

## 6. 62 Remuneration of Contract Lecturers of Secondary Schools

R.	1,025.78	1,025.78	1,023.29	-2.49
----	----------	----------	----------	-------

Reasons for incurring expenditure through re-appropriation without obtaining provision either in original or supplementary budget have not been intimated though called for (September 2024).

**Grant No. 10 - Concl'd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
<i>03 University &amp; Higher Education</i>			
800 Other expenditure			
7. 86 Chief Minister's College Students Rehabilitation Scheme (CMCSRS)			
R.	100.00	100.00	72.40 -27.60
Reasons for incurring expenditure through re-appropriation without obtaining provision either in original or supplementary budget have not been intimated though called for (September 2024).			

**Capital Voted :****(Valley)****4552 Capital Outlay on North Eastern Areas***60 General*

800 Other Expenditure

8. 27 Upgradation of Science Laboratories and Library Assistance in High and Higher Secondary Schools			
R.	88.07	88.07	88.07 ...

Reasons for incurring expenditure through re-appropriation without obtaining provision either in original or supplementary budget have not been intimated though called for (September 2024).

Expenditure made by creating provision through re-appropriation at Sl.No. 1 to 8 at Note 1.3 under Revenue and Capital Voted without the knowledge of State Legislature requires regularisation.

**Grant No. 11 - Medical, Health and Family Welfare Services**

<b>Section &amp; Major Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess (+)/ Saving (-)</b>
<b>Revenue</b>			
<b>Major Head: 2210 Medical and Public Health</b>			
<b>2211 Family Welfare</b>			
<b>Voted:</b>			
Original	16,49,31,30		
Supplementary ...	16,49,31,30	9,29,57,23	-7,19,74,07
Amount Surrendered during the year.			3,84,46,28
<b>Capital</b>			
<b>Major Head: 4210 Capital Outlay on Medical and Public Health</b>			
<b>Voted:</b>			
Original	2,70,36,00		
Supplementary ...	2,70,36,00	8,65,55	-2,61,70,45
Amount Surrendered during the year.			34,24,62

**Notes and Comments:**

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

	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
<b>Revenue:</b>			
<b>Voted:</b>			
Valley Areas	1,41,841.79	74,585.72	-67,256.07
Hill Areas	23,089.51	18,371.51	-4,718.00
<b>Total Voted:</b>	<b>1,64,931.30</b>	<b>92,957.23</b>	<b>-71,974.07</b>
<b>Capital:</b>			
<b>Voted:</b>			
Valley Areas	8,074.00	830.55	-7,243.45
Hill Areas	18,962.00	35.00	-18,927.00
<b>Total Voted:</b>	<b>27,036.00</b>	<b>865.55</b>	<b>-26,170.45</b>

**Grant No. 11 - Contd.****1.1. Revenue:**

1.1.1 The grant closed with a saving of ₹71,974.07 lakh against which an amount of ₹38,446.28 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹71,974.07, surrendered amount of ₹38,446.28 lakh in March 2024 proved less.

1.1.3. Saving occurred mainly under:

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

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

*01 Urban Health Services - Allopathy*

001 Direction and Administration

## 1. 11 District Headquarters

O.	1,831.31	1,737.36	1,719.77	-17.59
R.	-93.95			

Withdrawal of fund through re-appropriation (₹93.95 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

110 Hospital and Dispensaries

## 2. 20 Hospitals

O.	970.94	901.98	893.04	-8.94
R.	-68.96			

Withdrawal of fund through surrender (₹68.96 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

*03 Rural Health Services-Allopathy*

101 Health Sub-centres

## 3. 27 Primary Health Sub Centre

O.	2,252.32	1,998.31	1,977.97	-20.34
R.	-254.01			

Withdrawal of fund through surrender (₹254.06 lakh) in March 2024 proved less and enhancement of fund through re-appropriation (₹0.05 lakh) in March 2024 proved unjustified. Reasons for final saving have not been intimated though called for (September 2024).

103 Primary Health Centres

## 4. 26 Primary Health Centre

O.	4,111.79	3,840.07	3,813.16	-26.91
R.	-271.72			

Withdrawal of fund through surrender (₹271.77 lakh) in March 2024 proved less and enhancement of fund through re-appropriation (₹0.05 lakh) in March 2024 proved unjustified. Reasons for final saving have not been intimated though called for (September 2024).

## Grant No. 11 - Contd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
104 Community Health Centres			
5. 12 Drugs Control			
O.	11.05	11.28	5.30
R.	0.23		-5.98
Enhancement of fund through re-appropriation (₹0.23 lakh) in March 2024 proved unnecessary. Reasons for final saving have not been intimated though called for (September 2024).			
6. 29 Rural Hospitals			
O.	1,501.52	1,239.39	1,217.43
R.	-262.13		-21.96
Withdrawal of fund through surrender (₹262.18 lakh) in March 2024 proved less and enhancement of fund through re-appropriation (₹0.05 lakh) in March 2024 proved unjustified. Reasons for final saving have not been intimated though called for (September 2024).			
110 Hospitals and Dispensaries			
7. 10 Dispensaries			
O.	198.24	169.87	168.51
R.	-28.37		-1.36
Withdrawal of fund through re-appropriation (₹28.37 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
8. 20 Hospitals			
O.	4,852.18	4,377.57	4,304.42
R.	-474.61		-73.15
Withdrawal of fund through surrender (₹474.64 lakh) in March 2024 proved less and enhancement of fund through re-appropriation (₹0.03 lakh) in March 2024 proved unjustified. Reasons for final saving have not been intimated though called for (September 2024).			
<i>04 Rural Health Services-Other systems of medicine</i>			
102 Homeopathy			
9. 14 Homeopathy			
O.	12.50	12.50	0.48
Reasons for saving have not been intimated though called for (September 2024).			
200 Other Systems			
10. 12 Health Manpower Development			
O.	1,074.11	885.09	863.31
R.	-189.02		-21.78
Withdrawal of fund through re-appropriation (₹189.02 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			

**Grant No. 11 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
<i>05 Medical Education, Training and Research</i>			
105 Allopathy			
11. 24 Nurses Training			
O.	130.54	121.96	-0.67
R.	-8.58		
Withdrawal of fund through re-appropriation (₹8.58 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
200 Other Systems			
12. 16 Churachandpur Medical College			
O.	3,074.28	1,134.10	-742.10
R.	-1,940.18		
Withdrawal of fund through surrender (₹1,883.51 lakh) and re-appropriation (₹56.67 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
<i>06 Public Health</i>			
101 Prevention and Control of Diseases			
13. 04 Anti Leprosy Scheme			
O.	306.73	285.91	-10.68
R.	-20.82		
Withdrawal of fund through re-appropriation (₹20.82 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
14. 23 National Malaria Eradication Programme (NMEP)			
O.	663.92	522.87	-5.19
R.	-141.05		
Withdrawal of fund through re-appropriation (₹141.05 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
800 Other Expenditure			
15. 12 Mobile Ophthalmic Unit			
O.	20.00	7.72	-0.05
R.	-12.28		
Withdrawal of fund through re-appropriation (₹12.28 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			

**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 (-)
001 Direction and Administration			
16. 01 Direction			
O.	4,097.60	3,625.13	3,270.06
R.	-472.47		-355.07
Withdrawal of fund through re-appropriation (₹122.47 lakh) and surrender (₹350.00 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
17. 08 Expansion of Medical Directorate			
O.	83.77	90.90	75.35
R.	7.13		-15.55
Enhancement of fund through re-appropriation (₹7.13 lakh) in March 2024 proved unnecessary. Reasons for final saving have not been intimated though called for (September 2024).			
18. 11 District Headquarters			
O.	2,340.70	2,308.32	2,266.28
R.	-32.38		-42.04
Withdrawal of fund through re-appropriation (₹32.38 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
109 School Health Scheme			
19. 17 Health Schemes			
O.	85.83	79.75	77.76
R.	-6.08		-1.99
Withdrawal of fund through re-appropriation (₹6.08 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
110 Hospital and Dispensaries			
20. 09 Dental Clinic			
O.	594.29	561.12	554.96
R.	-33.17		-6.16
Withdrawal of fund through re-appropriation (₹33.17 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
21. 10 Dispensaries			
O.	329.71	305.67	301.16
R.	-24.04		-4.51
Withdrawal of fund through re-appropriation (₹24.04 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			

**Grant No. 11 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>	
22. 20 Hospitals				
O.	5,867.99	5,129.22	4,992.72	-136.50
R.	-738.77			
Withdrawal of fund through re-appropriation (₹211.16 lakh) and surrender (₹527.61 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).				
<i>03 Rural Health Services-Allopathy</i>				
101 Health Sub-centres				
23. 27 Primary Health Sub Centre				
O.	2,237.83	2,108.77	2,096.01	-12.76
R.	-129.06			
Withdrawal of fund through surrender (₹129.11 lakh) in March 2024 proved less and enhancement of fund through re-appropriation (₹0.05 lakh) in March 2024 proved unjustified. Reasons for final saving have not been intimated though called for (September 2024).				
103 Primary Health Centres				
24. 26 Primary Health Centre				
O.	6,365.19	5,661.23	5,586.44	-74.79
R.	-703.96			
Withdrawal of fund through surrender (₹704.01 lakh) in March 2024 proved less and enhancement of fund through re-appropriation (₹0.05 lakh) in March 2024 proved unjustified. Reasons for final saving have not been intimated though called for (September 2024).				
25. 27 National Health Mission				
O.	64,858.61	38,336.63	18,908.35	-19,428.28
R.	-26,521.98			
Withdrawal of fund through surrender (₹26,575.43 lakh) in March 2024 proved less and enhancement of fund through re-appropriation (₹53.45 lakh) in March 2024 proved unjustified. Reasons for final saving have not been intimated though called for (September 2024).				
104 Community Health Centres				
26. 12 Drugs Control				
O.	144.58	83.85	73.31	-10.54
R.	-60.73			
Withdrawal of fund through re-appropriation (₹60.73 lakh) in March 2024 proved less. Reasons for final saving have not been intimated though called for (September 2024).				

## Grant No. 11 - Contd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
27. 29 Rural Hospitals			
O.	5,021.79	4,680.03	4,592.60
R.	-341.76		-87.43
Withdrawal of fund through surrender (₹341.81 lakh) in March 2024 proved less and enhancement of fund through re-appropriation (₹0.05 lakh) in March 2024 proved unjustified. Reasons for final saving have not been intimated though called for (September 2024).			
<i>04 Rural Health Services-Other systems of medicine</i>			
102 Homeopathy			
28. 01 National Mission on AYUSH			
O.	1,915.50	1,914.61	1,529.90
R.	-0.89		-384.71
Withdrawal of fund through re-appropriation (₹0.89 lakh) in March 2024 proved less. Reasons for final saving have not been intimated though called for (September 2024).			
29. 14 Homeopathy			
O.	938.81	934.52	821.23
R.	-4.29		-113.29
Withdrawal of fund through re-appropriation (₹4.29 lakh) in March 2024 proved less. Reasons for final saving have not been intimated though called for (September 2024).			
200 Other Systems			
30. 12 Health Manpower Development			
O.	2,555.55	2,848.45	2,429.28
R.	292.90		-419.17
Enhancement of fund through re-appropriation (₹292.90 lakh) in March 2024 proved unnecessary. Reasons for final saving have not been intimated though called for (September 2024).			
<i>05 Medical Education, Training and Research</i>			
105 Allopathy			
31. 21 Medical Education and Specialised Training			
O.	279.72	308.37	37.88
R.	28.65		-270.49
Enhancement of fund through re-appropriation (₹28.65 lakh) in March 2024 proved unnecessary. Reasons for final saving have not been intimated though called for (September 2024).			
32. 24 Nurses Training			
O.	621.05	580.92	475.53
R.	-40.13		-105.39
Withdrawal of fund through re-appropriation (₹40.13 lakh) in March 2024 proved less. Reasons for final saving have not been intimated though called for (September 2024).			

## Grant No. 11 - Contd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
200 Other Systems			
33. 14 Financial Assistance to JNIMS			
O.	20,836.51	21,650.00	17,499.90
R.	813.49		-4,150.10
Enhancement of fund through re-appropriation (₹813.49 lakh) in March 2024 proved unnecessary. Reasons for final saving have not been intimated though called for (September 2024).			
<i>06 Public Health</i>			
101 Prevention and Control of Diseases			
34. 04 Anti Leprosy Scheme			
O.	371.45	332.65	327.93
R.	-38.80		-4.72
Withdrawal of fund through re-appropriation (₹38.80 lakh) in March 2024 proved less. Reasons for final saving have not been intimated though called for (September 2024).			
35. 23 National Malaria Eradication Programme (NMEP)			
O.	962.67	826.54	810.86
R.	-136.13		-15.68
Withdrawal of fund through re-appropriation (₹136.13 lakh) in March 2024 proved less. Reasons for final saving have not been intimated though called for (September 2024).			
36. 24 Prevention and Food Adulteration			
O.	485.99	433.78	387.13
R.	-52.21		-46.65
Withdrawal of fund through re-appropriation (₹52.21 lakh) in March 2024 proved less. Reasons for final saving have not been intimated though called for (September 2024).			
37. 31 Tuberculosis Clinic			
O.	558.55	451.94	449.53
R.	-106.61		-2.41
Withdrawal of fund through re-appropriation (₹106.61 lakh) in March 2024 proved less. Reasons for final saving have not been intimated though called for (September 2024).			
112 Public Health Education			
38. 15 Health Education Bureau			
O.	12.08	0.50	0.50
R.	-11.58		...
Reasons for anticipated saving and withdrawal of fund through re-appropriation (₹11.58 lakh) in March 2024 have not been intimated though called for (September 2024).			

## Grant No. 11 - Contd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
800 Other Expenditure			
39. 26 Assistance for COVID 19			
O.	1,150.00	101.00	100.00
R.	-1,049.00		-1.00
Withdrawal of fund through re-appropriation (₹149.00 lakh) and surrender (₹900.00 lakh) in March 2024 proved less. Reasons for final saving have not been intimated though called for (September 2024).			
40. 27 Chief Minister's assistance for treatment of cancer patients			
O.	500.00	...	...
R.	-500.00		...
Reasons for non-utilisation and surrender of the entire provision (₹500.00 lakh) in March 2024 have not been intimated though called for (September 2024).			
41. 28 Implementation of e-Medicine/ tele-Medicine			
O.	1,051.00	1,001.00	...
R.	-50.00		-1,001.00
Reasons for withdrawal of fund through re-appropriation (₹50.00 lakh) in March 2024 and non-utilisation/non-surrender of the remaining fund have not been intimated though called for (September 2024).			
42. 29 State Component of Pradhan Mantri Jan Arogya Yojana (Ayushman Bharat)			
O.	10.00	10.00	...
			-10.00
Reasons for and non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2024).			
43. 30 15 Finance Commission Grant for Health sector at local body levels			
O.	4,400.00	4,400.00	...
			-4,400.00
Reasons for and non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2024).			
44. 31 Chief Minister's Health for All Scheme			
O.	500.00	500.00	...
			-500.00
Reasons for and non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2024).			
45. 32 Chief Minister's Menstrual Hygiene Scheme			
O.	78.50	78.50	70.51
			-7.99
Reasons for saving have not been intimated though called for (September 2024).			

**Grant No. 11 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
<i>80 General</i>			
004 Health Statistics & Evaluation			
46. 16 Health Intelligence			
O.	297.36	258.30	-56.49
R.	-39.06		
Withdrawal of fund through re-appropriation (₹39.06 lakh) in March 2024 proved less. Reasons for final saving have not been intimated though called for (September 2024).			
47. 18 Health Transport Organisation			
O.	133.25	97.46	-9.21
R.	-35.79		
Withdrawal of fund through re-appropriation (₹35.79 lakh) in March 2024 proved less. Reasons for final saving have not been intimated though called for (September 2024).			
<b>2211 Family Welfare</b>			
001 Direction and Administration			
48. 20 State Family Welfare			
O.	8,560.21	2,899.00	-745.86
R.	-5,661.21		
Withdrawal of fund through re-appropriation (₹458.02 lakh) and surrender (₹5,203.19 lakh) in March 2024 proved less. Reasons for final saving have not been intimated though called for (September 2024).			
1.1.4. Saving mentioned in Note 1.1.3 above was partly counter-balanced by excess mainly under:			
<b>Voted:</b>			
<b>(Hill)</b>			
<b>2210 Medical and Public Health</b>			
<i>06 Public Health</i>			
101 Prevention and Control of Diseases			
49. 24 Prevention and Food Adulteration			
O.	336.94	374.42	-20.93
R.	37.48		
Enhancement of fund through re-appropriation (₹37.48 lakh) in March 2024 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (September 2024).			

**Grant No. 11 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
-------------	--	---	-----------------------------------

**Voted:****(Valley)****2210 Medical and Public Health***06 Public Health*

## 800 Other Expenditure

## 50. 24 State Share of Pradhan Mantri Jan Arogya Yojana (Ayushman Bharat)

O.	332.97	400.00	400.00	...
R.	67.03			

Reasons for anticipated excess and enhancement of fund through re-appropriation (₹67.03 lakh) in March 2024 have not been intimated though called for (September 2024).

**1.2. Capital:**

1.2.1. The grant in the Capital Section closed with a saving of ₹26,170.45 lakh against which an amount of ₹3,424.62 lakh was surrendered during the year.

1.2.2. In view of the final saving of ₹26,170.45 lakh, surrendered amount of ₹3,424.62 lakh in March 2024 proved less.

1.2.3. Saving occurred mainly under:

**Voted:****(Hill)****4210 Capital Outlay on Medical and Public Health***01 Urban Health Services*

## 110 Hospital and Dispensaries

## 1. 15 Hospitals

O.	400.00	400.00	5.00	-395.00
----	--------	--------	------	---------

Reasons for saving have not been intimated though called for (September 2024).

## 2. 17 Strengthening of District Headquarters

O.	40.00	40.00	5.00	-35.00
----	-------	-------	------	--------

Reasons for saving have not been intimated though called for (September 2024).

*02 Rural Health Services*

## 103 Primary Health Centres

## 3. 26 Primary Health Centre

O.	269.00	50.00	25.00	-25.00
R.	-219.00			

Withdrawal of fund by way of surrender (₹219.00 lakh) in March 2024 proved less. Reasons for final saving have not been intimated though called for (September 2024).

**Grant No. 11 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
<i>03 Medical Education Training &amp; Research</i>			
200 Other Systems			
4. 03	Establishment of New Medical Colleges attached with District / Referral Hospitals (Central Share)		
	O.	16,513.00	16,513.00
			...
			-16,513.00
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2024).			
5. 04	Establishment of New Medical Colleges attached with District/ Referral Hospital (State Share)		
	O.	840.00	...
			...
	R.	-840.00	...
Reasons for withdrawal of the entire provision through surrender in March 2024 have not been intimated though called for (September 2024).			
6. 05	Establishment of New Medical Colleges attached with District/ Referral Hospital (State Component)		
	O.	900.00	...
			...
	R.	-900.00	...
Reasons for withdrawal of the entire provision through surrender in March 2024 have not been intimated though called for (September 2024).			
<b>Voted:</b>			
<b>(Valley)</b>			
<b>4210 Capital Outlay on Medical and Public Health</b>			
<i>01 Urban Health Services</i>			
110 Hospital and Dispensaries			
7. 15	Hospitals		
	O.	600.00	600.00
			...
			-600.00
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2024).			
8. 17	Strengthening of District Headquarters		
	O.	60.00	60.00
			...
			-60.00
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2024).			
800 Other Expenditure			
9. 10	Expansion of Medical Directorate		
	O.	200.00	100.00
			10.00
	R.	-100.00	-90.00
Withdrawal of fund by way of re-appropriation (₹100.00 lakh) in March 2024 proved less. Reasons for final saving have not been intimated though called for (September 2024).			

## Grant No. 11 - Contd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
<i>02 Rural Health Services</i>			
103 Primary Health Centres			
10. 26 Primary Health Centre			
O.	269.00	50.00	5.00
R.	-219.00		-45.00
Withdrawal of fund by way of re-appropriation (₹219.00 lakh) in March 2024 proved less. Reasons for final saving have not been intimated though called for (September 2024).			
104 Community Health Centres			
11. 01 Construction of CHC at Napet Palli, Jiribam Sub-Division, Imphal East (NLCPR)(Central Share)			
O.	178.40	...	...
R.	-178.40		...
Reasons for withdrawal of the entire provision through re-appropriation in March 2024 have not been intimated though called for (September 2024).			
<i>04 Public Health</i>			
112 Public Health Education			
12. 01 Upgradation/Strengthening of GNM/Nursing Schools (Central Share)			
O.	186.60	186.60	...
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2024).			
200 Other Programmes			
13. 18 Multipurpose Workers Schemes			
O.	100.00	100.00	...
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2024).			
<i>80 General</i>			
800 Other expenditure			
14. 01 PM Ayushman Bharat Health Infrastructure Mission (PM-ABHIM)			
O.	6,480.00	4,700.00	815.55
R.	-1,780.00		-3,884.45
Withdrawal of fund by way of re-appropriation (₹533.38 lakh) and surrender (₹1,246.62 lakh) in March 2024 proved less. Reasons for final saving have not been intimated though called for (September 2024).			

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

**Grant No. 11 - Concl.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
-------------	--	---	-----------------------------------

**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.

**Voted:****(Valley)****2210 Medical and Public Health***01 Urban Health Services - Allopathy*

## 110 Hospital and Dispensaries

## 1. 24 Non Recurring Grant under NESIDS

R.	62.97	62.97	62.97	...
----	-------	-------	-------	-----

Reasons for creation of fund through re-appropriation and incurring expenditure without obtaining provision either in original/supplementary budget have not been intimated though called for (September 2024).

*04 Rural Health Services-Other systems of medicine*

## 200 Other Systems

## 2. 01 Financial Assistance to Manipur Medical Council

R.	20.00	20.00	10.00	-10.00
----	-------	-------	-------	--------

Reasons for creation of fund through re-appropriation and incurring expenditure without obtaining provision either in original/supplementary budget have not been intimated though called for (September 2024).

*06 Public Health*

## 800 Other Expenditure

## 3. 33 Capacity Building for Developing Trauma Care Facilities in Govt. Hospitals on National Highways (Central Share)

R.	407.88	407.88	407.88	...
----	--------	--------	--------	-----

Reasons for creation of fund through re-appropriation and incurring expenditure without obtaining provision either in original/supplementary budget have not been intimated though called for (September 2024).

## 4. 34 National Programme for Prevention and Management of Burn Injuries (NPPMBI) (Central Share)

R.	280.26	280.26	280.26	...
----	--------	--------	--------	-----

Reasons for creation of fund through re-appropriation and incurring expenditure without obtaining provision either in original/supplementary budget have not been intimated though called for (September 2024).

Expenditure made by creating provision through re-appropriation at Sl.No. 1 to 4 at Note 1.3 under Revenue Voted without the knowledge of State Legislature requires regularisation.

**Grant No. 12 - Municipal Administration, Housing and Urban Development**

<b>Section &amp; Major Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure</b> (₹ in thousand)	<b>Excess (+)/ Saving (-)</b>
<b>Revenue</b>			
<b>Major Head: 2217 Urban Development</b>			
<b>3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions</b>			
<b>Voted:</b>			
Original	4,19,36,90		
Supplementary	...	4,19,36,90	-3,10,00,54
Amount Surrendered during the year.			65,59,88
<b>Capital</b>			
<b>Major Head: 4217 Capital Outlay on Urban Development</b>			
<b>Voted:</b>			
Original	6,18,72,20		
Supplementary	16,39,64	6,35,11,84	-5,49,59,79
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:

	<b>Total grant / Appropriation</b>	<b>Actual Expenditure</b> (₹ in lakh)	<b>Excess (+)/ Saving (-)</b>
<b>Revenue:</b>			
<b>Voted:</b>			
Valley Areas	41,936.90	10,936.36	-31,000.54
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>41,936.90</b>	<b>10,936.36</b>	<b>-31,000.54</b>
<b>Capital:</b>			
<b>Voted:</b>			
Valley Areas	63,511.84	8,552.05	-54,959.79
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>63,511.84</b>	<b>8,552.05</b>	<b>-54,959.79</b>

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

1.1.1. The grant closed with a saving of ₹31,000.54 lakh against which an amount of ₹6,559.88 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹31,000.54 lakh, the surrendered amount of ₹6,559.88 lakh in March 2024 proved less.

1.1.3. Saving occur mainly under:

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

**Voted:****(Valley)****2217 Urban Development**

*01 State Capital Development*

001 Direction and Administration

## 1. 01 Town Planning

O.	175.50	173.16	153.97	-19.19
R.	-2.34			

In view of final saving, reduction of fund by way of re-appropriation (₹2.34 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

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

## 2. 04 Scheme under 15th FC Award

O.	6,400.00	5,325.00	1,018.23	-4,306.77
R.	-1,075.00			

In view of final saving, reduction of fund by way of re-appropriation (₹1,075.00 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

800 Other Expenditure

## 3. 02 Municipal Administration, Housing and Urban Development

O.	837.00	878.53	744.97	-133.56
R.	41.53			

Enhancement of fund by way of re-appropriation (₹41.53 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).

## 4. 03 Duties on Transfer of Property

O.	10.00	10.00	...	-10.00
----	-------	-------	-----	--------

Reasons for non-utilisation/non-surrender of the provision have not been intimated though called for (September 2024).

## 5. 08 Honorarium of Chairpersons, Vice-Chairpersons, Councillors of Municipal Council

O.	206.28	206.28	165.75	-40.53
----	--------	--------	--------	--------

Reasons for saving have not been intimated though called for (September 2024).

**Grant No. 12 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
6. 15 Honorarium of Chairperson, Vice Chairman, Councillor of Nagar Panchayat			
O.	291.36	291.36	181.68
Reasons for saving have not been intimated though called for (September 2024).			-109.68
7. 16 Financial Assistance to Municipalities			
O.	1,236.39	1,236.39	889.24
Reasons for saving have not been intimated though called for (September 2024).			-347.15
8. 20 Development of Imphal City as Smart City			
O.	20,000.00	15,000.00	...
R.	-5,000.00		
Reasons for withdrawal of fund by way of surrender (₹5,000.00 lakh) in March 2024 and non-utilisation of the remaining provision have not been intimated though called for (September 2024).			-15,000.00
9. 37 Financial Assistance to Nagar Panchayats/ Small Town Committee			
O.	240.56	240.56	55.78
Reasons for saving have not been intimated though called for (September 2024).			-184.78
10. 40 City Convention Centre			
O.	80.00	80.00	...
Reasons for non-utilisation/non-surrender of the provision have not been intimated though called for (September 2024).			-80.00
11. 41 Asstt. to PDA for implementation of Project with HUDCO loan			
O.	6,500.00	6,500.00	6,454.65
Reasons for saving have not been intimated though called for (September 2024).			-45.35
12. 42 Imphal Smart City Mission (State Share)			
O.	1,000.00	1,295.56	295.56
R.	295.56		
Enhancement of fund by way of re-appropriation (₹295.56 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).			-1,000.00
13. 45 Gandhi Memorial Hall			
O.	90.00	90.00	70.00
Reasons for saving have not been intimated though called for (September 2024).			-20.00
14. 46 Master Plan for DHQ & Moreh Town			
O.	100.00	100.00	...
Reasons for non-utilisation/non-surrender of the provision have not been intimated though called for (September 2024).			-100.00

**Grant No. 12 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
-------------	--	---	-----------------------------------

## 15. 47 Cleanliness of ULBs

O.	300.00	528.08	261.42	-266.66
R.	228.08			

Enhancement of fund by way of re-appropriation (₹228.08 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).

*80 General*

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

## 16. 01 Manipur Property Tax

O.	931.00	331.00	17.43	-313.57
R.	-600.00			

Withdrawal of fund by way of re-appropriation (₹600.00 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

**3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions**

200 Other Miscellaneous Compensations and Assignments

## 17. 04 Devolution under 3rd SFC Award to ULBs

O.	2,979.12	...	...	...
R.	-2,979.12			

Reasons for withdrawal of the entire provision by way of surrender (₹1,559.88 lakh) and re-appropriation (₹1,419.24 lakh) in March 2024 have not been intimated though called for (September 2024).

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

**Voted:****(Valley)****2217 Urban Development**

*01 State Capital Development*

800 Other Expenditure

## 18. 39 Formulation of GIS-based Master Plans for AMRUT Cities (Central Share)

O.	15.40	87.40	87.40	...
R.	72.00			

Reasons for enhancement of fund by way of re-appropriation (₹72.00 lakh) in March 2024 have not been intimated though called for (September 2024).

**Grant No. 12 - Contd.**

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

**1.2. Capital:**

1.2.1. The grant in the Capital Section closed with a saving of ₹54,959.79 lakh. No part of the saving was surrendered during the year.

1.2.2. In view of the final saving of ₹54,959.79 lakh, the supplementary provision of ₹1,639.64 lakh obtained in February 2024 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.	40,745.10	40,745.10	1,118.15	-39,626.95
----	-----------	-----------	----------	------------

Reasons for saving have not been intimated though called for (September 2024).

## 2. 10 Improvement of District Headquarters

O.	750.00	750.00	...	-750.00
----	--------	--------	-----	---------

Reasons for non-utilisation/non-surrender of the provision have not been intimated though called for (September 2024).

## 3. 12 National Urban Livelihood Mission(NLUM)

O.	2,777.80	2,708.34	2,083.33	-625.01
----	----------	----------	----------	---------

R.	-69.46
----	--------

Withdrawal of fund by way of re-appropriation (₹69.46 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

*60 Other Urban Development Schemes*

## 051 Construction

## 4. 02 Atal Mission for Rejuvenation &amp; Urban Transformation (AMRUT)

O.	2,034.75	2,034.75	1,523.21	-511.54
----	----------	----------	----------	---------

Reasons for saving have not been intimated though called for (September 2024).

## 5. 20 Atal Mission for Rejuvenation &amp; Urban Transformation 2.0 (AMRUT 2.0) (Central Share)

O.	12,000.00	12,000.00	1,645.02	-10,354.98
----	-----------	-----------	----------	------------

Reasons for saving have not been intimated though called for (September 2024).

**Grant No. 12 - Concl.**

<b>Head</b>		<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
6.	21 Atal Mission for Rejuvenation & Urban Transformation 2.0 (AMRUT 2.0) (State Share)			
	O.	800.00	200.00	182.78
	R.	-600.00		-17.22
	Withdrawal of fund by way of re-appropriation (₹600.00 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
7.	22 Swachh Bharat Mission 2.0 (Urban) (Central Share)			
	O.	2,568.40	4,284.40	1,317.20
	S.	1,639.64		-2,967.20
	R.	76.36		
	Additional fund obtained by way of supplementary (₹1,639.64 lakh) in February 2024 and enhancement of fund by way of re-appropriation (₹76.36 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).			
8.	23 Swachh Bharat Mission 2.0 (Urban) (State Share)			
	O.	196.15	143.47	114.58
	R.	-52.68		-28.89
	Withdrawal of fund by way of re-appropriation (₹52.68 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			

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 for creation of provision through re-appropriation without the knowledge of Legislature has been noticed in the following case. Expenditure made by creating provision through re-appropriation without the knowledge of the State Legislature requires regularisation.

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

60 Other Urban Development Schemes

051 Construction

## 1. 03 JNNURM/SWACH BHARAT

R.	567.78	567.78	567.78	...
----	--------	--------	--------	-----

Reasons for creation of fund through re-appropriation and incurring expenditure without obtaining provision either in original/supplementary have not been intimated though called for (September 2024).

## Grant No. 13 - Labour and Employment

Section & Major Head	Total grant / Appropriation	Actual Expenditure (₹ in thousand)	Excess (+)/ Saving (-)
<b>Revenue</b>			
<b>Major Head:</b>	<b>2230 Labour and Employment</b>		
	<b>2235 Social Security and Welfare</b>		
<b>Voted:</b>			
Original	71,64,00		
Supplementary	...	71,64,00	-32,92,65
Amount Surrendered during the year.			4,38,70
<b>Capital</b>			
<b>Major Head:</b>	<b>4250 Capital Outlay on other Social Services</b>		
<b>Voted:</b>			
Original	2,00,00		
Supplementary	...	2,00,00	-2,00,00
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 (₹ in lakh)	Excess (+)/ Saving (-)
<b>Revenue</b>			
<b>Voted:</b>			
Valley Areas	6,459.71	3,261.58	-3,198.27
Hill Areas	704.29	609.77	-94.52
<b>Total Voted:</b>	<b>7,164.00</b>	<b>3,871.35</b>	<b>-3,292.65</b>
<b>Capital</b>			
<b>Voted:</b>			
Valley Areas	200.00	...	-200.00
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>200.00</b>	<b>...</b>	<b>-200.00</b>

**Grant No. 13 - Contd.****1.1. Revenue:**

1.1.1. The grant closed with a saving of ₹3,292.65 lakh against which an amount of ₹438.70 lakh was surrendered during the year.

1.1.2. In view of final saving of ₹3,292.65 lakh the surrendered of ₹438.70 lakh in March 2024 proved less.

1.1.3. Saving occurred mainly under.

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

**Voted:****(Hill)****2230 Labour and Employment***03 Training*

## 003 Training of Craftsmen and Supervisors

## 1. 14 Training of Craftsman and Supervision

O.	556.80	607.55	479.26	-128.29
----	--------	--------	--------	---------

R.	50.75
----	-------

Enhancement of fund by way of re-appropriation (₹50.75 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).

**Voted:****(Valley)****2230 Labour and Employment***01 Labour*

## 101 Industrial Relations

## 2. 02 Administration of Labour Laws

O.	322.70	284.70	180.20	-104.50
----	--------	--------	--------	---------

R.	-38.00
----	--------

Reduction of fund through re-appropriation (₹38.00 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

## 3. 07 eSHRAM Portal (Central Share)

O.	10.00	10.00	...	-10.00
----	-------	-------	-----	--------

Reasons for non-utilisation/non-surrender of entire provision have not been intimated though called for (September 2024).

## 800 Other expenditure

## 4. 05 Skill Development (SANKALP) Central Share

O.	175.00	175.00	...	-175.00
----	--------	--------	-----	---------

Reasons for non-utilisation/non-surrender of entire provision have not been intimated though called for (September 2024).

## Grant No. 13 - Contd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
<i>02 Employment Service</i>			
001 Direction and Administration			
5. 08 Directorate of Employment			
O.	72.24	70.28	7.68
R.	-1.96		-62.60
Reduction of fund through re-appropriation (₹1.96 lakh) in March 2024 proved less. Reasons for saving have not been intimaed though called for (September 2024).			
101 Employment Services			
6. 07 Imphal District			
O.	51.14	48.64	42.16
R.	-2.50		-6.48
Reduction of fund through re-appropriation (₹2.50 lakh) in March 2024 proved less. Reasons for saving have not been intimaed though called for (September 2024).			
800 Other expenditure			
7. 16 Model Career Centre (MCC) under National Career Service (NCS) Project			
O.	10.94	10.94	...
			-10.94
Reasons for non-utilisation of entrie provision have not been intimated though called for (September 2024).			
<i>03 Training</i>			
003 Training of Craftsmen and Supervisors			
8. 14 Training of Craftsman and Supervision			
O.	1,527.65	1,729.65	1,007.74
R.	202.00		-721.91
Enhancement of fund through re-appropriation (₹202.00 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).			
101 Industrial Training Institutes			
9. 04 Vocational Training Project			
O.	55.00	55.00	1.76
			-53.24
Reasons for saving have not been intimated though called for (September 2024).			
10. 11 Industrial Training Institute			
O.	262.00	268.40	188.49
R.	6.40		-79.91
Enhancement of fund by way of re-appropriation (₹6.40 lakh) in March 2024 proved unnecessary. Reasons for final saving have not been intimated though called for (September 2024).			

**Grant No. 13 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
102 Apprenticeship Training			
11. 03 Apprenticeship Training			
O.	19.24	19.24	0.20
R.			-19.04
Reasons for saving have not been intimated though called for (September 2024).			
800 Other expenditure			
12. 02 Pradhan Mantri Kaushal Vima Yojana (PMKVY) (Central Share)			
O.	600.00	424.00	...
R.	-176.00		-424.00
Reasons for reduction of fund through re-appropriation (₹176.00 lakh) in March 2024 and non-utilisation of the remaining provision have not been intimated though called for (September 2024).			
13. 03 Skill Strengthening for Industrial Value Enhancement (STRIVE) (Central Share)			
O.	260.00	200.10	...
R.	-59.90		-200.10
Reasons for reduction of fund through re-appropriation (₹59.90 lakh) in March 2024 and non-utilisation of the remaining provision have not been intimated though called for (September 2024).			
14. 04 Enhancing Skill Development Infrastructure in NE States (Central Share).			
O.	1,527.51	748.41	...
R.	-779.10		-748.41
Reasons for reduction of fund through re-appropriation (₹340.40 lakh) and surrender (₹438.70 lakh) in March 2024 and non-utilisation of the remaining provision have not been intimated though called for (September 2024).			
15. 06 Enhancing Skill Development Infrastructure in NE States (State Share)			
O.	285.00	100.00	80.00
R.	-185.00		-20.00
Reasons for reduction of fund through re-appropriation (₹185.00 lakh) in March 2024 and non-utilisation of the remaining provision have not been intimated though called for (September 2024).			
<b>2235 Social Security and Welfare</b>			
01 Rehabilitation			
200 Other Relief Measures			
16. 17 Labour Cess / Labour victim Accidents			
O.	25.00	25.00	...
R.			-25.00
Reasons for non-utilisation/non-surrender of entrie provision have not been intimated though called for (September 2024).			

**Grant No. 13 - Concl'd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
-------------	--	---	-----------------------------------

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

**Voted:****(Valley)****2230 Labour and Employment***01 Labour*

## 101 Industrial Relations

## 17. 05 Refund of 1% Labour Cess

O.	1,000.00	1,500.00	1,500.00	...
----	----------	----------	----------	-----

R.	500.00			
----	--------	--	--	--

Reasons for enhancement of fund through re-appropriation (₹500.00 lakh) in March 2024 have not been intimated though called for (September 2024).

*02 Employment Service*

## 101 Employment Services

## 18. 04 Bishnupur District

O.	17.85	22.75	22.04	-0.71
----	-------	-------	-------	-------

R.	4.90			
----	------	--	--	--

Reasons for enhancement of fund through re-appropriation (₹4.90 lakh) in March 2024 and non-utilisation of the remaining provision have not been intimated though called for (September 2024).

**1.2. Capital:**

1.2.1. The grant in the Capital Section closed with a saving of ₹200.00 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. 11 Industrial Training Institute

O.	200.00	200.00	...	-200.00
----	--------	--------	-----	---------

Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2024).

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

## Grant No. 14 - Department of Tribal Affairs and Hills Development

Section & Major Head	Total grant / Appropriation	Actual Expenditure (₹ in thousand)	Excess (+)/ Saving (-)
<b>Revenue</b>			
<b>Major Head:</b>	<b>2071 Pension and other Retirement Benefit</b>		
	<b>2225 Welfare of Scheduled Castes, Schedule Tribes, Other Backward Classes and Minorities</b>		
	<b>3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions</b>		
<b>Voted:</b>			
Original	8,05,57,23		
Supplementary	61,78,10	8,67,35,33	6,57,22,95
Amount Surrendered during the year.			-2,10,12,38
			...

**Capital**

**Major Head:** 4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, OBC & Minorities

**Voted:**

Original	6,00,00		
Supplementary	2,21,75	8,21,75	...
Amount Surrendered during the year.			-8,21,75
			...

**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 (-)
<b>Revenue:</b>			
<b>Voted:</b>			
Valley Areas	10,097.71	5,439.62	-4,658.09
Hill Areas	76,637.62	60,283.32	-16,354.30
<b>Total Voted:</b>	<b>86,735.33</b>	<b>65,722.94</b>	<b>-21,012.39</b>
<b>Capital</b>			
<b>Voted:</b>			
Valley Areas	177.28	...	-177.28
Hill Areas	644.47	...	-644.47
<b>Total Voted:</b>	<b>821.75</b>	<b>...</b>	<b>-821.75</b>

**Grant No. 14 - Contd.****1.1. Revenue:**

1.1.1. The grant closed with a saving of ₹21,012.38 lakh. No part of the saving was surrendered during the year.

1.1.2. In view of the final saving of ₹21,012.38 lakh, the supplementary provision of ₹6,178.10 lakh obtained in February 2024 proved unnecessary.

1.1.3. Saving occurred mainly under:

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

**Voted:****(Hill)****2071 Pension and other Retirement Benefit***01 Civil*

## 110 Pension of Employees of Local Bodies

## 1. 06 Pension to Employees of Autonomous District Councils

O.	10,000.00	10,463.75	8,000.38	-2,463.37
R.	463.75			

Enhancement of provision by way of re-appropriation (₹463.75 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).

## 2. 07 Leave Salaries of Autonomous District Councils

O.	1,200.00	748.60	746.01	-2.59
R.	-451.40			

Withdrawal of provision by way of re-appropriation (₹451.40 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

**2225 Welfare of Scheduled Castes, Schedule Tribes, Other Backward Classes and Minorities***02 Welfare of Scheduled Tribes*

## 001 Direction and Administration

## 3. 01 Direction

O.	1,096.94	1,141.27	973.63	-167.64
R.	44.33			

Enhancement of provision by way of re-appropriation (₹44.33 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).

## 277 Education

## 4. 06 Education Development

O.	250.00	250.00	85.00	-165.00
----	--------	--------	-------	---------

Reasons for saving have not been intimated though called for (September 2024).

**Grant No. 14 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
5. 07 State Share for Pre Matric Scholarship			
O.	30.00	30.00	5.56
R.			-24.44
Reasons for saving have not been intimated though called for (September 2024).			
6. 08 State Share for Post-Matric Scholarship			
O.	900.00	900.00	237.75
R.			-662.25
Reasons for saving have not been intimated though called for (September 2024).			
282 Health			
7. 13 Medical & Public Health			
O.	280.00	280.00	227.02
R.			-52.98
Reasons for saving have not been intimated though called for (September 2024).			
794 Special Central Assistance for Tribal sub-Plan			
8. 19 Special Development Programme under Proviso to Article 275 (1) of Constitution			
O.	2,000.00	2,451.81	539.86
R.	451.81		-1,911.95
Enhancement of provision by way of re-appropriation (₹451.81 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).			
800 Other Expenditure			
9. 05 Maram Primitive Tribe Project			
O.	902.10	300.00	...
R.	-602.10		-300.00
Reasons for withdrawal of provision by way of re-appropriation (₹602.10 lakh) in March 2024 and non-utilisation/non-surrender of the remaining provision have not been intimated though called for (September 2024).			
10. 16 Procurement of Water tank/ Poly pipes			
O.	20.00	20.00	...
R.			-20.00
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2024).			
11. 18 Welfare of Smaller Tribes			
O.	400.00	400.00	...
R.			-400.00
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2024).			

## Grant No. 14 - Contd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
<b>3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions</b>			
200 Other Miscellaneous Compensations and Assignments			
12. 01 Public Works			
O.	132.05	113.66	112.02
R.	-18.39		-1.64
Withdrawal of provision by way of re-appropriation (₹18.39 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
13. 05 Soil and Water Conservation			
O.	105.14	82.29	82.25
R.	-22.85		-0.04
Withdrawal of provision by way of re-appropriation (₹22.85 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
14. 06 Animal Husbandry			
O.	394.42	381.82	377.01
R.	-12.60		-4.81
Withdrawal of provision by way of re-appropriation (₹12.60 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
15. 08 Salaries/Honorarium to District Council Members			
O.	204.84	9.42	9.35
R.	-195.42		-0.07
Withdrawal of provision by way of re-appropriation (₹195.42 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
16. 09 Financial Assistance to ADCs			
O.	520.00	520.00	233.14
Reasons for saving have not been intimated though called for (September 2024).			
17. 12 Devolution of Funds under 3rd State Finance Commission Award			
O.	5,593.95	...	...
R.	-5,593.95		...
Reasons for withdrawal of the entire provision by way of re-appropriation in March 2024 have not been intimated though called for (September 2024).			
18. 16 Scheme under 15th FC Award			
O.	7,959.37	7,959.37	...
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2024).			

**Grant No. 14 - Contd.**

<b>Head</b>		<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
19.	17 Devolution of funds under 4th SFC Award			
	S.	2,000.00	2,000.00	...
				-2,000.00
	Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2024).			
<b>Voted:</b>				
<b>(Valley)</b>				
<b>2225 Welfare of Scheduled Castes, Schedule Tribes, Other Backward Classes and Minorities</b>				
<i>02 Welfare of Scheduled Tribes</i>				
001 Direction and Administration				
20.	01 Direction			
	O.	1,027.60	874.89	606.33
	R.	-152.71		
				-268.56
	Withdrawal of fund by way of re-appropriation (₹152.71 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
	102 Economic Development			
21.	05 Economic Upliftment			
	O.	220.00	220.00	...
				-220.00
	Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2024).			
	277 Education			
22.	07 State Share for Pre Matric Scholarship			
	O.	10.00	10.00	...
				-10.00
	Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2024).			
23.	09 Research and Training (Central Share)			
	O.	100.00	100.00	...
				-100.00
	Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2024).			
24.	33 Tribal Research Institute (TRI)			
	O.	170.00	170.00	34.01
				-135.99
	Reasons for saving have not been intimated though called for (September 2024).			
	794 Special Central Assistance for Tribal sub-Plan			
25.	31 Scheme under Pradhan Mantri Aadi Adarsh Gram Yojana (PMAAGY)			
	O.	1,793.44	1,793.44	...
				-1,793.44
	Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2024).			

**Grant No. 14 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>		<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
800 Other Expenditure				
26. 07 Post Matric Scholarships Scheme				
O.	6,000.00	6,000.00	4,389.78	-1,610.22
Reasons for saving have not been intimated though called for (September 2024).				
27. 08 Pre - Matric Scholarship				
O.	366.67	366.67	...	-366.67
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2024).				

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

**Voted:****(Hill)****3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions**

## 200 Other Miscellaneous Compensations and Assignments

## 28. 02 Elementary Education

O.	36,667.00	46,823.65	46,782.47	-41.18
S.	4,178.10			
R.	5,978.55			

Additional provision of fund through supplementary (₹4,178.10 lakh) in February 2024 proved insufficient and again enhancement by way of re-appropriation (5,978.55 lakh) in March 2024 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (September 2024).

## 29. 03 Medical and Public Health

O.	490.92	559.51	559.46	-0.05
R.	68.59			

Enhancement of fund by way of re-appropriation (₹68.59 lakh) in March 2024 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (September 2024).

**1.2. Capital:**

1.2.1. The grant in the Capital Section closed with a saving of ₹821.75 lakh. No part of the saving was surrendered during the year.

1.2.2. In view of the final saving of ₹821.75 lakh, the supplementary provision of ₹221.75 lakh obtained in February 2024 proved unnecessary.

1.2.3. Saving occurred mainly under:

**Grant No. 14 - Concl.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
-------------	--	---	-----------------------------------

**Voted:****(Hill)****4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, OBC & Minorities***02 Welfare of Scheduled Tribes*

## 794 SCA to TSP

## 1. 14 Construction of community Hall

S.	24.11	24.11	...	-24.11
----	-------	-------	-----	--------

Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2024).

## 2. 16 Preservation of Makhan Traditional Village

S.	13.95	13.95	...	-13.95
----	-------	-------	-----	--------

Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2024).

## 800 Other Expenditure

## 3. 32 Construction of Building

O.	600.00	600.00	...	-600.00
----	--------	--------	-----	---------

Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2024).

**Voted:****(Valley)****4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, OBC & Minorities***02 Welfare of Scheduled Tribes*

## 794 SCA to TSP

## 4. 20 Scheme under Pradhan Mantri Aadi Adarsh Gram Yojana (PMAAGY)

S.	177.28	177.28	...	-177.28
----	--------	--------	-----	---------

Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2024).

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

**Grant No. 15 - Consumer Affairs, Food and Public Distribution**

<b>Section &amp; Major Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure</b> (₹ in thousand)	<b>Excess (+)/ Saving (-)</b>
<b>Revenue</b>			
<b>Major Head:</b>	<b>2408 Food Storage and Warehousing</b>		
	<b>3475 Other General Economic Services</b>		
<b>Voted:</b>			
Original	1,71,69,98		
Supplementary	12,05,26	1,83,75,24	70,05,95
Amount Surrendered during the year.			-1,13,69,29
			...
<b>Capital:</b>			
<b>Major Head:</b>	<b>4408 Capital Outlay on Food Storage and Warehousing</b>		
<b>Voted</b>			
Original	...		
Supplementary	28,00	28,00	19,99
Amount Surrendered during the year.			-8,01
			...

**Notes and Comments:**

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

	<b>Total grant / Appropriation</b>	<b>Actual Expenditure</b> (₹ in lakh)	<b>Excess (+)/ Saving (-)</b>
<b>Revenue:</b>			
<b>Voted:</b>			
Valley Areas	17,779.34	6,532.98	-11,246.36
Hill Areas	595.90	472.97	-122.93
<b>Total Voted:</b>	<b>18,375.24</b>	<b>7,005.95</b>	<b>-11,369.29</b>
<b>Capital:</b>			
<b>Voted:</b>			
Valley Areas	28.00	19.99	-8.01
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>28.00</b>	<b>19.99</b>	<b>-8.01</b>

**Grant No. 15 - Contd.****1.1. Revenue:**

1.1.1. The grant closed with a saving of ₹11,369.29 lakh. No part of the saving was surrendered during the year.

1.1.2. In view of the final saving of ₹11,369.29 lakh, the supplementary provision of ₹1,205.26 lakh obtained in February 2024 proved unnecessary.

1.1.3. Saving occurred mainly under:

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
<b>Voted:</b>			
<b>(Hill)</b>			
<b>2408 Food Storage and Warehousing</b>			
<i>01 Food</i>			
001 Direction and Administration			
1. 04 Churachandpur District			
O.	82.51	70.99	70.11
R.	-11.52		-0.88
Withdrawal of fund by way of re-appropriation (₹11.52 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
2. 14 Tamenglong District			
O.	37.17	28.18	26.85
R.	-8.99		-1.33
Withdrawal of fund by way of re-appropriation (₹8.99 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
3. 16 Kangpokpi District			
O.	112.66	93.74	92.02
R.	-18.92		-1.72
Withdrawal of fund by way of re-appropriation (₹18.92 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
4. 17 Ukhrul District			
O.	68.93	52.71	51.99
R.	-16.22		-0.72
Withdrawal of fund by way of re-appropriation (₹16.22 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			

**Grant No. 15 - Contd.**

<b>Head</b>		<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
5.	19 Noney Disrtict			
	O.	32.28	23.68	22.80
	R.	-8.60		-0.88
	Withdrawal of fund by way of re-appropriation (₹8.60 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
6.	20 Kamjong Disrtict			
	O.	41.33	49.46	31.52
	R.	8.13		-17.94
	Enhancement of fund by way of re-appropriation (₹8.13 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).			
7.	21 Tegnoupal District			
	O.	55.38	38.58	26.81
	R.	-16.80		-11.77
	Withdrawal of fund by way of re-appropriation (₹16.80 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
8.	22 Pherzawl District			
	O.	32.28	12.38	11.75
	R.	-19.90		-0.63
	Withdrawal of fund by way of re-appropriation (₹19.90 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
<b>Voted:</b>				
<b>(Valley)</b>				
<b>2408 Food Storage and Warehousing</b>				
<i>01 Food</i>				
001 Direction and Administration				
9.	01 Direction			
	O.	1,016.00	978.05	875.56
	R.	-37.95		-102.49
	Reduction of fund by way of re-appropriation (₹37.95 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			

**Grant No. 15 - Contd.**

<b>Head</b>		<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>	
10.	02 Bishnupur District				
	O.	141.30	116.35	113.87	-2.48
	R.	-24.95			
	Reduction of fund by way of re-appropriation (₹24.95 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).				
11.	09 Imphal East District				
	O.	183.25	151.74	139.00	-12.74
	R.	-31.51			
	Reduction of fund by way of re-appropriation (₹31.51 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).				
12.	23 Kakching				
	O.	79.44	53.95	45.08	-8.87
	R.	-25.49			
	Reduction of fund by way of re-appropriation (₹25.49 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).				
	101 Procurement and Supply				
13.	11 Decentralised procurement of rice under NFSA (Central Share)				
	O.	8,000.00	8,000.00	...	-8,000.00
	Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2024).				
14.	12 Decentralised procurement of rice under NFSA (State Share)				
	O.	821.00	71.00	...	-71.00
	R.	-750.00			
	Reasons for withdrawal of fund through re-appropriation (₹750.00 lakh) in March 2024 and non-utilisation of the remaining provision have not been intimated though called for (September 2024).				
	102 Food Subsidies				
15.	16 Transportation of Food Grains				
	O.	100.00	100.00	...	-100.00
	Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2024).				

**Grant No. 15 - Contd.**

<b>Head</b>		<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
800 Other Expenditure				
16.	05 Consumer Dispute Redressal Commission (State Commission)			
	O.	101.20	103.20	63.87
	R.	2.00		-39.33
Enhancement of fund by way of re-appropriation (₹2.00 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).				
17.	08 Payment of Compensation/Relief			
	O.	100.00	100.00	2.35
	R.			-97.65
Reasons for saving have not been intimated though called for (September 2024).				
18.	09 Computerisation of Target Public Distribution System (Central Share)			
	O.	100.00	238.00	...
	R.	138.00		-238.00
Reasons for enhancement of fund through re-appropriation (₹138.00 lakh) in March 2024 and non-utilisation of the entire fund have not been intimated though called for (September 2024).				
19.	14 State Share for Food Security Act			
	O.	2,500.00	2,500.00	...
	R.			-2,500.00
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2024).				
1.1.4. Saving mentioned in Note 1.1.3 above was partly counter-balanced by excess mainly under:				
<b>Voted:</b>				
<b>(Hill)</b>				
<b>2408 Food Storage and Warehousing</b>				
<i>01 Food</i>				
001 Direction and Administration				
20.	13 Senapati District			
	O.	58.67	67.48	64.29
	R.	8.81		-3.19
Enhancement of fund by way of re-appropriation (₹8.81 lakh) in March 2024 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (September 2024).				

## Grant No. 15 - Contd.

Head		Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
<b>Voted:</b>				
<b>(Valley)</b>				
<b>2408 Food Storage and Warehousing</b>				
<i>01 Food</i>				
001 Direction and Administration				
21. 08 Imphal District				
	O.	145.33	162.61	148.14
	R.	17.28		-14.47
Enhancement of fund by way of re-appropriation (₹17.28 lakh) in March 2024 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (September 2024).				
101 Procurement and Supply				
22. 10 Central Assistance to State under NFSA				
	O.	2,500.00	4,156.56	4,156.56
	S.	1,205.26		...
	R.	451.30		
Reasons for enhancement of fund by way of supplementary (₹1,205.26 lakh) in February 2024 and re-appropriation (₹451.30 lakh) in March 2024 have not been intimated though called for (September 2024).				
800 Other Expenditure				
23. 06 Consumer Dispute Redressal Fora (District Fora)				
	O.	96.58	105.74	104.67
	R.	9.16		-1.07
Enhancement of fund by way of re-appropriation (₹9.16 lakh) in March 2024 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (September 2024).				
24. 15 Minimum Support Price (MSP)				
	O.	50.00	180.70	116.72
	R.	130.70		-63.98
Enhancement of fund by way of re-appropriation (₹130.70 lakh) in March 2024 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (September 2024).				

**Grant No. 15 - Contd.**

<b>Head</b>		<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
<b>3475 Other General Economic Services</b>				
106 Regulation of Weights and Measures				
26.	11 Regulation of Weights and Measures			
	O.	405.21	521.90	-9.40
	R.	116.69		
Enhancement of fund by way of re-appropriation (₹116.69 lakh) in March 2024 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (September 2024).				
27.	50 Regulation of Weights and Measures			
	O.	16.00	20.00	...
	R.	4.00		

Reasons for anticipated excess and enhancement of fund by way of re-appropriation (₹4.00 lakh) in March 2024 have not been intimated though called for (September 2024).

**1.2. Capital:**

1.2.1. The grant in the Capital Section closed with a saving of ₹8.01 lakh. No part of the saving was surrendered during the year.

1.2.2. Saving occurred mainly under:

**Voted:****(Valley)****4408 Capital Outlay on Food Storage and Warehousing***01 Food*

190 Investments in Public Sector and other undertakings

1. 01 Manipur Food & Distribution Corporation Limited

S.	28.00	28.00	19.99	-8.01
----	-------	-------	-------	-------

Reasons for saving have not been intimated though called for (September 2024).

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

**Grant No. 15 - Concl.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
-------------	--	---	-----------------------------------

**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. Expenditure made by creating provision through re-appropriation without the knowledge of the legislature requires regularisation.

**2408 Food Storage and Warehousing***01 Food*

800 Other Expenditure

## 1. 33 Integrated Management of Public Distribution System (IM-PDS) / Central Share

R.	27.60	27.60	27.60	...
----	-------	-------	-------	-----

Reasons for incurring expenditure without obtaining budget either in original or supplementary have not been intimated though called for (September 2024).

**Grant No. 16 - Co-operation**

<b>Section &amp; Major Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess (+)/ Saving (-)</b>
<b>Revenue:</b>			
<b>Major Head: 2425 Co-operation</b>			
<b>Voted:</b>			
Original	40,72,37		
Supplementary	2,60,86	43,33,23	23,10,49
Amount Surrendered during the year.			-20,22,74
			...

**Capital:****Major Head: 4425 Capital Outlay on Co-operation****Voted:**

Original	1,00,00		
Supplementary	...	1,00,00	...
Amount Surrendered during the year.			-1,00,00
			...

**Notes and Comments:**

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

	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
<b>Revenue:</b>			
<b>Voted:</b>			
Valley Areas	3,282.21	1,743.73	-1,538.48
Hill Areas	1,051.02	566.76	-484.26
<b>Total Voted:</b>	<b>4,333.23</b>	<b>2,310.49</b>	<b>-2,022.74</b>
<b>Capital:</b>			
<b>Voted:</b>			
Valley Areas	58.00	...	-58.00
Hill Areas	42.00	...	-42.00
<b>Total Voted:</b>	<b>100.00</b>	<b>...</b>	<b>-100.00</b>

**Grant No. 16 - Contd.****1.1. Revenue:**

1.1.1. The grant closed with a saving of ₹2,022.74 lakh. No part of the saving was surrendered during the year.

1.1.2. In view of the final saving of ₹2,022.74 lakh, the supplementary provision of ₹260.86 lakh obtained in February 2024 proved unnecessary.

1.1.3. Saving occur mainly under:

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

**Voted:****(Hill)****2425 Co-operation**

001 Direction and Administration

## 1. 03 Zonal Administration

O.	1,039.52	1,039.52	555.42	-484.10
----	----------	----------	--------	---------

Reasons for saving have not been intimated though called for (September 2024)

**Voted:****(Valley)****2425 Co-operation**

001 Direction and Administration

## 2. 01 Direction

O.	784.24	790.60	363.02	-427.58
S.	6.36			

Enhancement of fund by way of supplementary (₹6.36 lakh) in February 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).

## 3. 03 Zonal Administration

O.	1,280.69	1,282.19	896.74	-385.45
S.	1.50			

Enhancement of fund by way of supplementary (₹1.50 lakh) in February 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).

003 Training

## 4. 14 Importing knowledge for Co-operative Movement

O.	135.00	135.00	110.23	-24.77
----	--------	--------	--------	--------

Reasons for saving have not been intimated though called for (September 2024)

**Grant No. 16 - Contd.**

<b>Head</b>		<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
101 Audit of Co-operatives				
5. 02 Internal Audit Establishment				
	O.	546.52	546.52	237.04
				-309.48
	Reasons for saving have not been intimated though called for (September 2024)			
800 Other expenditure				
6. 03 Computerization of Primary Agricultural Credit Societies (PACS)				
	O.	250.00	410.00	111.00
	S.	160.00		
	Enhancement of fund by way of supplementary (₹160.00 lakh) in February 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).			
7. 04 Strengthening of Cooperatives through IT interventions				
	S.	93.00	93.00	0.80
	Reasons for saving have not been intimated though called for (September 2024)			

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 ₹100.00 lakh. No part of the saving was surrendered during the year.

1.2.2. Saving occur mainly under:

**Voted:****(Hill)****4425 Capital Outlay on Co-operation**

001 Direction and Administration

## 1. 03 Co-operation Buildings

O.	42.00	42.00	...	-42.00
----	-------	-------	-----	--------

Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2024).

**Grant No. 16 - Concl'd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
<b>Voted:</b>			
<b>(Valley)</b>			
<b>4425 Capital Outlay on Co-operation</b>			
001 Direction and Administration			
2. 03 Co-operation Buildings			
O.	58.00	58.00	...
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2024).			

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

## Grant No. 17 - Agriculture

Section & Major Head	Total grant / Appropriation	Actual Expenditure (₹ in thousand)	Excess (+)/ Saving (-)
<b>Revenue</b>			
<b>Major Head:</b>	<b>2401 Crop Husbandry</b>		
	<b>2408 Food Storage and Warehousing</b>		
	<b>2415 Agricultural Research and Education</b>		
	<b>2435 Other Agricultural Programmes</b>		
	<b>2705 Command Area Development</b>		
	<b>3454 Census Surveys and Statistics</b>		
	<b>3475 Other General Economic Services</b>		
<b>Voted:</b>			
	Original	3,25,76,77	
	Supplementary	...	3,25,76,77
	Amount Surrendered during the year.		82,25,30
			-2,43,51,47
			1,49,95,11

**Capital****Major Head: 4705 Capital Outlay on Command Area Development****Voted:**

Original	65,83,70		
Supplementary	...	65,83,70	...
Amount Surrendered during the year.			-65,83,70
			52,97,53

**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 (-)
<b>Revenue:</b>			
<b>Voted:</b>			
Valley Areas	29,015.28	6,015.51	-22,999.77
Hill Areas	3,561.49	2,209.79	-1,351.70
<b>Total Voted:</b>	<b>32,576.77</b>	<b>8,225.30</b>	<b>-24,351.47</b>
<b>Capital:</b>			
<b>Voted:</b>			
Valley Areas	6,583.70	...	-6,583.70
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>6,583.70</b>	<b>...</b>	<b>-6,583.70</b>

**Grant No. 17 - Contd.****1.1. Revenue:**

1.1.1. The grant closed with a saving of ₹24,351.47 lakh against which an amount of ₹14,995.11 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹24,351.47 lakh, surrendered amount of ₹14,995.11 lakh in March 2024 proved less.

1.1.3. 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.	703.48	300.89	281.15	-19.74
R.	-402.59			

Withdrawal of fund by way of surrender (₹402.59 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

## 2. 25 Strengthening of Agricultural Extension &amp; Administration

O.	1,184.12	811.44	808.50	-2.94
R.	-372.68			

Withdrawal of fund by way of surrender (₹372.68 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

104 Agricultural Farms

## 3. 02 Agricultural Farms (Commercial)

O.	48.80	10.43	8.40	-2.03
R.	-38.37			

Withdrawal of fund by way of re-appropriation (₹38.37 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

## 4. 07 Experimental Farms

O.	38.48	3.96	3.89	-0.07
R.	-34.52			

Withdrawal of fund by way of re-appropriation (₹34.52 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

**Grant No. 17 - Contd.**

<b>Head</b>		<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
109 Extension and Farmers' Training				
5. 08 Extension and Farmer's Training				
	O.	328.14	154.63	148.88
	R.	-173.51		-5.75
Withdrawal of fund by way of re-appropriation (₹173.51 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).				
800 Other Expenditure				
6. 20 Pradhan Mantri Krishi Sinchayee Yojana (PMKSY) (Central Share)				
	O.	504.00	984.38	409.00
	R.	480.38		-575.38
Enhancement of fund by way of re-appropriation (₹480.38 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).				
7. 21 State Matching Share for PMKSY				
	O.	56.00	106.14	45.44
	R.	50.14		-60.70
Enhancement of fund by way of re-appropriation (₹50.14 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).				
8. 23 Support to State Extension Programme for Extension Reform (Central Share)				
	O.	163.36	167.07	92.02
	R.	3.71		-75.05
Enhancement of fund by way of re-appropriation (₹3.71 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).				
9. 24 State Matching Share for National Food Security Mission (NFSM)				
	O.	6.24	9.50	...
	R.	3.26		-9.50
Reasons for enhancement of fund by way of re-appropriation (₹3.26 lakh) in March 2024 and non-utilisation of the entire provision have not been intimated though called for (September 2024).				
10. 25 National Food Security Mission (NFSM ) (Central Share)				
	O.	56.10	82.05	...
	R.	25.95		-82.05
Reasons for enhancement of fund by way of re-appropriation (₹25.95 lakh) in March 2024 and non-utilisation of the entire provision have not been intimated though called for (September 2024).				

**Grant No. 17 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
11. 58 State Share of Sub Mission on Agri Mechanization (SMAM)			
O.	56.34	45.84	...
R.	-10.50		-45.84
Reasons for withdrawal of fund by way of re-appropriation (₹10.50 lakh) in March 2024 and non-utilisation of the remaining provision have not been intimated though called for (September 2024).			
12. 59 State Share for support to State extension programme for extension Reform			
O.	18.15	18.57	...
R.	0.42		-18.57
Reasons for enhancement of fund by way of re-appropriation (₹0.42 lakh) in March 2024 and non-utilisation of the entire provision have not been intimated though called for (September 2024).			
13. 72 Soil Health Card (SHC) & Soil Health Management (SHM) Central Share			
O.	32.09	38.00	...
R.	5.91		-38.00
Reasons for enhancement of fund by way of re-appropriation (₹5.91 lakh) in March 2024 and non-utilisation of the entire provision have not been intimated though called for (September 2024).			
14. 76 Central Share for National Mission on Edible Oil - Oil Palm			
O.	41.88	5.02	...
R.	-36.86		-5.02
Reasons for withdrawal of fund by way of re-appropriation (₹36.86 lakh) in March 2024 and non-utilisation of the remaining provision have not been intimated though called for (September 2024).			

**Voted:****(Valley)****2401 Crop Husbandry**

001 Direction and Administration

## 15. 01 Direction

O.	1,642.99	743.81	653.41	-90.40
R.	-899.18			

Withdrawal of fund by way of surrender (₹899.18 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

## Grant No. 17 - Contd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
16. 25 Strengthening of Agricultural Extension & Administration			
O.	1,246.46	600.49	557.61
R.	-645.97		-42.88
Withdrawal of fund by way of surrender (₹645.97 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
17. 53 Strengthening of Agricultural Extension & Administration			
O.	69.44	69.44	31.86
Reasons for saving have not been intimated though called for (September 2024).			
102 Food grain crops			
18. 10 Food grain crops			
O.	264.26	138.46	52.76
R.	-125.80		-85.70
Withdrawal of fund by way of re-appropriation (₹125.80 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
19. 19 Regional Pulse and Oil Seeds Production Farm, Gamphazal			
O.	104.08	25.69	20.02
R.	-78.39		-5.67
Withdrawal of fund by way of re-appropriation (₹78.39 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
20. 20 Promotion of Millets			
O.	200.00	200.00	50.00
Reasons for saving have not been intimated though called for (September 2024).			
103 Seeds			
21. 20 Regional Seed Farm for Major Field Crops, Kharungpat			
O.	57.70	0.16	0.16
R.	-57.54		...
Reasons for withdrawal of fund by way of re-appropriation (₹57.54 lakh) in March 2024 have not been intimated though called for (September 2024).			
104 Agricultural Farms			
22. 07 Experimental Farms			
O.	359.00	189.52	162.69
R.	-169.48		-26.83
Withdrawal of fund by way of re-appropriation (₹84.99 lakh) and surrender (₹84.49 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			

**Grant No. 17 - Contd.**

<b>Head</b>		<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
-------------	--	--	---	-----------------------------------

23.	38 Promotion of Natural Farming			
	O.	100.00	...	...
	R.	-100.00		

Reasons for withdrawal of the entire fund by way of re-appropriation have not been intimated though called for (September 2024).

## 105 Manures and Fertilizers

24.	14 Manures and Fertilizers			
	O.	211.23	92.09	88.49
	R.	-119.14		-3.60

Withdrawal of fund by way of re-appropriation (₹119.14 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

## 107 Plant Protection

25.	17 Plant Protection			
	O.	372.52	208.33	177.35
	R.	-164.19		-30.98

Withdrawal of fund by way of re-appropriation (₹164.19 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

## 108 Commercial Crops

26.	06 Commercial Crops			
	O.	282.12	175.07	115.62
	R.	-107.05		-59.45

Withdrawal of fund by way of re-appropriation (₹107.05 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

## 109 Extension and Farmers' Training

27.	03 Agricultural Schools			
	O.	169.05	61.33	75.64
	R.	-107.72		+14.31

Reasons for withdrawal of fund through re-appropriation (₹107.72 lakh) in March 2024 and final excess have not been intimated though called for (September 2024).

28.	05 Agricultural Information Unit			
	O.	47.20	47.20	1.20
	R.			-46.00

Reasons for saving have not been intimated though called for (September 2024).

**Grant No. 17 - Contd.**

<b>Head</b>		<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
29. 08 Extension and Farmer's Training				
	O.	262.33	746.73	136.85
	R.	484.40		-609.88
Enhancement of fund by way of re-appropriation (₹484.40 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).				
113 Agricultural Engineering				
30. 12 Hiring & Repairing Services				
	O.	378.55	133.96	133.71
	R.	-244.59		-0.25
Withdrawal of fund by way of surrender (₹244.59 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).				
800 Other Expenditure				
31. 01 Sub Mission on Agricultural Mechanization (SMAM) (Central Share)				
	O.	6,338.12	1,250.00	...
	R.	-5,088.12		-1,250.00
Reasons for withdrawal of fund by way of re-appropriation (₹94.55 lakh) and surrender (₹4,993.57 lakh) in March 2024 and non-utilisation of the remaining provision have not been intimated though called for (September 2024).				
32. 20 Pradhan Mantri Krishi Sinchayee Yojana (PMKSY) (Central Share)				
	O.	5,796.00	1,828.12	591.00
	R.	-3,967.88		-1,237.12
Withdrawal of fund by way of surrender (₹3,967.88 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).				
33. 21 State Matching Share for PMKSY				
	O.	644.00	196.12	65.67
	R.	-447.88		-130.45
Withdrawal of fund by way of re-appropriation (₹99.50 lakh) and surrender (₹348.38 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).				
34. 22 Rashtriya Krishi Vikas Yojna (RKVY) (Central Share)				
	O.	3,049.66	2,572.90	844.00
	R.	-476.76		-1,728.90
Withdrawal of fund by way of re-appropriation (₹107.38 lakh) and surrender (₹369.38 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).				

## Grant No. 17 - Contd.

Head		Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
35.	23 Support to State Extension Programme for Extension Reform (Central Share)			
	O.	1,878.69	345.89	140.63
	R.	-1,532.80		-205.27
	Withdrawal of fund by way of re-appropriation (₹227.62 lakh) and surrender (₹1,305.18 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
36.	24 State Matching Share for National Food Security Mission (NFSM)			
	O.	71.67	16.34	...
	R.	-55.33		-16.34
	Reasons for withdrawal of fund by way of re-appropriation (₹55.33 lakh) in March 2024 and non-utilisation of the remaining provision have not been intimated though called for (September 2024).			
37.	25 National Food Security Mission (NFSM ) (Central Share)			
	O.	645.09	161.14	...
	R.	-483.95		-161.14
	Reasons for withdrawal of fund by way of re-appropriation (₹93.91 lakh) and surrender (₹390.04 lakh) in March 2024 and non-utilisation of the remaining provision have not been intimated though called for (September 2024).			
38.	58 State Share of Sub Mission on Agri Mechanization (SMAM)			
	O.	647.90	126.39	66.67
	R.	-521.51		-59.72
	Withdrawal of fund by way of re-appropriation (₹109.90 lakh) and surrender (₹411.61 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
39.	59 State Share for support to State extension programme for extension Reform			
	O.	208.75	38.83	...
	R.	-169.92		-38.83
	Reasons for withdrawal of fund by way of re-appropriation (₹169.92 lakh) in March 2024 and non-utilisation of the remaining provision have not been intimated though called for (September 2024).			
40.	65 National Agricultural Insurance Scheme			
	O.	100.00	64.36	64.36
	R.	-35.64		...
	Reasons for withdrawal of fund by way of re-appropriation (₹35.64 lakh) in March 2024 have not been intimated though called for (September 2024).			

**Grant No. 17 - Contd.**

<b>Head</b>		<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
41. 69 State Matching Share for RKVY				
	O.	338.85	302.08	93.78
	R.	-36.77		-208.30
Withdrawal of fund by way of re-appropriation (₹36.77 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).				
42. 70 Paramparagat Krishi Vikas Yojana (PKVY) (Central Share)				
	O.	8.44	21.57	...
	R.	13.13		-21.57
Reasons for withdrawal of fund by way of re-appropriation (₹13.13 lakh) in March 2024 and non-utilisation of the remaining provision have not been intimated though called for (September 2024).				
43. 72 Soil Health Card (SHC) & Soil Health Management (SHM) Central Share				
	O.	369.06	60.46	...
	R.	-308.60		-60.46
Reasons for withdrawal of fund by way of re-appropriation (₹59.73 lakh) and surrender (₹248.87 lakh) in March 2024 have not been intimated though called for (September 2024).				
44. 73 State Share of Soil Health Care (SHC) & Soil Health Management (SHM)				
	O.	41.01	13.79	5.41
	R.	-27.22		-8.38
Withdrawal of fund by way of re-appropriation (₹27.22 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).				
45. 74 Rainfed Area Development (RAD ) (Central Share)				
	O.	193.20	93.46	32.45
	R.	-99.74		-61.01
Withdrawal of fund by way of re-appropriation (₹99.74 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).				
46. 75 State Share of Rainfed Area Development (RAD)				
	O.	21.46	12.54	3.61
	R.	-8.92		-8.93
Withdrawal of fund by way of re-appropriation (₹8.92 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).				

**Grant No. 17 - Contd.**

<b>Head</b>		<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
-------------	--	--	---	-----------------------------------

47.	76 Central Share for National Mission on Edible Oil - Oil Palm			
	O.	481.65	92.91	...
	R.	-388.74		-92.91

Reasons for withdrawal of fund by way of re-appropriation (₹78.04 lakh) and surrender (₹310.70 lakh) in March 2024 and non-utilisation of the remaining provision have not been intimated though called for (September 2024).

48.	77 State Share for National Mission on Edible Oil - Oil Palm			
	O.	53.43	10.96	...
	R.	-42.47		-10.96

Reasons for withdrawal of fund by way of re-appropriation (₹42.47 lakh) and non-utilisation of the remaining provision have not been intimated though called for (September 2024).

49.	78 Central Share for National Mission on Oil seed			
	O.	210.00	202.36	37.35
	R.	-7.64		-165.01

Withdrawal of fund by way of re-appropriation (₹7.64 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

50.	79 State Share for National Mission on Oil Seed			
	O.	21.46	17.22	2.70
	R.	-4.24		-14.52

Withdrawal of fund by way of re-appropriation (₹4.24 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

**2408 Food Storage and Warehousing***02 Storage and Warehousing*

## 101 Rural Godowns Programme

51.	22 Rural Godown Programme			
	O.	79.41	11.18	10.84
	R.	-68.23		-0.34

Withdrawal of fund by way of re-appropriation (₹68.23 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

**2415 Agricultural Research and Education***01 Crop Husbandry*

**Grant No. 17 - Contd.**

<b>Head</b>	<b>Total grant /</b>		<b>Actual</b>	<b>Excess (+)/</b>
	<b>Appropriation</b>		<b>Expenditure</b>	<b>Saving (-)</b>
			<b>(₹ in lakh)</b>	
004 Research				
52. 03 All India Coordinated Rice Improvement Project ( Central Share )				
	O.	33.60	...	...
	R.	-33.60		
Reasons for withdrawal of the entire provision through re-appropriation have not been intimated though called for (September 2024).				
53. 21 Rice Research Station				
	O.	135.83	81.61	73.54
	R.	-54.22		-8.07
Withdrawal of fund by way of re-appropriation (₹54.22 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).				
54. 24 Soil Testing Laboratory				
	O.	104.23	63.20	61.41
	R.	-41.03		-1.79
Withdrawal of fund by way of re-appropriation (₹41.03 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).				
<i>80 General</i>				
150 Assistance to I.C.A.R				
55. 05 Assistance to Indian Council of Agricultural Research (ICAR)				
	O.	85.83	29.84	29.01
	R.	-55.99		-0.83
Withdrawal of fund by way of re-appropriation (₹55.99 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).				
56. 09 Assistance to Indian Council of Agricultural Research (ICAR)				
	O.	22.25	2.45	2.46
	R.	-19.80		+0.01
Withdrawal of fund by way of re-appropriation (₹19.80 lakh) in March 2024 proved excessive. Reasons for anticipated saving and final excess have not been intimated though called for (September 2024).				
277 Education				
57. 09 Farmers' Training & Education				
	O.	93.20	41.74	40.49
	R.	-51.46		-1.25
Withdrawal of fund by way of re-appropriation (₹51.46 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).				

**Grant No. 17 - Contd.**

<b>Head</b>			<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
-------------	--	--	--	---	-----------------------------------

**2705 Command Area Development**

001 Direction and Administration

58. 04 Area Development Authorities for Irrigation in Command Area

O.	478.71	366.19	326.57	-39.62
----	--------	--------	--------	--------

R.	-112.52			
----	---------	--	--	--

Withdrawal of fund by way of re-appropriation (₹112.52 lakh) in March 2024 proved less. Reasons for saving was reportedly due to retirement of employees and non-filling up of vacant posts.

800 Other Expenditure

59. 08 Area Development Authorities for Irrigation in Command Area

O.	89.40	89.40	11.40	-78.00
----	-------	-------	-------	--------

Reasons for saving was reportedly due to restriction in field visit as per law & order situations.

**3454 Census Surveys and Statistics***01 Census*

101 Computerisation of Census Data

60. 04 Computerisation of Census Data (Central Share)

O.	91.29	9.12	3.87	-5.25
----	-------	------	------	-------

R.	-82.17			
----	--------	--	--	--

Withdrawal of fund by way of re-appropriation (₹82.17 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

**3475 Other General Economic Services**

107 Regulation of Markets

61. 15 Marketing Intelligence

O.	211.69	110.21	105.66	-4.55
----	--------	--------	--------	-------

R.	-101.48			
----	---------	--	--	--

Withdrawal of fund by way of re-appropriation (₹101.48 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

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

**Voted:****(Hill)****2401 Crop Husbandry**

**Grant No. 17 - Contd.**

<b>Head</b>			<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
800 Other Expenditure					
62. 22 Rashtriya Krishi Vikas Yojna (RKVY) (Central Share)					
	O.	265.19	1,380.00	352.00	-1,028.00
	R.	1,114.81			

Enhancement of fund by way of re-appropriation (₹1,114.81 lakh) in March 2024 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (September 2024).

63. 69 State Matching Share for RKVY					
	O.	29.47	142.59	39.11	-103.48
	R.	113.12			

Enhancement of fund by way of re-appropriation (₹113.12 lakh) in March 2024 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (September 2024).

**Voted:****(Valley)****2401 Crop Husbandry**

## 103 Seeds

64. 44 Procurement & Distribution of Seeds					
	O.	400.00	594.04	594.04	...
	R.	194.04			

Reasons for enhancement of fund by way of re-appropriation (₹194.04 lakh) in March 2024 have not been intimated though called for (September 2024).

## 105 Manures and Fertilizers

65. 43 Procurement & Distribution of Fertilizers					
	O.	250.00	500.00	500.00	...
	R.	250.00			

Reasons for enhancement of fund by way of re-appropriation (₹250.00 lakh) in March 2024 have not been intimated though called for (September 2024).

**1.2. Capital:**

1.2.1. The grant in the Capital Section closed with a saving of ₹6,583.70 against which an amount of ₹5,297.53 lakh was surrendered during the year.

1.2.2. Saving occurred mainly under:

**Grant No. 17 - Concl'd.**

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

**Voted:****(Valley)****4705 Capital Outlay on Command Area Development**

800 Other Expenditure

## 1. 03 State Matching Share of AIBP

O.	180.00	180.00	...	-180.00
----	--------	--------	-----	---------

Reasons for non-utilisation/non-surrender of the entire provision was reportedly due to non release of Central Share.

## 2. 04 State Matching Share (Loan from NABARD under LTIF)

O.	2,028.00	...	...	...
R.	-2,028.00			

Reasons for withdrawal of the entire fund through surrender have not been intimated though called for (September 2024).

## 3. 05 Construction /Improvement of field channels

O.	300.00	300.00	...	-300.00
----	--------	--------	-----	---------

Reasons for non-utilisation/non-surrender of the entire provision was reportedly due to non release of fund.

## 4. 06 CADWM of Thoubal Multipurpose Project (Phase-III)

O.	3,065.20	588.00	...	-588.00
R.	-2,477.20			

Reasons for withdrawal fund through surrender (₹2,477.20 lakh) in March 2024 and non-utilisation of the remaining provision was reportedly due to imposition of Model Code of Conduct of Lok Sabha Election.

## 5. 07 Dolaitabi Multipurpose Project

O.	1,010.50	218.17	...	-218.17
R.	-792.33			

Reasons for withdrawal fund through surrender (₹792.33 lakh) in March 2024 and non-utilisation of the remaining provision have not been intimated though called for (September 2024).

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

**Grant No. 18 - Animal Husbandry and Veterinary including Dairy Farming**

<b>Section &amp; Major Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess (+)/ Saving (-)</b>
<b>Revenue</b>			
<b>Major Head: 2403 Animal Husbandry 2404 Dairy Development</b>			
<b>Voted:</b>			
Original	1,72,58,19		
Supplementary	...	1,72,58,19	77,04,95
Amount Surrendered during the year.			-95,53,24
			5,11,80
<b>Capital</b>			
<b>Major Head: 4403 Capital Outlay on Animal Husbandry</b>			
<b>Voted:</b>			
Original	21,67,17		
Supplementary	...	21,67,17	19,43
Amount Surrendered during the year.			-21,47,74
			1,17,17

**Notes and Comments:**

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

	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
<b>Revenue:</b>			
<b>Voted:</b>			
Valley Areas	15,221.77	5,643.31	-9,578.46
Hill Areas	2,036.42	2,061.64	+25.22
<b>Total Voted:</b>	<b>17,258.19</b>	<b>7,704.95</b>	<b>-9,553.24</b>
<b>Capital</b>			
<b>Voted:</b>			
Valley Areas	2,147.17	19.43	-2,127.74
Hill Areas	20.00	...	-20.00
<b>Total Voted:</b>	<b>2,167.17</b>	<b>19.43</b>	<b>-2,147.74</b>

**Grant No. 18 - Contd.****1.1. Revenue:**

1.1.1. The grant closed with a saving of ₹9,553.24 lakh against which an amount of ₹511.80 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹9,553.24 lakh, the surrendered amount of ₹511.80 lakh in March 2024 proved less.

1.1.3. Saving occurred mainly under:

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

**Voted:****(Hill)****2403 Animal Husbandry**

102 Cattle and Buffalo Development

## 1. 12 Regional Exotic Cattle Breeding Farm, Turibari

O.	99.44	99.48	44.38	-55.10
R.	0.04			

Enhancement of fund by way of re-appropriation (₹0.04 lakh) in March 2024 proved unnecessary. Reasons for saving was reportedly due to (i) non-filling up of vacant post and (ii) retirement/termination of employees.

103 Poultry Development

## 2. 11 Poultry Farm

O.	30.00	30.00	9.83	-20.17
----	-------	-------	------	--------

Reasons for saving was reportedly due to (i) non-filling up of vacant post and (ii) retirement/termination of employees.

105 Piggery Development

## 3. 18 Piggery Farms

O.	32.00	32.00	...	-32.00
----	-------	-------	-----	--------

Reasons for non-utilisation/non-surrender of the entire provision was reportedly due to non sanction of the proposal.

109 Extension and Training

## 4. 04 B.V.Sc./Field Assistant and Farmers' Training Programme

O.	5.40	5.40	...	-5.40
----	------	------	-----	-------

Reasons for non-utilisation/non-surrender of the entire provision was reportedly due to non-sanction of fund.

195 Assistance to Animal Husbandry Cooperatives

## 5. 32 District Council

O.	30.00	30.00	...	-30.00
----	-------	-------	-----	--------

Reasons for non-utilisation/non-surrender of the entire provision was reportedly due to non sanction of the proposal.

## Grant No. 18 - Contd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
<b>Voted:</b>			
<b>(Valley)</b>			
<b>2403 Animal Husbandry</b>			
001 Direction and Administration			
6. 01 Direction			
O.	1,220.36	1,220.36	1,119.12
			-101.24
Reasons for saving was reportedly due to (i) non-filling up of vacant post and (ii) retirement/termination of employees.			
7. 05 Execution			
O.	884.25	684.25	299.86
			-384.39
R.	-200.00		
Withdrawal of fund by way of re-appropriation (₹200.00 lakh) in March 2024 proved less. Reasons for saving was reportedly due to (i) non-filling up of vacant post and (ii) retirement/termination of employees.			
101 Veterinary Services and Animal Health			
8. 04 District/Sub-Divisional Veterinary Hospital and Dispensaries			
O.	3,139.67	2,539.67	1,546.09
			-993.58
R.	-600.00		
Withdrawal of fund by way of re-appropriation (₹600.00 lakh) in March 2024 proved less. Reasons for saving was reportedly due to (i) non-filling up of vacant post and (ii) retirement/termination of employees.			
9. 07 Assistance to State for Control of Animal Diseases (Central share)			
O.	1,100.00	1,148.58	267.49
			-881.09
R.	48.58		
Enhancement of fund by way of re-appropriation (₹48.58 lakh) in March 2024 proved unnecessary. Reasons for saving was reportedly due to non release of fund by the Government of India.			
102 Cattle and Buffalo Development			
10. 09 Key Village and Artificial Insemination Programme			
O.	2,108.13	2,108.13	1,665.41
			-442.72
Reasons for saving was reportedly due to (i) non-filling up of vacant post and (ii) retirement/termination of employees.			
11. 12 Regional Exotic Cattle Breeding Farm, Turibari			
O.	8.37	8.37	...
			-8.37
Reasons for non-utilisation/non-surrender of the entire provision was reportedly due to (i) non-filling up of vacant post and (ii) retirement/termination of employees.			

**Grant No. 18 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
12. 31 Promotion of Natural Farming			
O.	100.00	50.00	38.31
R.	-50.00		-11.69
Withdrawal of fund by way of re-appropriation (₹50.00 lakh) in March 2024 proved less. Reasons for saving was reportedly due to non sanction of fund.			
103 Poultry Development			
13. 11 Poultry Farm			
O.	323.07	323.07	182.14
Reasons for saving was reportedly due to (i) non-filling up of vacant post and (ii) retirement/termination of employees.			
105 Piggery Development			
14. 18 Piggery Farms			
O.	48.00	48.00	39.59
Reasons for saving was reportedly due to non sanction of the proposal.			
106 Other Livestock Development			
15. 01 National Livestock Health and Disease Control Programme (Central Share)			
O.	1,400.00	1,400.00	...
Reasons for non-utilisation/non-surrender of the entire provision was reportedly due to non release of fund by the Government of India.			
16. 02 National Livestock Management Programme (Central Share)			
O.	3,200.00	3,200.00	...
Reasons for non-utilisation/non-surrender of the entire provision was reportedly due to non release of fund by the Government of India.			
17. 03 National Mission on Bovine Productivity (Central Share)			
O.	29.70	29.70	...
Reasons for non-utilisation/non-surrender of the entire provision was reportedly due to non sanction of fund.			
18. 24 Feed for ponies at Marjing			
O.	80.72	80.72	10.00
Reasons for saving was reportedly due to non-sanction of the proposal.			

**Grant No. 18 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
19. 25 Livestock Health and Disease Control (LH & DC) Programme			
O.	232.25	50.00	32.52
R.	-182.25		-17.48
Withdrawal of fund through re-appropriation (₹124.51 lakh) and surrender (₹57.74 lakh) in March 2024 proved less. Reasons for saving was reportedly due to non release of fund by the Government of India.			
20. 26 National Livestock Mission (NLM)			
O.	340.01	50.00	...
R.	-290.01		-50.00
Reasons for withdrawal of fund through surrender (₹290.01 lakh) in March 2024 was reportedly due to non release of fund by the Government of India.			
21. 27 National Programme on Dairy Development (NPDD)			
O.	174.05	10.00	...
R.	-164.05		-10.00
Reasons for withdrawal of fund through surrender (₹164.05 lakh) in March 2024 and non-utilisation of the remaining provision was reportedly due to non sanction of fund.			
22. 28 Conservation of Pony at Moirang			
O.	20.00	20.00	...
Reasons for non-utilisation/non-surrender of the entire provision was reportedly due to non sanction of the proposal.			
23. 29 Manipur Pony Preservation and development Policy			
O.	100.00	100.00	...
Reasons for non-utilisation/non-surrender of the entire provision was reportedly due to non sanction of the proposal.			
107 Fodder and Feed Development			
24. 07 Fodder Farms			
O.	106.99	106.99	80.34
Reasons for saving was reportedly due to (i) non-filling up of vacant post and (ii) retirement/termination of employees.			
109 Extension and Training			
25. 02 B.V.Sc./Veterinary Field Assistant and Farmers' Training Programme			
O.	35.00	35.00	25.62
Reasons for saving was reportedly due to non-sanction of the fund.			

**Grant No. 18 - Contd.**

<b>Head</b>		<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>	
	113 Administrative Investigation and Statistics				
26.	01 Sample Survey on estimation of Egg/Milk/Meat and Wool (Central Share)				
	O.	95.00	95.00	82.57	-12.43
	Reasons for saving was reportedly due to non-sanction of fund.				
	195 Assistance to Animal Husbandry Cooperatives				
27.	19 Pony Development Programme				
	O.	50.00	50.00	...	-50.00
	Reasons for non-utilisation/non-surrender of the entire provision was reportedly due to non sanction of the proposal.				
28.	33 Panchayati Raj Institution				
	O.	20.00	20.00	...	-20.00
	Reasons for non-utilisation/non-surrender of the entire provision was reportedly due to non sanction of the proposal.				
<b>2404 Dairy Development</b>					
	001 Direction and Administration				
29.	01 Direction				
	O.	81.48	81.48	24.95	-56.53
	Reasons for saving was reportedly due to (i) non-filling up of vacant post and (ii) retirement/termination of employees.				
	102 Dairy Development Projects				
30.	03 Central Dairy Farm, Porompat				
	O.	188.92	188.92	127.25	-61.67
	Reasons for saving was reportedly due to (i) non-filling up of vacant post and (ii) retirement/termination of employees.				
31.	13 Imphal Milk Supply Scheme				
	O.	9.00	9.00	...	-9.00
	Reasons for non-utilisation/non-surrender of the entire provision was reportedly due to non sanction of the proposal.				

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

**Grant No. 18 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>		<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
-------------	--	--	---	-----------------------------------

**Voted:****(Hill)****2403 Animal Husbandry**

001 Direction and Administration

## 32. 05 Execution

O.	320.75	520.75	391.14	-129.61
R.	200.00			

Enhancement of fund by way of re-appropriation (₹200.00 lakh) in March 2024 proved excessive. Reasons for anticipated excess and final saving was reportedly due to (i) non-filling up of vacant post and (ii) retirement/termination of employees.

101 Veterinary Services and Animal Health

## 33. 04 District/Sub-Divisional Veterinary Hospital and Dispensaries

O.	1,480.83	2,080.83	1,564.59	-516.24
R.	600.00			

Enhancement of fund by way of re-appropriation (₹600.00 lakh) in March 2024 proved excessive. Reasons for anticipated excess and final saving was reportedly due to (i) non-filling up of vacant post and (ii) retirement/termination of employees.

**1.2. Capital:**

1.2.1. The grant in the Capital Section closed with a saving of ₹2,147.74 lakh against which an amount of ₹117.17 lakh was surrendered during the year.

1.2.2. In view of the final saving of ₹2,147.74 lakh, the surrendered amount of ₹117.17 lakh in March 2024 proved less.

1.2.3. Saving occurred mainly under:

**Voted:****(Hill)****4403 Capital Outlay on Animal Husbandry**

800 Other Expenditure

## 1. 03 Animal Husbandry Buildings

O.	20.00	20.00	...	-20.00
----	-------	-------	-----	--------

Reasons for non-utilisation/non-surrender of the entire provision was reportedly due to non-sanction of the proposal.

## Grant No. 18 - Contd.

Head	Total grant / Appropriation		Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
<b>Voted:</b>					
<b>(Valley)</b>					
<b>4403 Capital Outlay on Animal Husbandry</b>					
800 Other Expenditure					
2.	03 Animal Husbandry Buildings				
	O.	80.00	80.00	...	-80.00
	Reasons for non-utilisation/non-surrender of the entire provision was reportedly due to non sanction of the proposal.				
3.	07 Construction and Improvement of Veterinary Hospitals				
	O.	740.00	1,050.00	...	-1,050.00
	R.	310.00			
	Reasons for enhancement of fund through re-appropriation (₹310.00 lakh) in March 2024 and non-utilisation of the remaining provision was reportedly due to non release of fund by NABARD.				
4.	08 Establishment of Goat Farm				
	O.	1,260.00	800.00	...	-800.00
	R.	-460.00			
	Reasons for withdrawal of fund through re-appropriation (₹342.83 lakh) and surrender (₹117.17 lakh) in March 2024 and non-utilisation of the remaining provision was reportedly due to non release of fund by NABARD.				
5.	09 Scheme under Rural Infrastructure Development Fund (RIDF)				
	O.	26.02	100.00	19.43	-80.57
	R.	73.98			
	Enhancement of fund through re-appropriation (₹73.98 lakh) in March 2024 proved unnecessary. Reasons for saving was reportedly due to non release of fund.				
6.	10 Establishment of a Poultry Breeding Farm at Ningthoukhong under NEC				
	O.	41.15	...	...	...
	R.	-41.15			
	No reasons for withdrawal of the entire fund through re-appropriation (₹41.15 lakh) in March 2024 and non-utilisation of the remaining provision have not been intimated though called for (September 2024).				

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

**Grant No. 18 - Concl.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
-------------	--	---	-----------------------------------

**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. Expenditure made by creating provision through re-appropriation without the knowledge of the State Legislature requires regularisation.

**Revenue Voted:****(Hill)****2403 Animal Husbandry**

101 Veterinary Services and Animal Health

## 1. 07 Assistance to State for Control of Animal Diseases (Central share)

R.	25.17	25.17	25.17	...
----	-------	-------	-------	-----

No proper reasons for incurring expenditure without creation of budget either in original/supplementary have been intimated though called for (September 2024).

## Grant No. 19 - Environment and Forest

Section & Major Head	Total grant / Appropriation	Actual Expenditure (₹ in thousand)	Excess (+)/ Saving (-)
<b>Revenue</b>			
<b>Major Head:</b>	<b>2402 Soil and Water Conservation</b>		
	<b>2406 Forestry and Wild Life</b>		
	<b>2407 Plantations</b>		
	<b>3435 Ecology and Environment</b>		
<b>Voted:</b>			
Original	6,46,50,03		
Supplementary	...	6,46,50,03	1,40,04,11
Amount Surrendered during the year.			-5,06,45,92
			3,76,12,95

**Capital**

<b>Major Head:</b>	<b>4406 Capital Outlay on Forestry and Wild Life</b>
	<b>5425 Capital Outlay on Other Scientific and Environmental Research</b>

**Voted:**

Original	64,22,82		
Supplementary	44,40,57	1,08,63,39	26,63,10
Amount Surrendered during the year.			-82,00,29
			...

**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 (-)
<b>Revenue:</b>			
<b>Voted:</b>			
Valley Areas	25,458.62	9,025.17	-16,433.45
Hill Areas	39,191.41	4,978.94	-34,212.47
<b>Total Voted:</b>	<b>64,650.03</b>	<b>14,004.11</b>	<b>-50,645.92</b>
<b>Capital:</b>			
<b>Voted:</b>			
Valley Areas	10,199.67	2,607.31	-7,592.36
Hill Areas	663.72	55.79	-607.93
<b>Total Voted:</b>	<b>10,863.39</b>	<b>2,663.10</b>	<b>-8,200.29</b>

**Grant No. 19 - Contd.****1.1. Revenue:**

1.1.1. The grant closed with a saving of ₹50,645.92 lakh against which an amount of ₹37,612.95 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹50,645.92 lakh, surrendered amount of ₹37,612.95 lakh in March 2024 proved less.

1.1.3. Saving occurred mainly under:

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

**Voted:****(Hill)****2402 Soil and Water Conservation**

001 Direction and Administration

## 1. 13 Soil Conservation Division

O.	231.06	145.26	140.01	-5.25
R.	-85.80			

Withdrawal of fund by way of re-appropriation (₹85.80 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

## 2. 14 Soil Conservaiton Division- II

O.	107.97	65.07	61.37	-3.70
R.	-42.90			

Withdrawal of fund by way of re-appropriation (₹42.90 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

102 Soil Conservation

## 3. 03 Afforestation

O.	91.01	100.01	72.75	-27.26
R.	9.00			

Enhancement of fund by way of re-appropriation (₹9.00 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).

## 4. 27 Rehabilitation of Jhumias

O.	30.00	33.00	...	-33.00
R.	3.00			

Reasons for enhancement of provision through re-appropriation (₹3.00 lakh) in March 2024 and non-utilisation of the entire fund have not been intimated though called for (September 2024).

**2406 Forestry and Wild Life**

01 Forestry

**Grant No. 19 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
001 Direction and Administration			
5. 01 Direction			
O.	190.00	195.00	-46.27
R.	5.00		
Enhancement of fund by way of re-appropriation (₹5.00 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).			
6. 12 Eastern Forest Division			
O.	229.29	200.08	-25.77
R.	-29.21		
Withdrawal of fund by way of re-appropriation (₹29.21 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
7. 19 Northern Forest Division			
O.	343.08	279.10	-0.81
R.	-63.98		
Withdrawal of fund by way of re-appropriation (₹63.98 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
8. 28 Southern Forest Division			
O.	360.77	336.40	-27.22
R.	-24.37		
Withdrawal of fund by way of re-appropriation (₹24.37 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
9. 29 Tamenglong Forest Division			
O.	211.30	155.82	-7.33
R.	-55.48		
Withdrawal of fund by way of re-appropriation (₹55.48 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
10. 30 Chandel Forest Division			
O.	215.17	177.42	-1.48
R.	-37.75		
Withdrawal of fund by way of re-appropriation (₹37.75 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			

**Grant No. 19 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
11. 34 Senapati Forests Division			
O.	311.32	221.59	214.26
R.	-89.73		-7.33
Withdrawal of fund by way of re-appropriation (₹89.73 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
12. 58 Pherzawl Forest Division			
O.	98.05	89.76	59.92
R.	-8.29		-29.84
Withdrawal of fund by way of re-appropriation (₹8.29 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
13. 59 Kamjong Forest Division			
O.	214.71	158.34	137.53
R.	-56.37		-20.81
Withdrawal of fund by way of re-appropriation (₹56.37 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
14. 60 Tengnoupal Forest Division			
O.	211.90	149.13	118.98
R.	-62.77		-30.15
Withdrawal of fund by way of re-appropriation (₹62.77 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
15. 61 Noney Forest Division			
O.	221.58	146.69	143.16
R.	-74.89		-3.53
Withdrawal of fund by way of re-appropriation (₹74.89 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
005 Survey and Utilization of Forest Resources			
16. 36 Working Plan			
O.	298.00	309.81	99.11
R.	11.81		-210.70
Enhancement of fund by way of re-appropriation (₹11.81 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).			

**Grant No. 19 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
070 Communications and Buildings			
17. 18 Forest Buildings			
O.	100.00	100.00	...
R.			-100.00
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2024).			
102 Social and Farm Forestry			
18. 11 Restocking of Reserved Forests (Economic Plantation)			
O.	983.06	865.77	175.77
R.	-117.29		-690.00
Withdrawal of fund by way of re-appropriation (₹117.29 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
19. 12 Forest Protection			
O.	150.00	165.00	...
R.	15.00		-165.00
Reasons for enhancement of provision through re-appropriation (₹15.00 lakh) in March 2024 and non-utilisation of the entire fund have not been intimated though called for (September 2024).			
105 Forest Produce			
20. 06 National Mission for Sustainable Agriculture (NMSA) (Central Share)			
O.	389.54	250.00	9.00
R.	-139.54		-241.00
Withdrawal of fund by way of re-appropriation (₹39.54 lakh) and surrender (₹100.00 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
21. 07 National Mission for Sustainable Agriculture (NMSA)(State Share)			
O.	59.00	29.50	5.67
R.	-29.50		-23.83
Withdrawal of fund by way of re-appropriation (₹29.54 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
22. 08 National Mission for Sustainable Agriculture (NMSA)(State Share)			
O.	21.06	16.00	3.78
R.	-5.06		-12.22
Withdrawal of fund by way of re-appropriation (₹5.06 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			

**Grant No. 19 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
23. 24 TRIFED Project under the Scheme Mechanism for Marketing of Minor Forest Produce (Central Share)			
O.	50.00	...	...
R.	-50.00		
Reasons for withdrawal of the entire provision through re-appropriation have not been intimated though called for (September 2024).			
800 Other Expenditure			
24. 05 Intensification of Forest Management (Central Share)			
O.	500.00	140.00	44.52
R.	-360.00		-95.48
Withdrawal of fund by way of surrender (₹360.00 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
25. 43 Geen India Mission (Central Share)			
O.	2,200.00	2,794.00	371.00
R.	594.00		-2,423.00
Enhancement of fund by way of re-appropriation (₹594.00 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).			
26. 52 Biodiversity			
O.	16.00	16.00	...
			-16.00
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2024).			
27. 58 Scheme under EAP			
O.	5,000.00	800.00	430.24
R.	-4,200.00		-369.76
Withdrawal of fund by way of surrender (₹4,200.00 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
28. 59 State Component of External Aided Project (EAP)			
O.	600.00	170.00	35.21
R.	-430.00		-134.79
Withdrawal of fund by way of surrender (₹430.00 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			

## Grant No. 19 - Contd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
29. 60 Scheme under EAP (JICA)			
O.	6,000.00	...	...
R.	-6,000.00		
Reasons for withdrawal of the entire provision by way of surrender have not been intimated though called for (September 2024).			
30. 61 State Component of External Aided Project (JICA)			
O.	1,500.00	350.00	...
R.	-1,150.00		-350.00
Reasons for withdrawal of fund by way of surrender (₹1,150.00 lakh) in March 2024 and non-utilisation of the remaining provision have not been intimated though called for (September 2024).			
<i>02 Environmental Forestry and Wild Life</i>			
110 Wild Life Preservation			
31. 07 Elephant Project (Central Share)			
O.	22.00	...	...
R.	-22.00		
Reasons for withdrawal of the entire provision through re-appropriation have not been intimated though called for (September 2024).			
32. 19 Yangoupokpi Lokchao Sanctuary (Central Share)			
O.	44.00	54.00	13.50
R.	10.00		-40.50
Enhancement of fund by way of re-appropriation (₹10.00 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).			
33. 20 Siroy National Park (Central Share)			
O.	40.00	46.10	11.52
R.	6.10		-34.58
Enhancement of fund by way of re-appropriation (₹6.10 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).			
34. 21 Kailam Wildlife Sanctuary (Central Share)			
O.	36.00	45.00	11.25
R.	9.00		-33.75
Enhancement of fund by way of re-appropriation (₹9.00 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).			

**Grant No. 19 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
35. 27 Zeilad Wildlife Sanctuary			
O.	43.39	57.09	14.27
R.	13.70		-42.82
Enhancement of fund by way of re-appropriation (₹13.70 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).			
36. 28 Plunemai Community Reserve			
O.	22.00	...	...
R.	-22.00		...
Reasons for withdrawal of the entire provision through re-appropriation have not been intimated though called for (September 2024).			
37. 39 Lungphu Community Reserve (Central Share)			
O.	51.00	63.89	17.74
R.	12.89		-46.15
Enhancement of fund by way of re-appropriation (₹12.89 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).			
38. 41 Development of Wildlife Habitats (State Share)			
O.	25.05	28.00	5.62
R.	2.95		-22.38
Enhancement of fund by way of re-appropriation (₹2.95 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).			
<i>04 Afforestation and Ecology Development</i>			
101 National Afforestation and Ecology Development Programme			
39. 01 National Afforestation Programme			
O.	1,102.00	800.00	...
R.	-302.00		-800.00
Reasons for withdrawal of fund by way of surrender (₹302.00 lakh) in March 2024 and non-utilisation of the remaining provision have not been intimated though called for (September 2024).			
40. 02 National Afforestation Programs (State Share)			
O.	122.44	100.00	...
R.	-22.44		-100.00
Reasons for withdrawal of fund by way of re-appropriation (₹22.44 lakh) in March 2024 and non-utilisation of the remaining provision have not been intimated though called for (September 2024).			

**Grant No. 19 - Contd.**

<b>Head</b>		<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
	103 State Compensatory Afforestation			
41.	16 Manipur			
	O.	16,736.42	2,367.57	1,489.46
	R.	-14,368.85		-878.11
	Withdrawal of fund by way of re-appropriation (₹2.82 lakh) and surrender (₹14,366.03 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			

**2407 Plantations***03 Rubber*

800 Other Expenditure

42.	25 Plantation				
	O.	10.80	11.88	...	-11.88
	R.	1.08			

Reasons for withdrawal of fund by way of re-appropriation (₹1.08 lakh) in March 2024 and non-utilisation of the remaining provision have not been intimated though called for (September 2024).

**Voted:****(Valley)****2402 Soil and Water Conservation**

001 Direction and Administration

43.	15 Working Plan, Research and Training Circle				
	O.	23.47	15.99	15.53	-0.46
	R.	-7.48			

Withdrawal of fund by way of re-appropriation (₹7.48 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

102 Soil Conservation

44.	28 Loktak Development				
	O.	2,800.00	3,112.48	2,424.19	-688.29
	R.	312.48			

Enhancement of fund by way of re-appropriation (₹312.48 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).

**2406 Forestry and Wild Life***01 Forestry*

**Grant No. 19 - Contd.**

<b>Head</b>		<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
	001 Direction and Administration			
45.	01 Direction			
	O.	264.99	275.49	189.19
	R.	10.50		-86.30
	Enhancement of fund by way of re-appropriation (₹10.50 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).			
46.	02 Animal Feed/Diet			
	O.	277.24	176.64	99.95
	R.	-100.60		-76.69
	Reduction of fund by way of surrender (₹100.60 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
47.	03 Bishnupur Forest Division			
	O.	216.84	210.96	189.24
	R.	-5.88		-21.72
	Reduction of fund by way of re-appropriation (₹5.88 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
48.	04 Central Forest Division			
	O.	696.12	573.45	538.66
	R.	-122.67		-34.79
	Reduction of fund by way of surrender (₹122.67 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
49.	05 Chief Conservator of Forests, Territorial and Protection			
	O.	88.65	86.24	82.19
	R.	-2.41		-4.05
	Reduction of fund by way of re-appropriation (₹2.41 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
50.	06 Additional Principal Chief Conservator of Forests			
	O.	149.10	82.39	78.21
	R.	-66.71		-4.18
	Reduction of fund by way of re-appropriation (₹66.71 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			

**Grant No. 19 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
51. 09 Conservator of Forests (Western)			
O.	74.90	72.22	49.27
R.	-2.68		-22.95
Reduction of fund by way of re-appropriation (₹2.68 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
52. 10 Conservator of Forests, Central Circle			
O.	25.65	19.94	12.97
R.	-5.71		-6.97
Reduction of fund by way of re-appropriation (₹5.71 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
53. 16 Jiribam Forest Division			
O.	153.13	130.25	128.58
R.	-22.88		-1.67
Reduction of fund by way of re-appropriation (₹22.88 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
54. 17 Keibul Lamjao National Park			
O.	204.10	164.39	163.80
R.	-39.71		-0.59
Reduction of fund by way of re-appropriation (₹39.71 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
55. 18 Manipur Forest School			
O.	72.53	48.91	43.65
R.	-23.62		-5.26
Reduction of fund by way of re-appropriation (₹23.62 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
56. 20 Principal Chief Conservator of Forests			
O.	930.05	883.41	816.00
R.	-46.64		-67.41
Reduction of fund by way of surrender (₹123.16 lakh) and enhancement through re-appropriation (₹76.52 lakh) in March 2024 proved excessive and unjustified. Reasons for saving have not been intimated though called for (September 2024).			

**Grant No. 19 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
57. 21 Research and Training			
O.	86.13	73.92	54.37
R.	-12.21		-19.55
Reduction of fund by way of re-appropriation (₹12.21 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
58. 25 Social Forestry Division			
O.	165.65	169.49	114.91
R.	3.84		-54.58
Enhancement of fund by way of re-appropriation (₹3.84 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).			
59. 31 Thoubal Forest Division			
O.	374.12	363.56	361.66
R.	-10.56		-1.90
Reduction of fund by way of re-appropriation (₹10.56 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
60. 50 Conservator of Forest (Northern Circle)			
O.	36.87	23.98	16.37
R.	-12.89		-7.61
Reduction of fund by way of re-appropriation (₹12.89 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
61. 51 Chief Conservator of Forests (Territorial and Protection) No. 2			
O.	58.90	22.51	10.66
R.	-36.39		-11.85
Reduction of fund by way of re-appropriation (₹36.39 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
62. 53 Director Manipur Zoological Garden			
O.	462.47	386.00	232.19
R.	-76.47		-153.81
Reduction of fund by way of re-appropriation (₹76.47 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			

**Grant No. 19 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
63. 54 Deputy Conservator of Forests (Working Plan Division)			
O.	98.93	49.86	47.85
R.	-49.07		-2.01
Reduction of fund by way of re-appropriation (₹49.07 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
64. 56 DFO/Urban Forestry Division			
O.	105.52	64.50	64.37
R.	-41.02		-0.13
Reduction of fund by way of re-appropriation (₹41.02 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
65. 57 DFO/Wild Life Division			
O.	161.52	122.74	116.89
R.	-38.78		-5.85
Reduction of fund by way of re-appropriation (₹38.78 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
005 Survey and Utilization of Forest Resources			
66. 36 Working Plan			
O.	217.40	226.02	80.73
R.	8.62		-145.29
Enhancement of fund by way of re-appropriation (₹8.62 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).			
102 Social and Farm Forestry			
67. 01 Social Forestry Plantations			
O.	224.50	246.95	11.15
R.	22.45		-235.80
Enhancement of fund by way of re-appropriation (₹22.45 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).			
68. 11 Restocking of Reserved Forests (Economic Plantation)			
O.	547.71	515.00	139.11
R.	-32.71		-375.89
Reduction of fund by way of re-appropriation (₹32.71 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			

**Grant No. 19 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
69. 12 Forest Protection			
O.	150.00	165.00	...
R.	15.00		-165.00
Reasons for enhancement of fund by way of re-appropriation (₹15.00 lakh) in March 2024 and non-utilisation of the entire provision have not been intimated though called for (September 2024).			
105 Forest Produce			
70. 06 National Mission for Sustainable Agriculture (NMSA) (Central Share)			
O.	350.46	175.20	...
R.	-175.26		-175.20
Reasons for withdrawal of fund by way of surrender (₹160.25 lakh) and re-appropriation (₹15.01 lakh) in March 2024 and non-utilisation of the remaining provision have not been intimated though called for (September 2024).			
71. 24 TRIFED Project under the Scheme Mechanism for Marketing of Minor Forest Produce (Central Share)			
O.	25.00	...	...
R.	-25.00		...
Reasons for withdrawal of the entire provision by way of re-appropriation in March 2024 have not been intimated though called for (September 2024).			
72. 26 Financial Assistance to Manipur State Biofuel Board (MSBB)			
O.	10.00	10.00	...
Reasons for non-utilisation/non-surrender of the entire fund have not been intimated though called for (September 2024).			
73. 27 TRIFED Project under the Scheme Mechanism for Marketing of Minor Forest Produce (State Share)			
O.	25.00	...	...
R.	-25.00		...
Reasons for withdrawal of the entire provision by way of re-appropriation in March 2024 have not been intimated though called for (September 2024).			
800 Other Expenditure			
74. 05 Intensification of Forest Management (Central Share)			
O.	200.00	62.56	3.00
R.	-137.44		-59.56
Reduction of fund by way of surrender (₹137.44 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			

**Grant No. 19 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
75. 07 Green India Mission (State Share)			
O.	233.67	254.40	...
R.	20.73		-254.40
Reasons for enhancement of fund by way of re-appropriation (₹20.73 lakh) in March 2024 and non-utilisation of the entire provision have not been intimated though called for (September 2024).			
76. 44 CM's Green Mission Manipur			
O.	200.00	200.00	...
Reasons for non-utilisation/non-surrender of the entire fund have not been intimated though called for (September 2024).			
77. 52 Biodiversity			
O.	24.00	24.00	...
Reasons for non-utilisation/non-surrender of the entire fund have not been intimated though called for (September 2024).			
78. 58 Scheme under EAP			
O.	3,000.00	400.00	...
R.	-2,600.00		-400.00
Reasons for withdrawal of fund by way of surrender (₹2,600.00 lakh) in March 2024 and non-utilisation of the remaining provision have not been intimated though called for (September 2024).			
79. 59 State Component of External Aided Project (EAP)			
O.	200.00	80.00	...
R.	-120.00		-80.00
Reasons for withdrawal of fund by way of surrender (₹120.00 lakh) in March 2024 and non-utilisation of the remaining provision have not been intimated though called for (September 2024).			
80. 60 Scheme under EAP (JICA)			
O.	4,000.00	...	...
R.	-4,000.00		...
Reasons for withdrawal of the entire fund through surrender (₹4,000.00 lakh) in March 2024 have not been intimated though called for (September 2024).			

**Grant No. 19 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
81. 61 State Component of External Aided Project (JICA)			
O.	500.00	150.00	...
R.	-350.00		-150.00
Reasons for withdrawal of fund by way of surrender (₹350.00 lakh) in March 2024 and non-utilisation of the remaining provision have not been intimated though called for (September 2024).			
<i>02 Environmental Forestry and Wild Life</i>			
110 Wild Life Preservation			
82. 08 Project Tiger (Central Share)			
O.	5.50	...	...
R.	-5.50		...
Reasons for withdrawal of the entire fund through re-appropriation (₹5.50 lakh) in March 2024 have not been intimated though called for (September 2024).			
83. 13 Keibul Lamjao National Park (Central Share)			
O.	110.00	88.77	24.76
R.	-21.23		-64.01
Reduction of fund by way of re-appropriation (₹21.23 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
84. 23 Jiri Makru Sanctuary (Central Share)			
O.	35.75	40.76	10.19
R.	5.01		-30.57
Enhancement of fund by way of re-appropriation (₹5.01 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).			
85. 24 Integrated Development of Wildlife Habitats (Central Share)			
O.	286.00	280.08	69.92
R.	-5.92		-210.16
Reduction of fund by way of re-appropriation (₹5.92 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
86. 25 Bunning Wildlife Sanctuary (Central Share)			
O.	35.10	43.53	10.88
R.	8.43		-32.65
Enhancement of fund by way of re-appropriation (₹8.43 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).			

**Grant No. 19 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
87. 26 Amur Falcon Conservation (Central Share)			
O.	110.00	81.63	22.67
R.	-28.37		-58.96
Reduction of fund by way of re-appropriation (₹28.37 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
88. 29 Azuram Community Reserve (Central Share)			
O.	40.70	...	...
R.	-40.70		...
Reasons for withdrawal of the entire fund through re-appropriation in March 2024 have not been intimated though called for (September 2024).			
89. 35 Wildlife Management			
O.	222.77	227.72	31.29
R.	4.95		-196.43
Enhancement of fund by way of re-appropriation (₹4.95 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).			
90. 36 Development of Community Reserve (Wildlife)			
O.	60.00	60.00	...
			-60.00
Reasons for non-utilisation/non-surrender of the budget provision have not been intimated though called for (September 2024).			
91. 41 Development of Wildlife Habitats (State Share)			
O.	72.19	74.99	10.12
R.	2.80		-64.87
Enhancement of fund by way of re-appropriation (₹2.80 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).			
<i>04 Afforestation and Ecology Development</i>			
101 National Afforestation and Ecology Development Programme			
92. 01 National Afforestation Programme			
O.	348.00	200.00	...
R.	-148.00		-200.00
Reasons for withdrawal of fund by way of surrender (₹148.00 lakh) in March 2024 and non-utilisation of the remaining provision have not been intimated though called for (September 2024).			

**Grant No. 19 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
93. 02 National Afforestation Programs (State Share)			
O.	38.67	11.11	...
R.	-27.56		-11.11
Reasons for withdrawal of fund by way of re-appropriation (₹27.56 lakh) in March 2024 and non-utilisation of the remaining provision have not been intimated though called for (September 2024).			
103 State compensatory Afforestation			
94. 16 Manipur			
O.	3,595.15	751.33	536.54
R.	-2,843.82		-214.79
Withdrawal of fund by way of re-appropriation (₹1.02 lakh) and surrender (₹2,842.80 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
<b>3435 Ecology and Environment</b>			
<i>04 Prevention and Control of Pollution</i>			
104 Impact Assessment			
95. 26 Pollution Control			
O.	550.00	550.00	445.97
Reasons for saving was reportedly due to non sanction of encashment permission by Finance Department.			
<i>60 Others</i>			
800 Other Expenditure			
96. 01 Direction			
O.	640.25	640.25	513.16
Reasons for saving was reportedly due to non sanction of encashment permission by Finance Department.			
97. 77 Eco Development Programs and Natural Resources Conservation			
O.	280.00	280.00	200.00
Reasons for saving was reportedly due to non sanction of encashment permission by Finance Department.			
98. 78 Environment Education & Information Dissemination Programs			
O.	300.00	300.00	270.00
Reasons for saving was reportedly due to non sanction of encashment permission by Finance Department.			

**Grant No. 19 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
99. 79 Environmental Monitoring R&D with Multidisciplinary Scientific Study of River Catchments and Springsheds			
O.	600.00	600.00	180.00
Reasons for saving was reportedly due to non sanction of encashment permission by Finance Department.			-420.00
100. 81 Environmental Planning & Management of Wetlands and Water Bodies			
O.	400.00	400.00	264.50
Reasons for saving was reportedly due to non sanction of encashment permission by Finance Department.			-135.50

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 ₹8,200.29 lakh. No part of the saving was surrendered during the year.

1.2.2. In view of the final saving of ₹8,200.29 lakh, supplementary provision of ₹4,440.57 lakh obtained in February 2024 proved unnecessary.

1.2.3. Saving occurred mainly under:

**Voted:****(Hill)****4406 Capital Outlay on Forestry and Wild Life***01 Forestry*

## 800 Other expenditure

## 1. 01 National Mission for Green India

O.	448.00	242.43	55.79	-186.64
R.	-205.57			

Withdrawal of fund by way of re-appropriation (₹205.57 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

**5425 Capital Outlay on Other Scientific and Environmental Research**

## 208 Ecology and Environment

## 2. 03 National Plan for Conservation of Aquatic Eco-systems (NPCA)

O.	215.72	215.72	...	-215.72
----	--------	--------	-----	---------

Reasons for non-utilisation/non-surrender of the entire provision was reportedly due to non sanction of encashment permission by Finance Department.

**Grant No. 19 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
-------------	--	---	-----------------------------------

**Voted:****(Valley)****5425 Capital Outlay on Other Scientific and Environmental Research**

208 Ecology and Environment

## 3. 03 National Plan for Conservation of Aquatic Eco-systems (NPCA)

O.	4,559.10	3,273.26	378.15	-2,895.11
R.	-1,285.84			

Withdrawal of fund by way of re-appropriation (₹1,285.84 lakh) in March 2024 proved less. Reasons for saving was reportedly due to non sanction of encashment permission by Finance Department.

800 Other Expenditure

## 4. 06 Rejuvenation of Imphal-Manipur River and Faecal sludge and septage Management at 27 ULBs Manipur (NRCP)

S.	4,000.00	4,020.00	...	-4,020.00
R.	20.00			

Reasons for enhancement of fund by way of re-appropriation (₹20.00 lakh) in March 2024 and non-utilisation of the entire provision was reportedly due to non sanction of encashment permission by Finance Department.

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

**Voted:****(Valley)****5425 Capital Outlay on Other Scientific and Environmental Research**

800 Other Expenditure

## 5. 01 Rejuvenation and Conservation of Nambul River at Imphal (NRCP) (Cental Share)

S.	440.57	1,494.98	747.49	-747.49
R.	1,054.41			

Enhancement of fund through re-appropriation (₹1,054.41 lakh) in March 2024 proved excessive. Reasons for anticipated excess and final saving was reportedly due to non sanction of encashment permission by Finance Department.

**1.3. New Service:**

Instances of creation of provision by way of re-appropriation without the knowledge of the Legislature has been noticed in the following case.

**Grant No. 19 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
-------------	--	---	-----------------------------------

**Revenue Voted:****(Hill)****2406 Forestry and Wild Life***01 Forestry*

## 105 Forest Produce

1.	25	Sub-Mission on Agroforestry (SMAF) (Central Share)			
	R.		80.75	80.75	20.00

Reasons for incurring expenditure through re-appropriation without creation of fund either in original/supplementary budget have not been intimated though called for (September 2024).

2.	28	Sub-Mission on Agroforestry (SMAF) (State Share)			
	R.		8.95	8.95	3.33

Reasons for incurring expenditure through re-appropriation without creation of fund either in original/supplementary budget have not been intimated though called for (September 2024).

**(Valley)****2406 Forestry and Wild Life***01 Forestry*

## 105 Forest Produce

3.	25	Sub-Mission on Agroforestry (SMAF) (Central Share)			
	R.		44.25	44.25	41.00

Reasons for incurring expenditure through re-appropriation without creation of fund either in original/supplementary budget have not been intimated though called for (September 2024).

4.	28	Sub-Mission on Agroforestry (SMAF) (State Share)			
	R.		4.93	4.93	3.44

Reasons for incurring expenditure through re-appropriation without creation of fund either in original/supplementary budget have not been intimated though called for (September 2024).

**Capital Voted:****(Valley)****5425 Capital Outlay on Other Scientific and Environmental Research**

## 208 Ecology and Environment

5.	02	Construction of Environment Buildings			
	R.		200.00	200.00	198.62

Reasons for creation of fund through re-appropriation without obtaining provision either in original/supplementary budget was reportedly due to non sanction of encashment permission by Finance Department.

**Grant No. 19 - Concl'd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
800 Other Expenditure			
6. 02 State Share of Rejuvenation and Conservation of Nambul River at Imphal (NRCP)			
R.	167.00	167.00	83.05
			-83.95

Reasons for creation of fund through re-appropriation without obtaining provision either in original/supplementary budget was reportedly due to non sanction of encashment permission by Finance Department.

Expenditure made by creating provision through re-appropriation at Sl.No. 1 to 6 at Note 1.3 under Revenue and Capital Voted without the knowledge of State Legislature requires regularisation.

**Grant No. 20 - Community and Rural Development**

<b>Section &amp; Major Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure</b> (₹ in thousand)	<b>Excess (+)/ Saving (-)</b>
<b>Revenue:</b>			
<b>Major Head:</b>	<b>2501 Special Programmes for Rural Development</b>		
	<b>2505 Rural Employment</b>		
	<b>2515 Other Rural Development Programme</b>		
<b>Voted:</b>			
Original	30,38,08,12		
Supplementary	...	30,38,08,12	8,70,19,08
Amount Surrendered during the year.			-21,67,89,04
			14,36,87,25
<b>Capital:</b>			
<b>Major Head:</b>	<b>4515 Capital Outlay on other Rural Development Programmes</b>		
<b>Voted:</b>			
Original	17,16,50,00		
Supplementary	...	17,16,50,00	3,34,98,00
Amount Surrendered during the year.			-13,81,52,00
			6,83,00,00

**Notes and Comments:**

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

	<b>Total grant / Appropriation</b>	<b>Actual Expenditure</b> (₹ in lakh)	<b>Excess (+)/ Saving (-)</b>
<b>Revenue:</b>			
<b>Voted:</b>			
Valley Areas	1,09,830.28	54,528.47	-55,301.81
Hill Areas	1,93,977.84	32,490.61	-1,61,487.23
<b>Total Voted:</b>	<b>3,03,808.12</b>	<b>87,019.08</b>	<b>-2,16,789.04</b>
<b>Capital:</b>			
<b>Voted:</b>			
Valley Areas	36,400.15	13,734.20	-22,665.95
Hill Areas	1,35,249.85	19,763.80	-1,15,486.05
<b>Total Voted:</b>	<b>1,71,650.00</b>	<b>33,498.00</b>	<b>-1,38,152.00</b>

**Grant No. 20 - Contd.****1.1. Revenue:**

1.1.1. The grant closed with a saving of ₹2,16,789.04 lakh against which an amount of ₹1,43,687.25 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹2,16,789.04 lakh, surrendered of ₹1,43,687.25 lakh in March 2024 proved less.

1.1.3. Saving occurred mainly under:

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

**Voted:****(Hill)****2501 Special Programmes for Rural Development**

*01 Integrated Rural Development Programme*

800 Other Expenditure

## 1. 22 State Routine Maintenance Fund (DLP) for PMGSY

O.	2,000.00	2,000.00	...	-2,000.00
----	----------	----------	-----	-----------

Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2024).

**2505 Rural Employment**

*02 Rural Employment Guarantee Scheme*

101 National Rural Employment Guarantee Scheme

## 2. 02 MGNREGA (Central Share)

O.	89,958.40	40,000.00	13,205.64	-26,794.36
R.	-49,958.40			

Withdrawal of provision through re-appropriation (₹3,560.75 lakh) and surrender (₹46,397.65 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

## 3. 05 Wages component under MGNREGA (Central Share)

O.	80,000.00	4,160.00	...	-4,160.00
R.	-75,840.00			

Reasons for withdrawal of fund through surrender (₹75,840.00 lakh) in March 2024 and non-utilisation of the remaining provision have not been intimated though called for (September 2024).

**Grant No. 20 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
-------------	--	---	-----------------------------------

4. 06 Administrative component under MGNREGA (Central Share)			
O.	5,397.50	4,444.44	...
R.	-953.06		-4,444.44

Reasons for withdrawal of fund through re-appropriation (₹953.06 lakh) in March 2024 and non-utilisation of the remaining provision have not been intimated though called for (September 2024).

5. 07 Cluster Facilitation Project (CFP) component under MGNREGA (Central Share)			
O.	80.00	30.00	...
R.	-50.00		-30.00

Reasons for withdrawal of fund through re-appropriation (₹50.00 lakh) in March 2024 and non-utilisation of the remaining provision have not been intimated though called for (September 2024).

*60 Other Programmes*

## 101 Employment Services

6. 09 Self Employment Programme-NRLM (Central Share)			
O.	1,975.40	767.95	573.50
R.	-1,207.45		-194.45

Withdrawal of provision through re-appropriation (₹1,207.45 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

7. 10 State Matching Share of NRLM			
O.	228.30	85.34	...
R.	-142.96		-85.34

Reasons for withdrawal of fund through re-appropriation (₹142.96 lakh) in March 2024 and non-utilisation of the remaining provision have not been intimated though called for (September 2024).

**2515 Other Rural Development Programme**

## 102 Community Development

8. 02 Block Development Office			
O.	2,792.85	2,655.35	2,253.56
R.	-137.50		-401.79

Withdrawal of fund through re-appropriation (₹137.50 lakh) in March 2024 proved less. Reasons for saving was reportedly due to less claim for medical re-imbursment, retirement of employees, etc.

**Grant No. 20 - Contd.**

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

9. 03	Development Blocks			
	O.	8.09	8.09	0.55
	R.			-7.54

Reasons for saving was reportedly due to non release of fund by Finance Department.

**Voted:****(Valley)****2501 Special Programmes for Rural Development***01 Integrated Rural Development Programme*

## 001 Direction and Administration

10. 05	Monitoring Cell			
	O.	355.35	355.35	252.45
	R.			-102.90

Reasons for saving have not been intimated though called for (September 2024).

## 800 Other Expenditure

11. 01	RURBAN (State Share)			
	O.	200.00	180.89	...
	R.	-19.11		-180.89

Reasons for withdrawal of fund through re-appropriation (₹19.11 lakh) in March 2024 and non-utilisation of the remaining provision have not been intimated though called for (September 2024).

12. 03	Shyam Prasad Mukherji RURBAN Mission (SPMRM)			
	O.	2,629.00	1,628.00	1,628.00
	R.	-1,001.00		...

Reasons for withdrawal of fund through re-appropriation (₹1,001.00 lakh) in March 2024 have not been intimated though called for (September 2024).

13. 20	Rural Engineering Department			
	O.	1,903.00	1,912.00	1,639.95
	R.	9.00		-272.05

Enhancement of provision through re-appropriation (₹9.00 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).

**2505 Rural Employment***02 Rural Employment Guarantee Scheme*

## 101 National Rural Employment Guarantee Scheme

14. 02	MGNREGA (Central Share)			
	O.	22,489.60	20,000.00	19,808.00
	R.	-2,489.60		-192.00

Withdrawal of fund through surrender (₹2,489.60 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

**Grant No. 20 - Contd.**

<b>Head</b>		<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>	
15. 04 Social Audit under MGNREGA					
	O.	100.00	150.00	94.86	-55.14
	R.	50.00			
Enhancement of provision through re-appropriation (₹50.00 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).					
16. 05 Wages component under MGNREGA (Central Share)					
	O.	20,000.00	1,040.00	...	-1,040.00
	R.	-18,960.00			
Reasons for withdrawal of fund through surrender (₹18,960.00 lakh) in March 2024 and non-utilisation of the remaining provision have not been intimated though called for (September 2024).					
17. 06 Administrative component under MGNREGA (Central Share)					
	O.	1,349.38	1,111.12	...	-1,111.12
	R.	-238.26			
Reasons for withdrawal of fund through re-appropriation (₹238.26 lakh) in March 2024 and non-utilisation of the remaining provision have not been intimated though called for (September 2024).					
18. 07 Cluster Facilitation Project (CFP) component under MGNREGA (Central Share)					
	O.	50.00	20.00	...	-20.00
	R.	-30.00			
Reasons for withdrawal of fund through re-appropriation (₹30.00 lakh) in March 2024 and non-utilisation of the remaining provision have not been intimated though called for (September 2024).					
<i>60 Other Programmes</i>					
101 Employment Services					
19. 09 Self Employment Programme-NRLM (Central Share)					
	O.	7,901.60	3,071.81	2,063.62	-1,008.19
	R.	-4,829.79			
Withdrawal of fund through re-appropriation (₹4,829.79 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).					
20. 10 State Matching Share of NRLM					
	O.	342.44	341.37	293.01	-48.36
	R.	-1.07			
Withdrawal of fund through re-appropriation (₹1.07 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).					

**Grant No. 20 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
-------------	--	---	-----------------------------------

21. 11 Start Up Village Entrepreneurship Programme (SVEP) Central Share			
O.	240.92	1,190.83	...
R.	949.91		-1,190.83

Reasons for enhancement of fund through re-appropriation (₹949.91 lakh) in March 2024 and non-utilisation of the entire provision have not been intimated though called for (September 2024).

22. 13 Deen Dayal Upadhyaya Grameen Kaushalya Yojana (DDU-GKY) Central Share			
O.	6,270.00	900.00	...
R.	-5,370.00		-900.00

Reasons for withdrawal of fund through re-appropriation (₹5,370.00 lakh) in March 2024 and non-utilisation of the remaining provision have not been intimated though called for (September 2024).

23. 14 State Share of DDU-GKY			
O.	655.50	10.00	...
R.	-645.50		-10.00

Reasons for withdrawal of fund through re-appropriation (₹645.50 lakh) in March 2024 and non-utilisation of the remaining provision have not been intimated though called for (September 2024).

24. 15 Rural Self -Employment Training Institute (RSETI) Central Share			
O.	52.46	102.00	...
R.	49.54		-102.00

Reasons for enhancement of fund through re-appropriation (₹49.54 lakh) in March 2024 and non-utilisation of the entire provision have not been intimated though called for (September 2024).

**2515 Other Rural Development Programme**

001 Direction and Administration

25. 01 Direction			
O.	4,514.66	4,656.71	3,970.39
R.	142.05		-686.32

Enhancement of provision through re-appropriation (₹142.05 lakh) in March 2024 proved unnecessary. Reasons for saving was reportedly due to less medical re-imbursment claims, less amount release for electric & water charges, etc.

102 Community Development

26. 02 Block Development Office			
O.	2,284.15	2,171.65	2,084.24
R.	-112.50		-87.41

Withdrawal of provision through re-appropriation (₹112.50 lakh) in March 2024 proved less. Reasons for saving was reportedly due to less medical re-imbursment claims, less fund release for office expenditure, etc.

**Grant No. 20 - Contd.**

<b>Head</b>		<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
27.	03 Development Blocks			
	O.	293.41	293.41	41.49
	R.			-251.92
	Reasons for saving was reportedly due to non release of fund by the State Finance Department.			
	800 Other expenditure			
28.	02 Pradhan Mantri Awas Yojana - Gramin (PMAYG) Central Share			
	O.	9,515.64	13,852.64	8,900.00
	R.	4,337.00		-4,952.64
	Enhancement of provision through re-appropriation (₹4,337.00 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).			
29.	03 State Share of PMAYG			
	O.	200.00	1,539.19	...
	R.	1,339.19		-1,539.19
	Reasons for enhancement of fund through re-appropriation (₹1,339.19 lakh) in March 2024 and non-utilisation of the entire provision have not been intimated though called for (September 2024).			
30.	04 Central Share for PMAY-G (ST Component)			
	O.	14,670.04	14,670.04	562.72
	R.			-14,107.32
	Reasons for saving have not been intimated though called for (September 2024).			
31.	05 State Share of PMAY-G (ST Component)			
	O.	1,086.67	432.90	...
	R.	-653.77		-432.90
	Reasons for withdrawal of fund through re-appropriation (₹653.77 lakh) in March 2024 and non-utilisation of the remaining provision have not been intimated though called for (September 2024).			
32.	06 Central Share for PMAY-G (SC Component)			
	O.	612.50	3,896.06	562.72
	R.	3,283.56		-3,333.34
	Enhancement of provision through re-appropriation (₹3,283.56 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).			
33.	07 State Share of PMAY-G (SC Component)			
	O.	45.37	432.90	...
	R.	387.53		-432.90
	Reasons for enhancement of fund through re-appropriation (₹387.53 lakh) in March 2024 and non-utilisation of the entire provision have not been intimated though called for (September 2024).			

**Grant No. 20 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
-------------	--	---	-----------------------------------

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

**Voted:****(Hill)****2505 Rural Employment**

*02 Rural Employment Guarantee Scheme*

101 National Rural Employment Guarantee Scheme

34. 01 State Matching Share for NREGP

O.	7,200.00	8,803.64	8,803.64	...
----	----------	----------	----------	-----

R.	1,603.64			
----	----------	--	--	--

Reasons for enhancement of fund through re-appropriation (₹1,603.64 lakh) in March 2024 have not been intimated though called for (September 2024).

**Voted:****(Valley)****2505 Rural Employment**

*02 Rural Employment Guarantee Scheme*

101 National Rural Employment Guarantee Scheme

35. 01 State Matching Share for NREGP

O.	1,800.00	2,200.91	2,200.91	...
----	----------	----------	----------	-----

R.	400.91			
----	--------	--	--	--

Reasons for enhancement of fund through re-appropriation (₹400.91 lakh) in March 2024 have not been intimated though called for (September 2024).

**1.2. Capital:**

1.2.1. The grant in Capital Section closed with a saving of ₹1,38,152.00 lakh against which an amount of ₹68,300.00 lakh was surrendered during the year.

1.2.2. In view of the final saving of ₹1,38,152.00 lakh, surrendered of ₹68,300.00 lakh in March 2024 proved less.

1.2.3. Saving occurred mainly under:

**Grant No. 20 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
-------------	--	---	-----------------------------------

**Voted:****(Hill)****4515 Capital Outlay on other Rural Development Programmes**

103 Rural Development

## 1. 01 Pradhan Mantri Gram Sadak Yojana (PMGSY)

O.	1,35,249.85	81,675.00	19,763.80	-61,911.20
----	-------------	-----------	-----------	------------

R.	-53,574.85
----	------------

Withdrawal of provision through surrender (₹53,574.85 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

**Voted:****(Valley)****4515 Capital Outlay on other Rural Development Programmes**

103 Rural Development

## 2. 01 Pradhan Mantri Gram Sadak Yojana (PMGSY)

O.	36,400.15	21,675.00	13,734.20	-7,940.80
----	-----------	-----------	-----------	-----------

R.	-14,725.15
----	------------

Withdrawal of provision through surrender (₹14,725.15 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

**1.3. New Service:**

Instances of creation of provision through re-appropriation without the knowledge of the Legislature has been noticed in the following cases.

**Voted:****(Hill)****2505 Rural Employment**

60 Other Programmes

101 Employment Services

## 1. 16 NRLM ST Component / Central Share

R.	4,346.77	4,346.77	2,984.7	-1,362.00
----	----------	----------	---------	-----------

Reasons for incurring expenditure without obtaining provision either in original/supplementary budget have not been intimated though called for (September 2024).

**Grant No. 20 - Concl'd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
-------------	--	---	-----------------------------------

2. 17 NRLM ST Component /State Share

R.	482.97	482.97	331.64	-151.33
----	--------	--------	--------	---------

Reasons for incurring expenditure without obtaining provision either in original/supplementary budget have not been intimated though called for (September 2024).

**Voted:****(Valley)****2505 Rural Employment**

*60 Other Programmes*

101 Employment Services

3. 18 NRLM SC Component / Central Share

R.	209.07	209.07	143.56	-65.51
----	--------	--------	--------	--------

Reasons for incurring expenditure without obtaining provision either in original/supplementary budget have not been intimated though called for (September 2024).

4. 19 NRLM SC Component / State Share

R.	23.23	23.23	15.95	-7.28
----	-------	-------	-------	-------

Reasons for incurring expenditure without obtaining provision either in original/supplementary budget have not been intimated though called for (September 2024).

Expenditure made by creating provision through re-appropriation at Sl.No. 1 to 4 at Note 1.3 under Revenue Voted without the knowledge of State Legislature requires regularisation

## Grant No. 21 - Textiles, Commerce &amp; Industries

Section & Major Head	Total grant / Appropriation	Actual Expenditure (₹ in thousand)	Excess (+)/ Saving (-)
<b>Revenue</b>			
<b>Major Head:</b>	<b>2851 Village and Small Industries</b>		
	<b>2852 Industries</b>		
	<b>2853 Non-ferrous Mining and Metallurgical Industries</b>		
	<b>2875 Other Industries</b>		
<b>Voted:</b>	Original	1,51,58,33	
	Supplementary	...	1,51,58,33
	Amount Surrendered during the year.		34,98,66
			-1,16,59,67
			61,56,27
<b>Capital</b>			
<b>Major Head:</b>	<b>4851 Capital Outlay on Village and Small Industries</b>		
	<b>4860 Capital Outlay on Consumer Industries</b>		
<b>Voted:</b>	Original	15,06,27	
	Supplementary	2,70,00	17,76,27
	Amount Surrendered during the year.		2,90,73
			-14,85,54
			...

*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 (-)
<b>Revenue:</b>			
<b>Voted:</b>			
Valley Areas	12,414.93	2,936.71	-9,478.22
Hill Areas	2,743.40	561.95	-2,181.45
<b>Total Voted:</b>	<b>15,158.33</b>	<b>3,498.66</b>	<b>-11,659.67</b>
<b>Capital:</b>			
<b>Voted:</b>			
Valley Areas	1,298.47	290.73	-1,007.74
Hill Areas	477.80	...	-477.80
<b>Total Voted:</b>	<b>1,776.27</b>	<b>290.73</b>	<b>-1,485.54</b>

**Grant No. 21 - Contd.****1.1. Revenue:**

1.1.1. The grant closed with a saving of ₹11,659.67 lakh against which an amount of ₹6,156.27 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹11,659.67 lakh, the surrendure of ₹6,156.27 lakh in March 2024 proved less.

1.1.3. Saving occurred mainly under.

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

**Voted:****(Hill)****2851 Village and Small Industries**

## 001 Direction and Administration

## 1. 01 Direction

O.	263.85	184.39	114.93	-69.46
R.	-79.46			

In view of the final saving of ₹69.46 lakh, withdrawal of provision by way of re-appropriation (₹79.46 lakh) in March 2024 proved less. Reasons for final saving have not been intimated though called for (September 2024).

## 003 Training

## 2. 04 Handicraft Training Centres

O.	17.92	18.08	8.36	-9.72
R.	0.16			

In view of the final saving of ₹9.72 lakh, enhancement of fund by way of re-appropriation (₹0.16 lakh) in March 2024 proved unnecessary Reasons for final saving have not been intimated though called for (September 2024)

## 3. 05 Handloom Training Centres

O.	80.72	67.41	53.54	-13.87
R.	-13.31			

Reduction of fund by way of re-appropriation (₹13.31 lakh) in March 2024 proved less. Reasons for final saving have not been intimated though called for (September 2024).

## 4. 12 Small Scale Industries Training Centres

O.	89.56	48.28	39.66	-8.62
R.	-41.28			

Reduction of fund by way of re-appropriation (₹36.60 lakh) and surrender (₹4.68 lakh) in March 2024 proved less. Reasons for final saving have not been intimated though called for (September 2024).

**Grant No. 21 - Contd.**

<b>Head</b>		<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
102 Small Scale Industries				
5. 03 Execution				
	O.	28.33	20.51	11.59
	R.	-7.82		-8.92
Reduction of fund by way of re-appropriation (₹7.82 lakh) in March 2024 proved less. Reasons for final saving have not been intimated though called for (September 2024).				
103 Handloom Industries				
6. 01 National Handloom Development Programme (NHDP)				
	O.	1,448.26	175.00	175.00
	R.	-1,273.26		...
Reasons for withdrawal of fund by way of surrender (₹1,273.26 lakh) in March 2024 have not been intimated though called for (September 2024).				
7. 02 Handloom and Textiles				
	O.	544.02	544.02	100.88
Reasons for final saving have not been intimated though called for (September 2024).				
8. 46 State Matching Share				
	O.	40.00	40.00	...
Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (September 2024).				
9. 86 Development of Exportable products and their Marketing				
	O.	78.00	78.00	...
Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (September 2024).				
10. 88 Handloom Development Programme				
	O.	50.60	50.60	40.60
Reasons for final saving have not been intimated though called for (September 2024).				
11. 92 Powerloom				
	O.	29.00	29.00	...
Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (September 2024).				

**Grant No. 21 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
104 Handicraft Industries			
12. 42 Modernization			
O.	12.00	12.00	...
Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (September 2024).			-12.00
13. 46 Publicity & Exhibition, Documentation			
O.	12.00	12.00	...
Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (September 2024).			-12.00
14. 97 State Share for NERTPS of HC			
O.	18.00	18.00	...
Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (September 2024).			-18.00
<b>Voted:</b>			
<b>(Valley)</b>			
<b>2851 Village and Small Industries</b>			
001 Direction and Administration			
15. 01 Direction			
O.	1,020.92	992.29	766.79
R.	-28.63		
Withdrawal of provision by way of re-appropriation (₹28.63 lakh) in March 2024 proved less. Reasons for final saving have not been intimated though called for (September 2024).			-225.50
16. 46 North East Expo and Business Summit			
O.	30.00	30.00	20.96
Reasons for final saving have not been intimated though called for (September 2024).			-9.04
17. 47 Ease of Doing Business (Single Window Clearance System)			
O.	100.00	100.00	...
Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (September 2024)			-100.00
003 Training			
18. 04 Handicraft Training Centres			
O.	66.28	70.90	49.76
R.	4.62		
Enhancement of fund by way of re-appropriation (₹ 4.62 lakh) in March 2024 proved unnecessary. Reasons for final saving have not been intimated though called for (September 2024).			-21.14

**Grant No. 21 - Contd.**

<b>Head</b>		<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
19.	05 Handloom Training Centres			
	O.	183.09	98.13	76.81
	R.	-84.96		-21.32
	Reduction of fund by way of re-appropriation (₹84.96 lakh) in March 2024 proved less. Reasons for final saving have not been intimated though called for (September 2024).			
20.	12 Small Scale Industries Training Centres			
	O.	116.96	59.03	87.62
	R.	-57.93		+28.59
	Enhancement of fund by way of re-appropriation (₹14.10 lakh) and withdrawal through surrender (₹72.03 lakh) in March 2024 proved unjustified. Reasons for anticipated saving and final excess have not been intimated though called for (September 2024).			
	102 Small Scale Industries			
21.	03 Execution			
	O.	227.19	227.19	122.66
	Reasons for final saving have not been intimated though called for (September 2024).			
22.	09 Entrepreneurship Development Programme			
	O.	17.00	17.00	5.00
	Reasons for final saving have not been intimated though called for (September 2024).			
23.	21 Incentives under Industrial Policy			
	O.	15.00	15.00	...
	Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (September 2024).			
	103 Handloom Industries			
24.	01 National Handloom Development Programme (NHDP)			
	O.	4,635.52	325.00	325.00
	R.	-4,310.52		...
	Reasons for withdrawal of fund by way of surrender (₹4,310.52 lakh) in March 2024 have not been intimated though called for (September 2024).			
25.	02 Handloom and Textiles			
	O.	1,113.63	1,113.63	329.48
	Reasons for final saving have not been intimated though called for (September 2024).			

**Grant No. 21 - Contd.**

<b>Head</b>		<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>	
26. 46 State Matching Share					
	O.	160.00	160.00	70.20	-89.80
					Reasons for final saving have not been intimated though called for (September 2024).
27. 86 Development of Exportable products and their Marketing					
	O.	222.00	222.00	206.60	-15.40
					Reasons for final saving have not been intimated though called for (September 2024).
28. 92 Powerloom					
	O.	71.00	71.00	...	-71.00
					Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (September 2024).
29. 97 Manipur Textiles Processing Institute					
	O.	22.50	22.50	5.37	-17.13
					Reasons for final saving have not been intimated though called for (September 2024).
					104 Handicraft Industries
30. 03 Execution					
	O.	85.63	85.63	30.88	-54.75
					Reasons for final saving have not been intimated though called for (September 2024).
31. 20 Incentives					
	O.	13.50	13.50	...	-13.50
					Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (September 2024).
32. 42 Modernization					
	O.	36.00	36.00	...	-36.00
					Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (September 2024).
33. 46 Publicity & Exhibition, Documentation					
	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 (September 2024).

**Grant No. 21 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
34. 87 Assistance to Individual Artisans			
O.	9.00	9.00	...
R.			-9.00
Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (September 2024).			
35. 97 State Share for NERTPS of HC			
O.	40.00	40.00	...
R.			-40.00
Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (September 2024).			
105 Khadi and Village Industries			
36. 07 Khadi and Village Industries			
O.	439.57	575.92	66.01
R.	136.35		-509.91
Enhancement of fund by way of re-appropriation (₹ 136.35 lakh) in March 2024 proved unnecessary. No proper reason for saving was furnished (September 2024).			
109 Monitoring and Evaluation			
37. 10 Monitoring Cell			
O.	64.25	37.13	27.87
R.	-27.12		-9.26
Reduction of fund by way of re-appropriation (₹ 27.12 lakh) proved less. No proper reason for saving was furnished (September 2024).			
<b>2852 Industries</b>			
08 Consumer Industries			
201 Sugar			
38. 09 Manipur Sugar Mills			
O.	49.27	19.97	11.41
R.	-29.30		-8.56
Reduction of fund by way of surrender (₹29.30 lakh) proved less. Reasons for final saving have not been intimated though called for (September 2024).			
39. 13 Khandsary Sugar Factory			
O.	51.00	48.46	35.11
R.	-2.54		-13.35
Withdrawal of provision by way of surrender (₹2.54 lakh) in March 2024 proved less. Reasons for final saving have not been intimated though called for (September 2024).			

**Grant No. 21 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
600 Others			
40. 66 Training on FPI			
O.	100.00	100.00	90.20
R.			-9.80
Reasons for final saving have not been intimated though called for (September 2024).			
41. 71 State share of Establishment of Food Park			
O.	50.00	...	...
R.	-50.00		...
Reasons for withdrawal of the entire provision by way of surrender in March 2024 have not been intimated though called for (September 2024).			
42. 79 Publicity and Campaign			
O.	70.00	70.00	4.23
R.			-65.77
No proper reasons for final saving have not been intimated though called for (September 2024).			
<i>80 General</i>			
003 Industrial Education - Research and Training			
43. 12 Food Processing Training Centres			
O.	61.00	61.00	40.19
R.			-20.81
No proper reasons for final saving have not been intimated though called for (September 2024).			
800 Other Expenditure			
44. 01 PM Formalization of Micro Food Processing Enterprises Scheme (PM FME) (Central Share)			
O.	1,936.12	1,936.12	...
R.			-1,936.12
No proper reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (September 2024).			
45. 02 PM Formalization of Micro Food Processing Enterprises Scheme (PMFME) (State Share)			
O.	300.00	20.00	...
R.	-280.00		-20.00
No proper reasons for withdrawal of provision by way of surrender (₹280.00 lakh) in March 2024 and non utilisation of the remaining provision have not been intimated though called for (September 2024).			

**2853 Non-ferrous Mining and Metallurgical Industries***02 Regulation and Development of Mines*

**Grant No. 21 - Contd.**

Head		Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
001 Direction and Administration				
46.	01 Direction			
	O.	224.45	142.46	96.32
	R.	-81.99		-46.14

Withdrawal of provision by way of surrender (₹81.99 lakh) in March 2024 proved less. Reasons for final saving have not been intimated though called for (September 2024).

102 Mineral Exploration				
47.	07 Development of Mines			
	O.	20.00	1.97	1.97
	R.	-18.03		...

No proper reasons for withdrawal of fund by way of surrender (₹18.03 lakh) in March 2024 have not been intimated though called for (September 2024).

**2875 Other Industries***60 Other Industries*

## 190 Assistance to Public Sector and Other Undertakings

48.	02 Manipur Food Industries Corporation Ltd.			
	O.	404.80	410.00	4.80
	R.	5.20		-405.20

Enhancement of fund by way of re-appropriation (₹5.20 lakh) in March 2024 proved less. No proper reasons for final saving have not been intimated though called for (September 2024).

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**

## 001 Direction and Administration

49.	45 Planning and Evaluation			
	O.	15.00	50.00	35.62
	R.	35.00		-14.38

Enhancement of fund by way of re-appropriation (₹35.00 lakh) in March 2024 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (September 2024).

**Grant No. 21 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
-------------	--	---	-----------------------------------

**1.2. Capital:**

1.2.1. The grant in Capital Section closed with a saving of ₹1,485.54 lakh. No part of the saving was surrendered during the year.

1.2.2. In view of the final saving of ₹1,485.54 lakh, supplementary provision of ₹270.00 lakh obtained in February 2024 proved unnecessary.

1.2.3. Saving occurred mainly under:

**Voted:****(Hill)****4851 Capital Outlay on Village and Small Industries**

101 Industrial Estates

1. 01 Setting up of Industrial Estate under MSE-CDP Scheme (State Share)

O.	390.30	390.30	...	-390.30
----	--------	--------	-----	---------

No proper reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (September 2024).

**4860 Capital Outlay on Consumer Industries**

01 Textiles

190 Investment in Public Sector and Other Undertakings

2. 36 Cotton & Spinning Mills

O.	87.50	12.50	...	-12.50
R.	-75.00			

Reasons for withdrawal of provision by way of re-appropriation (₹75.00 lakh) in March 2024 and non utilisation of the remaining provision have not been intimated though called for (September 2024).

**Voted:****(Valley)****4851 Capital Outlay on Village and Small Industries**

101 Industrial Estates

3. 01 Setting up of Industrial Estate under MSE-CDP Scheme (State Share)

O.	365.17	365.17	...	-365.17
----	--------	--------	-----	---------

Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (September 2024).

**4860 Capital Outlay on Consumer Industries**

01 Textiles

**Grant No. 21 - Concl'd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
190 Investment in Public Sector and Other Undertakings			
4. 36 Cotton & Spinning Mills			
O.	262.50	7.50	...
R.	-255.00		-7.50
Reasons for withdrawal of provision by way of re-appropriation (₹255.00 lakh) in March 2024 and non utilisation of the remaining provision have not been intimated though called for (September 2024).			
5. 81 Financial Assistance to MHHDC			
O.	300.00	300.00	288.53
			-11.47
Reasons for final saving have not been intimated though called for (September 2024).			
6. 82 Financial Assistance to MEETAC			
O.	90.00	90.00	...
			-90.00
Reasons for non-utilisation/non-surrender of the entire fund have not been intimated though called for (September 2024).			
60 Others			
102 Foods and Beverages			
7. 02 Setting up of Mega Food Park under NABARD			
S.	270.00	600.00	...
R.	330.00		-600.00
No proper reasons for enhancement of fund by way of re-appropriation (₹330.00 lakh) in March 2024 and non-utilisation of the entire provision have not been intimated though called for (September 2024).			
600 Others			
8. 83 Fragrance & Flavour Development Programme			
O.	9.00	9.00	2.20
			-6.80
No proper reasons for final saving have not been intimated though called for (September 2024).			

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

**Grant No. 22 - Public Health Engineering**

<b>Section &amp; Major Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure</b>	<b>Excess (+)/ Saving (-)</b>
		(₹ in thousand)	
<b>Revenue</b>			
<b>Major Head:</b>	<b>2059 Public Works</b>		
	<b>2215 Water Supply and Sanitation</b>		
<b>Voted:</b>			
Original	1,64,16,22		
Supplementary	16,48,01	1,80,64,23	98,68,49
Amount Surrendered during the year.			-81,95,74
			...

**Capital:**

<b>Major Head:</b>	<b>4059 Capital Outlay on Public Works</b>		
	<b>4215 Capital Outlay on Water Supply and Sanitation</b>		

**Voted**

Original	20,59,28,59		
Supplementary	...	20,59,28,59	6,91,51,67
Amount Surrendered during the year.			-13,67,76,92
			3,31,77,90

**Notes and Comments:**

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

	<b>Total grant / Appropriation</b>	<b>Actual Expenditure</b>	<b>Excess (+)/ Saving (-)</b>
		(₹ in lakh)	
<b>Revenue:</b>			
<b>Voted:</b>			
Valley Areas	12,115.63	6,959.15	-5,156.48
Hill Areas	5,948.60	2,909.34	-3,039.26
<b>Total Voted:</b>	<b>18,064.23</b>	<b>9,868.49</b>	<b>-8,195.74</b>
<b>Capital</b>			
<b>Voted:</b>			
Valley Areas	1,74,619.33	67,391.13	-1,07,228.20
Hill Areas	31,309.26	1,760.54	-29,548.72
<b>Total Voted:</b>	<b>2,05,928.59</b>	<b>69,151.67</b>	<b>-1,36,776.92</b>

**Grant No. 22 - Contd.****1.1. Revenue:**

1.1.1. The grant in the closed with a saving of ₹8,195.74 lakh. No part of the saving was surrendered during the year.

1.1.2. In view of the final saving of ₹8,195.74 lakh, the supplementary grant of ₹1,648.01 lakh obtained in February 2024 proved unnecessary.

1.1.3. Saving occurred mainly under:

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

**Voted:****(Hill)****2215 Water Supply and Sanitation***01 Water Supply*

## 001 Direction and Administration

## 1. 01 Direction

O.	1,600.00	1,600.00	1,050.00	-550.00
----	----------	----------	----------	---------

Reasons for saving was reportedly due to non filling of vacant post.

## 102 Rural Water Supply Programmes

## 2. 10 Water Supply Installation and Connection

O.	1,065.15	1,120.43	205.40	-915.03
----	----------	----------	--------	---------

S.	54.28
----	-------

R.	1.00
----	------

Enhancement of fund through supplementary (₹54.28 lakh) in February 2024 and through re-appropriation (₹1.00 lakh) in March 2024 proved unnecessary. Reasons for saving was reportedly due to non filling of vacant post.

## 3. 18 Operation and Maintenance for Rural

O.	1,280.00	1,319.00	870.80	-448.20
----	----------	----------	--------	---------

S.	39.00
----	-------

Enhancement of fund through supplementary (₹39.00 lakh) in February 2024 proved unnecessary. Reasons for saving was reportedly due to non allocation of fund for wages.

*02 Sewerage and Sanitation*

## 001 Direction and Administration

## 4. 03 Execution

O.	1,909.92	1,909.92	783.41	-1,126.51
----	----------	----------	--------	-----------

Reasons for saving was reportedly due to non filling of vacant post.

## Grant No. 22 - Contd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
<b>Voted:</b>			
<b>(Valley)</b>			
<b>2215 Water Supply and Sanitation</b>			
<i>01 Water Supply</i>			
001 Direction and Administration			
5. 01 Direction			
O.	3,949.38	3,949.80	2,470.13
R.	0.42		-1,479.67
Enhancement of fund by way of re-appropriation (₹0.42 lakh) in March 2024 proved unnecessary. Reasons for saving was reportedly due to non filling of vacant post.			
101 Urban Water Supply Programmes			
6. 03 Execution			
O.	1,200.87	1,201.39	588.79
R.	0.52		-612.60
Enhancement of fund by way of re-appropriation (₹0.52 lakh) in March 2024 proved unnecessary. Reasons for saving was reportedly due to non filling of vacant post.			
7. 09 Store Control			
O.	248.64	249.54	132.68
R.	0.90		-116.86
Enhancement of fund by way of re-appropriation (₹0.90 lakh) in March 2024 proved unnecessary. Reasons for saving was reportedly due to non filling of vacant post.			
8. 10 Water Supply Installation and Connection			
O.	779.35	1,183.55	758.32
S.	400.00		-425.23
R.	4.20		
Enhancement of fund through supplementary (₹400.00 lakh) in February 2024 and through re-appropriation (₹4.20 lakh) in March 2024 proved unnecessary. Reasons for saving was reportedly due to non filling of vacant post.			
102 Rural Water Supply Programmes			
9. 10 Water Supply Installation and Connection			
O.	1,071.02	1,253.93	542.72
S.	180.41		-711.21
R.	2.50		
Enhancement of fund through supplementary (₹180.41 lakh) in February 2024 and through re-appropriation (₹2.50 lakh) in March 2024 proved unnecessary. Reasons for saving was reportedly due to non filling of vacant post.			

**Grant No. 22 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
10. 18 Operation and Maintenance for Rural			
O.	1,376.00	1,535.00	1,080.36
S.	159.00		-454.64
Enhancement of fund by way of re-appropriation (₹159.00 lakh) in March 2024 proved unnecessary. Reasons for saving was reportedly due to non allocation of fund for wages.			
11. 44 Jal Jeevan Mission			
S.	806.54	806.54	...
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2024).			
800 Other Expenditure			
12. 06 Other Expenditure			
O.	217.72	217.08	89.35
R.	-0.64		-127.73
Reasons for provision through rappropriation (₹0.64 lakh) in March 2024 proved less. Reasons for saving was reportedly due to non filling of vacant post.			
02 Sewerage and Sanitation			
001 Direction and Administration			
13. 03 Execution			
O.	1,272.95	1,272.95	891.39
Reasons for saving was reportedly due to non filling of vacant post.			
107 Sewerage Services			
14. 03 Execution			
O.	310.63	351.01	243.53
S.	8.78		-107.48
R.	31.60		
Enhancement of fund through supplementary (₹8.78 lakh) in February 2024 and through re-appropriation (₹31.60 lakh) in March 2024 proved unnecessary. Reasons for saving was reportedly due to non filling of vacant post.			

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

**Voted:****(Valley)****2215 Water Supply and Sanitation***01 Water Supply*

**Grant No. 22 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
101 Urban Water Supply Programmes			
15. 23 Operation and Maintenance for Urban Water Supply			
O.	134.09	94.09	161.61
R.	-40.00		+67.52

Withdrawal of fund through re-appropriation (₹40.00 lakh) in March 2024 proved unjustified. Reasons for excess have not been intimated though called for (September 2024)

**1.2. Capital:**

1.2.1. The grant in the Capital Section closed with a saving of ₹1,36,776.92 lakh against which an amount of ₹33,177.90 lakh was surrendered during the year.

1.2.2. Saving occurred mainly under:

**Voted:****(Hill)****4215 Capital Outlay on Water Supply and Sanitation***01 Water Supply*

## 102 Rural Water Supply

## 1. 42 Jal Jeevan Misson ( Central Share)

O.	25,600.00	25,600.00	...	-25,600.00
----	-----------	-----------	-----	------------

Reasons for non-utilisation/non-surrender of the entire provision was reportedly due to non allocation of fund.

## 2. 44 Jal Jeevan Mission

O.	2,371.50	50.00	855.59	+805.59
----	----------	-------	--------	---------

R.	-2,321.50			
----	-----------	--	--	--

Reasons for provision through re-appropriation (₹1,465.10 lakh) and surrender (₹856.40 lakh) in March 2024 proved excessive. Reasons for saving was reportedly due to non allocation of fund.

*02 Sewerage and Sanitation*

## 102 Rural Sanitation Services

## 3. 01 Swachh Bharat Mission (Gramin) (Central Share)

O.	3,087.00	3,887.25	...	-3,887.25
----	----------	----------	-----	-----------

R.	800.25			
----	--------	--	--	--

Reasons for enhancement of fund by way of re-appropriation (₹800.25 lakh) in March 2024 and non-utilisation of the entire provision was reportedly due to non allocation of fund.

## Grant No. 22 - Contd.

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

## 4. 12 State Share for Swachh Bharat Mission (Gramin)

O.	240.00	...	...
R.	-240.00		

Reasons for withdrawal of entire provision through re-appropriation was reportedly due to non allocation of fund.

**Voted:****(Valley)****4059 Capital Outlay on Public Works***01 Office Buildings*

## 051 Construction

## 5. 10 Other Administrative Buildings

O.	160.00	...	...
R.	-160.00		

Reasons for withdrawal of entire provision through re-appropriation was reportedly due to non allocation of fund.

**4215 Capital Outlay on Water Supply and Sanitation***01 Water Supply*

## 101 Urban Water Supply

## 6. 01 EAP Component ( Central Share)

O.	1,00,000.00	80,000.00	39,696.49	-40,303.51
R.	-20,000.00			

Reduction of fund through surrender (₹20,000.00 lakh) in March 2024 proved less. Reasons for saving was reportedly due to non allocation of fund.

## 7. 17 Water Supply in Other Towns

O.	83.40	423.40	41.21	-382.19
R.	340.00			

Enhancement of fund by way of re-appropriation (₹340.00 lakh) in March 2024 proved unnecessary. Reasons for saving was reportedly due to non allocation of fund.

## 102 Rural Water Supply

## 8. 42 Jal Jeevan Mission ( Central Share)

O.	25,600.00	25,600.00	...	-25,600.00
----	-----------	-----------	-----	------------

Reasons for saving was reportedly due to non allocation of fund.

## Grant No. 22 - Contd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
9. 44 Jal Jeevan Mission			
O.	2,728.50	100.00	80.97
R.	-2,628.50		-19.03
Withdrawal of provision through surrender (₹2,321.50 lakh) in February 2024 and re-appropriation (₹307.00 lakh) in March 2024 proved less . Reasons for final saving was reportedly due to non allocation of fund.			
800 Other Expenditure			
10. 12 Other Expenses			
O.	51.70	51.70	34.29
Reasons for saving was reportedly due to non allocation of fund.			
02 Sewerage and Sanitation			
101 Urban Sanitation Services			
11. 14 Urban Drainage System			
O.	55.00	55.00	37.72
Reasons for saving was reportedly due to non allocation of fund.			
102 Rural Sanitation Services			
12. 01 Swachh Bharat Mission (Gramin) (Central Share)			
O.	2,058.00	1,257.75	23.31
R.	-800.25		-1,234.44
In view of the final saving of (₹1,234.44 lakh) reduction of fund by way of re-appropriation (₹800.25 lakh) in March 2024 proved less . Reasons for saving was reportedly due to non allocation of fund.			
106 Sewerage Services			
13. 02 Integrated Sewerage System for Imphal City (Phase-II) (EAP)			
O.	41,000.00	31,000.00	18,915.44
R.	-10,000.00		-12,084.56
Reduction of fund through surrender (₹10,000.00 lakh) in March 2024 proved less. Reasons for saving was reportedly due to non allocation of fund.			

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

## Grant No. 22 - Contd.

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

**Voted:****(Valley)****4215 Capital Outlay on Water Supply and Sanitation***01 Water Supply*

## 101 Urban Water Supply

## 14. 02 EAP Component (State Share)

O.	1,000.00	1,000.00	2,072.67	+1,072.67
----	----------	----------	----------	-----------

Reasons for excess have not been intimated though called for (September 2024).

## 15. 05 Imphal Water Supply

O.	1,722.73	1,373.91	5,203.51	+3,829.60
----	----------	----------	----------	-----------

R.	-348.82			
----	---------	--	--	--

Reduction of fund through re-appropriation (₹348.82 lakh) in March 2024 proved unjustified. Reasons for excess was reportedly due to non allocation of fund.

## 102 Rural Sanitation Services

## 16. 12 State Share for Swachh Bharat Mission (Gramin)

O.	160.00	...	214.08	+214.08
----	--------	-----	--------	---------

R.	-160.00			
----	---------	--	--	--

Withdrawal of entire fund by way of re-appropriation (₹160.00 lakh) in March 2024 proved unjustified. Reasons for final excess was reportedly due to non allocatin of fund.

**1.3. New Service:**

Instances of creation of provision through re-appropriaiton without the knowledge of the Legislature has been noticed in the following case.

**Capital Voted:****(Hill)****4215 Capital Outlay on Water Supply and Sanitation***01 Water Supply*

## 102 Rural Water Supply

## 1. 46 Rural Water Supply Scheme

R.	694.00	694.00	928.00	+234.00
----	--------	--------	--------	---------

Reasons for incurring expenditure through re-appropriation without obtaining provision either in original/supplementary budget have not been intimated though called for (September 2024).

**Grant No. 22 - Concl.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
-------------	--	---	-----------------------------------

**Voted:****(Valley)****4215 Capital Outlay on Water Supply and Sanitation***01 Water Supply*

## 001 Direction &amp; Administration

## 2. 01 Direction

R.	160.00	160.00	64.00	-96.00
----	--------	--------	-------	--------

Reasons for incurring expenditure through re-appropriation without obtaining provision either in original/supplementary budget have not been intimated though called for (September 2024).

## 102 Rural Water Supply

## 3. 46 Rural Water Supply Scheme

R.	921.42	921.42	921.44	-0.02
----	--------	--------	--------	-------

Reasons for incurring expenditure through re-appropriation without obtaining provision either in original/supplementary budget have not been intimated though called for (September 2024).

*02 Sewerage and Sanitation*

## 101 Urban Sanitation Services

## 4. 19 Imphal Sewerage

R.	80.00	80.00	86.00	+6.00
----	-------	-------	-------	-------

Reasons for incurring expenditure through re-appropriation without obtaining provision either in original/supplementary budget have not been intimated though called for (September 2024).

Expenditure made by creating provision through re-appropriation at Sl.No. 1 to 4 at Note 1.3 under Capital Voted without the knowledge of State Legislature requires regularisation.

**Grant No. 23 - Power**

<b>Section &amp; Major Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess (+)/ Saving (-)</b>
<b>Revenue</b>			
<b>Major Head: 2552 North Eastern Areas</b>			
<b>2801 Power</b>			
<b>2810 Non-Conventional Sources of Energy</b>			
<b>Voted:</b>			
Original	5,47,74,53		
Supplementary	...	4,25,03,93	-1,22,70,60
Amount Surrendered during the year.			10,81,60

**Notes and Comments:**

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

	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
<b>Revenue:</b>			
<b>Voted:</b>			
Valley Areas	54,096.76	42,503.93	-11,592.83
Hill Areas	677.77	...	-677.77
<b>Total Voted:</b>	<b>54,774.53</b>	<b>42,503.93</b>	<b>-12,270.60</b>

**1.1. Revenue:**

1.1.1. The grant closed with a saving of ₹12,270.60 lakh against which an amount of ₹1,081.60 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹12,270.60 lakh, the surrendered amount of ₹1,081.60 lakh in March 2024 proved less.

1.1.3. Saving occurred mainly under:

**Grant No. 23 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
-------------	--	---	-----------------------------------

**Voted:****(Hill)****2552 North Eastern Areas***24 Transmission and Distribution System*

101 Contribution to Central Resource Pool for Development of North Eastern Region

1.	09	Stringing of 132 KV S/C line Second Circuit on D/C Towers from Kakching to Churachandpur			
		O.	100.40	...	...
		R.	-100.40		

Reasons for withdrawal of the entire provision by way of re-appropriation in March 2024 have not been intimated though called for (September 2024).

2.	11	Installation of 2x5 MVA, 33 KV Sub-Station along with the associated 33 KV LILO line and related works at Mayangkhong Senapati Dist.			
		O.	18.76	...	...
		R.	-18.76		

Reasons for withdrawal of the entire provision by way of re-appropriation in March 2024 have not been intimated though called for (September 2024).

3.	12	Installation of 2x5 MVA, 33 KV Sub-Station along with the associated 33 KV line and related works at Mao, Senapat Dist.			
		O.	69.58	...	...
		R.	-69.58		

Reasons for withdrawal of the entire provision by way of re-appropriation in March 2024 have not been intimated though called for (September 2024).

4.	13	Installation of 2x5 MVA, 33KV Sub-Station associated with 132 KV Sub-Station at Chandel, Manipur (NEC Share)			
		O.	155.44	...	...
		R.	-155.44		

Reasons for withdrawal of the entire provision by way of re-appropriation in March 2024 have not been intimated though called for (September 2024).

**2801 Power***05 Transmission and Distribution*

**Grant No. 23 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
800 Other Expenditure			
5. 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	...	...
R.	-56.34		
Reasons for withdrawal of the entire provision by way of re-appropriation in March 2024 have not been intimated though called for (September 2024).			
6. 22 Installation of 2x5 MVA, 33/11 KV S/S along with associated 33 KV line and related works at Nungbi Khullen in Ukhrul (NLCPR)			
O.	97.00	...	...
R.	-97.00		
Reasons for withdrawal of the entire provision by way of re-appropriation in March 2024 have not been intimated though called for (September 2024).			
7. 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	...	...
R.	-87.12		
Reasons for withdrawal of the entire provision by way of re-appropriation in March 2024 have not been intimated though called for (September 2024).			
8. 27 Installation of 2x1 MVA 33 KV SS along with associated 33 KV line at Henglep in Churachandpur (NLCPR)			
O.	89.26	...	...
R.	-89.26		
Reasons for withdrawal of the entire provision by way of re-appropriation in March 2024 have not been intimated though called for (September 2024).			
<b>Voted:</b>			
<b>(Valley)</b>			
<b>2801 Power</b>			
05 <i>Transmission and Distribution</i>			
001 Direction and Administration			
9. 01 Direction			
O.	269.00	201.41	118.88
R.	-67.59		-82.53
Reduction of fund by way of re-appropriation (₹67.59 lakh) in March 2024 proved less. Reasons for final saving have not been intimated though called for (September 2024).			

## Grant No. 23 - Contd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
800 Other Expenditure			
10. 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	...	...
R.	-13.57		
Reasons for withdrawal of the entire provision by way of re-appropriation in March 2024 have not been intimated though called for (September 2024).			
11. 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	...	...
R.	-63.16		
Reasons for withdrawal of the entire provision by way of re-appropriation in March 2024 have not been intimated though called for (September 2024).			
12. 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	...	...
R.	-68.77		
Reasons for withdrawal of the entire provision by way of re-appropriation in March 2024 have not been intimated though called for (September 2024).			
13. 12 Renovation and Modernisation of 2 (two) Nos. 132/33 KV SS at Yaingangpokpi and Ningthoukhong in Manipur (NLCPR)			
O.	9.20	...	...
R.	-9.20		
Reasons for withdrawal of the entire provision by way of re-appropriation in March 2024 have not been intimated though called for (September 2024).			
14. 14 Installation of 2x5 MVA, 33 KV SS along with associated 33 KV line and related works at Sekmajin in Imphal West (NLCPR)			
O.	17.06	...	...
R.	-17.06		
Reasons for withdrawal of the entire provision by way of re-appropriation in March 2024 have not been intimated though called for (September 2024).			

**Grant No. 23 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
<i>80 General</i>			
001 Direction and Administration			
15. 10 Executive Engineer (Elect.) MRT Division			
O.	213.00	263.00	90.20
R.	50.00		-172.80
Enhancement of fund by way of re-appropriation (₹50.00 lakh) in March 2024 proved unnecessary. Reasons for final saving have not been intimated though called for (September 2024).			
16. 17 Administrative Officer (Power) Electricity Department Manipur			
O.	183.00	202.80	166.64
R.	19.80		-36.16
Enhancement of fund by way of re-appropriation (₹19.80 lakh) in March 2024 proved unnecessary. Reasons for final saving have not been intimated though called for (September 2024).			
800 Other Expenditure			
17. 38 Financial Assistance to MSPCL			
O.	13,000.00	10,600.00	4,555.33
R.	-2,400.00		-6,044.67
Reduction of fund by way of re-appropriation (₹1,318.40 lakh) and withdrawal through surrender (₹1,081.60 lakh) in March 2024 proved unjustified. Reasons for saving have not been intimated though called for (September 2024).			
18. 40 Financial Assistance for Developmental Work			
O.	8,000.00	5,600.00	1,586.56
R.	-2,400.00		-4,013.44
Reduction of fund through re-appropriation (₹2,400.00 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
<b>2810 Non-Conventional Sources of Energy</b>			
<i>60 Others</i>			
800 Other Expenditure			
19. 14 Renewable Energy Development Agency (MANIREDA)			
O.	1,260.00	1,025.72	186.32
R.	-234.28		-839.40
Reduction of fund through re-appropriation (₹234.28 lakh) in March 2024 proved less. Reasons for saving was reportedly due to non encashment of ACP arrears.			

**Grant No. 23 - Concl.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
-------------	--	---	-----------------------------------

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

**Voted:****(Valley)****2801 Power***80 General*

800 Other Expenditure

## 20. 39 Financial Assistance to MSPDCL

O.	31,000.00	35,800.00	35,800.00	...
R.	4,800.00			

Reasons for enhancement of fund through re-appropriation (₹4,800.00 lakh) in March 2024 have have not been intimated though called for (September 2024).

**Grant No. 24 - Vigilance & Anti-Corruption Department**

<b>Section &amp; Major Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess (+)/ Saving (-)</b>
<b>Revenue</b>			
<b>Major Head: 2070 Other Administrative Services</b>			
<b>Voted:</b>			
Original	7,62,00		
Supplementary	...	7,62,00	-3,08,09
Amount Surrendered during the year.			2,38,95

**Notes and Comments:**

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

<b>Revenue:</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
<b>Voted:</b>			
Valley Areas	762.00	453.91	-308.09
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>762.00</b>	<b>453.91</b>	<b>-308.09</b>

**1.1. Revenue:**

1.1.1. The grant closed with a saving of ₹308.09 lakh against which an amount of ₹238.95 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹308.09 lakh, the surrendered amount of ₹238.95 lakh in March 2024 proved less.

1.1.3. Saving occurred mainly under:

**Grant No. 24 - Concl'd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
-------------	--	---	-----------------------------------

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

104 Vigilance

## 1. 01 Vigilance Department

O.	441.00	322.33	270.73	-51.60
R.	-118.67			

Withdrawal of fund by way of surrender (₹118.67 lakh) in March 2024 proved less. Reasons for saving was reportedly due to (i) non-filling up of the vacant posts, (ii) lesser claims of Domestic Travel and (iii) non payment of Electric & Water Charges.

## 2. 02 Anti Corruption Wing

O.	321.00	200.72	183.18	-17.54
R.	-120.28			

Withdrawal of fund by way of surrender (₹120.28 lakh) in March 2024 proved less. Reasons for saving was reportedly due to (i) non-filling up of the vacant posts, (ii) lesser claims of Domestic Travel and (iii) non payment of Electric & Water Charges.

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**

<b>Section &amp; Major Head</b>			<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess (+)/ Saving (-)</b>
<b>Revenue:</b>					
<b>Major Head: 2204 Sports and Youth Services</b>					
<b>Voted:</b>					
Original	76,02,64				
Supplementary	1,89,80	77,92,44	52,39,34	-25,53,10	
Amount Surrendered during the year					...

**Capital:**

**Major Head: 4202 Capital Outlay on Education, Sports, Art and Culture**

**Voted:**

Original	52,00,00				
Supplementary	...	52,00,00	13,36,97	-38,63,03	
Amount Surrendered during the year					34,76,94

**Notes and Comments:**

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

			<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
<b>Revenue:</b>					
<b>Voted:</b>					
Valley Areas		7,117.83	4,692.33	-2,425.50	
Hill Areas		674.61	547.01	-127.60	
<b>Total Voted :</b>		<b>7,792.44</b>	<b>5,239.34</b>	<b>-2,553.10</b>	
<b>Capital</b>					
<b>Voted:</b>					
Valley Areas		2,100.00	1,336.97	-763.03	
Hill Areas		3,100.00	...	-3,100.00	
<b>Total Voted :</b>		<b>5,200.00</b>	<b>1,336.97</b>	<b>-3,863.03</b>	

**Grant No. 25 - Contd.****1.1. Revenue:**

1.1.1. The grant closed with a saving of ₹2,553.10 lakh. No part of the saving was surrendered during the year.

1.1.2. In view of the final saving of ₹2,553.10 lakh, the supplementary provision of ₹189.80 lakh obtained in February 2024 proved unnecessary.

1.1.3. Saving occurred mainly under;

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

**Voted:****(Hill)****2204 Sports and Youth Services**

001 Direction and Administration

1. 01 Direction

O.	173.13	207.49	149.66	-57.83
S.	34.36			

In view of final saving of ₹57.83 lakh, enhancement of fund through supplementary (₹34.36 lakh) in February 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).

101 Physical Education

2. 03 Physical Education

O.	7.83	6.95	...	-6.95
R.	-0.88			

Reasons for withdrawal of fund through re-appropriation (₹0.88 lakh) in March 2024 and non-utilisation of the remaining provision have not been intimated though called for (September 2024).

3. 04 Promotion of Games in Schools

O.	454.29	421.33	397.35	-23.98
R.	-32.96			

Withdrawal of fund by way of re-appropriation (₹32.96 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

**Voted:****(Valley)****2204 Sports and Youth Services**

## Grant No. 25 - Contd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
001 Direction and Administration			
4. 01 Direction			
O.	879.86	1,000.76	625.70
S.	66.90		
R.	54.00		
Enhancement of fund by way of supplementary (₹66.90 lakh) in February 2024 and re-appropriation (₹54.00 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).			
101 Physical Education			
5. 03 Physical Education			
O.	362.17	412.26	151.69
R.	50.09		
In view of final saving of ₹260.57 lakh, enhancement of fund through re-appropriation (₹50.09 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).			
6. 04 Promotion of Games in Schools			
O.	1,536.41	1,536.45	1,159.33
R.	0.04		
Additional fund of ₹0.04 lakh obtained through re-appropriation in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).			
7. 07 Physical Education			
O.	25.00	25.00	...
Reasons for non-utilisation/non-surrender of the entire fund have not been intimated though called for (September 2024).			
104 Sports and Games			
8. 05 Grant-in-aid to Non-Government Institution			
O.	150.00	150.00	54.92
Reasons for saving have not been intimated though called for (September 2024).			
9. 06 Improvement of Sport Materials/ Equipments			
O.	100	107.42	85.81
R.	7.42		
Additional fund of ₹7.42 lakh obtained through re-appropriation in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).			

**Grant No. 25 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>	
10. 08 Promotion of Games				
O.	600.00	600.00	415.00	-185.00
Reasons for saving have not been intimated though called for (September 2024).				
11. 10 Implementation of Schemes under Khello India				
O.	50.00	50.00	17.52	-32.48
Reasons for saving have not been intimated though called for (September 2024).				
12. 12 Organisation of National Level Championship				
O.	150.00	150.00	...	-150.00
Reasons for non-utilisation/non-surrender of the entire fund have not been intimated though called for (September 2024).				
13. 13 Promotion of Indigenous Games				
O.	300.00	300.00	200.58	-99.42
Reasons for saving have not been intimated though called for (September 2024).				
14. 14 Promotion of Local Football Clubs				
O.	300.00	300.00	200.00	-100.00
Reasons for saving have not been intimated though called for (September 2024).				
15. 15 Promotion of Sports Clubs				
O.	100.00	100.00	21.50	-78.50
Reasons for saving have not been intimated though called for (September 2024).				
16. 16 Welfare of Meritorious Sportspersons				
O.	186.60	186.60	...	-186.60
Reasons for non-utilisation/non-surrender of the entire fund have not been intimated though called for (September 2024).				
17. 17 Regular Coaching Centre (RCC)				
O.	193.57	200.00	120.35	-79.65
R.	6.43			
Additional fund of ₹6.43 lakh obtained through re-appropriation in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).				

**Grant No. 25 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
18. 18 CM's Sagol Kangjei Championship			
O.	27.18	27.18	...
R.	-140.00		
Reasons for non-utilisation/non-surrender of the entire fund have not been intimated though called for (September 2024).			
19. 19 Hiring of Foreign Coach			
O.	150.00	10.00	...
R.	-140.00		
Reasons for withdrawal of fund through re-appropriation (₹140.00 lakh) in March 2024 and non/utilisation of the remaining provision have not been intimated though called for (September 2024)			
20. 20 Manipur Football Academy			
O.	200.00	200.00	...
Reasons for non-utilisation/non-surrender of the entire fund have not been intimated though called for (September 2024).			
21. 21 Chief Minister's Sportsperson Livelihood Guarantee Scheme			
S.	88.54	100.00	...
R.	11.46		
Reasons for enhancement of fund through re-appropriation (₹11.46 lakh) in March 2024 and non/utilisation of the entire provision have not been intimated though called for (September 2024)			

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 ₹3,863.03 lakh against which an amount of ₹3,476.94 lakh 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. 08 Sports Infrastructure

O.	100.00	100.00	...	-100.00
----	--------	--------	-----	---------

Reasons for non-utilisation/non-surrender of the entire fund have not been intimated though called for (September 2024).

**Grant No. 25 - Concl'd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
-------------	--	---	-----------------------------------

2. 18	Construction of Astro turf for 5 -a- side hockey stadium in 16 Districts		
	O.	3,000.00	...
	R.	-3,000.00	...

Reasons for withdrawal of entire provision through surrender (₹1,676.94 lakh and re-appropriation (₹1,323.06 lakh) in March 2024 have not been intimated though called for (September 2024).

**Voted:****(Valley)****4202 Capital Outlay on Education, Sports, Art and Culture**03 *Sports and Youth Services*

800 Other Expenditure

3. 18	Construction of Astro turf for 5 -a- side hockey stadium in 16 Districts		
	O.	1,800.00	...
	R.	-1,800.00	...

Reasons for withdrawal of entire provision through surrender have not been intimated though called for (September 2024).

4. 22	Construction of Saikhom Mirabai Chanu Fitness Centre at Nongpok Kakching Imphal East		
	O.	100.00	100.00
			...
			-100.00

Reasons for non-utilisation/non-surrender of the entire fund have not been intimated though called for (September 2024).

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

**4202 Capital Outlay on Education, Sports, Art and Culture**03 *Sports and Youth Services*

800 Other Expenditure

5. 08	Sports Infrastructure		
	O.	200.00	1,523.06
			1,336.97
	R.	1,323.06	-186.09

Enhancement of fund through re-appropriation (₹1,323.06 lakh) in March 2024 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (September 2024).

## Grant No. 26 - Administration of Justice

Section & Major Head	Total grant / Appropriation	Actual Expenditure (₹ in thousand)	Excess (+)/ Saving (-)
<b>Revenue</b>			
<b>Major Head: 2014 Administration of Justice</b>			
<b>2015 Elections</b>			
<b>2070 Other Administrative Services</b>			
<b>2235 Social Security and Welfare</b>			
<b>Voted:</b>			
Original	99,57,35		
Supplementary	...	99,57,35	53,08,47
Amount Surrendered during the year			-46,48,88
			9,22,48
<b>Charged:</b>			
Original	52,01,00		
Supplementary	10,42,37	62,43,37	48,54,74
Amount Surrendered during the year			-13,88,63
			4,38,00
<b>Capital:</b>			
<b>Major Head: 4059 Capital Outlay on Public Works</b>			
<b>Voted:</b>			
Original	44,00,00		
Supplementary	...	44,00,00	6,35,00
Amount Surrendered during the year			-37,65,00
			8,00,00

**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 (-)
<b>Revenue:</b>			
<b>Voted:</b>			
Valley Areas	7,324.93	4,364.22	-2,960.71
Hill Areas	2,632.42	944.25	-1,688.17
<b>Total Voted:</b>	<b>9,957.35</b>	<b>5,308.47</b>	<b>-4,648.88</b>
<b>Charged:</b>			
Valley Areas	6,243.37	4,854.74	-1,388.63
Hill Areas	...	...	...
<b>Total Charged:</b>	<b>6,243.37</b>	<b>4,854.74</b>	<b>-1,388.63</b>
<b>Capital:</b>			
<b>Voted:</b>			
Valley Areas	4,400.00	635.00	-3,765.00
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>4,400.00</b>	<b>635.00</b>	<b>-3,765.00</b>

**Grant No. 26 - Contd.****1.1. Revenue:**

1.1.1. The grant closed with a saving of ₹4,648.88 lakh against which an amount of ₹922.48 lakh surrendered during the year.

1.1.2. In view of the final saving of ₹4,648.88 lakh, surrendered of ₹922.48 lakh in March 2024 proved less.

1.1.3. Saving occurred mainly under :

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

**Voted:****(Hill)****2014 Administration of Justice**

105 Civil and Session Courts

## 1. 21 District Sessions Court, Senapati

O.	438.67	443.00	257.99	-185.01
R.	4.33			

Enhancement of fund through re-appropriation (₹4.33 lakh) proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).

## 2. 24 District Sessions Court, Churachandpur

O.	489.00	388.75	214.07	-174.68
R.	-100.25			

Reduction of fund through re-appropriation (₹100.25 lakh) proved less. Reasons for saving have not been intimated though called for (September 2024).

## 3. 25 District Sessions Court, Ukhrul

O.	463.19	463.19	271.72	-191.47
----	--------	--------	--------	---------

Reasons for saving have not been intimated though called for (September 2024).

## 4. 26 District Sessions Court, Tamenglong

O.	316.50	321.50	200.47	-121.03
R.	5.00			

Withdrawal of provision through re-appropriation (₹5.00 lakh) proved less. Reasons for saving have not been intimated though called for (September 2024).

**2015 Elections**

101 Election Commission

## 5. 17 State Election Commission

O.	925.06	10.00	...	-10.00
R.	-915.06			

Reasons for withdrawal of fund through surrender (₹611.27 lakh) and re-appropriation (₹303.79 lakh) have not been intimated though called for (September 2024).

## Grant No. 26 - Contd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
<b>Voted</b>			
<b>(Valley)</b>			
<b>2014 Administration of Justice</b>			
103 Special Courts			
6. 16 Special Court			
O.	220.70	227.70	149.40
R.	7.00		-78.30
Enhancement of fund through re-appropriation (₹7.00 lakh) proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).			
7. 17 Fast Track Special Court (Central Share)			
O.	109.74	109.74	65.04
Reasons for saving have not been intimated though called for (September 2024).			
105 Civil and Session Courts			
8. 04 Manipur State Legal Services Authority			
O.	461.60	464.15	230.51
R.	2.55		-233.64
Enhancement of fund through re-appropriation (₹2.55 lakh) proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).			
9. 07 Family Court (West)			
O.	222.00	216.50	175.78
R.	-5.50		-40.72
Withdrawal of provision through re-appropriation (₹5.50 lakh) proved less. Reasons for saving have not been intimated though called for (September 2024).			
10. 08 Family Court (Imphal East)			
O.	102.00	102.00	26.74
Reasons for saving have not been intimated though called for (September 2024).			
11. 09 Family Court (Thoubal)			
O.	98.36	106.00	26.19
R.	7.64		-79.81
Enhancement of fund through re-appropriation (₹7.64 lakh) proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).			

**Grant No. 26 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
12. 10 Family Court (Bishnupur)			
O.	89.00	78.00	35.70
R.	-11.00		-42.30
Withdrawal of provision through re-appropriation (₹11.00 lakh) proved less. Reasons for saving have not been intimated though called for (September 2024).			
13. 19 District Sessions Court, Thoubal			
O.	501.57	501.57	299.89
Reasons for saving have not been intimated though called for (September 2024).			
14. 20 District Sessions Court, Bishnupur			
O.	419.26	381.64	254.25
R.	-37.62		-127.39
Withdrawal of fund through re-appropriation (₹37.62 lakh) proved less. Reasons for saving have not been intimated though called for (September 2024).			
15. 22 District Sessions Court, Manipur, Imphal East			
O.	1,018.69	1,117.14	543.20
R.	98.45		-573.94
Enhancement of fund through re-appropriation (₹98.45 lakh) proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).			
16. 23 District Sessions Court, Manipur, Imphal West			
O.	815.25	858.00	449.77
R.	42.75		-408.23
Enhancement of fund through re-appropriation (₹42.75 lakh) proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).			
114 Legal Advisers and Counsels			
17. 02 Advocate General's Office			
O.	254.00	339.21	172.89
R.	85.21		-166.32
Enhancement of provision through re-appropriation (₹85.21 lakh) proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).			

## Grant No. 26 - Contd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
18. 05 Directorate of Prosecution			
O.	147.25	101.55	66.48
R.	-45.70		-35.07
Reduction of fund through re-appropriation (₹45.70 lakh) proved less. Reasons for saving have not been intimated though called for (September 2024).			
19. 10 Legal Remembrance Cell			
O.	446.00	226.00	125.34
R.	-220.00		-100.66
Withdrawal of provision through re-appropriation (₹220.00 lakh) proved less. Reasons for saving have not been intimated though called for (September 2024).			
20. 14 Public Prosecutor Cum - Additional Advocate (District)			
O.	609.89	638.25	541.78
R.	28.36		-96.47
Enhancement of provision through re-appropriation (₹28.36 lakh) proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).			
21. 15 Public Prosecutor Cum-Government Advocate (High Court)			
O.	397.93	397.93	356.59
Reasons for saving have not been intimated though called for (September 2024).			
800 Other Expenditure			
22. 01 Additional Facilities for the Courts			
O.	49.56	34.46	27.16
R.	-15.10		-7.30
Withdrawal of provision through re-appropriation (₹15.10 lakh) proved less. Reasons for saving have not been intimated though called for (September 2024).			
23. 02 Fast Track Court (Manipur East)			
O.	118.22	132.59	52.92
R.	14.37		-79.67
Enhancement of provision through re-appropriation (₹14.37 lakh) proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).			

**Grant No. 26 - Contd.**

<b>Head</b>		<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
24.	03 Fast Track Court (Manipur West)			
	O.	125.76	129.65	50.09
	R.	3.89		-79.56

Enhancement of provision through re-appropriation (₹3.89 lakh) proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).

**2015 Elections**

101 Election Commission

25. 17 State Election Commission

O.	585.65	225.85	483.01	+257.16
R.	-359.80			

Withdrawal of provision through surrender (₹311.21 lakh) and re-appropriation (₹58.59 lakh) in March 2024 proved excessive and again enhancement through re-appropriation (₹10.00 lakh) in March 2024 proved less. Reasons for anticipated saving and final excess have not been intimated though called for (September 2024).

**2070 Other Administrative Services**

105 Special Commission of Enquiry

26. 12 Protection of Human Rights

O.	505.00	555.00	204.25	-350.75
R.	50.00			

In view of the final saving, enhancement of provision through re-appropriation (₹50.00 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).

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

**Revenue Charged :**

1.2.1. The charged portion of the grant also closed with a saving of ₹1,388.63 lakh against which an amount of ₹438.00 lakh was surrendered during the year.

1.2.2. In view of the final saving of ₹1,388.63 lakh, supplementary provision of ₹1,042.37 lakh obtained in February 2024 proved unnecessary.

1.2.3. Saving occurred under :

## Grant No. 26 - Contd.

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

**Charged :**

(Valley)

**2014 Administration of Justice**

102 High Courts

## 1. 19 High Court of Manipur

O.	5,201.00	6,243.37	4,854.74	-1,388.63
S.	1,042.37			

In view of the final saving of ( ₹1,388.63 lakh), augmentation of fund through supplementary (₹1,042.37 lakh) in February 2024 proved unnecessary. Reason for saving was reportedly due to (i) vacancy on retirement of High Court judges, (ii) less claim of LTC and Hon'ble Chief Justice's Discretionary Grant.

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

**1.3. Capital :**

1.3.1. The grant in the Capital Section closed with a saving of ₹3,765.00 lakh against which an amount of ₹800.00 lakh was surrendered during the year.

1.3.2. In view of the saving of ₹3,765.00 lakh, surrender of ₹800.00 lakh in March 2024 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.	2,000.00	2,000.00	...	-2,000.00
----	----------	----------	-----	-----------

Reasons for non-utilisation/non-surrendered of the entire provision have not been intimated though called for (September 2024).

## 2. 05 Construction of Quarter for Judiciary

O.	300.00	50.00	...	-50.00
R.	-250.00			

Reasons for withdrawal of fund through surrendered (₹250.00 lakh) and non-utilisation of the entire provision have not been intimated though called for (September 2024).

## Grant No. 26 - Concl'd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
800 Other Expenditure			
3. 02 State Matching Share for CSS			
O.	200.00	200.00	...
			-200.00
Reasons for non-utilisation/non-surrendered of the entire provision have not been intimated though called for (September 2024).			
4. 06 Court at Kakching, Noney and Senapati			
O.	1,200.00	1,000.00	450.00
R.	-200.00		-550.00
Withdrawal of fund through surrendered (₹200.00 lakh) proved less. Reasons for saving have not been intimated though called for (September 2024).			
5. 50 Infrastructure Development of Manipur Judicial Academy			
O.	700.00	350.00	185.00
R.	-350.00		-165.00

Reduction of fund through surrendered (₹350.00 lakh) proved less. Reasons for non utilisation of the remaining balance have not been intimated though called for (September 2024).

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

**Grant No. 27 - Election**

<b>Section &amp; Major Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure</b> (₹ in thousand)	<b>Excess (+)/ Saving (-)</b>
<b>Revenue</b>			
<b>Major Head: 2015 Elections</b>			
<b>Voted:</b>			
Original	30,05,95		
Supplementary	62,20,68	92,26,63	89,16,76
Amount Surrendered during the year.			-3,09,87
			...

**Notes and Comments:**

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

	<b>Total grant / Appropriation</b>	<b>Actual Expenditure</b> (₹ in lakh)	<b>Excess (+)/ Saving (-)</b>
<b>Revenue:</b>			
<b>Voted:</b>			
Valley Areas	8,916.63	8,629.68	-286.95
Hill Areas	310.00	287.08	-22.92
<b>Total Voted:</b>	<b>9,226.63</b>	<b>8,916.76</b>	<b>-309.87</b>

**1.1. Revenue:**

1.1.1. The grant closed with a saving of ₹309.87 lakh. No part of the saving was surrendered during the year.

1.1.2. In view of the final saving of ₹309.87 lakh, the supplementary provision of ₹6,220.68 lakh obtained in February 2024 proved excessive.

1.1.3 Saving occurred mainly under:

**Grant No. 27 - Concl'd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
-------------	--	---	-----------------------------------

**Voted:****(Hill)****2015 Elections**

102 Electoral Officers

## 1. 04 Electoral Office

O.	310.00	310.00	287.08	-22.92
----	--------	--------	--------	--------

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.	712.80	715.85	649.13	-66.72
----	--------	--------	--------	--------

S.	3.00
----	------

R.	0.05
----	------

Augmentation of fund through supplementary (₹3.00 lakh) in February 2024 and re-appropriation (₹0.05 lakh) in March 2024 proved unnecessary. Reasons for saving was reportedly due to (i) non filling up of vacant posts during the year and (ii) non allocation of expenditure sanction from Finance Department, Manipur.

108 Issue of Photo Identity Cards to Voters

## 3. 03 Charges for issue of Photo Identity Cards to Voters

O.	29.00	29.00	10.60	-18.40
----	-------	-------	-------	--------

Reasons for saving was reportedly due to less enrollment of new electors during the year, resulting to issue lesser number of PVC EPIC and printing of welcome kits from earmarked estimate.

## 4. 05 Preparation and Printing of Electoral Rolls

O.	954.10	1,155.93	954.10	-201.83
----	--------	----------	--------	---------

S.	201.83
----	--------

Reasons for saving was reportedly due to non allocation of expenditure sanction from Finance Department, Manipur

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

**Grant No. 28 - State Excise**

<b>Section &amp; Major Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess (+)/ Saving (-)</b>
<b>Revenue</b>			
<b>Major Head: 2039 State Excise</b>			
<b>2235 Social Security and Welfare</b>			
<b>Voted:</b>			
Original	14,06,00		
Supplementary	32,83	14,38,83	9,97,96
Amount Surrendered during the year.			-4,40,87
			...
<b>Capital:</b>			
<b>Major Head: 4047 Capital Outlay on other Fiscal Services</b>			
<b>Voted</b>			
Original	6,50,00		
Supplementary	...	6,50,00	46,62
Amount Surrendered during the year.			-6,03,38
			6,00,00

**Notes and Comments:**

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

	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
<b>Revenue:</b>			
<b>Voted:</b>			
Valley Areas	1,438.83	997.96	-440.87
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>1,438.83</b>	<b>997.96</b>	<b>-440.87</b>
<b>Capital</b>			
<b>Voted:</b>			
Valley Areas	650.00	46.62	-603.38
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>650.00</b>	<b>46.62</b>	<b>-603.38</b>

**1.1. Revenue:**

1.1.1. The grant in the Revenue portion closed with a saving of ₹440.87 lakh. No part of the saving was surrendered during the year.

1.1.2. In view of the final saving of ₹440.87 lakh, the supplementary grant of ₹32.83 lakh obtained in February 2024 proved unnecessary.

1.1.3. Saving occurred mainly under:

**Grant No. 28 - Contd.**

<b>Head</b>		<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
<b>Voted:</b>				
<b>(Valley)</b>				
<b>2039 State Excise</b>				
001 Direction and Administration				
1.	01 Direction			
	O.	26.47	26.47	11.96
				-14.51
		Reasons for saving have not been intimated though called for (September 2024).		
2.	02 Execution			
	O.	73.00	73.00	39.94
				-33.06
		Reasons for saving was reportedly due to (i) non drawal of medical re-imbursemet (ii) retirement of employees and (iii) non-claiming of T.A.		
<b>2235 Social Security and Welfare</b>				
<i>02 Social Welfare</i>				
105 Prohibition				
3.	03 Prohibition			
	O.	1,306.53	1,339.36	946.07
	S.	32.83		-393.29
		Enhancement of fund by way of supplementary (₹32.83 lakh) in February 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).		

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

**1.2. Capital:**

12.1. The grant in Capital Section closed with a saving of ₹603.38 lakh against which an amount of ₹600.00 lakh was surrendered during the year.

1.2.2. In view of the final saving of ₹603.38 lakh, the surrendered of ₹600.00 lakh in March 2024 proved less.

1.2.3. Saving occurred mainly under:

**Grant No. 28 - Concl'd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
-------------	--	---	-----------------------------------

**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 entire budget provision through surrender (₹500.00 lakh) in March 2024 have not been intimated though called for (September 2024).

## 2. 03 Construction/Upgradation of Excise Stations

O.	150.00	50.00	46.62	-3.38
R.	-100.00			

Withdrawal of fund by way of surrender (₹100.00 lakh) in March 2024 proved less. Reasons for final saving have not been intimated though called for (September 2024).

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

## Grant No. 29 - Sales Tax, Other Taxes/Duties on Commodities and Services

Section & Major Head	Total grant / Appropriation	Actual Expenditure (₹ in thousand)	Excess (+)/ Saving (-)
<b>Revenue</b>			
<b>Major Head:</b>	<b>2040 Taxes on Sales, Trade etc.</b>		
	<b>2045 Other Taxes and Duties on Commodities and Services</b>		
	<b>2070 Other Administrative Services</b>		
<b>Voted:</b>			
Original	6,16,98		
Supplementary	...	6,16,98	5,92,82
Amount Surrendered during the year.			-24,16
			16,20
<b>Capital:</b>			
<b>Major Head:</b>	<b>4047 Capital Outlay on other Fiscal Services</b>		
<b>Voted</b>			
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 (₹ in lakh)	Excess (+)/ Saving (-)
<b>Revenue:</b>			
<b>Voted:</b>			
Valley Areas	616.98	592.82	-24.16
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>616.98</b>	<b>592.82</b>	<b>-24.16</b>
<b>Capital</b>			
<b>Voted:</b>			
Valley Areas	...	...	...
Hill Areas	500.00	...	-500.00
<b>Total Voted:</b>	<b>500.00</b>	<b>...</b>	<b>-500.00</b>

**Grant No. 29 - Concl'd.****1.1. Revenue:**

1.1.1. The grant closed with a saving of ₹24.16 lakh against which an amount of ₹16.20 lakh was surrendered during the year.

1.1.2. Saving occurred mainly under:

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

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

800 Other Expenditure

## 1. 01 Refund of VAT &amp; Professional Tax

O.	50.00	30.00	27.21	-2.79
R.	-20.00			

Reduction of fund by way of surrender (₹16.20 lakh) in February 2024 and re-appropriation (₹3.80 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

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 ₹500.00 lakh against which the whole provision was surrendered during the year.

1.2.2. Saving occurred mainly under:

**Voted:****(Hill)****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 entire provision by way of surrender (₹500.00 lakh) in March 2024 have not been intimated though called for (September 2024).

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

**Grant No. 30 - Planning**

<b>Section &amp; Major Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess (+)/ Saving (-)</b>
<b>Revenue</b>			
<b>Major Head: 2575 Other Special Area Programmes</b>			
<b>3451 Secretariat-Economic Services</b>			
<b>Voted:</b>			
Original	3,41,24,98		
Supplementary	...	3,41,24,98	25,84,70
Amount Surrendered during the year			-3,15,40,28
			2,31,96,36
<b>Capital</b>			
<b>Major Head: 4575 Capital Outlay on other Special Areas Programmes</b>			
<b>Voted:</b>			
Original	11,40,69,30		
Supplementary	...	11,40,69,30	3,26,55,00
Amount Surrendered during the year			-8,14,14,30
			5,56,82,16

**Notes and Comments:**

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

	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
<b>Revenue:</b>			
<b>Voted:</b>			
Valley Areas	26,018.08	2,287.96	-23,730.12
Hill Areas	8,106.90	296.74	-7,810.16
<b>Total Voted:</b>	<b>34,124.98</b>	<b>2,584.70</b>	<b>-31,540.28</b>
<b>Capital:</b>			
<b>Voted:</b>			
Valley Areas	1,11,968.30	32,655.00	-79,313.30
Hill Areas	2,101.00	...	-2,101.00
<b>Total Voted:</b>	<b>1,14,069.30</b>	<b>32,655.00</b>	<b>- 81,414.30</b>

**Grant No. 30 - Contd.****1.1. Revenue :**

1.1.1. The grant closed with a saving of ₹31,540.28 lakh against which an amount of ₹23,196.36 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹31,540.28 lakh, surrendered of ₹23,196.36 lakh in March 2024 proved less and unjustified.

1.1.3 Saving occurred mainly under :

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

**Voted:****(Hill)****2575 Other Special Area Programmes***02 Backward Areas*

## 796 Tribal Area Sub-plan

## 1. 01 Pradhan Mantri Krishi Sinchayee Yojana 2.0 (Central Share)

O.	3,532.40	2,814.46	205.00	-2,609.46
R.	-717.94			

Withdrawal of provision through re-appropriation (₹717.94 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

## 2. 02 Pradhan Mantri Krishi Sinchayee Yojana 2.0 (State Share)

O.	392.49	108.40	22.78	-85.62
R.	-284.09			

Withdrawal of provision through re-appropriation (₹284.09 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

*06 Border Area Development*

## 102 Development of Border Areas

## 3. 01 Border Area Development Programme (Central Share)

O.	3,500.00	...	...	...
R.	-3,500.00			

Reasons for withdrawal of the entire budget provision through surrender (₹2,324.39 lakh) and re-appropriation (₹1,175.61lakh) in March 2024 have not been intimated though called for (September 2024).

## 4. 02 State Share for Border Area Development

O.	200.00	...	...	...
R.	-200.00			

Reasons for withdrawal of the entire budget provision through surrender (₹200.00 lakh) in March 2024 have not been intimated though called for (September 2024).

**Grant No. 30 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
<b>3451 Secretariat-Economic Services</b>			
092 Other Offices			
5. 03 Directorate of Planning			
O.	392.09	116.02	60.50
R.	-276.07		-55.52
Withdrawal of provision through surrender (₹276.07 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
102 District Planning Machinery			
6. 07 Planning at District Level			
O.	89.92	49.36	8.47
R.	-40.56		-40.89
Withdrawal of fund through surrender (₹40.56 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
<b>Voted :</b>			
<b>(Valley)</b>			
<b>2575 Other Special Area Programmes</b>			
02 Backward Areas			
789 Special Component Plan for Scheduled Castes			
7. 01 Pradhan Mantri Krishi Sinchayee Yojana 2.0 (Central Share)			
O.	400.40	65.80	50.00
R.	-334.60		-15.80
Withdrawal of provision by way of re-appropriation (₹334.60 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
8. 02 Pradhan Mantri Krishi Sinchayee Yojana 2.0 (State Share)			
O.	44.49	7.31	5.55
R.	-37.18		-1.76
Reduction of fund by way of re-appropriation (₹37.18 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
800 Other Expenditure			
9. 17 Payment of Staff Salaries			
O.	46.00	46.00	38.47
Reasons for saving have not been intimated though called for (September 2024).			

**Grant No. 30 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
<b>3451 Secretariat-Economic Services</b>			
092 Other Offices			
10. 03 Directorate of Planning			
O.	813.95	555.57	304.33
R.	-258.38		-251.24
Withdrawal of provision through surrender (₹264.54 lakh) in March 2024 proved less, and enhancement of fund through re-appropriation (₹6.16 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).			
11. 04 Crash Scheme for Generation of Employment			
O.	627.00	491.71	339.65
R.	-135.29		-152.06
Withdrawal of provision through surrender (₹135.29 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
12. 06 Planning Machinery (HQ)			
O.	566.75	358.22	289.58
R.	-208.53		-68.64
Withdrawal of provision through surrender (₹208.53 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
13. 10 Research and Education			
O.	6.00	6.00	...
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2024).			
14. 22 Assistance to NGOs/Association/Local Bodies			
O.	88.00	88.00	...
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2024).			
15. 25 Manipur State Planning Authority			
O.	166.35	60.80	60.80
R.	-105.55		...
Reasons for withdrawal of provision through surrender (₹105.55 lakh) have not been intimated though called for (September 2024).			

## Grant No. 30 - Contd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
102 District Planning Machinery			
16. 07 Planning at District Level			
O.	203.14	85.91	26.18
R.	-117.23		-59.73
Reduction of provision through re-appropriation (₹117.23 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
800 Other Expenditure			
17. 20 Equity fund for Manipur Start up Policy 2016			
O.	10,000.00	3,000.00	...
R.	-7,000.00		-3,000.00
Reasons for withdrawal of provision through surrender (₹7,000.00 lakh) in March 2024 and non-utilisation of the remaining balance fund have not been intimated though called for (September 2024).			
18. 23 State Share Development Corpus Fund			
O.	1,000.00	...	...
R.	-1,000.00		...
Reasons for withdrawal of entire budget provision through surrender (₹1,000.00 lakh) in March 2024 have not been intimated though called for (September 2024).			
19. 24 Development Corpus Fund			
O.	10,000.00	...	...
R.	-10,000.00		...
Reasons for withdrawal of entire budget provision through surrender (₹10,000.00 lakh) in March 2024 have not been intimated though called for (September 2024).			
20. 27 Sub Division Development Monitoring Mission (SDDMM)			
O.	500.00	252.80	...
R.	-247.20		-252.80
Reasons for withdrawal of provision through surrender (₹247.20 lakh) in March 2024 and non-utilisation of the entire balance fund have not been intimated though called for (September 2024).			
21. 28 SDG Cell			
O.	50.00	15.00	...
R.	-35.00		-15.00
Reasons for withdrawal of provision through surrender (₹35.00 lakh) in March 2024 and non-utilisation of the entire balance fund have not been intimated though called for (September 2024).			

**Grant No. 30 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
22. 29 District Meeyamgi Numit			
O.	100.00	...	...
R.	-100.00		

Reasons for withdrawal of entire budget provision through surrender (₹100.00 lakh) in March 2024 have not been intimated though called for (September 2024).

23. 30 Schemes for Restoration & Rehabilitation of Vulnerable Areas			
O.	1,200.00	100.00	...
R.	-1,100.00		-100.00

Reasons for withdrawal of provision through surrender (₹1,100.00 lakh) in March 2024 and non utilisation of the remaining balance fund have not been intimated though called for (September 2024).

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

**Voted :****(Valley)****3451 Secretariat-Economic Services**

092 Other Offices

26. 27 Manipur Remote Sensing Application Centre (MARSAC)			
O.	206.00	393.74	389.50
R.	187.74		-4.24

Withdrawal of provision through surrender (₹42.00 lakh) proved unjustified and Augmentation of provision through re-appropriation (₹229.74 lakh) in March 2024 proved excessive. Reasons for incurring expenditure over the budget provision have not been intimated though called for (September 2024).

**1.2 Capital :**

1.2.1. The grant in Capital section closed with a saving of ₹81,414.30 lakh against which an amount of ₹55,682.16 lakh was surrendered during the year.

1.2.2. In view of the final saving of ₹81,414.30 lakh, surrendered of ₹55,682.16 lakh in March 2024 proved less and not justified.

1.2.3 Saving occurred mainly under :

**Voted:****(Hill)****4575 Capital Outlay on other Special Areas Programmes**

60 Others

**Grant No. 30 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
800 Other Expenditure			
1. 19 Special Development Fund for Border and Under- Development Districts			
O.	2,100.00	2,100.00	...
			-2,100.00
Reasons for saving and non utilisation/non-surrender of the entire provision have not been intimated though called for (September 2024).			

**Voted:****(Valley)****4575 Capital Outlay on other Special Areas Programmes***60 Others*

800 Other Expenditure

2. 07 Special Assistance to States for Capital Expenditure				
O.	1,00,000.00	45,000.00	26,239.46	-18,760.54
R.	-55,000.00			

Withdrawal of provision through surrender (₹55,000.00 lakh) proved less. Reasons for non utilisation of the final saving have not been intimated though called for (September 2024).

3. 11 Construction fo New Directorate Building with pre-fabricated materials				
O.	50.00	50.00	...	-50.00

Reasons for non utilisation/non surrender of the entire provision have not been intimated though called for (September 2024).

4. 15 Rural Infrastructure Development Fund (RIDF)				
O.	11,918.30	10,807.86	6,300.54	-4,507.32
R.	-1,110.44			

Withdrawal of provision through surrender (₹682.16 lakh) and re-appropriation (₹6,317.84 lakh) in March 2024 proved less and enhancement of fund through re-appropriation (₹5,889.56 lakh) in March 2024 proved unnecessary. Reasons for final saving have not been intimated though called for (September 2024).

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 cases.

**Grant No. 30 - Concl.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
<b>Revenue Voted :</b>			
<b>(Valley)</b>			
<b>2575 Other Special Area Programmes</b>			
<i>02 Backward Areas</i>			
800 Other Expenditure			
1. 02 Pradhan Mantri Krishi Sinchayee Yojana 2.0 (Central Share)			
R.	1,168.75	1,168.75	692.00 -476.75
Reasons for incurring expenditure through re-appropriation without obtaining the fund either in original and supplementary budget have not been intimated though called for (September 2024).			
2. 03 Pradhan Mantri Krishi Sinchayee Yojana 2.0 (State Share)			
R.	94.77	94.77	76.89 -17.88
Reasons for incurring expenditure through re-appropriation without obtaining the fund either in original or supplementary budget have not been intimated though called for (September 2024).			
<b>3451 Secretariat-Economic Services</b>			
<i>092 Other Offices</i>			
3. 29 Urban Statistics for HR and Assessments (USHA)			
R.	15.00	15.00	15.00 ...
Reasons for incurring expenditure through re-appropriation without obtaining the fund either in original or supplementary budget have not been intimated though called for (September 2024).			
<b>Capital Voted :</b>			
<b>(Valley)</b>			
<b>4575 Capital Outlay on other Special Areas Programmes</b>			
<i>60 Others</i>			
800 Other Expenditure			
4. 22 Reclamation work of Moirang River from Thangjing Chingkhong to Kokilon with construction of 1 Slab Culvert to connect Moulhoi village			
R.	35.00	35.00	35.00 ...
Reasons for incurring expenditure through re-appropriation without obtaining fund either in original or supplementary budget have not been intimated though called for (September 2024).			
5. 23 Expenditure in the implementation of "Go to Village" Programme (OTSA)			
R.	80.00	80.00	80.00 ...
Reasons for incurring expenditure through re-appropriation without obtaining fund either in original or supplementary budget have not been intimated though called for (September 2024).			

Expenditure made by creating provision through re-appropriation at Sl.No. 1 to 5 at Note 1.3 under Revenue and Capital Voted without the knowledge of State Legislature requires regularisation.

## Grant No. 31 - Fire Protection and Control

Section & Major Head	Total grant / Appropriation	Actual Expenditure (₹ in thousand)	Excess (+)/ Saving (-)
<b>Revenue</b>			
<b>Major Head: 2070 Other Administrative Services</b>			
<b>Voted:</b>			
Original	32,21,69		
Supplementary	...	23,73,26	-8,48,43
Amount Surrendered during the year			77,68

**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 (-)
<b>Revenue:</b>			
<b>Voted:</b>			
Valley Areas	3,221.69	2,373.26	-848.43
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>3,221.69</b>	<b>2,373.26</b>	<b>-848.43</b>

**1.1. Revenue:**

1.1.1. The grant closed with a saving of ₹848.43 lakh against which an amount of ₹77.68 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹848.43 lakh, surrender of ₹77.68 lakh in March 2024 proved less.

1.1.3. Saving occurred mainly under :

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
<b>Voted:</b>			
<b>(Valley)</b>			
<b>2070 Other Administrative Services</b>			
108 Fire Protection and Control			
1. 02 Fire Protection and Control			
O.	3,221.69	2,373.26	-770.75
R.	-77.68		

Withdrawal of fund by way of surrender (₹77.68 lakh) in March 2024 proved less. Reasons for saving was reportedly due to non-filling of different categories of posts, restriction in utilisation of telephone bills and vehicles taxes and non-released of fund by the State Government.

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

**Grant No. 32 - Jails**

<b>Section &amp; Major Head</b>		<b>Total grant / Appropriation</b>	<b>Actual Expenditure</b> (₹ in thousand)	<b>Excess (+)/ Saving (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>	<b>2056 Jails</b>			
<b>Voted:</b>				
	Original	40,79,73		
	Supplementary	1,29,25	42,08,98	33,74,32
	Amount Surrendered during the year			-8,34,66
				...
<b>Capital</b>				
<b>Major Head:</b>	<b>4055 Capital Outlay on Police</b>			
<b>Voted:</b>				
	Original	1,40,00		
	Supplementary	...	1,40,00	...
	Amount Surrendered during the year			-1,40,00
				1,30,00

**Notes and Comments:**

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

	<b>Total grant / Appropriation</b>	<b>Actual Expenditure</b> (₹ in lakh)	<b>Excess (+)/ Saving (-)</b>
<b>Revenue:</b>			
<b>Voted:</b>			
Valley Areas	3,513.18	2,802.65	-710.53
Hill Areas	695.80	571.67	-124.13
<b>Total Voted:</b>	<b>4,208.98</b>	<b>3,374.32</b>	<b>-834.66</b>
<b>Capital:</b>			
<b>Voted:</b>			
Valley Areas	140.00	...	-140.00
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>140.00</b>	<b>...</b>	<b>-140.00</b>

**Grant No. 32 - Contd.****1.1. Revenue:**

1.1.1. The grant closed with a saving of ₹834.66 lakh. No part of the saving was surrendered during the year.

1.1.2. In view of the final saving of ₹834.66 lakh, supplementary provision of ₹129.25 lakh obtained in February 2024 proved unnecessary.

1.1.3. Saving occurred mainly under :

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

**Voted:****(Hill)****2056 Jails**

101 Jails

## 1. 03 District Jail (Chandel)

O.	321.42	317.42	255.48	-61.94
R.	-4.00			

Reduction of provision through re-appropriation (₹4.00 lakh) proved less. Reasons for saving was reportedly due to non payment of medical reimbursement.

## 2. 04 District Jail, Churachandpur

O.	374.38	356.23	316.19	-40.04
R.	-18.15			

Reduction of provision through re-appropriation (₹18.15 lakh) proved less. Reasons for saving was reportedly due to transfer, retirement and expiry of staff.

**Voted:****(Valley)****2056 Jails**

001 Direction and Administration

## 3. 01 Direction

O.	251.45	227.17	211.96	-15.21
R.	-24.28			

Reduction of provision through re-appropriation (₹24.28 lakh) proved less. Reasons for saving was reportedly due to non payment of medical reimbursement.

101 Jails

## 4. 02 Central Jail, Imphal

O.	1,560.50	1,561.50	1,433.63	-127.87
S.	24.65			
R.	-23.65			

Enhancement of provision through supplementary (₹24.65 lakh) proved unnecessary, and reduction of fund by way of re-appropriation (₹23.65 lakh) proved less. Reasons for saving was reportedly due to non payment of medical reimbursement and insufficient balanced funds for payment of pending TA/DA.

**Grant No. 32 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
5. 08 Sajiwa Jail			
O.	1,185.47	1,337.00	1,133.91
S.	104.60		
R.	46.93		

Enhancement of provision through supplementary (₹104.60 lakh) and re-appropriation (₹46.93 lakh) proved unnecessary and unjustified. Reasons for saving was reportedly due to non payment of salaries in respect of some senior executive staff and Gazetted officers relating to income tax issue and non release of funds by the State Government.

6. 09 Implementation of Eprisons project (Central Share)			
O.	82.00	82.00	...

Reasons for non-utilisation/non-surrendered of the entire provision was reportedly due to non release of expenditure sanction and encashment permission by the State Government.

7. 10 Modernisation of Prison (Central Share)			
O.	300.00	300.00	...

Reasons for non-utilisation/non-surrendered of the entire provision have not been intimated though called for (September 2024).

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 Capital Section closed with a saving of ₹140.00 lakh against which an amount of ₹130.00 lakh was surrendered during the year.

1.2.2. In view of the final saving of ₹140.00 lakh, surrendered of ₹130.00 lakh in March 2024 proved less.

1.2.3. Saving occurred mainly under :

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

800 Other Expenditure

1. 02 Upgradation of Jail			
O.	140.00	10.00	...
R.	-130.00		

Reasons for withdrawal of provision through surrendered (₹130.00 lakh) in March 2024 have not been intimated though called for (September 2024).

**Grant No. 32 - Concl'd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
-------------	--	---	-----------------------------------

**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. Expenditure made by creating provision through re-appropriation without the knowledge of the State Legislature requires regularisation.

**Revenue Voted:****(Valley)****2056 Jails**

800 Other Expenditure

## 1. 01 Upgradation of Infrastructure of Jails

R.	23.15	23.15	23.14	-0.01
----	-------	-------	-------	-------

Reasons for incurring expenditure without creation of fund either in original/supplementary budget have not been intimated though called for (September 2024).

## Grant No. 33 - Home Guards

Section & Major Head	Total grant / Appropriation	Actual Expenditure (₹ in thousand)	Excess (+)/ Saving (-)
<b>Revenue</b>			
<b>Major Head: 2070 Other Administrative Services</b>			
<b>Voted:</b>			
Original	58,51,89		
Supplementary	...	54,63,49	-3,88,40
Amount Surrendered during the year.			3,22,21

**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 (-)
<b>Revenue:</b>			
<b>Voted:</b>			
Valley Areas	5,851.89	5,463.49	-388.40
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>5,851.89</b>	<b>5,463.49</b>	<b>-388.40</b>

**1.1. Revenue:**

1.1.1. The grant closed with a saving of ₹388.40 lakh against which an amount of ₹322.21 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹388.40 lakh, surrender of ₹322.21 lakh in March 2024 proved less.

1.1.3. Savings occurred mainly under:

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
<b>Voted:</b>			
<b>(Valley)</b>			
<b>2070 Other Administrative Services</b>			
107 Home Guards			
1. 02 Village Police			
O.	5,851.89	5,463.49	-66.19
R.	-322.21		

Withdrawal of provision by way of surrender (₹322.21 lakh) in March 2024 proved less. Reasons for savings have not been intimated though called for (September 2024).

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

**Grant No. 34 - Rehabilitation**

<b>Section &amp; Major Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure</b> (₹ in thousand)	<b>Excess (+)/ Saving (-)</b>
<b>Revenue</b>			
<b>Major Head: 2235 Social Security and Welfare</b>			
<b>Voted:</b>			
Original	7,38,66		
Supplementary	4,51,68	11,90,34	10,23,19
Amount Surrendered during the year			-1,67,15
			...

**Notes and Comments:**

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

	<b>Total grant / Appropriation</b>	<b>Actual Expenditure</b> (₹ in lakh)	<b>Excess (+)/ Saving (-)</b>
<b>Revenue:</b>			
<b>Voted:</b>			
Valley Areas	1,190.34	1,023.19	-167.15
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>1,190.34</b>	<b>1,023.19</b>	<b>-167.15</b>

**1.1. Revenue:**

1.1.2. The grant closed with a saving of ₹167.15 lakh. No part of the saving was surrendered during the year.

1.1.2. In view of the final saving of ₹167.15 lakh, supplementary provision of ₹451.68 lakh obtained in February 2024 proved excessive.

1.1.3. Saving occurred mainly under.

**Voted:****(Valley)****2235 Social Security and Welfare***01 Rehabilitation*

001 Direction and Administration

## 1. 01 Direction

O.	88.66	88.66	45.89	-42.77
----	-------	-------	-------	--------

Reasons for saving have not been intimated though called for ( September 2024).

**Grant No. 34 - Concl.**

<b>Head</b>		<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
200 Other Relief Measures				
2. 08 Victims of Extremist Action				
	O.	200.00	50.00	32.00
	R.	-150.00		-18.00
Reduction of fund by way of re-appropriation (₹150.00 lakh) March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).				
800 Other Expenditure				
3. 01 Manipur Victims Compensation Scheme 2011				
	O.	200.00	150.00	95.80
	R.	-50.00		-54.20
Reduction of fund by way of re-appropriation (₹50.00 lakh) March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).				
4. 04 Central Victim Compensation Fund (Central Share)				
	O.	50.00	50.00	20.00
Reasons for saving have not been intimated though called for (September 2024).				
1.1.4. Saving mentioned in Note 1.1.3 above was partly counter-balanced by excess mainly under :				
<b>(Valley)</b>				
<b>2235 Social Security and Welfare</b>				
<i>01 Rehabilitation</i>				
200 Other Relief Measures				
5. 03 Payment of Compensation/Relief				
	O.	200.00	350.00	329.50
	R.	150.00		-20.50
Enhancement of fund through re-appropriation (₹150.00 lakh) in March 2024 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (September 2024)				
800 Other Expenditure				
6. 05 Women Victim Compensation Fund				
	S.	451.68	500.00	500.00
	R.	48.32		...
Reasons for anticipated excess and enhancement of fund through re-appropriation (₹48.32 lakh) in March 2024 have not been intimated though called for (September 2024)				

**Grant No. 35 - Stationery and Printing**

<b>Section &amp; Major Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess (+)/ Saving (-)</b>
<b>Revenue:</b>			
<b>Major Head: 2058 Stationery and Printing</b>			
<b>Voted:</b>			
Original	6,44,39		
Supplementary	...	6,44,39	-1,83,14
Amount Surrendered during the year.			44,27
<b>Capital:</b>			
<b>Major Head: 4058 Capital Outlay on Stationery and Printing</b>			
<b>Voted:</b>			
Original	1,00,00		
Supplementary	...	1,00,00	-1,00,00
Amount Surrendered during the year			90,00

**Notes and Comments:**

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

	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
<b>Revenue:</b>			
<b>Voted:</b>			
Valley Areas	644.39	461.25	-183.14
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>644.39</b>	<b>461.25</b>	<b>-183.14</b>
<b>Capital :</b>			
<b>Voted:</b>			
Valley Areas	100.00	...	-100.00
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>100.00</b>	<b>...</b>	<b>-100.00</b>

**Grant No. 35 - Contd.****1.1. Revenue:**

1.1.1 The grant closed with a saving of ₹183.14 lakh against which an amount of ₹ 44.27 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹183.14 lakh, surrender amount of ₹44.27 lakh in March 2024 proved less.

1.1.3. Saving occurred mainly under :

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

**Voted:****(Valley)****2058 Stationery and Printing**

101 Purchase and Supply of Stationery Stores

## 1. 02 Purchase and Supply of Stationery Stores

O.	79.09	72.14	42.06	-30.08
----	-------	-------	-------	--------

R.	-6.95			
----	-------	--	--	--

Reduction of fund by way of re-appropriation ( ₹ 6.95 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

102 Printing, Storage and Distribution of Forms

## 2. 01 Printing, Storage and Distribution of Forms

O.	24.80	23.48	13.67	-9.81
----	-------	-------	-------	-------

R.	-1.32			
----	-------	--	--	--

Withdrawal of fund through of re-appropriation ( ₹ 1.32 lakh) in March 2024 proved less. Reasons for final saving have not been intimated though called for (September 2024).

103 Government Presses

## 3. 01 Government Press

O.	429.50	333.50	329.68	-3.82
----	--------	--------	--------	-------

R.	-96.00			
----	--------	--	--	--

Withdrawal of fund by way of re-appropriation (₹51.73 lakh) and surrender (₹44.24 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

## 4. 02 Strengthening of Technical and Administrative Staff

O.	30.00	90.00	24.91	-65.09
----	-------	-------	-------	--------

R.	60.00			
----	-------	--	--	--

Enhancement of fund by way of re-appropriation ( ₹60.00 lakh) in March 2024 proved unnecessary. Reasons for final saving have not been intimated though called for (September 2024).

**Grant No. 35 - Concl.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
5. 03 Renovation of the existing office building			
O.	15.00	15.00	...
			-15.00
Reasons for saving have not been intimated though called for (September 2024).			
6. 06 Printing of High Security Government ID cards			
O.	15.00	15.00	...
			-15.00
Reasons for saving have not been intimated though called for (September 2024).			

**1.2. Capital :**

1.2.1. The grant in Capital Section closed with a saving of ₹100.00 lakh against which an amount of ₹90.00 lakh was surrendered during the year.

1.2.2. Saving occurred mainly under :

**Voted:****(Valley)****4058 Capital Outlay on Stationery and Printing**

103 Government Presses

## 1. 01 Construction of new factory building

O.	100.00	10.00	...	-10.00
R.	-90.00			

Reduction of fund by way of surrender (₹90.00 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

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

**Grant No. 36 - Minor Irrigation**

<b>Section &amp; Major Head</b>		<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess (+)/ Saving (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>	<b>2702 Minor Irrigation</b>			
<b>Voted:</b>				
	Original	13,67,96		
	Supplementary	5,04,13	18,72,09	7,90,98
	Amount Surrendered during the year.			-10,81,11
				...
<b>Capital:</b>				
<b>Major Head:</b>	<b>4552 Capital Outlay on North Eastern Areas</b>			
	<b>4702 Capital Outlay on Minor Irrigation</b>			
<b>Voted</b>				
	Original	2,89,08,45		
	Supplementary	...	2,89,08,45	62,52,54
	Amount Surrendered during the year.			-2,26,55,91
				1,81,73,65

**Notes and Comments:**

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

	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
<b>Revenue:</b>			
<b>Voted:</b>			
	Valley Areas	1,861.09	779.98
	Hill Areas	11.00	11.00
	<b>Total Voted:</b>	<b>1,872.09</b>	<b>790.98</b>
			<b>-1,081.11</b>
<b>Capital</b>			
<b>Voted:</b>			
	Valley Areas	23,698.45	4,847.18
	Hill Areas	5,210.00	1,405.36
	<b>Total Voted:</b>	<b>28,908.45</b>	<b>6,252.54</b>
			<b>-22,655.91</b>

**1.1. Revenue:**

1.1.1. The grant closed with a saving of ₹1,081.11 lakh. No part of the saving was surrendered during the year.

1.1.2. In view of the final saving of ₹1,081.11 lakh, the supplementary provision of ₹504.13 lakh obtained in February 2024 proved unnecessary.

1.1.3. Saving occurred mainly under:

**Grant No. 36 - Contd.**

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

**Voted:****(Valley)****2702 Minor Irrigation**

80 General

001 Direction and Administration

## 1. 01 Direction

O.	505.44	1,005.44	250.54	-754.90
S.	500.00			

In view of the final saving of ₹754.90 lakh, enhancement of provision by way of supplementary (₹500.00 lakh) in February 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).

## 2. 03 Execution

O.	752.18	752.18	486.69	-265.49
----	--------	--------	--------	---------

Reasons for saving have not been intimated though called for (September 2024).

052 Machinery and Equipment

## 3. 04 Maintenance of Machinery

O.	20.00	20.00	...	-20.00
----	-------	-------	-----	--------

Reasons for non-surrender/non-utilisation of entire provision and final saving have not been intimated though called for (September 2024).

800 Other Expenditure

## 4. 02 Rationalisation of Minor Irrigation Statistic (Central Share)

O.	60.34	44.56	3.84	-40.72
R.	-15.78			

Reduction of fund through re-appropriation (₹15.78 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

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

**Voted:****(Valley)****2702 Minor Irrigation**

80 General

800 Other Expenditure

## 5. 03 Irrigation Census under PMKSY

S.	4.13	19.91	19.91	...
R.	15.78			

Reasons for enhancement of provision through re-appropriation (₹15.78 lakh) in March 2024 have not been intimated though called for (September 2024).

**Grant No. 36 - Contd.**

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

**1.2. Capital:**

1.2.1. The grant in the Capital Section closed with a saving ₹22,655.91 lakh against which an amount of ₹18,173.65 lakh was surrendered during the year.

1.2.2. Saving occurred mainly under:

**Voted:****(Hill)****4702 Capital Outlay on Minor Irrigation**

101 Surface Water

## 1. 05 Pick up weir, Low Head Barrage, Percolation Tank

O.	500.00	400.00	306.41	-93.59
R.	-100.00			

Reduction of provision by way of re-appropriation (₹100.00 lakh) in March 2024 proved less. Reasons for final saving have not been intimated though called for (September 2024).

## 2. 06 River Lift Irrigation Scheme

O.	50.00	50.00	13.15	-36.85
----	-------	-------	-------	--------

Reasons for saving have not been intimated though called for (September 2024).

## 3. 11 PMKSY- Surface Minor Irrigation (SMI) (Central Share)

O.	4,560.00	2,358.20	1,035.00	-1,323.20
R.	-2,201.80			

Withdrawal of fund by way of surrender (₹2,201.80 lakh) in February 2024 proved less. Reasons for final saving have not been intimated though called for (September 2024).

## 4. 12 State Matching Share of Surface Minor Irrigation (SMI)

O.	100.00	50.80	50.80	...
R.	-49.20			

Reasons for withdrawal of fund by way of surrender (₹49.20 lakh) in February 2024 have not been intimated though called for (September 2024).

**Voted:****(Valley)****4702 Capital Outlay on Minor Irrigation**

101 Surface Water

## 5. 05 Pick up weir, Low Head Barrage, Percolation Tank

O.	1,100.00	1,100.00	1,078.74	-21.26
----	----------	----------	----------	--------

Reasons for saving was reportedly due to retirement of employees.

**Grant No. 36 - Contd.**

<b>Head</b>		<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
6. 11	PMKSY- Surface Minor Irrigation (SMI) (Central Share)			
	O.	10,640.00	5,580.81	1,611.22
	R.	-5,059.19		-3,969.59
	Reduction of provision by way of surrender (₹5,059.19 lakh) in February 2024 proved less. Reasons for saving was reportedly due to retirement of employees.			
7. 12	State Matching Share of Surface Minor Irrigation (SMI)			
	O.	300.00	100.00	100.00
	R.	-200.00		...
	No proper reasons for withdrawal of fund through surrender (₹200.00 lakh) in February 2024 have been intimated though called for (September 2024).			
	102 Ground Water			
8. 11	PMKSY Har Khet ko Pani (HKKP) - Ground Water (Central Share)			
	O.	10,000.00	120.00	1,812.32
	R.	-9,880.00		+1,692.32
	Withdrawal of fund through surrender (₹9,880.00 lakh) in February 2024 proved excessive. No proper reasons for incurring excess expenditure over the remaining budget have been intimated though called for (September 2024).			
9. 12	State Matching of PMKSY - Harkhet ko Pani (HKKP) - Ground Water			
	O.	200.00	...	...
	R.	-200.00		...
	No proper reasons for withdrawal of the entire fund through re-appropriation (₹66.94 lakh) and surrender (₹133.06 lakh) in February 2024 have been intimated though called for (September 2024).			
	800 Other Expenditure			
10. 07	Rural Infrastructure Development Fund (RIDF)			
	O.	1,250.40	600.00	...
	R.	-650.40		-600.00
	Reasons for withdrawal of fund through surrender (₹650.40 lakh) in February 2024 and non-utilisation of the remaining provision was reportedly due to non release of fund.			

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

**Grant No. 36 - Concl.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
-------------	--	---	-----------------------------------

**Voted:****(Valley)****4702 Capital Outlay on Minor Irrigation**

101 Surface Water

## 11. 06 River Lift Irrigation Scheme

O.	150.00	150.00	186.85	+36.85
----	--------	--------	--------	--------

Reasons for excess expenditure over the budget provision have not been intimated though called for (September 2024).

## Grant No. 37 - Fisheries

Section & Major Head	Total grant / Appropriation	Actual Expenditure (₹ in thousand)	Excess (+)/ Saving (-)
<b>Revenue</b>			
<b>Major Head: 2405 Fisheries</b>			
<b>2552 North Eastern Areas</b>			
<b>Voted:</b>			
Original	62,45,00		
Supplementary	1,02,74	63,47,74	25,16,19
Amount Surrendered during the year.			-38,31,55
			...
<b>Capital:</b>			
<b>Major Head: 4405 Capital Outlay on Fisheries</b>			
<b>Voted</b>			
Original	10,00		
Supplementary	...	10,00	9,94
Amount Surrendered during the year.			-6
			...

**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 (-)
<b>Revenue:</b>			
<b>Voted:</b>			
Valley Areas	5,661.10	1,828.27	-3,832.83
Hill Areas	686.64	687.92	+1.28
<b>Total Voted:</b>	<b>6,347.74</b>	<b>2,516.19</b>	<b>-3,831.55</b>
<b>Capital</b>			
<b>Voted:</b>			
Valley Areas	10.00	9.94	-0.06
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>10.00</b>	<b>9.94</b>	<b>-0.06</b>

**Grant No. 37 - Contd.****1.1. Revenue:**

1.1.1. The grant closed with a saving of ₹3,831.55 lakh. No part of the saving was surrendered during the year.

1.1.2. In view of the final saving of the ₹3,831.55 lakh the supplementary provision of ₹102.74 lakh obtained in February 2024 proved unnecessary.

1.1.3. Saving occurred mainly under:

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

**Voted:****(Hill)****2405 Fisheries**

001 Direction and Administration

## 1. Direction

O.	506.70	437.70	386.26	-51.44
R.	-69.00			

Reduction of fund by way re-appropriation (₹69.00 lakh) in March 2024 proved less. Reasons for anticipated and final saving have not been intimated though called for (September 2024).

101 Inland fisheries

## 2. 03 Fish Fry Distribution

O.	68.00	64.00	62.35	-1.65
R.	-4.00			

Reduction of fund by way re-appropriation (₹4.00 lakh) in March 2024 proved less. Reasons for anticipated and final saving have not been intimated though called for (September 2024).

## 3. 15 Fishery Extension

O.	6.00	6.00	...	-6.00
----	------	------	-----	-------

Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (September 2024).

**Voted:****(Valley)****2405 Fisheries**

001 Direction and Administration

## 4. 01 Direction

O.	1,195.30	1,131.80	1,021.31	-110.49
R.	-63.50			

Reduction of fund by way re-appropriation (₹63.50 lakh) in March 2024 proved less. Reasons for anticipated and final saving have not been intimated though called for (September 2024).

## 5. 20 Strengthening of Technical and Administrative Staff

O.	14.80	14.80	9.01	-5.79
----	-------	-------	------	-------

Reasons for saving have not been intimated though called for (September 2024).

## Grant No. 37 - Contd.

Head		Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
101 Inland fisheries				
6.	02 Commercial Fish Farm			
	O.	110.00	89.00	74.52
	R.	-21.00		-14.48
Reduction of fund by way re-appropriation (₹21.00 lakh) in March 2024 proved less. Reasons for anticipated and final saving have not been intimated though called for (September 2024).				
7.	03 Fish Fry Distribution			
	O.	118.00	116.00	111.04
	R.	-2.00		-4.96
Reduction of fund by way re-appropriation (₹2.00 lakh) in March 2024 proved less. Reasons for anticipated and final saving have not been intimated though called for (September 2024).				
8.	20 Development of Fisheries			
	O.	400.00	400.00	207.70
Reasons for saving have not been intimated though called for (September 2024).				
109 Extension and Training				
9.	04 Fishery Extension			
	O.	90.00	80.00	71.86
	R.	-10.00		-8.14
Reduction of fund by way re-appropriation (₹10.00 lakh) in March 2024 proved less. Reasons for anticipated and final saving have not been intimated though called for (September 2024).				
10.	14 Fishery Education			
	O.	16.00	16.00	7.04
Reasons for saving have not been intimated though called for (September 2024).				
110 Mechanisation and improvement of Fish Crafts				
11.	19 Mechanisation and Improvement of Fishing Crafts and Gear			
	O.	10.00	10.00	...
Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (September 2024).				
800 Other Expenditure				
12.	01 State Share of Centrally Sponsored Schemes			
	O.	120.00	119.40	15.87
	R.	-0.60		-103.53
Reduction of fund by way re-appropriation (₹0.60 lakh) in March 2024 proved less. Reasons for anticipated and final saving have not been intimated though called for (September 2024).				

**Grant No. 37 - Concl'd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
13. 02 Financial Assistance to Fish Farm Development Agency (FFDA)			
O.	155.00	191.00	141.32
R.	36.00		
Enhancement of provision by way re-appropriation (₹36.00 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).			
14. 03 Assistance to Pisciculturists			
O.	6.00	6.00	...
Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (September 2024).			
15. 04 Cage Culture			
O.	100.00	100.00	...
Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (September 2024).			
16. 10 Pradhan Mantri Matsya Sampada Yojana (Central Share)			
O.	3,300.00	3,300.00	142.81
Reasons for saving have not been intimated though called for (September 2024).			

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

**Voted:****(Hill)****2552 North Eastern Areas***06 Fisheries*

## 101 Inland Fisheries

17. 01 Development of Paddy -Cum -Pisciculture Scheme in 5 (Five) Hill District			
S.	102.74	236.24	236.24
R.	133.50		...

Reasons for anticipated excess and enhancement of provision by way re-appropriation (₹133.50 lakh) in March 2024 have not been intimated though called for (September 2024).

**Grant No. 38 - Panchayat**

<b>Section &amp; Major Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess (+)/ Saving (-)</b>
<b>Revenue</b>			
<b>Major Head: 2515 Other Rural Development Programme</b>			
<b>3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions</b>			
<b>Voted:</b>			
Original	1,56,80,42		
Supplementary ...	1,56,80,42	13,66,68	-1,43,13,74
Amount Surrendered during the year.			36,83,21

**Notes and Comments:**

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

	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
<b>Revenue:</b>			
<b>Voted:</b>			
Valley Areas	15,680.42	1,366.68	-14,313.74
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>15,680.42</b>	<b>1,366.68</b>	<b>-14,313.74</b>

**1.1. Revenue:**

1.1.1. The grant closed with a saving of ₹14,313.74 lakh against which an amount of ₹3,683.21 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹14,313.74 lakh surrendered amount of ₹3,683.21 lakh March 2024 proved less.

1.1.3. Saving occurred mainly under:

**Grant No. 38 - Contd.**

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

**Voted:****(Valley)****2515 Other Rural Development Programme**

101 Panchayati Raj

## 1. 01 Direction

O.	1,612.60	1,462.60	1,224.89	-237.71
R.	-150.00			

Withdrawal of fund through re-appropriation (₹150.00 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

## 2. 05 Training of Panchayat Members/ Functionaries

O.	15.00	15.00	...	-15.00
----	-------	-------	-----	--------

Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2024).

## 3. 09 Rashtriya Gram Swaraj Abhiyan (RGSA)

O.	2,800.00	2,550.00	9.59	-2,540.41
R.	-250.00			

Withdrawal of provision by way of re-appropriation (₹250.00 lakh) in March 2024 proved less. Reasons for final saving have not been intimated though called for (September 2024).

## 4. 12 Schemes under 15th FC Award

O.	5,740.61	5,740.61	...	-5,740.61
----	----------	----------	-----	-----------

Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2024).

## 5. 13 Extension Training Centre (ETC)

O.	25.00	25.00	...	-25.00
----	-------	-------	-----	--------

Reasons for non-utilisation/non-surrender of entire provision have not been intimated though called for (September 2024).

**3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions**

200 Other Miscellaneous Compensations and Assignments

## 6. 03 Financial Asstt to Panchayat &amp; Zilla Parisad

O.	809.88	200.00	132.20	-67.80
R.	-609.88			

Withdrawal of provision by way of re-appropriation (₹609.88 lakh) in March 2024 proved less. Reasons for final saving have not been intimated though called for (September 2024).

**Grant No. 38 - Concl.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
7. 05 Devolution to PRIs under 3rd SFC Awards			
O.	4,673.33	...	...
R.	-4,673.33		

Reasons for withdrawal of the entire provision through re-appropriation (₹990.12 lakh) and surrender (₹3,683.21 lakh) in March 2024 have not been intimated though called for (September 2024).

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

## Grant No. 39 - Sericulture

Section & Major Head	Total grant / Appropriation	Actual Expenditure (₹ in thousand)	Excess (+)/ Saving (-)
<b>Revenue</b>			
<b>Major Head: 2851 Village and Small Industries</b>			
<b>Voted:</b>			
Original	51,25,69		
Supplementary	...	29,18,21	-22,07,48
Amount Surrendered during the year.			4,92,09

**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 (-)
<b>Revenue:</b>			
<b>Voted:</b>			
Valley Areas	4,062.02	2,275.12	-1,786.90
Hill Areas	1,063.67	643.09	-420.58
<b>Total Voted:</b>	<b>5,125.69</b>	<b>2,918.21</b>	<b>-2,207.48</b>

**1.1. Revenue:**

1.1.1. The grant closed with a saving of ₹2,207.48 lakh against which an amount of ₹492.09 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹2,207.48 lakh, the surrender amount of ₹492.09 lakh in March 2024 proved less.

1.1.3. Saving occurred mainly under.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
<b>Voted:</b>			
<b>(Hill)</b>			
<b>2851 Village and Small Industries</b>			
107 Sericulture Industries			
1. 01 Direction			
O.	1,047.63	847.63	-218.34
R.	-200.00		

Reduction of fund by way of re-appropriation (₹200.00 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

**Grant No. 39 - Concl'd.**

Head	Total grant / Appropriation		Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
<b>Voted:</b>				
<b>(Valley)</b>				
<b>2851 Village and Small Industries</b>				
107 Sericulture Industries				
2. 01 Direction				
O.	2,331.17	2,031.17	1,600.40	-430.77
R.	-300.00			
Reduction of fund by way of re-appropriation (₹300.00 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).				
3. 06 General sericulture Dev. Programme				
O.	9.00	9.00	...	-9.00
Reasons for non-utilisation/non-surrender of the entire budget provision have not been intimated though called for (September 2024).				
4. 20 State Share of NERTPS				
O.	419.00	419.00	...	-419.00
Reasons for non-utilisation/non-surrender of the entire budget provision have not been intimated though called for (September 2024).				
5. 21 Information Technology				
O.	25.21	25.21	11.23	-13.98
Reasons for saving have not been intimated though called for (September 2024).				
6. 22 Manipur Sericulture Project				
O.	1,200.00	600.00	...	-600.00
R.	-600.00			
Withdrawal of fund through re-appropriation (₹107.91 lakh) and surrender (₹492.09 lakh) in March 2024 proved less. Reasons for non-utilisation of the remaining amount have not been intimated though called for (September 2024).				

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**

107 Sericulture Industries

## 7. 04 Execution

O.	17.00	624.91	608.90	-16.01
R.	607.91			

Enhancement of fund through re-appropriation (₹607.91 lakh) in March 2024 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (September 2024).

## Grant No. 40 - Water Resource Department

Section & Major Head	Total grant / Appropriation	Actual Expenditure (₹ in thousand)	Excess (+)/ Saving (-)
<b>Revenue</b>			
<b>Major Head:</b>	<b>2700 Major Irrigation</b>		
	<b>2701 Medium Irrigation</b>		
	<b>2711 Flood Control and Drainage</b>		
<b>Voted:</b>			
	Original	64,70,40	
	Supplementary	...	64,70,40
	Amount Surrendered during the year.		43,31,42
			-21,38,98
			14,01,50
<b>Capital</b>			
<b>Major Head:</b>	<b>4552 Capital Outlay on North Eastern Areas</b>		
	<b>4700 Capital Outlay on Major Irrigation</b>		
	<b>4711 Capital Outlay on Flood Control Projects</b>		
<b>Voted:</b>			
	Original	7,75,13,15	
	Supplementary	...	7,75,13,15
	Amount Surrendered during the year.		2,08,16,65
			-5,66,96,50
			2,43,21,85

**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 (-)
<b>Revenue:</b>			
<b>Voted:</b>			
	Valley Areas	5,666.80	3,777.59
	Hill Areas	803.60	553.83
	<b>Total Voted:</b>	<b>6,470.40</b>	<b>4,331.42</b>
			<b>-2,138.98</b>
<b>Capital:</b>			
<b>Voted:</b>			
	Valley Areas	76,720.79	20,388.83
	Hill Areas	792.36	427.82
	<b>Total Voted:</b>	<b>77,513.15</b>	<b>20,816.65</b>
			<b>-56,696.50</b>

**Grant No. 40 - Contd.****1.1. Revenue:**

1.1.1. The grant closed with a saving of ₹2,138.98 lakh against which an amount ₹1,401.50 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)****2700 Major Irrigation***03 Khuga Irrigation Project*

## 001 Direction and Administration

## 1. 01 Direction

O.	401.60	381.60	352.13	-29.47
R.	-20.00			

Withdrawal of provision by way of surrender (₹20.00 lakh) in March 2024 proved less. Reasons for final saving have not been intimated though called for (September 2024).

*05 Dolaithabi River Irrigation Project*

## 001 Direction and Administration

## 2. 01 Direction

O.	402.00	252.00	201.70	-50.30
R.	-150.00			

Withdrawal of provision by way of surrender (₹150.00 lakh) in March 2024 proved less. Reasons for final saving have not been intimated though called for (September 2024).

**Voted:****(Valley)****2700 Major Irrigation***01 Water Development*

## 001 Direction and Administration

## 3. 01 Direction

O.	402.00	252.00	218.57	-33.43
R.	-150.00			

Reduction of fund through surrender (₹149.30 lakh) in February 2024 and by way of re-appropriation (₹0.70 lakh) in March 2024 proved less. Reasons for final saving have not been intimated though called for (September 2024).

*02 Singda Irrigation Project*

## 001 Direction and Administration

## 4. 01 Direction

O.	391.60	281.60	246.39	-35.21
R.	-110.00			

Withdrawal of provision through surrender (₹110.00 lakh) in February 2024 proved less. Reasons for final saving have not been intimated though called for (September 2024).

**Grant No. 40 - Contd.**

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

*03 Khuga Irrigation Project*

001 Direction and Administration

5. 01 Direction

O.	151.80	81.80	45.19	-36.61
R.	-70.00			

Withdrawal of provision through surrender (₹70.00 lakh) in February 2024 proved less. Reasons for final saving have not been intimated though called for (September 2024).

*04 Thoubal River Irrigation Project*

001 Direction and Administration

6. 01 Direction

O.	1,214.40	974.40	890.21	-84.19
R.	-240.00			

Withdrawal of provision through surrender (₹240.00 lakh) in February 2024 proved less. Reasons for final saving have not been intimated though called for (September 2024).

*05 Dolaitabi River Irrigation Project*

001 Direction and Administration

7. 01 Direction

O.	102.00	102.00	94.86	-7.14
----	--------	--------	-------	-------

Reasons for saving have not been intimated though called for (September 2024).

*80 General*

800 Other Expenditure

8. 05 Irrigation Project

O.	200.00	50.00	...	-50.00
R.	-150.00			

Reasons for reduction of fund through re-appropriation (₹150.00 lakh) in March 2024 and non-utilisation of the remaining provision have not been intimated though called for (September 2024).

**2701 Medium Irrigation***04 Medium Irrigation Non-Commercial*

001 Direction and Administration

9. 01 Direction

O.	1,445.40	1,285.40	1,030.27	-255.13
R.	-160.00			

Withdrawal of provision through surrender (₹160.00 lakh) in February 2024 proved less. Reasons for final saving have not been intimated though called for (September 2024).

**Grant No. 40 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
-------------	--	---	-----------------------------------

**2711 Flood Control and Drainage***01 Flood Control*

001 Direction and Administration

10. 03 Execution

O.	1,709.60	1,358.10	1,212.10	-146.00
R.	-351.50			

Withdrawal of provision through surrender (₹352.20 lakh) in February 2024 and enhancement of fund by way of re-appropriation (₹0.70 lakh) in March 2024 proved less. Reasons for final saving have not been intimated though called for (September 2024).

052 Machinery and Equipment

11. 07 New Supply

O.	10.00	10.00	...	-10.00
----	-------	-------	-----	--------

Reasons for non-utilisation/non-surrender of entire provision have not been intimated though called for (September 2024).

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 ₹56,696.50 lakh against which an amount of ₹24,321.85 lakh was surrendered during the year.

1.2.2. Saving occurred mainly under:

**Voted:****(Hill)****4700 Capital Outlay on Major Irrigation***01 Khuga Irrigation Project*

800 Other Expenditure

1. 10 Khuga Irrigation Project

O.	522.36	152.10	146.87	-5.23
R.	-370.26			

Withdrawal of provision through re-appropriation (₹370.26 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

**Voted:****(Valley)****4700 Capital Outlay on Major Irrigation***01 Khuga Irrigation Project*

**Grant No. 40 - Contd.**

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

800 Other Expenditure

## 2. 10 Khuga Irrigation Project

O.	342.35	10.00	...	-10.00
R.	-332.35			

Reasons for withdrawal of fund through re-appropriation (₹332.35 lakh) in March 2024 and non-utilisation of the remaining provision have not been intimated though called for (September 2024).

*03 Thoubal River Irrigation Project*

800 Other Expenditure

## 3. 01 Thoubal River Irrigation Project

O.	1,742.70	1,175.40	...	-1,175.40
R.	-567.30			

Reasons for withdrawal of fund through re-appropriation (₹567.30 lakh) in March 2024 and non-utilisation of the entire provision have not been intimated though called for (September 2024).

## 4. 11 Thoubal River Irrigation Project (AIBP)

O.	340.00	334.20	332.08	-2.12
R.	-5.80			

Withdrawal of provision through re-appropriation (₹5.80 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

## 5. 12 Thoubal River Irrigation Project

O.	9,600.00	6,682.00	3,654.00	-3,028.00
R.	-2,918.00			

Withdrawal of provision through re-appropriation (₹2,918.00 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

*05 ERM Loktak Lift Irrigation Project*

800 Other Expenditure

## 6. 01 ERM Loktak Lift Irrigation Project (RIDF)

O.	3,331.82	4,482.17	1,856.24	-2,625.93
R.	1,150.35			

Enhancement of fund through re-appropriation (₹1,150.35 lakh) in March 2024 proved unnecessary. Reasons for anticipated excess and final saving have not been intimated though called for (September 2024).

**Grant No. 40 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
<i>06 Dam Rehabilitation &amp; Improvement Project (Central Share)</i>			
800 Other Expenditure			
7. 01 Dam Rehabilitation & Improvement Project (Central Share)			
O.	7,500.00	1,645.00	550.44
R.	-5,855.00		-1,094.56

Withdrawal of provision through surrender (₹5,855.00 lakh) in February 2024 proved less. Reasons for final saving have not been intimated though called for (September 2024).

**4711 Capital Outlay on Flood Control Projects***01 Flood Control*

103 Civil Works

8. 01 Civil Works				
O.	883.92	883.92	...	-883.92

Reasons for non-utilisation/non-surrender of entrie provision have not been intimated though called for (September 2024).

*03 Drainage*

103 Civil Works

9. 02 Rejuvenation of Lamphelpat Water body (EAP)				
O.	22,600.00	2,607.00	1,533.37	-1,073.63
R.	-19,993.00			

Withdrawal of fund through re-appropriation (₹1,993.00 lakh) and surrender (₹18,000.00 lakh) in March 2024 proved less. Reasons for final saving have not been intimated though called for (September 2024).

10. 08 Flood Management and Border Area Programme				
O.	28,750.00	30,337.00	9,301.44	-21,035.56
R.	1,587.00			

Enhancement of fund through re-appropriation (₹1,587.00 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).

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

**Voted:****(Hill)****4700 Capital Outlay on Major Irrigation***04 Dolaithabi River Irrigation Project*

**Grant No. 40 - Concl'd.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
800 Other Expenditure			
11. 12 Dolaithabi River Irrigation Project			
O.	270.00	285.00	280.95
R.	15.00		-4.05

Enhancement of fund through re-appropriation (₹15.00 lakh) in March 2024 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (September 2024).

**4711 Capital Outlay on Flood Control Projects***01 Flood Control*

## 103 Civil Works

## 12. 03 Civil Works

O.	1,630.00	4,091.61	4005.23	-86.38
R.	2,461.61			

Enhancement of fund through re-appropriation (₹2,461.61 lakh) in March 2024 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (September 2024).

**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.

**Capital Voted:****(Valley)****4552 Capital Outlay on North Eastern Areas***03 Flood Control*

## 800 Other Expenditure

1. 14 Anti Erosion & Flood Control Scheme along Terakhongsangbi stream in Bishnupur District				
R.	10.00	10.00	10.00	...

Reasons for non-creation of fund either in original/supplementary budget and incurring expenditure have not been intimated though called for (September 2024).

**4700 Capital Outlay on Major Irrigation***04 Dolaithabi River Irrigation Project*

## 800 Other Expenditure

2. 13 Dolaithabi Barrage Project under (LTIF)				
R.	227.35	227.35	227.35	...

Reasons for non-creation of fund either in original/supplementary budget and incurring expenditure have not been intimated though called for (September 2024).

Expenditure made by creating provision through re-appropriation at Sl.No. 1 & 2 at Note 1.3 under Capital Voted without the knowledge of State Legislature requires regularisation.

## Grant No. 41 - Art and Culture

Section & Major Head		Total grant / Appropriation	Actual Expenditure (₹ in thousand)	Excess (+)/ Saving (-)
<b>Revenue</b>				
<b>Major Head: 2205 Art and Culture</b>				
<b>Voted:</b>				
	Original	42,26,71		
	Supplementary	3,64,32	29,63,75	-16,27,28
	Amount Surrendered during the year.			...

**Capital****Major Head: 4202 Capital Outlay on Education, Sports, Art and Culture****Voted**

	Original	11,44,78		
	Supplementary	...	11,44,78	-11,44,78
	Amount Surrendered during the year.			9,24,78

**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 (-)
<b>Revenue:</b>				
<b>Voted:</b>				
	Valley Areas	4,526.19	2,939.61	-1,586.58
	Hill Areas	64.84	24.14	-40.70
	<b>Total Voted:</b>	<b>4,591.03</b>	<b>2,963.75</b>	<b>-1,627.28</b>
<b>Capital:</b>				
<b>Voted:</b>				
	Valley Areas	1,144.78	...	-1,144.78
	Hill Areas	...	...	...
	<b>Total Voted:</b>	<b>1,144.78</b>	<b>...</b>	<b>-1,144.78</b>

**Grant No. 41 - Contd.****1.1. Revenue:**

1.1.1. The grant closed with a saving of ₹1,627.28 lakh. No part of the saving was surrendered during the year.

1.1.2. In view of the final saving of ₹1,627.28 lakh, supplementary provision of ₹364.32 lakh obtained in February 2024 proved unnecessary.

1.1.3. Saving occurred mainly under :

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

**Voted:****(Hill)****2205 Art and Culture**

105 Public Library

1. 13 Public Library

O.	64.84	64.84	24.14	-40.70
----	-------	-------	-------	--------

Reasons for saving have not been intimated though called for (September 2024).

**Voted:****(Valley)****2205 Art and Culture**

001 Direction and Administration

2. 01 Direction

O.	241.98	268.58	152.32	-116.26
----	--------	--------	--------	---------

S.	24.60			
----	-------	--	--	--

R.	2.00			
----	------	--	--	--

Enhancement of provision by way of supplementary (₹24.60 lakh) in February 2024 proved unnecessary and re-appropriation (₹2.00 lakh) in March 2024 proved unjustified. Reasons for saving have not been intimated though called for (September 2024).

102 Promotion of Arts and Culture

3. 01 Financial Assistance to Manipur University of Culture

O.	689.07	689.07	496.99	-192.08
----	--------	--------	--------	---------

Reasons for saving have not been intimated though called for (September 2024).

4. 06 Exchange of Cultural Troupes

O.	30.00	...	...	...
----	-------	-----	-----	-----

R.	-30.00			
----	--------	--	--	--

Reduction of funds through re-appropriation (₹30.00 lakh) in March 2024 have not been intimated though called for (September 2024).

## Grant No. 41 - Contd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
5. 07 Gazetteer			
O.	11.29	11.29	1.95
Reasons for saving have not been intimated though called for (September 2024).			
6. 11 I.N.A./Museum-Cum -Library			
O.	131.49	131.49	120.48
Reasons for saving have not been intimated though called for (September 2024).			
7. 15 Support to Manipur State Kala Academy			
O.	163.17	163.17	157.29
Reasons for saving have not been intimated though called for (September 2024).			
8. 17 Financial Assistance to Manipur State Kala Academy			
O.	165.00	185.00	158.28
S.	15.00		
R.	5.00		
Enhancement of provision by way of supplementary (₹15.00 lakh) in February 2024 proved unnecessary and re-appropriation (₹5.00 lakh) in March 2024 proved unjustified. Reasons for saving have not been intimated though called for (September 2024).			
103 Archaeology			
9. 04 Archaeology			
O.	133.40	133.40	106.43
Reasons for saving have not been intimated though called for (September 2024).			
10. 14 Kangla Fort Board			
O.	186.00	206.00	128.82
S.	20.00		
Enhancement of provision through supplementary (₹20.00 lakh) in February 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).			
104 Archives			
11. 04 Archives			
O.	169.50	187.70	163.63
S.	18.20		
Enhancement of provision through supplementary (₹18.20 lakh) in February 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).			

## Grant No. 41 - Contd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
105 Public Library			
12. 13 Public Library			
O.	185.22	185.22	131.09
Reasons for saving have not been intimated though called for (September 2024).			-54.13
13. 22 Public Library			
O.	40.00	40.00	20.00
Reasons for saving have not been intimated though called for (September 2024).			-20.00
107 Museums			
14. 18 Museum and Art Gallery			
O.	155.75	155.75	98.83
Reasons for saving have not been intimated though called for (September 2024).			-56.92
800 Other Expenditure			
15. 04 Heritage Protection			
O.	100.00	100.00	48.92
Reasons for saving have not been intimated though called for (September 2024).			-51.08
16. 08 Government Dance College			
O.	197.20	220.85	167.84
S.	23.65		
Enhancement of provision through supplementary (₹23.65 lakh) in February 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).			-53.01
17. 09 Government Music College			
O.	59.42	59.42	44.40
Reasons for saving have not been intimated though called for (September 2024).			-15.02
18. 12 Financial Assistance to Imphal Art College			
O.	9.80	9.80	...
Reasons for non-utilisation/non-surrender of the entire provisions have not been intimated though called for (September 2024)			-9.80
19. 15 Promotion and Development of Film			
O.	127.85	124.85	73.71
R.	-3.00		
Reduction of provision through re-appropriation (₹3.00 lakh) in February 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			-51.14

**Grant No. 41 - Contd.**

<b>Head</b>		<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
20.	20 Open Air Theatre			
	O.	148.39	147.27	74.97
	R.	-1.12		-72.30
	Reduction of provision by way of re-appropriation (₹1.12 lakh) in February 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
21.	27 Grant to Manipur State Film & Television Institute			
	O.	150.00	150.00	56.43
	Reasons for saving have not been intimated though called for (September 2024)			
22.	28 Chief Minister's Artistisingi Tengbang			
	O.	600.00	600.00	...
	Reasons for non-utilisation/non-surrender of the entire provisions have not been intimated though called for (September 2024)			
1.1.4. Saving mentioned in Note 1.1.3 above was partly counter-balanced by excess mainly under:				
<b>Voted:</b>				
<b>(Valley)</b>				
<b>2205 Art and Culture</b>				
102 Promotion of Arts and Culture				
23.	19 Financial Assistance to Sumang Leela Council			
	O.	20.00	30.88	30.00
	S.	0.88		-0.88
	R.	10.00		
	Enhancement of provision through supplementary (₹0.88 lakh) in February 2024 and re-appropriation (₹10.00 lakh) in March 2024 proved excessive. Reasons for saving have not been intimated though called for (September 2024).			
800 Other Expenditure				
24.	29 Imphal Art College			
	O.	150.00	168.05	167.89
	S.	10.05		-0.16
	R.	8.00		
	Enhancement of provision by way of supplementary (₹10.05 lakh) in February 2024 and re-appropriation (₹8.00 lakh) in March 2024 proved excessive. Reasons for saving have not been intimated though called for (September 2024).			

**Grant No. 41 - Contd.**

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

**1.2. Capital:**

1.2.1. The grant closed with a saving of ₹1,144.78 lakh against which an amount of ₹924.78 lakh was surrendered during the year.

1.2.2. In view of the final saving of ₹1,144.78 lakh, surrendered of ₹924.78 lakh in February 2024 proved less.

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. 15 Heritage Protection

O.	100.00	100.00	...	-100.00
----	--------	--------	-----	---------

Reasons for un-utilisation/non-surrendered of the entire provisions have not been intimated though called for (September 2024).

## 2. 16 Bio-remediation of Water bodies (Inner Kangla Moat), NingthemPukhri, Thangapat (Sagolband) Bijoy Govinda Temple Thangapat (Yaiskul)

O.	100.00	100.00	...	-100.00
----	--------	--------	-----	---------

Reasons for un-utilisation/non-surrendered of the entire provisions have not been intimated though called for (September 2024).

## 3. 21 Construction of Office and Auditorium of Manipur Sakhita Parishad

O.	90.00	10.00	...	-10.00
----	-------	-------	-----	--------

R.	-80.00
----	--------

Reasons for withdrawal of provision through surrender (₹80.00 lakh) in February 2024 have not been intimated though called for (September 2024).

## 4. 22 Upgradation of Kangla Helipad and adjoining structures temples

O.	150.00	10.00	...	-10.00
----	--------	-------	-----	--------

R.	-140.00
----	---------

Reasons for withdrawal of provision through surrender (₹140.00 lakh) in February 2024 have not been intimated though called for (September 2024).

**Grant No. 41 - Concl'd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
5. 24 Upgradation of Auditorium of INA Museum			
O.	200.00	...	...
R.	-200.00		
Reasons for withdrawal of provision through surrender (₹200.00 lakh) in February 2024 have not been intimated though called for (September 2024).			
6. 25 Multipurpose Cultural Complex at Manipur State Kala Academy			
O.	200.00	...	...
R.	-200.00		
Reasons for withdrawal of provision through surrender (₹200.00 lakh) in February 2024 have not been intimated though called for (September 2024).			
7. 26 Construction of bronze Statue of Haipou Jadonang			
O.	67.40	...	...
R.	-67.40		
Reasons for withdrawal of provision through surrender (₹67.40 lakh) in February 2024 have not been intimated though called for (September 2024).			
8. 27 Construction of bronze statue of Bhagyachandra na Shamu Phaba			
O.	237.38	...	...
R.	-237.38		
Reasons for withdrawal of provision through surrender (₹237.38 lakh) in February 2024 have not been intimated though called for (September 2024).			

## Grant No. 42 - State Academy of Training

Section & Major Head	Total grant / Appropriation	Actual Expenditure (₹ in thousand)	Excess (+)/ Saving (-)
<b>Revenue</b>			
<b>Major Head: 2070 Other Administrative Services</b>			
<b>Voted:</b>			
Original	12,46,61		
Supplementary	...	4,68,41	-7,78,20
Amount Surrendered during the year.			86,27
<b>Capital</b>			
<b>Major Head: 4070 Capital Outlay on Other Administrative Services</b>			
<b>Voted:</b>			
Original	5,00,00		
Supplementary	...	2,00,00	-3,00,00
Amount Surrendered during the year.			3,00,00

**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 (-)
<b>Revenue</b>			
<b>Voted:</b>			
Valley Areas	1,246.61	468.41	-778.20
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>1,246.61</b>	<b>468.41</b>	<b>-778.2</b>
<b>Capital</b>			
<b>Voted:</b>			
Valley Areas	500.00	200.00	-300.00
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>500.00</b>	<b>200.00</b>	<b>-300.00</b>

**1.1. Revenue:**

1.1.1. The appropriation closed with a saving of ₹778.20 lakh against which an amount of ₹86.27 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹778.20 lakh, the surrender amount of ₹86.27 lakh in March 2024 proved less.

1.1.3. Saving occurred mainly under:

**Grant No. 42 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
<b>Voted:</b>			
<b>(Valley)</b>			
<b>2070 Other Administrative Services</b>			
003 Training			
1. 01 State Academy of Training			
O.	779.61	743.34	366.08
R.	-36.27		-377.26
Withdrawal of fund through re-appropriation (₹36.27 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
2. 02 Capacity Building/Skill Development Programme			
O.	417.00	367.00	102.33
R.	-50.00		-264.67
Reduction of fund by way of surrender (₹86.27 lakh) in March 2024 proved less and enhancement through re-appropriation (₹36.27 lakh) in March 2024 proved unnecessary . Reasons for saving have not been intimated though called for (September 2024).			
3. 04 SAT Hostel			
O.	30.00	30.00	...
			-30.00
Reasons for non-utilisation/non-surrender of the entire budget provision have not been intimated though called for (September 2024).			
800 Other Expenditure			
4. 01 CMs Award for Good Governance			
O.	20.00	20.00	...
			-20.00
Reasons for non-utilisation/non-surrender of the entire budget provision have not been intimated though called for (September 2024).			

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 ₹300.00 lakh against which the entire provision of ₹300.00 lakh was surrendered during the year.

1.2.2. Saving occur mainly under:

**Grant No. 42 - Concl'd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
<b>Voted:</b>			
<b>(Valley)</b>			
<b>4070</b>	<b>Capital Outlay on Other Administrative Services</b>		
800	Other Expenditure		
1.    03	Construction of SAT Hostel		
	O.	500.00	200.00
	R.	-300.00	200.00
			...

Reasons for reduction of fund through surrender (₹300.00 lakh) in March 2024 have not been intimated though called for (September 2024).

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**

<b>Section &amp; Major Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure</b> (₹ in thousand)	<b>Excess (+)/ Saving (-)</b>
<b>Revenue</b>			
<b>Major Head:</b>	<b>2401 Crop Husbandry</b>		
	<b>2402 Soil and Water Conservation</b>		
	<b>2415 Agricultural Research and Education</b>		
<b>Voted:</b>			
	Original	88,50,65	
	Supplementary	...	88,50,65
	Amount Surrendered during the year.		33,76,74
			-54,73,91
			2,37,09
<b>Capital</b>			
<b>Major Head:</b>	<b>4401 Capital Outlay on Crop Husbandry</b>		
<b>Voted</b>			
	Original	8,00,00	
	Supplementary	...	8,00,00
	Amount Surrendered during the year.		...
			-8,00,00
			30,00

**Notes and Comments:**

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

	<b>Total grant / Appropriation</b>	<b>Actual Expenditure</b> (₹ in lakh)	<b>Excess (+)/ Saving (-)</b>
<b>Revenue:</b>			
<b>Voted:</b>			
Valley Areas	6,607.72	2,095.64	-4,512.08
Hill Areas	2,242.93	1,281.10	-961.83
<b>Total Voted:</b>	<b>8,850.65</b>	<b>3,376.74</b>	<b>-5,473.91</b>
<b>Capital:</b>			
<b>Voted:</b>			
Valley Areas	800.00	...	-800.00
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>800.00</b>	<b>...</b>	<b>-800.00</b>

**Grant No. 43 - Contd.****1.1. Revenue:**

1.1.1. The grant closed with a saving of ₹5,473.91 lakh against which an amount ₹237.09 lakh was surrendered during the year.

1.1.2. Saving occurred mainly under:

Head	Total grant / Appropriation		Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
<b>Voted:</b>				
<b>(Hill)</b>				
<b>2401 Crop Husbandry</b>				
001 Direction and Administration				
1. 01 Direction				
O.	178.82	189.92	106.49	-83.43
R.	11.10			
Additional provision of ₹11.10 lakh obtained through re-appropriation in March 2024 proved unnecessary. Reasons for saving was reportedly due to non-encashment during the financial year.				
2. 02 Execution				
O.	395.89	394.34	206.66	-187.68
R.	-1.55			
Withdrawal of fund through re-appropriation (₹1.55 lakh) in March 2024 proved less. Reasons for saving was reportedly due to non-encashment during the financial year.				
103 Seeds				
3. 01 Mao Potato Farm				
O.	197.35	196.85	120.96	-75.89
R.	-0.5			
Withdrawal of fund through re-appropriation (₹0.50 lakh) in March 2024 proved less. Reasons for saving was reportedly due to non-encashment during the financial year.				
4. 02 Foundation Farm at Mao				
O.	92.24	92.24	67.52	-24.72
Reasons for saving was reportedly due to non release of fund by Finance Department.				
108 Commercial Crops				
5. 01 Commercial Crops				
O.	68.91	68.79	40.00	-28.79
R.	-0.12			
Withdrawal of fund through re-appropriation (₹0.12 lakh) in March 2024 proved less. Reasons for saving was reportedly due to (i) non-drawal of salary and arrears, (ii) non-drawal of medical reimbursement, etc.				

**Grant No. 43 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
119 Horticulture and Vegetable Crops			
6. 01 Fruit Preservation Factory			
O.	36.93	36.85	19.53
R.	-0.08		-17.32
Withdrawal of fund through re-appropriation (₹0.08 lakh) in March 2024 proved less. Reasons for saving was reportedly due to (i) non-drawal of salary and arrears, (ii) non-drawal of medical reimbursement, etc.			
7. 02 Fruit Progeny Orchard and Nurseries			
O.	152.74	152.24	90.15
R.	-0.50		-62.09
Withdrawal of fund through re-appropriation (₹0.50 lakh) in March 2024 proved less. Reasons for saving was reportedly due to (i) non-drawal of salary and arrears, (ii) non-drawal of medical reimbursement, etc.			
8. 03 Development of Progeny Orchards			
O.	32.50	32.50	19.79
Reasons for saving was reportedly due to non release of fund by Finance Department.			
9. 04 Establishment of Orchards in the Hill Areas			
O.	52.00	52.00	...
Reasons for non-utilisation/non-surrender of the entire provision have was reportedly due to non approval of the proposal.			
<b>2402 Soil and Water Conservation</b>			
001 Direction and Administration			
10. 01 Direction			
O.	575.45	575.45	314.01
Reasons for saving was reportedly due to non release of fund by Finance Department.			
101 Soil Survey and Testing			
11. 01 Soil Survey and Testing			
O.	162.90	162.40	117.38
R.	-0.50		-45.02
Withdrawal of fund through re-appropriation (₹0.50 lakh) in March 2024 proved less. Reasons for saving was reportedly due to (i) non-drawal of salary and arrears, (ii) non-drawal of medical reimbursement, etc.			

**Grant No. 43 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
102 Soil Conservation			
12. 01 Soil Conservation			
O.	169.52	169.45	96.04
R.	-0.07		-73.41

Withdrawal of fund through re-appropriation (₹0.07 lakh) in March 2024 proved less. Reasons for saving was reportedly due to (i) non-drawal of salary and arrears, (ii) non-drawal of medical re-imburement, etc.

## 103 Land Reclamation and Development

13. 01 Assistance to Small and Marginal Farmers for increasing Agricultural Production			
O.	32.40	32.40	...
R.			-32.40

Reasons for non-utilisation/non-surrender of the entire provision was reportedly due to non-encashment of fund during the financial year.

**2415 Agricultural Research and Education***01 Crop Husbandry*

## 004 Research

14. 01 Soil Conservation Research Demonstration			
O.	33.71	27.11	24.91
R.	-6.60		-2.20

Withdrawal of fund through re-appropriation (₹6.60 lakh) in March 2024 proved less. Reasons for saving was reportedly due to (i) non-drawal of arrears, medical re-imburement, etc.

**Voted:****(Valley)****2401 Crop Husbandry**

## 001 Direction and Administration

15. 01 Direction			
O.	226.47	247.85	154.04
R.	21.38		-93.81

Additional provision of ₹21.38 lakh obtained through re-appropriation in March 2024 proved unnecessary. Reasons for saving was reportedly due to non-encashment during the financial year.

16. 02 Execution			
O.	376.20	374.85	260.16
R.	-1.35		-114.69

Withdrawal of fund through re-appropriation (₹1.35 lakh) in March 2024 proved less. Reasons for saving was reportedly due to non-encashment during the financial year.

## Grant No. 43 - Contd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
103 Seeds			
17. 01 Mao Potato Farm			
O.	43.78	43.68	24.74
R.	-0.10		-18.94
Withdrawal of fund through re-appropriation (₹0.10 lakh) in March 2024 proved less. Reasons for saving was reportedly due to non-encashment during the financial year.			
18. 03 Distribution of Seeds as an alternative means of Livelihood			
O.	50.00	50.00	...
R.			-50.00
Reasons for non-utilisation/non-surrender of the entire provision was reportedly due to non approval of the proposal.			
108 Commercial Crops			
19. 01 Commercial Crops			
O.	43.87	43.79	29.09
R.	-0.08		-14.70
Withdrawal of fund through re-appropriation (₹0.08 lakh) in March 2024 proved less. Reasons for saving was reportedly due to (i) non-drawal of arrears, medical re-imburement, etc.			
109 Extension and Farmers' Training			
20. 01 Horticulture Extension Services			
O.	44.91	44.86	25.28
R.	-0.05		-19.58
Withdrawal of fund through re-appropriation (₹0.05 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
119 Horticulture and Vegetable Crops			
21. 01 Fruit Preservation Factory			
O.	164.20	164.06	57.25
R.	-0.14		-106.81
Withdrawal of fund through re-appropriation (₹0.14 lakh) in March 2024 proved less. Reasons for saving was reportedly due to non-drawal of arrears, medical re-imburement, etc.			
22. 02 Fruit Progeny Orchard and Nurseries			
O.	108.04	107.79	75.49
R.	-0.25		-32.30
Withdrawal of fund through re-appropriation (₹0.25 lakh) in March 2024 proved less. Reasons for saving was reportedly due to non-drawal of arrears, medical re-imburement, etc.			

**Grant No. 43 - Contd.**

<b>Head</b>		<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
800 Other Expenditure				
23. 01 Mission for Integrated Development of Horticulture (Cental Share)				
	O.	3,699.90	3,699.90	630.50
				-3,069.40
Reasons for saving was reportedly due to non-encashment of fund by the Government during the financial year.				
24. 02 State Share for Mission for Integrated Development of Horticulture				
	O.	411.10	91.35	...
	R.	-319.75		-91.35
Withdrawal of Fund through surrender (₹237.09 lakh) and re-appropriation (₹82.66 lakh) in March 2024 proved less. Reasons for saving was reportedly due to non-encashment of fund by the Government during the financial year.				
25. 04 Development of Floriculture				
	O.	24.40	24.40	1.00
				-23.40
Reasons for saving was reportedly due to non approval of the proposal.				
26. 05 National Agriculture Insurance Scheme				
	O.	90.00	40.00	40.00
	R.	-50.00		...
Reasons for reduction of fund through re-appropriation (₹50.00 lakh) in March 2024 have not been intimated though called for (September 2024).				
27. 08 Farming System in shifting cultivation areas of Manipur				
	O.	86.92	86.92	11.43
				-75.49
Reasons for saving was reportedly due to non approval of the proposal.				
28. 09 Value chain marketing of quality local Horticulture products through brand Building Initiatives				
	O.	100.00	100.00	...
				-100.00
Reasons for non-utilisation/non-surrender of the entire provision was reportedly due to non release of fund by Finance Department.				

## Grant No. 43 - Contd.

Head		Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
<b>2402 Soil and Water Conservation</b>				
	001 Direction and Administration			
29.	01 Direction			
	O.	505.20	544.19	375.37
	R.	38.99		-168.82
Additional provision of ₹38.99 lakh obtained through re-appropriation in March 2024 proved unnecessary. Reasons for saving was reportedly due to non release of fund by Finance Department.				
30.	02 Strengthening of Soil Conservation			
	O.	19.00	19.00	12.48
Reasons for saving have not been intimated though called for (September 2024).				
	101 Soil Survey and Testing			
31.	01 Soil Survey and Testing			
	O.	217.90	221.40	150.96
	R.	3.50		-70.44
Additional provision of ₹3.50 lakh obtained through re-appropriation in March 2024 proved unnecessary. Reasons for saving was reportedly due to non-drawal of arrears, medical re-imburement, etc.				
	102 Soil Conservation			
32.	01 Soil Conservation			
	O.	241.01	239.98	178.65
	R.	-1.03		-61.33
Withdrawal of fund through re-appropriation (₹1.03 lakh) in March 2024 proved less. Reasons for saving was reportedly due to non-drawal of arrears, medical re-imburement, etc.				
	103 Land Reclamation and Development			
33.	01 Assistance to Small and Marginal Farmers for increasing Agricultural Production			
	O.	32.40	32.40	...
				-32.40
Reasons for non-utilisation/non-surrender of the entire provision was reportedly due to non-encashment of fund by the Government during the financial year.				
	800 Other Expenditure			
34.	04 Repairing and Maintenance of Building			
	O.	30.00	30.00	...
				-30.00
Reasons for non-utilisation/non-surrender of the entire provision reportedly due to non release of fund by Finance Department.				

**Grant No. 43 - Concl.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
<b>2415 Agricultural Research and Education</b>			
01 Crop Husbandry			
004 Research			
35. 01 Soil Conservation Research Demonstration			
O.	7.80	5.00	2.74
R.	-2.80		-2.26
Withdrawal of fund through re-appropriation (₹2.80 lakh) in March 2024 proved less. Reasons for saving was reportedly due to non-drawal of arrears, medical re-imburement, etc.			
277 Education			
36. 01 Training of Graduate and Post Graduate			
O.	17.00	17.00	6.75
Reasons for saving have not been intimated though called for (September 2024).			

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 ₹800.00 lakh against which an amount of ₹30.00 lakh was surrendered during the year.

1.2.2. Saving occurred mainly under:

**Voted:****(Valley)****4401 Capital Outlay on Crop Husbandry**

800 Other Expenditure

1. 01 Construction of Cold Storage				
O.	500.00	470.00	...	-470.00
R.	-30.00			

Reasons for withdrawal of fund by way of surrender (₹30.00 lakh) in March 2024 and non-utilisation of remaining provision was reportedly due to non-encashment during the financial year.

2. 05 Construction of Rural Market Sheds				
O.	300.00	300.00	...	-300.00

Reasons for non-utilisation/non-surrender of the entire provision was reportedly due to non-approval of the proposal.

**Grant No. 44 - Social Welfare Department**

<b>Section &amp; Major Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess (+)/ Saving (-)</b>
<b>Revenue</b>			
<b>Major Head: 2235 Social Security and Welfare</b>			
<b>2236 Nutrition</b>			
<b>Voted:</b>			
Original	9,34,91,71		
Supplementary	...	9,34,91,71	3,83,40,06
Amount Surrendered during the year.			-5,51,51,65
			64,74,39
<b>Capital:</b>			
<b>Major Head: 4235 Capital Outlay on Social Security and Welfare</b>			
<b>Voted</b>			
Original	33,27,86		
Supplementary	4,75,36	38,03,22	16,72,73
Amount Surrendered during the year.			-21,30,49
			...

**Notes and Comments:**

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

	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
<b>Revenue:</b>			
<b>Voted:</b>			
Valley Areas	70,743.39	23,685.27	-47,058.12
Hill Areas	22,748.32	14,654.79	-8,093.53
<b>Total Voted:</b>	<b>93,491.71</b>	<b>38,340.06</b>	<b>-55,151.65</b>
<b>Capital</b>			
<b>Voted:</b>			
Valley Areas	2,564.10	1,672.73	-891.37
Hill Areas	1,239.12	...	-1,239.12
<b>Total Voted:</b>	<b>3,803.22</b>	<b>1,672.73</b>	<b>-2,130.49</b>

**Grant No. 44 - Contd.****1.1. Revenue:**

1.1.1. The grant closed with a saving of ₹55,151.65 lakh against which an amount of ₹6,474.39 lakh was surrendered during the year.

1.1.2. In view of final saving of ₹55,151.65 lakh, surrender of ₹6,474.39 lakh in March 2024 proved less.

1.1.3. Saving occurred mainly under.

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

**Voted:****(Hill)****2235 Social Security and Welfare***02 Social Welfare*

## 001 Direction and Administration

## 1. 05 District Social Welfare Office, Churachandpur

O.	27.78	19.50	14.47	-5.03
R.	-8.28			

Reduction of fund by way of re-appropriation (₹8.28 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

## 2. 09 District Social Welfare Office, Tamenglong

O.	27.64	15.10	10.36	-4.74
R.	-12.54			

Withdrawal of provision through re-appropriation (₹12.54 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

## 3. 12 District Social Welfare Office, Senapati

O.	28.84	17.97	12.81	-5.16
R.	-10.87			

Withdrawal of provision through re-appropriation (₹10.87 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

## 4. 13 District Social Welfare Office, Ukhrul

O.	11.87	8.98	5.91	-3.07
R.	-2.89			

Reduction of fund by way of re-appropriation (₹2.89 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

**Grant No. 44 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
102 Child Welfare			
5. 07 Beti Bachao Beti Padhao (BBBP) (Central Share)			
O.	500.00	200.00	...
R.	-300.00		-200.00
Withdrawal of fund through re-appropriation (₹300.00 lakh) in March 2024 proved less. Reasons for non-utilisation of the remaning provision have not been intimated though called for (September 2024).			
6. 14 Family and Child Welfare Project			
O.	87.06	72.54	40.83
R.	-14.52		-31.71
Reduction of fund by way of re-appropriation (₹14.52 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
7. 36 Pradhan Mantri Matru Vandana Yojana (PMMVY) (Central Share)			
O.	651.88	200.00	...
R.	-451.88		-200.00
Withdrawal of fund through re-appropriation (₹451.88 lakh) in March 2024 proved less. Reasons for non-utilisation/non-surrender of the remaning provision have not been intimated though called for (September 2024).			
8. 94 Saksham Anganwadi (Central Share)			
O.	10,933.69	10,521.54	3,697.48
R.	-412.15		-6,824.06
Reduction of fund by way of re-appropriation (₹412.15 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
9. 95 Saksham Anganwadi (State share)			
O.	413.95	413.95	98.24
Reasons for saving have not been intimated though called for (September 2024).			
103 Women's Welfare			
10. 08 Shakti Sadan (Central Share)			
O.	885.17	890.02	450.04
R.	4.85		-439.98
Enhancement of fund through re-appropriation (₹4.85 lakh) in March 2024 proved unnecessary. Reasons for saving have not been intimated though called for (September 2024).			

**Grant No. 44 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
11. 09 Shakti Sadan (State Share)			
O.	80.00	98.89	...
R.	18.89		-98.89
Reasons for enhancement of fund through re-appropriation (₹18.89 lakh) in March 2024 and non-utilisation of the entire provision have not been intimated though called for (September 2024).			
12. 11 Sakhi Niwas (State Share)			
O.	57.29	57.29	...
R.			-57.29
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2024).			
13. 12 Hub for Empowerment of Women (Central Share)			
O.	761.18	115.65	115.65
R.	-645.53		...
Reasons for reduction of fund through re-appropriation (₹645.53 lakh) in March 2024 have not been intimated though called for (September 2024).			
14. 13 Hub for Empowerment of Women (State Share)			
O.	84.58	12.85	12.85
R.	-71.73		...
Reasons for reduction of fund through re-appropriation (₹71.73 lakh) in March 2024 have not been intimated though called for (September 2024).			
15. 28 Working Ladies Hostels			
O.	9.00	...	...
R.	-9.00		...
Reasons for withdrawal of entire fund by way of re-appropriation (₹9.00 lakh) in March 2024 have not been intimated though called for (September 2024).			
16. 31 Women and Children Programme			
O.	75.98	93.03	64.84
R.	17.05		-28.19
Enhancement of fund by way of re-appropriation (₹17.05 lakh) in March 2024 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (September 2024).			

**Grant No. 44 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
104 Welfare of aged, infirm and destitute			
17. 33 Indira Gandhi National Widow Pension Scheme (IGNWPS) (Central Share)			
O.	47.42	69.73	...
R.	22.31		-69.73

Reasons for enhancement of fund through re-appropriation (₹22.31 lakh) in March 2024 and non-utilisation of the entire provision have not been intimated though called for (September 2024).

18. 34 Indira Gandhi National Disability Pension Scheme (IGNDPS) (Central Share)			
O.	22.48	22.48	...
R.			-22.48

Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2024).

## 800 Other Expenditure

19. 05 One Stop Centre/Sahki (Central Share)			
O.	373.59	338.93	167.98
R.	-34.66		-170.95

Reduction of fund by way of re-appropriation (₹34.66 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

*03 National Social Assistance Programme*

## 101 National Old Age Pension Scheme

20. 01 Old Age Pension Scheme (NOAPS) (Central Share)			
O.	594.90	654.62	...
R.	59.72		-654.62

Reasons for enhancement of fund through re-appropriation (₹59.72 lakh) in March 2024 and non-utilisation of the entire provision have not been intimated though called for (September 2024).

## 102 National Family Benefit Scheme

21. 01 National Family Benefit Scheme (NFBS) (Central Share)			
O.	24.12	24.12	...
R.			-24.12

Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2024).

**2236 Nutrition***02 Distribution of nutritious food and beverages*

## Grant No. 44 - Contd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
101 Special Nutrition Programmes			
22. 04 Scheme for Adolescent Girl (SAG) (Central Share)			
O.	943.22	943.22	...
R.			-943.22
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2024).			
23. 05 Scheme for Adolescent Girls (SAG) (State Share)			
O.	104.08	104.08	...
R.			-104.08
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2024).			
24. 30 State Share for Nutrition Programme			
O.	425.75	370.59	97.58
R.	-55.16		-273.01
Reduction of fund by way of re-appropriation (₹55.16 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
25. 51 Supplementary Nutrition Programme (SNP) (Central Share)			
O.	3,918.42	3,335.30	1,672.95
R.	-583.12		-1,662.35
Reduction of fund by way of re-appropriation (₹583.12 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
26. 53 Poshan Abhiyaan (Central Share)			
O.	982.77	993.32	...
R.	10.55		-993.32
Reasons for enhancement of fund through re-appropriation (₹10.55 lakh) in March 2024 and non-utilisation of the entire provision have not been intimated though called for (September 2024).			
27. 54 State Share for Poshan Abhiyaan			
O.	51.74	52.28	...
R.	0.54		-52.28
Reasons for enhancement of fund through re-appropriation (₹0.54 lakh) in March 2024 proved less and non-utilisation of the entire provision have not been intimated though called for (September 2024).			

## Grant No. 44 - Contd.

Head		Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
<b>Voted:</b>				
<b>(Valley)</b>				
<b>2235 Social Security and Welfare</b>				
<i>02 Social Welfare</i>				
001 Direction and Administration				
28.	01 Direction			
	O.	1,292.25	566.37	-190.42
	R.	-535.46		
Reduction of fund by way of re-appropriation (₹535.46 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).				
29.	02 District Social Welfare Office, Imphal West			
	O.	49.35	33.27	-3.03
	R.	-13.05		
Reduction of fund by way of re-appropriation (₹13.05 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).				
30.	04 District Social Welfare Office, Thoubal			
	O.	39.31	24.48	-9.70
	R.	-5.13		
Reduction of fund by way of re-appropriation (₹5.13 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).				
31.	07 District Social Welfare Office, Bishnupur			
	O.	32.98	24.94	-4.01
	R.	-4.03		
Reduction of fund by way of re-appropriation (₹4.03 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).				
32.	14 District Social Welfare Office, Imphal East			
	O.	46.55	11.54	-4.72
	R.	-30.29		
Reduction of fund by way of re-appropriation (₹30.29 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).				
33.	16 Government Deaf and Mute School			
	O.	88.63	46.37	-0.60
	R.	-41.66		
Reduction of fund by way of re-appropriation (₹41.66 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).				

## Grant No. 44 - Contd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
34. 21 Social Welfare Office			
O.	7.00	1.50	1.00
R.	-5.50		-0.50
Reduction of fund by way of re-appropriation (₹5.50 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
35. 25 Production-Cum-Training Centre under R.T.I.			
O.	8.10	8.10	1.00
			-7.10
Reasons for saving have not been intimated though called for (September 2024).			
101 Welfare of Handicapped			
36. 05 Creation of Barrier -free Environment for persons with disabilities under SIPDA (Central Share)			
O.	1,900.00	10.00	...
R.	-1,890.00		-10.00
Reasons for reduction of fund through re-appropriation (₹1,890.00 lakh) in March 2024 and non-utilisation of the remaining provision have not been intimated though called for (September 2024).			
37. 09 Government Deaf and Mute School			
O.	17.40	11.10	11.10
R.	-6.30		...
Reasons for reduction of fund through re-appropriation (₹6.30 lakh) in March 2024 have not been intimated though called for (September 2024).			
38. 11 Handicapped			
O.	125.32	140.32	99.67
R.	15.00		-40.65
Enhancement of fund by way of re-appropriation (₹15.00 lakh) in March 2024 proved unnecessary. Reasons for final saving have not been intimated though called for (September 2024).			
39. 15 Government Ideal Blind School			
O.	191.95	151.49	148.87
R.	-40.46		-2.62
Reduction of fund by way of re-appropriation (₹40.46 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			

**Grant No. 44 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
40. 38 Financial Assistance to Disability Commissioner			
O.	20.00	25.00	0.84
R.	5.00		-24.16
Enhancement of fund by way of re-appropriation (₹5.00 lakh) in March 2024 proved unnecessary. Reasons for non-surrender and final saving have not been intimated though called for (September 2024).			
41. 40 Mission Blind School Heikakpokpi			
O.	165.01	162.15	151.23
R.	-2.86		-10.92
Reduction of fund by way of re-appropriation (₹2.86 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
102 Child Welfare			
42. 07 Beti Bachao Beti Padhao (BBBP) (Central Share)			
O.	350.00	250.00	...
R.	-100.00		-250.00
Reasons for withdrawal of fund through re-appropriation (₹100.00 lakh) in March 2024 and non-utilisation of the remaining provision have not been intimated though called for (September 2024).			
43. 09 Chief Ministerggi Angangi Tengbang (CM Bal Seva)			
O.	58.18	...	...
R.	-58.18		...
Reasons for withdrawal of entire fund by way of re-appropriation (₹58.18 lakh) in March 2024 have not been intimated though called for (September 2024).			
44. 13 Museum-cum-Doll House			
O.	9.00	9.00	...
			-9.00
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2024).			
45. 14 Family and Child Welfare Project			
O.	88.25	75.52	83.12
R.	-12.73		+7.60
Reduction of fund by way of re-appropriation (₹12.73 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			

**Grant No. 44 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
46. 21 Observance of National Children's Day			
O.	7.00	0.01	...
R.	-6.99		-0.01
Reasons for withdrawal of fund through re-appropriation (₹6.99 lakh) in March 2024 and non-utilisation of the remaining provision have not been intimated though called for (September 2024).			
47. 24 Welfare of Children in need of Care and Protection (Central Share)			
O.	691.60	450.00	...
R.	-241.60		-450.00
Reasons for withdrawal of fund through re-appropriation (₹241.60 lakh) in March 2024 and non-utilisation of the remaining provision have not been intimated though called for (September 2024).			
48. 25 Voluntary Organisations			
O.	35.00	29.10	25.60
R.	-5.90		-3.50
Reduction of fund by way of re-appropriation (₹5.90 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
49. 36 Pradhan Mantri Matru Vandana Yojana (PMMVY) (Central Share)			
O.	938.06	443.70	...
R.	-494.36		-443.70
Reasons for reduction of fund through re-appropriation (₹494.36 lakh) in March 2024 and non-utilisation of the remaining provision have not been intimated though called for (September 2024).			
50. 40 State Share for ICDS Scheme (General)			
O.	63.79	63.79	40.38
Reasons for saving have not been intimated though called for (September 2024).			
51. 54 Integrated Child Development Services Scheme (Central Share)			
O.	19,486.11	10,183.70	2,296.42
R.	-9,302.41		-7,887.28
Reduction of fund by way of re-appropriation (₹7,435.68 lakh) and surrender (₹1,866.73 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			

## Grant No. 44 - Contd.

Head		Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
52.	94 Saksham Anganwadi (Central Share)			
	O.	13,363.40	5,342.81	-4,840.89
	R.	-3,179.70		
	Reduction of fund by way of re-appropriation (₹462.04 lakh) and surrender (₹2,717.66 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
53.	95 Saksham Anganwadi (State Share)			
	O.	4,760.47	640.37	-4,120.10
	Reasons for saving have not been intimated though called for (September 2024).			
	103 Women's Welfare			
54.	07 Establishment of Women Development Corporation			
	O.	100.00	...	-105.00
	R.	5.00		
	Reasons for enhancement of fund through re-appropriation (₹5.00 lakh) in March 2024 and non-utilisation of the entire provision have not been intimated though called for (September 2024).			
55.	08 Shakti Sadan (Central Share)			
	O.	1,327.75	612.33	-722.70
	R.	7.28		
	Enhancement of fund by way of re-appropriation (₹7.28 lakh) in March 2024 proved unnecessary. Reasons for anticipated excess and final saving have not been intimated though called for (September 2024).			
56.	09 Shakti Sadan (State Share)			
	O.	106.39	...	-148.33
	R.	41.94		
	Reasons for enhancement of fund through re-appropriation (₹41.94 lakh) in March 2024 and non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2024).			
57.	10 Sakhi Niwas (Central Share)			
	O.	207.14	165.93	-146.07
	R.	104.86		
	Enhancement of fund by way of re-appropriation (₹104.86 lakh) in March 2024 proved unnecessary. Reasons for final saving have not been intimated though called for (September 2024).			

## Grant No. 44 - Contd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
58. 11 Sakhi Niwas (State Share)			
O.	20.57	20.57	...
R.			-20.57
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2024).			
59. 12 Hub for Empowerment of Women (Central Share)			
O.	456.71	87.43	87.44
R.	-369.28		+0.01
Withdrawal of fund through re-appropriation (₹369.28 lakh) in March 2024 proved excessive. Reasons for anticipated saving and final excess have not been intimated though called for (September 2024).			
60. 13 Hub for Empowerment of Women (State Share)			
O.	50.75	9.71	9.72
R.	-41.04		+0.01
Withdrawal of fund through re-appropriation (₹41.04 lakh) in March 2024 proved excessive. Reasons for anticipated saving and final excess have not been intimated though called for (September 2024).			
61. 28 Working Ladies Hostels			
O.	56.40	47.40	34.93
R.	-9.00		-12.47
Reduction of fund by way of re-appropriation (₹9.00 lakh) in March 2024 proved less. Reasons for final saving have not been intimated though called for (September 2024).			
62. 31 Women and Children Programme			
O.	418.17	348.74	307.82
R.	-69.43		-40.92
Reduction of fund by way of re-appropriation (₹69.43 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
63. 46 Establishment of State Women Commission			
O.	100.00	100.00	56.50
Reasons for saving have not been intimated though called for (September 2024).			

## Grant No. 44 - Contd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
64. 51 City Surveillance for Crime against Women under NIRBHAYA fund for Manipur (Central Share)			
O.	550.00	247.56	...
R.	-302.44		-247.56
Reasons for enhancement of fund through re-appropriation (₹302.44 lakh) in March 2024 and non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2024).			
104 Welfare of aged, infirm and destitute			
65. 04 State Action Plan for Senior Citizens (SAPSrC) Manipur (Central Share)			
O.	150.00	596.00	96.00
R.	446.00		-500.00
Enhancement of fund by way of re-appropriation (₹446.00 lakh) in March 2024 proved unnecessary. Reasons for final saving have not been intimated though called for (September 2024).			
66. 31 Welfare of Aged Infirm and Destitutes			
O.	2,964.95	3,158.04	2,624.43
R.	193.09		-533.61
Enhancement of fund by way of re-appropriation (₹193.09 lakh) in March 2024 proved unnecessary. Reasons for final saving have not been intimated though called for (September 2024).			
67. 33 Indira Gandhi National Widow Pension Scheme (IGNWPS) (Central Share)			
O.	221.06	305.06	3.40
R.	84.00		-301.66
Enhancement of fund by way of re-appropriation (₹84.00 lakh) in March 2024 proved unnecessary. Reasons for final saving have not been intimated though called for (September 2024).			
68. 34 Indira Gandhi National Disability Pension Scheme (IGNDPS) (Central Share)			
O.	48.60	48.60	...
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2024).			
105 Prohibition			
69. 16 Prohibition			
O.	245.00	195.00	42.99
R.	-50.00		-152.01
Reduction of fund by way of re-appropriation (₹50.00 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			

## Grant No. 44 - Contd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
70. 17 National Action Plan for Drugs Demand Reduction (NAPDDR) (Central Share)			
O.	233.04	233.04	33.64
R.			-199.40
Reasons for saving have not been intimated though called for (September 2024).			
106 Correctional Services			
71. 19 Scheme Under Suppression of Immoral Traffic (SIT) Act and Probation of Offenders			
O.	505.95	1,034.57	498.36
R.	528.62		-536.21
Enhancement of fund by way of re-appropriation (₹528.62 lakh) in March 2024 proved unnecessary. Reasons for final saving have not been intimated though called for (September 2024).			
72. 33 Scheme under S.I.T. Act and Probation of Offender Act/Juvenile Justice Act (Central Share)			
O.	5,183.75	6,682.23	2,534.47
R.	1,498.48		-4,147.76
Enhancement of fund by way of re-appropriation (₹1,498.48 lakh) in March 2024 proved unnecessary. Reasons for final saving have not been intimated though called for (September 2024).			
73. 34 Juvenile Justice Fund			
O.	10.00	10.00	2.88
R.			-7.12
Reasons for saving have not been intimated though called for (September 2024).			
74. 35 Integrated Child Protection Scheme (ICPS) (Central Share)			
O.	969.42	926.04	916.80
R.	-43.38		-9.24
Reduction of fund by way of re-appropriation (₹43.38 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
200 Other programmes			
75. 12 Schemes of Chief Ministergi Shotharabasingi Tengbang (CMST)			
O.	1,868.24	1,654.06	1,654.03
R.	-214.18		-0.03
Reduction of fund by way of re-appropriation (₹214.18 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			

## Grant No. 44 - Contd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
800 Other Expenditure			
76. 01 Welfare of Transgender			
O.	10.00	20.00	...
R.	10.00		-20.00
Reasons for enhancement of fund through re-appropriation (₹10.00 lakh) in March 2024 and non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2024).			
77. 04 Women Helpline WHL (Central Share)			
O.	52.40	55.20	...
R.	2.80		-55.20
Reasons for enhancement of fund through re-appropriation (₹2.80 lakh) in March 2024 and non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2024).			
78. 05 One Stop Centre/Sahki (Central Share)			
O.	242.60	201.78	100.79
R.	-40.82		-100.99
Reduction of fund by way of re-appropriation (40.82 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
79. 30 Urban Community Development Project			
O.	41.71	27.33	21.43
R.	-14.38		-5.90
Reduction of fund by way of re-appropriation (₹14.38 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
<i>03 National Social Assistance Programme</i>			
101 National Old Age Pension Scheme			
80. 01 Old Age Pension Scheme (NOAPS) (Central Share)			
O.	1,905.10	2,095.89	...
R.	190.79		-2,095.89
Reasons for enhancement of fund through re-appropriation (₹190.79 lakh) in March 2024 and non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2024).			

## Grant No. 44 - Contd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
102 National Family Benefit Scheme			
81. 01 National Family Benefit Scheme (NFBS) (Central Share)			
O.	182.51	182.60	...
R.	0.09		-182.60
Reasons for enhancement of fund through re-appropriation (₹0.09 lakh) in March 2024 and non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2024).			
<b>2236 Nutrition</b>			
<i>02 Distribution of nutritious food and beverages</i>			
101 Special Nutrition Programmes			
82. 04 Scheme for Adolescent Girl (SAG) (Central Share)			
O.	1,152.82	1,152.82	...
R.			-1,152.82
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2024).			
83. 05 Scheme for Adolescent Girls (SAG) (State share)			
O.	128.09	128.09	17.63
R.			-110.46
Reasons for saving have not been intimated though called for (September 2024).			
84. 29 Special Nutrition Programme			
O.	24.74	5.93	5.56
R.	-18.81		-0.37
Reduction of fund by way of re-appropriation (₹18.81 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
85. 30 State Share for Nutrition Programme			
O.	541.86	597.02	195.08
R.	55.16		-401.94
Enhancement of fund by way of re-appropriation (₹55.16 lakh) in March 2024 proved unnecessary. Reasons for final saving have not been intimated though called for (September 2024).			
86. 51 Supplementary Nutrition Programme (SNP) (Central Share)			
O.	4,789.17	5,372.29	3,487.12
R.	583.12		-1,885.17
Enhancement of fund by way of re-appropriation (₹583.12 lakh) in March 2024 proved unnecessary. Reasons for final saving have not been intimated though called for (September 2024).			

**Grant No. 44 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
-------------	--	---	-----------------------------------

87. 53 Poshan Abhiyaan (Central Share)			
O.	1,414.23	1,429.40	...
R.	15.17		-1,429.40

Reasons for enhancement of fund through re-appropriation (₹15.17 lakh) in March 2024 and non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2024).

88. 54 State Share for Poshan Abhiyaan			
O.	74.45	75.23	...
R.	0.78		-75.23

Reasons for enhancement of fund through re-appropriation (₹0.78 lakh) in March 2024 and non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2024).

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 Social Welfare*

103 Women's Welfare

89. 10 Sakhi Niwas (Central Share)			
O.	572.88	709.74	618.92
R.	136.86		-90.82

Enhancement of fund by way of re-appropriation (₹136.86 lakh) in March 2024 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (September 2024).

**Voted:****(Valley)****2235 Social Security and Welfare**

101 Welfare of Handicapped

90. 39 B.B. Paul Mental Development Home (Special School) Mongshangei			
O.	123.32	221.45	211.44
R.	98.13		-10.01

Enhancement of fund by way of re-appropriation (₹98.13 lakh) in March 2024 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (September 2024).

**Grant No. 44 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
-------------	--	---	-----------------------------------

**1.2. Capital:**

1.2.1. The grant in the Capital Section closed with a saving of ₹2,130.49 lakh. No part of the saving was surrendered during the year.

1.2.2. Saving occurred mainly under:

**Voted:****(Hill)****4235 Capital Outlay on Social Security and Welfare**

*02 Social Welfare*

800 Other Expenditure

## 1. 36 Construction of Anganwadi Centres ( Central Share)

O.	1,229.12	...	...	...
R.	-1,229.12			

Reasons for withdrawal of entire fund by way of re-appropriation (₹1,229.12 lakh) in March 2024 have not been intimated though called for (September 2024).

## 2. 37 State Share for Construction of Anganwadi Centres

O.	10.00	...	...	...
R.	-10.00			

Reasons for withdrawal of entire fund by way of re-appropriation (₹10.00 lakh) in March 2024 have not been intimated though called for (September 2024).

**Voted:****(Valley)****4235 Capital Outlay on Social Security and Welfare**

*02 Social Welfare*

800 Other Expenditure

## 3. 36 Construction of Anganwadi Centres ( Central Share)

O.	1,768.74	10.00	...	-10.00
R.	-1,758.74			

Reasons for enhancement of fund through re-appropriation (₹1,758.74 lakh) in March 2024 and non-utilisation/non-surrender of the remaining provision have not been intimated though called for (September 2024).

## 4. 37 State Share for Construction of Anganwadi Centres

O.	20.00	...	...	...
R.	-20.00			

Reasons for withdrawal of entire fund by way of re-appropriation (₹20.00 lakh) in March 2024 have not been intimated though called for (September 2024).

**Grant No. 44 - Concl'd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
5. 49 Construction of de-addiction Centres			
O.	200.00	50.00	31.84
R.	-150.00		-18.16
Reduction of fund by way of re-appropriation (₹150.00 lakh) in March 2024 proved less. Reasons for final saving have not been intimated though called for (September 2024).			
6. 50 Construction Old Age Home			
O.	100.00	79.08	28.02
R.	-20.92		-51.06
Withdrawal of fund by way of re-appropriation (₹20.92 lakh) in March 2024 proved less. Reasons for final saving have not been intimated though called for (September 2024).			

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

7. 39 Construction of Toilets and providing Drinking Water Facilities in Angawadi Centres (Central Share)				
S.	475.36	1,612.87	1,612.87	...
R.	1,137.51			

Reasons for anticipated excess and enhancement of fund by way of re-appropriation (₹1,137.51 lakh) in March 2024 have not been intimated though called for (September 2024).

**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. Expenditure made by creating provision through re-appropriation without the knowledge of the State Legislature requires regularisation.

**Revenue Voted:****(Hill)****2235 Social Security and Welfare***02 Social Welfare*

102 Child Welfare

1. 54 Integrated Child Development Services Scheme (Central Share)				
R.	8,748.64	8,748.64	7,530.21	-1,218.43

Reasons for incurring expenditure through re-appropriation without obtaining provision either in original/supplementary budget have not been intimated though called for (September 2024).

**Grant No. 45 - Tourism**

<b>Section &amp; Major Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure</b> (₹ in thousand)	<b>Excess (+)/ Saving (-)</b>
<b>Revenue:</b>			
<b>Major Head: 3452 Tourism</b>			
<b>Voted:</b>			
Original	31,04,10		
Supplementary	...	8,93,68	-22,10,42
Amount Surrendered during the year.			16,20,00
<b>Capital:</b>			
<b>Major Head: 4552 Capital Outlay on North Eastern Areas</b>			
<b>5452 Capital Outlay on Tourism</b>			
<b>Voted:</b>			
Original	3,56,50,00		
Supplementary	...	15,36,24	-3,41,13,76
Amount Surrendered during the year.			2,74,51,09

**Notes and Comments:**

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

	<b>Total grant / Appropriation</b>	<b>Actual Expenditure</b> (₹ in lakh)	<b>Excess (+)/ Saving (-)</b>
<b>Revenue</b>			
<b>Voted:</b>			
Valley Areas	2,304.10	893.68	-1,410.42
Hill Areas	800.00	...	-800.00
<b>Total Voted:</b>	<b>3,104.10</b>	<b>893.68</b>	<b>-2,210.42</b>
<b>Capital</b>			
<b>Voted:</b>			
Valley Areas	35,650.00	1,506.73	-34,143.27
Hill Areas	...	29.51	+29.51
<b>Total Voted:</b>	<b>35,650.00</b>	<b>1,536.24</b>	<b>-34,113.76</b>

**1.1. Revenue:**

1.1.1. The grant closed with a saving of ₹2,210.42 lakh against which an amount of ₹1,620.00 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹2,210.42 lakh, surrendered of ₹1,620.00 lakh proved less.

1.1.3. Saving occurred mainly under :

## Grant No. 45 - Contd.

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

**Voted:****(Hill)****3452 Tourism***01 Tourist Infrastructure*

800 Other Expenditure

1.	08 Organizing Shirui Festival				
	O.	400.00	240.00	...	-240.00
	R.	-160.00			

Withdrawal of fund through surrender (₹160.00 lakh) in March 2024 proved less and reasons for non-utilisation of the remaining provision was reportedly due to cancellation of proposed festival.

2.	09 Organizing Barak Festival				
	O.	200.00	10.00	...	-10.00
	R.	-190.00			

Withdrawal of fund through surrender (₹190.00 lakh) in March 2024 proved less and reasons for non-utilisation of the remaining provision was reportedly due to non-organisation of festival.

3.	12 Organizing Orange Festival				
	O.	200.00	10.00	...	-10.00
	R.	-190.00			

Withdrawal of fund through surrender (₹190.00 lakh) in March 2024 proved less and reasons for non-utilisation of the remaining provision was reportedly due to non-organisation of festival.

**Voted****(Valley)****3452 Tourism***01 Tourist Infrastructure*

800 Other Expenditure

4.	06 Tourist Publicity				
	O.	100.00	100.00	53.75	-46.25

Reasons for saving was reportedly due to non sanction of the fund.

5.	07 Organizing Sangai Festival				
	O.	1,500.00	500.00	500.00	...
	R.	-1,000.00			

Reasons for reduction of fund by way of surrender (₹1,000.00 lakh) in March 2024 have not been intimated though called for (September 2024).

**Grant No. 45 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
6. 10 Sponsorship of Local Festivals			
O.	70.00	40.00	36.95
R.	-30.00		-3.05
Withdrawal of fund through surrender (₹30.00 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
7. 11 Participation & Organizing Tourism events			
O.	80.00	30.00	22.18
R.	-50.00		-7.82
Withdrawal of fund by way of surrender (₹50.00 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
<i>80 General</i>			
001 Direction and Administration			
8. 01 Direction			
O.	304.10	304.10	280.81
Reasons for saving have not been intimated though called for (September 2024).			
800 Other Expenditure			
9. 02 Development of Tourism			
O.	250.00	250.00	...
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2024).			

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 ₹34,113.76 lakh against which an amount of ₹27,451.09 lakh was surrendered during the year.

1.2.2. In view of final saving of ₹34,113.76 lakh, surrender of ₹27,451.09 lakh in March 2024 proved inadequate.

1.2.3. Saving in the grant occurred mainly under:

**Grant No. 45 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
<b>Voted</b>			
<b>(Valley)</b>			
<b>5452 Capital Outlay on Tourism</b>			
<i>01 Tourist Infrastructure</i>			
101 Tourist Centre			
1. 05 Tourism Buildings			
O.	100.00	100	...
			-100.00
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2024).			
2. 21 Loktak Lake Eco-Tourism Project (EAP)			
O.	23,000.00	3,050.00	...
R.	-19,950.00		-3,050.00
Reasons for withdrawal of fund through surrender (₹18,001.09 lakh) and re-appropriation (₹1,948.91 lakh) in March 2024 and non-utilisation of the remaining provision have not been intimated though called for (September 2024).			
3. 30 Expansion of Sangai Ethnic Park and development of tourism infrastructure			
O.	12,550.00	4,317.00	1,217.00
R.	-8,233.00		-3,100.00
Withdrawal of fund through surrender (₹9,450.00 lakh) in March 2024 proved less and enhancement through re-appropriation (₹1,217.00 lakh) in March 2024 proved unjustified. Reasons for final saving have not been intimated though called for (September 2024).			
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 cases.

**Capital Voted:****(Hill)****5452 Capital Outlay on Tourism***01 Tourist Infrastructure*

## 101 Tourist Centre

1. 27 State Share of Heritage Tourism at Yangkhullen Village, Senapati District, Manipur

R.	29.51	29.51	29.51	...
----	-------	-------	-------	-----

Reasons for incurring expenditure without creation of fund either in original or supplementary budget have not been intimated though called for (September 2024).

**Grant No. 45 - Concl'd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
<b>Capital Voted:</b>			
<b>(Valley)</b>			
<b>4552 Capital Outlay on North Eastern Areas</b>			
<i>01 Tourist Infrastructure</i>			
800 Other Expenditure			
2.	15 Infrastructure Development in and around the Polo Ground at Ibudhou Marjing, Heingang		
	R.	10.00	10.00
		10.00	10.00
			...
	Reasons for incurring expenditure without creation of fund either in original or supplementary budget have not been intimated though called for (September 2024).		
 <b>5452 Capital Outlay on Tourism</b>			
<i>01 Tourist Infrastructure</i>			
101 Tourist Centre			
3.	18 Purchase/acquisition of land and Development of INA complex at Moirang		
	R.	163.73	163.73
		163.73	163.73
			...
	Reasons for incurring expenditure without creation of fund either in original or supplementary budget have not been intimated though called for (September 2024).		
800 Other Expenditure			
4.	03 Construction of Hill (Tribal) Chief Guest House at Palace Compound Imphal.		
	R.	116.00	116.00
		116.00	116.00
			...
	Reasons for incurring expenditure without creation of fund either in original or supplementary budget have not been intimated though called for (September 2024).		
Expenditure made by creating provision through re-appropriation at Sl.No. 1 to 4 at Note 1.3 under Capital Voted without the knowledge of State Legislature requires regularisation.			

**Grant No. 46 - Science and Technology**

<b>Section &amp; Major Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess (+)/ Saving (-)</b>
<b>Revenue</b>			
<b>Major Head: 2501 Special Programmes for Rural Development</b>			
<b>3425 Other Scientific Research</b>			
<b>Voted:</b>			
Original	5,05,50		
Supplementary	...	5,05,50	3,81,81
Amount Surrendered during the year			-1,23,69
			54,86
<b>Capital</b>			
<b>Major Head: 5425 Capital Outlay on Other Scientific and Environmental Research</b>			
<b>Voted:</b>			
Original	...		
Supplementary	54,86	54,86	44,85
Amount Surrendered during the year			-10,01
			...

**Notes and Comments:**

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

	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
<b>Revenue:</b>			
<b>Voted:</b>			
Valley Areas	505.50	381.81	-123.69
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>505.50</b>	<b>381.81</b>	<b>-123.69</b>
<b>Capital:</b>			
<b>Voted:</b>			
Valley Areas	54.86	44.85	-10.01
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>54.86</b>	<b>44.85</b>	<b>-10.01</b>

## Grant No. 46 - Contd.

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

**1.1. Revenue:**

- 1.1.1. The grant closed with a saving of ₹123.69 lakh against which an amount of ₹54.86 lakh was surrendered during the year.
- 1.1.2. In view of the final saving of ₹123.69 lakh, surrendered of ₹54.86 lakh in February 2024 proved less.
- 1.1.3. Saving occurred mainly under :

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

**Voted:****(Valley)****2501 Special Programmes for Rural Development***04 Integrated Rural Energy Planning Programme*

## 105 Project Implementation

## 1. 10 Devolution of Powers to PRIs

O.	20.00	20.00	...	-20.00
----	-------	-------	-----	--------

Reason for non-utilisation/non-surrendered of the entire provision was stated to be due to fund constraint of the State Government.

## 2. 11 Devolution of Powers to ADCs

O.	20.00	20.00	...	-20.00
----	-------	-------	-----	--------

Reason for non-utilisation/non-surrendered of the entire provision was reportedly due to fund constraint of the State Government.

**3425 Other Scientific Research***60 Others*

## 001 Direction and Administration

## 3. 01 Direction

O.	341.50	312.91	284.10	-28.81
R.	-28.59			

Withdrawal of fund through surrender (₹28.59 lakh) in March 2024 proved less. Reason for saving was reportedly due to less claim of Travel Expenses, no claim of Medical reimbursement, retirement of the staff and non completion of recruitment process of new staff.

## 4. 09 S and T Knowledge Resource Centre

O.	66.00	39.72	39.72	...
R.	-26.28			

Reason for reduction of fund through surrender (₹26.27 lakh) and re-appropriation (₹0.01 lakh) in March 2024 have not been intimated though called for (September 2024).

**Grant No. 46 - Concl'd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
-------------	--	---	-----------------------------------

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

**1.2. Capital:**

1.2.1. The grant closed with a saving of ₹10.01 lakh. No part of the saving was surrendered during the year.

1.2.2. Saving in the grant occurred under :

**Voted:****(Valley)****5425 Capital Outlay on Other Scientific and Environmental Research**

800 Other Expenditure

1. 01 Infrastructure Support to Manipur Science Centre

S.	54.86	54.86	44.85	-10.01
----	-------	-------	-------	--------

Reason for saving was reportedly due to non sanction of proposed amount.

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

**Grant No. 47 - Minorities and Other Backward Classes and Scheduled Castes Department**

<b>Section &amp; Major Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure</b> (₹ in thousand)	<b>Excess (+)/ Saving (-)</b>
<b>Revenue</b>			
<b>Major Head:</b>	<b>2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities</b>		
	<b>2250 Other Social Services</b>		
<b>Voted:</b>			
Original	65,74,16		
Supplementary	42,00	66,16,16	47,28,09
Amount Surrendered during the year			-18,88,07
			...
<b>Capital:</b>			
<b>Major Head:</b>	<b>4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities</b>		
<b>Voted</b>			
Original	5,75,90,68		
Supplementary	...	5,75,90,68	29,71,00
Amount Surrendered during the year			-5,46,19,68
			2,21,81,75

**Notes and Comments:**

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

	<b>Total grant / Appropriation</b>	<b>Actual Expenditure</b> (₹ in lakh)	<b>Excess (+)/ Saving (-)</b>
<b>Revenue:</b>			
<b>Voted:</b>			
Valley Areas	6,616.16	4,728.09	-1,888.07
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>6,616.16</b>	<b>4,728.09</b>	<b>-1,888.07</b>
<b>Capital</b>			
<b>Voted:</b>			
Valley Areas	57,590.68	2,971.00	-54,619.68
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>57,590.68</b>	<b>2,971.00</b>	<b>-54,619.68</b>

**Grant No. 47 - Contd.****1.1. Revenue:**

1.1.1. The grant closed with a saving of ₹1,888.07 lakh. No part of the saving was surrendered during the year.

1.1.2. In view of the final saving of ₹1,888.07 lakh, supplementary provision of ₹42.00 lakh obtained in February 2024 proved unnecessary.

1.1.3. Saving occurred mainly under :

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

**Voted:****(Valley)**

**2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities**

*01 Welfare of Scheduled Castes*

102 Economic Development

1. 02 Economic and Skill Development Programme (ESDP)

O.	60.00	60.00	...	-60.00
----	-------	-------	-----	--------

Reasons for non-utilisation of the provision was stated due to non release of funds by the Finance Department.

277 Education

2. 02 Pre Matric Scholarship Scheme for SC Students (Central Share)

O.	100.00	5.00	...	-5.00
----	--------	------	-----	-------

R.	-95.00			
----	--------	--	--	--

Reduction of fund through re-appropriation (₹95.00 lakh) in March 2024 proved less. Reasons for non-utilisation of the provision was stated due to non release of funds by the Ministry, Government of India.

3. 06 Post Matric Scholarship for SC Students (State Share)

O.	100.00	81.50	55.15	-26.35
----	--------	-------	-------	--------

R.	-18.50			
----	--------	--	--	--

Reduction of fund through re-appropriation (₹18.50 lakh) in March 2024 proved less. Reasons for non-utilisation of the provision was stated due to non release of funds by the Ministry, Government of India.

4. 07 State Share of Pre-Matric Scholarship for SC Students

O.	11.11	7.46	4.60	-2.86
----	-------	------	------	-------

R.	-3.65			
----	-------	--	--	--

Reduction of fund through re-appropriation (₹3.65 lakh) in March 2024 proved less. Reasons for non-utilisation of the provision was stated due to non release of funds by the Ministry, Government of India.

## Grant No. 47 - Contd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
793 Special Central Assistance for Scheduled Castes Component Plan			
5. 18 Pradhan Mantri Anusuchit Jaati Adhyuday Yojana (PMAJAY) (Central Share)			
O.	300.00	300.00	...
			-300.00
Reasons for non-utilisation of the entire provision was intimated due to non release of funds by the Ministry, Government of India.			
03 Welfare of Backward Classes			
001 Direction and Administration			
6. 02 Welfare of Backward Classes			
O.	126.96	126.96	64.82
			-62.14
Reasons for saving was intimated due to non filling of vacant posts and non utilisation of Medical reimbursement.			
7. 04 Welfare of Other Backward Classes			
O.	47.74	56.01	40.26
R.	8.27		
			-15.75
Enhancement of provision through re-appropriation (₹8.27 lakh) in March 2024 proved unnecessary. Reasons for saving was intimated due to non release of funds by the State Government.			
102 Economic Development			
8. 19 Economic and Skill Development Programme (ESDP)			
O.	90.00	90.00	...
			-90.00
Reasons for non-utilisation of the entire provision was intimated due to non release of funds by the State Government.			
277 Education			
9. 12 PM-YASASVI (Post Matric Scholarship for OBCs, EBCs & DNTs) (Central Share)			
O.	3,415.18	2,827.34	2,482.10
R.	-587.84		
			-345.24
Reduction of provision through re-appropriation (₹587.84 lakh) in March 2024 proved less. Reasons for saving was reported due to non sanction of funds by the Ministry.			
800 Other Expenditure			
10. 19 Reservation Policy and Upliftment of OBCs			
O.	85.81	106.18	...
R.	20.37		
			-106.18
Enhancement of provision through re-appropriation (₹20.37 lakh) in March 2024 proved unnecessary. Reasons for non-utilisation/non-surrender of the entire provisions was intimated due to non release of funds by the State Government.			

## Grant No. 47 - Contd.

Head		Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
11. 22 Chief Ministers Lairik Heiminashi (Coaching Programme)				
	O.	60.00	60.00	...
				-60.00
				Reasons for non-utilisation of the entire provisions was reported due to non release of Funds by the State Government.
				<i>04 Welfare of Minorities</i>
				001 Direction & Administration
12. 03 Welfare of Minorities				
	O.	149.28	149.28	116.39
				-32.89
				Reasons for saving was intimated due to non filling up of vacant posts and non utilisation of Medical reimbursement.
				102 Economic Development
13. 06 Economic and Skill Development Programme (ESDP)				
	O.	118.00	118.00	...
				-118.00
				Reasons for non-utilisation of the entire provision was reportedly due to non release of funds by the State Government.
				800 Other Expenditure
14. 12 Preservation and Protection of Wakf Properties and Modernisation of Madrassa				
	O.	1,275.00	1,275.00	1,203.22
				-71.78
				Reasons for saving was intimated due to non release of remaining funds by the State Government.
15. 17 Protection of Minorities Rights				
	O.	100.00	100.01	56.61
	R.	0.01		-43.40
				Enhancement of provision through re-appropriation (₹0.01 lakh) in March 2024 proved unnecessary. Reasons for saving was reportedly due to non release of balance funds by the State Government.
16. 23 Chief Ministers Lairik Heiminashi (Coaching Programme)				
	O.	60.00	60.00	...
				-60.00
				Reasons for non-utilisation of the entire provision was intimated due to non release of funds by the State Government.

**Grant No. 47 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
-------------	--	---	-----------------------------------

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

**2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities***03 Welfare of Backward Classes*

## 277 Education

## 17. 13 PM-YASASVI (Pre-Matric Scholarship for OBCs, EBCs &amp; DNTs) (Central Share)

O.	152.74	292.68	278.61	-14.07
R.	139.94			

Enhancement of provision through re-appropriation (₹139.94 lakh) in March 2024 proved excessive. Reasons for anticipated excess and final saving was reportedly due to non sanction of funds by the Ministry.

## 18. 14 State Share of CSS for PM-YASASVI (Post Matric Scholarship for OBCs, EBCs &amp; DNTs)

S.	42.00	278.91	89.71	-189.20
R.	236.91			

Enhancement of provision through re-appropriation (₹236.91 lakh) in March 2024 proved excessive. Reasons for anticipated excess and final saving was reported due to non release of funds by the Ministry.

*04 Welfare of Minorities*

## 001 Direction &amp; Administration

## 19. 05 Welfare of Minorities

O.	18.44	30.81	25.15	-5.66
R.	12.37			

Enhancement of provision through re-appropriation (₹12.37 lakh) in March 2024 proved excessive. Reasons for anticipated excess and final saving was reportedly due to non release of funds by the State Government.

**1.2. Capital :**

1.2.1. The grant closed with a saving of ₹54,619.68 lakh, against which an amount of ₹22,181.75 lakh was surrendered during the year.

1.2.2. In view of the final saving of ₹54,619.68 lakh, surrendered of ₹22,181.75 lakh in March 2024 proved less.

1.2.3. Saving occurred mainly under :

## Grant No. 47 - Contd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
<b>Voted:</b>			
<b>(Valley)</b>			
<b>4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, OBC &amp; Minorities</b>			
<i>01 Welfare of Scheduled Castes</i>			
800 Other Expenditure			
1. 05 Babu Jagjivan Ram Chhatrawas Yojana (BJRCY) Boys Hostel			
O.	369.68	272.34	96.25
R.	-97.34		-176.09
Reduction of funds through re-appropriation (₹97.34 lakh) in March 2024 proved less. Reasons for saving was stated due to non release of balance funds by the State Government.			
2. 06 Babu Jagjivan Ram Chhatrawas Yojana (BJRCY) Girls Hostel			
O.	1,221.00	1,575.00	525.00
R.	354.00		-1,050.00
Enhancement of provisions through re-appropriation (₹354.00 lakh) in March 2024 proved unnecessary. Reasons for saving was reportedly due to non release of balance funds by the State Government.			
<i>03 Welfare of Backward Classes</i>			
800 Other Expenditure			
3. 21 Construction of Hostel for OBC Boys			
O.	175.00	663.25	25.00
R.	488.25		-638.25
Enhancement of provisions through re-appropriation (₹488.25 lakh) in March 2024 proved unnecessary. Reasons for saving was reportedly due to non release of balance funds by the Ministry, Government of India			
4. 22 Construction of Hostel for OBC Girls			
O.	525.00	493.50	441.00
R.	-31.50		-52.50
Reduction of funds through re-appropriation (₹31.50 lakh) in March 2024 proved less. Reasons for saving was intimated due to non release of balance funds by the Ministry, Government of India.			
<i>04 Welfare of Minorities</i>			
800 Other Expenditure			
5. 24 Pradhan Mantri Jan Vikas Karyakaram (PMJVK)			
O.	54,000.00	30,200.00	55.00
R.	-23,800.00		-30,145.00
Withdrawal of provisions through surrender (₹22,181.75 lakh) and re-appropriation (₹1,618.25 lakh) in March 2024 proved less. Reasons for final saving was intimated due to non release of funds by the Ministry, Government of India.			

**Grant No. 47 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
-------------	--	---	-----------------------------------

6. 25 Civil Works in areas covered by Minority Community			
O.	300.00	300.00	100.00
			-200.00

Reasons for saving have not been intimated though called for (September 2024).

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

**4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, OBC & Minorities***03 Welfare of Backward Classes*

## 800 Other Expenditure

7. 20 Civil Works in areas covered by Backward Classes			
O.	1,000.00	1,650.00	1,650.00
R.	650.00		...

Reasons for enhancement of provisions through re-appropriation (₹650.00 lakh) in March 2024 have not been intimated though called for (September 2024).

**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.

**Revenue Voted:****(Valley)****2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities***01 Welfare of Scheduled Castes*

## 793 Special Central Assistance for Scheduled Castes Component Plan

1. 16 Pradhan Mantri Adarsh Gram Yojana (PMAGY) (Central Share)			
R.	243.20	243.20	3.20
			-240.00

Reasons for creation of fund through re-appropriation without obtaining budget either in original/supplementary have not been intimated though called for (September 2024).

*03 Welfare of Backward Classes*

## 277 Education

2. 06 State Share of CSS for Pre-Matric Scholarship (OBC)			
R.	33.92	33.92	18.28
			-15.64

Reasons for creation of fund through re-appropriation without obtaining budget either in original/supplementary have not been intimated though called for (September 2024).

**Grant No. 47 - Concl'd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
-------------	--	---	-----------------------------------

**Capital Voted:****(Valley)****4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, OBC & Minorities***01 Welfare of Scheduled Castes*

800 Other Expenditure

## 3. 07 Institute Boy's Hostel (Central Share)

R.	157.50	157.50	78.75	-78.75
----	--------	--------	-------	--------

Reasons for creation of fund through re-appropriation without obtaining budget either in original/supplementary have not been intimated though called for (September 2024).

Expenditure made by creating provision through re-appropriation at Sl.No. 1 to 3 at Note 1.3 under Revenue and Capital Voted without the knowledge of State Legislature requires regularisation.

**Grant No. 48 - Relief and Disaster Management**

<b>Section &amp; Major Head</b>	<b>Total grant / Appropriation</b>		<b>Actual Expenditure</b> (₹ in thousand)	<b>Excess (+)/ Saving (-)</b>
<b>Revenue</b>				
<b>Major Head: 2245 Relief on account of Natural Calamities</b>				
<b>Voted:</b>				
Original	84,76,38			
Supplementary	1,09,03,62	1,93,80,00	9,50,26	-1,84,29,74
Amount Surrendered during the year.				...

**Capital****Major Head: 4250 Capital Outlay on other Social Services****Voted:**

Original	1,00,00			
Supplementary	1,00,00	2,00,00	...	-2,00,00
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:

	<b>Total grant / Appropriation</b>	<b>Actual Expenditure</b> (₹ in lakh)	<b>Excess (+)/ Saving (-)</b>
<b>Revenue:</b>			
<b>Voted:</b>			
Valley Areas	19,380.00	9,50.26	-18,429.74
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>19,380.00</b>	<b>9,50.26</b>	<b>-18,429.74</b>
<b>Capital:</b>			
<b>Voted:</b>			
Valley Areas	200.00	...	-200.00
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>200.00</b>	<b>...</b>	<b>-200.00</b>

**Grant No. 48 - Contd.****1.1. Revenue:**

1.1.1. The grant closed with a saving of ₹18,429.74 lakh. No part of the saving was surrendered during the year.

1.1.2. In view of the final saving ₹18,429.74 lakh, supplementary provision of ₹10,903.62 lakh obtained in February 2024 proved excessive.

1.1.3. Saving occurred mainly under:

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

**Voted:****(Valley)****2245 Relief on account of Natural Calamities***01 Drought*

## 101 Gratuitous Relief

## 1. 01 State's Disaster Response Fund

O.	627.00	627.00	...	-627.00
----	--------	--------	-----	---------

Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (September 2024).

*02 Floods, Cyclones etc.*

## 101 Gratuitous Relief

## 2. 01 State's Disaster Response Fund

O.	2,000.00	2,000.00	445.57	-1,554.43
----	----------	----------	--------	-----------

Reasons for saving have not been intimated though called for (September 2024).

*08 State Disaster Mitigation Fund*

## 797 Transfer to Reserve Funds/Deposits Accounts

## 3. 10 State Disaster Mitigation Fund (SDRMF under 15th FC Award)

O.	1,040.00	2,080.00	50.00	-2,030.00
----	----------	----------	-------	-----------

S.	1,040.00
----	----------

Enhancement of provision by way of supplementary (₹1,040.00 lakh) in February 2024 proved unnecessary. Reasons for final saving have not been intimated though called for (September 2024).

*80 General*

## 102 Management of Natural Disasters, Contingency Plans in disaster prone areas

## 4. 01 Relief and Disaster Management

O.	381.00	511.00	169.55	-341.45
----	--------	--------	--------	---------

S.	130.00
----	--------

Enhancement of provision by way of supplementary (₹130.00 lakh) in February 2024 proved unnecessary. Reasons for final saving have not been intimated though called for (September 2024).

**Grant No. 48 - Contd.**

<b>Head</b>		<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>	
5.	02 Civil Defence				
	O.	122.38	123.00	80.94	-42.06
	S.	0.62			
	Enhancement of provision by way of supplementary (₹0.62 lakh) in February 2024 proved unnecessary. Reasons for final saving have not been intimated though called for (September 2024).				
6.	03 National Disaster Management Authority (NDMA) Central Share)				
	O.	57.21	57.21	4.20	-53.01
	Reasons for final saving have not been intimated though called for (September 2024).				
7.	04 Conduct of Mock Exercise (Central Share)				
	O.	34.00	34.00	...	-34.00
	Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (September 2024).				
8.	05 Extension of Emergency Response Support (ERSS)				
	O.	54.79	54.79	...	-54.79
	Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (September 2024).				
	103 Assistance to States from National Disaster Response Fund				
9.	01 Drought				
	S.	2,653.00	2,653.00	...	-2,653.00
	Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (September 2024).				
	800 Other Expenditure				
10.	08 State Disaster Response Fund (SDRMF under 15th FC Award )				
	O.	4,160.00	11,240.00	200.00	-11,040.00
	S.	7,080.00			
	Enhancement of provision by way of supplementary (₹7,080.00 lakh) in February 2024 proved unnecessary. Reasons for final saving have not been intimated though called for (September 2024).				

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

**Grant No. 48 - Concl.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
-------------	--	---	-----------------------------------

**1.2. Capital:**

1.2.1. The grant in the Capital section closed with saving of ₹200.00 lakh. No part of the saving was surrendered during the year.

1.2.2. Saving occurred manily under:

**Voted:****(Valley)****4250 Capital Outlay on other Social Services**

800 Other Expenditure

## 1. 01 Construction of Civil Defence Office Building

O.	50.00	100.00	...	-100.00
S.	50.00			

Reason for enhancement of fund through supplementary (₹50.00 lakh) in February 2024 and non-utilisation of the entire provision have not been intimated though called for (September 2024).

## 2. 02 Construction of Relief &amp; DM Office Building

O.	50.00	100.00	...	-100.00
S.	50.00			

Reason for enhancement of fund through supplementary (₹50.00 lakh) in February 2024 and non-utilisation of the entire provision have not been intimated though called for (September 2024).

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**

<b>Section &amp; Major Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess (+)/ Saving (-)</b>
<b>Revenue</b>			
<b>Major Head: 3454 Census Surveys and Statistics</b>			
<b>Voted:</b>			
Original	33,40,50		
Supplementary	...	33,40,50	12,76,70
Amount Surrendered during the year.			-20,63,80
			13,71,00

**Notes and Comments:**

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

	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
<b>Revenue:</b>			
<b>Voted:</b>			
Valley Areas	1,989.00	903.55	-1,085.45
Hill Areas	1,351.50	373.15	-978.35
<b>Total Voted:</b>	<b>3,340.50</b>	<b>1,276.70</b>	<b>-2,063.80</b>

**1.1 Revenue:**

1.1.1. The grant closed with a saving of ₹2,063.80 lakh against which an amount of ₹1,371.00 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹2,063.80 lakh, the surrendered amount of ₹1,371.00 lakh in March 2024 proved less.

1.1.3. Saving occurred mainly under:

**Grant No. 49 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
-------------	--	---	-----------------------------------

**Voted:****(Hill)****3454 Census Surveys and Statistics***01 Census*

## 001 Direction and Administration

## 1. 01 Direction

O.	804.50	397.24	208.35	-188.89
R.	-407.26			

Withdrawal of fund by way of surrender (₹410.26 lakh) in March 2024 proved less and enhancement through re-appropriation (₹3.00 lakh) proved unjustified. Reasons for saving have not been intimated though called for (September 2024).

## 800 Other Expenditure

## 2. 04 Land Utilization Survey/Crop Cutting Experiment under Crop Insurance Scheme

O.	87.00	80.00	33.94	-46.06
R.	-7.00			

Withdrawal of fund by way of surrender (₹7.00 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

*02 Surveys and Statistics*

## 201 National Sample Survey Organisation

## 3. 05 National Sample Survey Organisation

O.	365.00	215.00	91.34	-123.66
R.	-150.00			

Withdrawal of fund by way of surrender (₹150.00 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

## 205 State Statistical Agency

## 4. 08 Strengthening of Statistics Machinery

O.	95.00	80.00	39.52	-40.48
R.	-15.00			

Withdrawal of fund by way of surrender (₹15.00 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).

**Voted:****(Valley)****3454 Census Surveys and Statistics***01 Census*

**Grant No. 49 - Concl.**

<b>Head</b>		<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
001 Direction and Administration				
5. 01 Direction				
	O.	1,188.00	600.26	530.15
	R.	-587.74		-70.11
Withdrawal of fund by way of surrender (₹589.74 lakh) in March 2024 proved less and enhancement through re-appropriation (₹2.00 lakh) proved unjustified. Reasons for saving have not been intimated though called for (September 2024).				
800 Other Expenditure				
6. 04 Land Utilization Survey/Crop Cutting Experiment under Crop Insurance Scheme				
	O.	80.00	70.00	33.31
	R.	-10.00		-36.69
Withdrawal of fund by way of surrender (₹10.00 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).				
<i>02 Surveys and Statistics</i>				
201 National Sample Survey Organisation				
7. 05 National Sample Survey Organisation				
	O.	535.00	365.00	250.33
	R.	-170.00		-114.67
Withdrawal of fund by way of surrender (₹170.00 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).				
203 Computer Services				
8. 02 Computer Services				
	O.	41.00	25.00	19.47
	R.	-16.00		-5.53
Withdrawal of fund by way of re-appropriation (₹5.00 lakh) and surrender (₹11.00 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).				
205 State Statistical Agency				
9. 08 Strengthening of Statistics Machinery				
	O.	130.00	122.00	55.31
	R.	-8.00		-66.69
Withdrawal of fund by way of surrender (₹8.00 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).				

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

**Grant No. 50 - Information Technology**

<b>Section &amp; Major Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess (+)/ Saving (-)</b>
<b>Revenue</b>			
<b>Major Head: 3425 Other Scientific Research</b>			
<b>Voted:</b>			
Original	43,23,77		
Supplementary ...	43,23,77	14,11,06	-29,12,71
Amount Surrendered during the year.			7,18,90
<b>Capital</b>			
<b>Major Head: 5425 Capital Outlay on Other Scientific and</b>			
<b>Voted:</b>			
Original	1,56,50,00		
Supplementary ...	1,56,50,00	5,00,00	-1,51,50,00
Amount Surrendered during the year.			1,50,70,00

**Notes and Comments:**

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

	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
<b>Revenue</b>			
<b>Voted:</b>			
Valley Areas	4,323.77	1,411.06	-2,912.71
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>4,323.77</b>	<b>1,411.06</b>	<b>-2,912.71</b>
<b>Capital</b>			
<b>Voted:</b>			
Valley Areas	15,650.00	500.00	-15,150.00
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>15,650.00</b>	<b>500.00</b>	<b>-15,150.00</b>

**1.1. Revenue:**

1.1.1. The grant closed with a saving of ₹2,912.71 lakh against which an amount of ₹718.90 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹2,912.71 lakh, the surrendered amount of ₹718.90 lakh in March 2024 proved less.

1.1.3. Saving occurred mainly under:

**Grant No. 50 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
<b>Voted:</b>			
<b>(Valley)</b>			
<b>3425 Other Scientific Research</b>			
<i>60 Others</i>			
001 Direction and Administration			
1. 01 Direction			
O.	423.77	404.87	402.77
R.	-18.90		-2.10
Withdrawal of fund by way of surrender (₹18.90 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
2. 26 Promotion of Information Technology (IT)			
O.	3,200.00	2,500.00	682.93
R.	-700.00		-1,817.07
Withdrawal of fund by way of surrender (₹700.00 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2024).			
800 Other Expenditure			
3. 02 Financial Assistance to Cyber Corporation Manipur			
O.	200.00	200.00	25.36
Reasons for saving have not been intimated though called for (September 2024).			
4. 25 Financial Assistance to Manipur State Information Technology Society(MSITS)			
O.	500.00	500.00	300.00
Reasons for saving have not been intimated though called for (September 2024).			

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 ₹15,150.00 lakh against which an amount of ₹15,070.00 lakh was surrendered during the year.

1.2.2. In view of the final saving of ₹15,150.00 lakh, the surrendered amount of ₹15,070.00 lakh in March 2024 proved less.

1.2.3. Saving occurred mainly under:

**Grant No. 50 - Concl'd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
<b>Voted:</b>			
<b>(Valley)</b>			
<b>5425 Capital Outlay on Other Scientific and Environmental Research</b>			
800 Other Expenditure			
1. 01 Construction of IIIT			
O.	1,000.00	500.00	500.00
R.	-500.00		...
Reasons for withdrawal of fund through surrender (₹500.00 lakh) in March 2024 have not been intimated though called for (September 2024).			
2. 03 Construction/ Renovation of IT Park			
O.	150.00	10.00	...
R.	-140.00		-10.00
Reasons for withdrawal of fund through surrender (₹140.00 lakh) in March 2024 and non-utilisation of the remaining provision have not been intimated though called for (September 2024).			
3. 05 Manipur IT SEZ (EAP)			
O.	10,000.00	15.00	...
R.	-9,985.00		-15.00
Reasons for withdrawal of fund through surrender (₹9,985.00 lakh) in March 2024 and non-utilisation of the remaining provision have not been intimated though called for (September 2024).			
4. 06 Setting up of CIIT (State Share)			
O.	1,000.00	...	...
R.	-1,000.00		...
Reasons for withdrawal of entire provision through surrender (₹1,000.00 lakh) in March 2024 was not assigned (September 2024).			
5. 07 Acquisition of land for expansion of IT SEZ			
O.	3,500.00	55.00	...
R.	-3,445.00		-55.00
Reasons for withdrawal of fund through surrender (₹3,445.00 lakh) in March 2024 and non-utilisation of the remaining provision have not been intimated though called for (September 2024).			

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

## 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 thousand)

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	13,00,00	...	...	...	13,00,00	...	...	...
2	8. Public Works Department	8,00,00	...	3,14,24	...	4,85,76	...	...	...
3	15. Consumer Affairs, Food and Public Distribution	1,00,00	...	...	...	1,00,00	...	...	...
4	19. Environment and Forest	2,03,31,57	...	20,26,00	...	1,83,05,57	...	...	...
5	48. Relief and Disaster Management	26,27,00	...	4,45,57	...	21,81,43	...	...	...
	<b>Total Amount</b>	<b>2,51,58,57</b>	<b>...</b>	<b>27,85,81</b>	<b>...</b>	<b>2,23,72,76</b>	<b>...</b>	<b>...</b>	<b>...</b>



© COMPTROLLER AND  
AUDITOR GENERAL OF INDIA  
[www.cag.gov.in](http://www.cag.gov.in)

<https://cag.gov.in/ae/manipur/en>

