



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

# Appropriation Accounts 2024-25



Government of Manipur



# **Appropriation Accounts**

**2024-25**

**Government of Manipur**



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## INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Manipur for the year 2024-25 presents the accounts of sums expended in the year ended 31 March 2025, 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 ₹ 5lakh.

### 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 ₹2.5lakh.

## SUMMARY OF APPROPRIATION ACCOUNTS

Number and name of grant or appropriation	Total of grant/ appropriation		Actual Expenditure		Savings (-)		Excess (+)		
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital	
	2	3	4	5	6	7	8	9	
1									
			(₹ in lakh)						
1 State Legislature	Voted	31,240.24	1,056.00	30,159.67	690.33	1,080.57	365.67	...	
	<i>Charged</i>	221.61	...	167.77	...	53.84	...	...	
2 Council of Ministers	Voted	1,548.00	80.00	451.56	...	1,096.44	80.00	...	
Appropriation No. 1 Governor	<i>Charged</i>	854.14	40.00	591.36	39.98	262.78	0.02	...	
Appropriation No. 2 Interest Payment & Debt Services	<i>Charged</i>	1,11,313.30	6,19,142.54	1,01,746.15	9,92,041.47	9,567.15	...	3,72,898.93	
Appropriation No. 3 Manipur Public Service Commission	<i>Charged</i>	745.96	...	454.94	...	291.02	...	(3,72,89,893,390)	
3 Secretariat	Voted	12,671.26	4,138.00	10,739.06	288.43	1,932.20	3,849.57	...	
	<i>Charged</i>	183.80	220.00	48.85	...	134.95	220.00	...	
4 Land Revenue, Stamps and Registration and District Administration	Voted	14,063.45	540.00	11,904.80	...	2,158.65	540.00	...	
5 Finance Department	Voted	3,34,292.54	1,634.28	3,30,550.41	267.18	3,742.13	1,367.10	...	
6 Transport	Voted	2,526.43	499.00	1,962.48	357.41	563.95	141.59	...	
7 Police	Voted	3,04,535.39	31,978.24	2,81,525.94	16,083.43	23,009.45	15,894.81	...	

## SUMMARY OF APPROPRIATION ACCOUNTS - Contd.

Number and name of grant or appropriation	Total of grant/ appropriation		Actual Expenditure		Savings (-)		Excess (+)		
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital	
	2	3	4	5	6	7	8	9	
(₹ in lakh)									
8 Public Works Department	Voted	16,529.36	1,80,943.12	11,940.73	65,017.66	4,588.63	1,15,925.46	...	...
	Charged	330.00	100.00	251.57	...	78.43	100.00	...	...
9 Information and Publicity	Voted	1,792.21	158.00	1,343.58	34.75	448.63	123.25	...	...
10 Education	Voted	3,06,180.13	9,009.66	2,31,842.27	623.34	74,337.86	8,386.32	...	...
11 Medical, Health and Family Welfare Services	Voted	1,45,895.30	13,029.14	1,17,792.84	2,083.35	28,102.46	10,945.79	...	...
12 Municipal Administration, Housing and Urban Development	Voted	76,559.88	19,579.39	30,417.56	1,356.54	46,142.32	18,222.85	...	...
13 Labour and Employment	Voted	6,282.28	525.00	3,946.75	62.52	2,335.53	462.48	...	...
14 Department of Tribal Affairs, Hills and Scheduled Castes Development	Voted	91,106.15	3,971.36	72,806.23	...	18,299.92	3,971.36	...	...
15 Consumer Affairs, Food and Public Distribution	Voted	21,378.18	448.00	5,545.05	109.87	15,833.13	338.13	...	...
16 Cooperation	Voted	4,349.97	125.00	2,212.60	...	2,137.37	125.00	...	...
17 Agriculture	Voted	34,113.42	3,774.41	15,875.16	776.20	18,238.26	2,998.21	...	...
18 Animal Husbandry and Veterinary including Dairy Farming	Voted	18,225.33	1,093.00	7,747.52	374.78	10,477.81	718.22	...	...

## SUMMARY OF APPROPRIATION ACCOUNTS - Contd.

Number and name of grant or appropriation	Total of grant/ appropriation		Actual Expenditure		Savings (-)		Excess (+)		
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital	
	2	3	4	5	6	7	8	9	
19 Environment and Forest	Voted	57,170.76	14,474.33	17,668.17	3,794.90	39,502.59	10,679.43	...	...
20 Community and Rural Development	Voted	2,52,001.90	1,72,736.98	68,262.22	17,920.75	1,83,739.68	1,54,816.23	...	...
21 Textiles, Commerce & Industries	Voted	17,527.05	722.80	4,694.37	624.03	12,832.68	98.77	...	...
22 Public Health Engineering	Voted	13,126.99	1,48,118.74	10,671.47	52,245.35	2,455.52	95,873.39	...	...
23 Power	Voted	37,921.55	18,000.00	34,804.69	9,316.88	3,116.86	8,683.12	...	...
24 Vigilance Department	Voted	658.69	30.00	582.71	27.03	75.98	2.97	...	...
25 Youth Affairs and Sports Department	Voted	9,068.78	751.00	5,388.36	50.00	3,680.42	701.00	...	...
26 Administration of Justice	Voted	12,547.47	6,493.05	6,025.22	1,234.16	6,522.25	5,258.89	...	...
	Charged	6,397.00	...	3,869.31	...	2,527.69	...	...	...
27 Election	Voted	5,099.35	20.01	2,267.96	...	2,831.39	20.01	...	...
28 State Excise	Voted	1,792.30	393.00	904.08	65.11	888.22	327.89	...	...
29 Sales Tax, Other Taxes/Duties on Commodities and Services	Voted	533.14	250.00	516.56	249.59	16.58	0.41	...	...

(₹ in lakh)

## SUMMARY OF APPROPRIATION ACCOUNTS - Contd.

Number and name of grant or appropriation	Total of grant/ appropriation		Actual Expenditure		Savings (-)		Excess (+)		
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital	
	2	3	4	5	6	7	8	9	
	(₹ in lakh)								
30 Planning	Voted	19,199.98	1,00,588.93	5,013.21	60,905.72	14,186.77	39,683.21	...	...
31 Fire Protection and Control	Voted	2,751.61	3,090.00	2,294.37	1,379.95	457.24	1,710.05	...	...
32 Jails	Voted	4,301.29	182.00	3,460.18	5.98	841.11	176.02	...	...
33 Home Guards	Voted	5,756.19	25.00	5,234.28	15.00	521.91	10.00	...	...
34 Rehabilitation	Voted	1,877.20	1,122.00	1,704.68	10.11	172.52	1,111.89	...	...
35 Stationery and Printing	Voted	585.50	120.00	527.38	...	58.12	120.00	...	...
36 Minor Irrigation	Voted	2,644.39	27,928.45	1,989.23	2,497.19	655.16	25,431.26	...	...
37 Fisheries	Voted	8,705.38	290.00	2,801.89	...	5,903.49	290.00	...	...
38 Panchayat	Voted	11,724.68	3.01	2,978.78	...	8,745.90	3.01	...	...
39 Sericulture	Voted	8,894.60	830.00	2,284.18	600.00	6,610.42	230.00	...	...
40 Water Resources Department	Voted	6,416.00	58,854.41	5,462.53	19,891.54	953.47	38,962.87	...	...
41 Art and Culture	Voted	5,132.01	559.00	3,396.40	72.36	1,735.61	486.64	...	...



**SUMMARY OF APPROPRIATION ACCOUNTS, 2024-25 - Concl'd.**

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

**Revenue and Capital Section:**

The excess expenditure of ₹3,72,898.93 lakh (₹37,28,98,93,390) (Capital) incurred under Appropriation No. 2 Interest payment and Debt Services which requires regularisation from the State Legislature.

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

The reconciliation between the total expenditure according to the Appropriation Accounts for 2024-25 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	1,07,129.95	9,92,081.45	14,76,861.91	2,70,437.81
Deduct- Total of Recoveries			17,709.89	
Net total expenditure as shown in statement No.11 of the Finance Accounts	1,07,129.95	9,92,081.45	14,59,152.02	2,70,437.81

Capital includes Loans and Advances and Public Debt.

The details of recoveries referred to above are given in Appendix at Page 308.

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

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

#### **Opinion**

The Appropriation Accounts of the Government of Manipur for the year ended 31 March 2025 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 2025 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 2025.

#### **Basis for Opinion**

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

#### **Responsibilities for Preparation of the Initial and Subsidiary Accounts**

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

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

#### **Responsibilities for Compilation of Annual Accounts**

The Office of the Principal Accountant General (Accounts and Entitlements) of Manipur functioning under my control is responsible for compilation and preparation of Annual Accounts

of the State Government. This is in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

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

### **Responsibilities for the Audit of the Annual Accounts**

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

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

### **Emphasis of Matter**

I want to draw attention to:

- 1) There was an excess disbursement of ₹3,728.99 crore over the authorization made by the State Legislature under Appropriation-2 during the Financial Year 2024-25. 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.

**Date:** 02/02/2026

**Place:** New Delhi



(K. SANJAY MURTHY)

**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	2,88,19,36		
	Supplementary	24,20,88	3,12,40,24	3,01,59,67
	Amount Surrendered during the year.			-10,80,57
				22,27
<b>Charged:</b>				
	Original	2,21,61		
	Supplementary	...	2,21,61	1,67,77
	Amount Surrendered during the year.			-53,84
				...
<b>Capital</b>				
<b>Major Head: 4075 Capital Outlay on Miscellaneous General Services</b>				
<b>7610 Loans to Government Servants etc.</b>				
<b>Voted:</b>				
	Original	10,36,00		
	Supplementary	20,00	10,56,00	6,90,33
	Amount Surrendered during the year.			-3,65,67
				...

**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	31,240.24	30,159.67	-1,080.57
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>31,240.24</b>	<b>30,159.67</b>	<b>-1,080.57</b>
<b>Charged:</b>			
Valley Areas	221.61	167.77	-53.84
Hill Areas	...	...	...
<b>Total Charged:</b>	<b>221.61</b>	<b>167.77</b>	<b>-53.84</b>
<b>Capital:</b>			
<b>Voted:</b>			
Valley Areas	1,056.00	690.33	-365.67
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>1,056.00</b>	<b>690.33</b>	<b>-365.67</b>

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

1.1.1. The grant closed with a saving of ₹1,080.57 lakh against which an amount of ₹22.27 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹1,080.57 lakh, surrendered amount of ₹22.27 lakh in March 2025 proves less.

1.1.3. Saving occurred mainly under:

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

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

## 101 Legislative Assembly

## 1. 03 Chairman &amp; vice- Chairman Hill Areas committee

O.	211.76	201.34	156.55	-44.79
R.	-10.42			

Reduction of fund by way of re-appropriation (₹10.42 lakh) in March 2025 proved less. Reasons for saving was reportedly due to vacancy of the post of Vice Chairman.

## 2. 04 Members

O.	10,923.13	12,107.50	11,819.39	-288.11
S.	1,038.00			
R.	146.37			

Addition of fund through supplementary (₹1,038.00 lakh) in February 2025 and through re-appropriation (₹146.37 lakh) in March 2025 proved excessive. Reasons for saving was reportedly due to less number of members.

## 3. 07 e-Vidhan (Central Share)

O.	518.00	172.42	172.42	...
R.	-345.58			

Reduction of fund by way of re-appropriation (₹323.31 lakh) and surrender (₹22.27 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

## 4. 08 National evidhan Application (NeVA)

O.	58.00	20.00	19.16	-0.84
R.	-38.00			

Reduction of fund by way of re-appropriation (₹38.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

**Grant No. 1 - Contd.**

Head		Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
103 Legislative Secretariat					
5. 01 General Establishment					
	O.	8,741.14	9,473.00	9,217.59	-255.41
	S.	700.00			
	R.	31.86			
Addition of fund through supplementary (₹700.00 lakh) in February 2025 and through re-appropriation (₹31.86 lakh) in March 2025 proved excessive. Reasons for saving was reportedly due to vacancy of post.					
6. 03 Museum and Archive					
	O.	1,088.25	1,276.00	1,185.69	-90.31
	S.	115.88			
	R.	71.87			
Addition of fund through supplementary (₹115.88 lakh) in February 2025 and through re-appropriation (₹71.87 lakh) in March 2025 proved excessive. Reasons for saving was reportedly due to vacancy of post.					
104 Legislator's Hostel					
7. 01 Hostel Establishment					
	O.	2,880.98	3,164.98	2,826.44	-338.54
	S.	230.00			
	R.	54.00			
Addition of fund through supplementary (₹230.00 lakh) in February 2025 and through re-appropriation (₹54.00 lakh) in March 2025 proved excessive. Reasons for saving was reportedly due to vacancy of post.					
800 Other Expenditure					
8. 01 Assembly Building					
	O.	3,000.00	3,120.00	3,095.08	-24.92
	S.	120.00			
Enhancement of fund by way of supplementary (₹120.00 lakh) in March 2025 proved excessive. Reasons for final saving was reportedly due to late receipt of bills.					

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

**Voted:**

**(Valley)**

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

*02 State/Union Territory Legislatures*

**Grant No. 1 - Contd.**

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

103 Legislative Secretariat

9. 02 Library and Research

O.	280.10	315.00	312.54	-2.46
R.	34.90			

Enhancement of fund by way of re-appropriation (₹34.90 lakh) in March 2025 proved excessive. Reasons for anticipated excess and final saving was reportedly due to non receipt of bills on time.

800 Other Expenditure

10. 02 Seminar and Conference

O.	630.00	765.00	759.05	-5.95
S.	105.00			
R.	30.00			

Enhancement of fund by way of supplementary (₹105.00 lakh) in February 2025 proved insufficient and re-appropriation (₹30.00 lakh) in March 2025 proved excessive. Reasons for anticipated excess and final saving was reportedly due to non receipt of bills on time.

**1.2. Revenue Charged:**

1.2.1. The grant in the Charged Portion closed with a saving of ₹53.84 lakh. No part of the saving was surrendered during the year.

1.2.2. Saving occurred mainly under:

(Valley)

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

02 State/Union Territory Legislatures

101 Legislative Assembly

1. 01 Speaker and Deputy Speaker

O.	221.61	224.34	167.77	-56.57
R.	2.73			

Enhancement of fund through re-appropriation (₹2.73 lakh) in March 2025 proved unnecessary. Reasons for saving was reportedly due to vacancy of the post of Deputy Speaker.

**1.3. Capital:**

1.3.1. The grant in the Capital Section closed with a saving of ₹365.67 lakh. No part of the saving was surrendered during the year.

1.3.2. Saving occurred mainly under:

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

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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**Voted:****(Valley)****4075 Capital Outlay on Miscellaneous General Services**

800 Other Expenditure

## 1. 01 General Establishment

O.	540.00	550.00	538.23	-11.77
S.	10.00			

Enhancement of fund by way of supplementary (₹10.00 lakh) in February 2025 proved unnecessary. Reasons for saving was reportedly due to less claim and non receipt of bills on time.

## 2. 03 Museum and Archive

O.	390.00	390.00	98.88	-291.12
----	--------	--------	-------	---------

Reasons for saving have was reportedly due to less claim and late receipt of bills.

**7610 Loans to Government Servants etc.**

201 House Building Advances

## 3. 01 Loans to Members

O.	20.00	30.00	...	-30.00
S.	10.00			

Reasons for enhancement of fund through supplementary (₹10.00 lakh) in February 2025 and non-utilisation/non-surrender of the entire provision less claim by members.

202 Advances for Purchase of Motor Conveyances

## 4. 01 Loans to Members

O.	60.00	60.00	30.00	-30.00
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Reasons for saving have less claim by members.

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 (-)
<b>Revenue</b>			
<b>Major Head: 2013 Council of Ministers</b>			
<b>Voted:</b>			
Original	15,48,00		
Supplementary	...	15,48,00	-10,96,44
Amount Surrendered during the year.			5,59,00

<b>Revenue</b>			
<b>Major Head: 7610 Loans to Government Servants etc.</b>			
<b>Voted:</b>			
Original	8,000		
Supplementary	...	8,000	...
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	1,548.00	451.56	-1,096.44
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>1,548.00</b>	<b>451.56</b>	<b>-1,096.44</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 ₹1,096.44 lakh against which an amount of ₹559.00 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹1,096.44 lakh, surrendered amount of ₹ 559.00 lakh in March 2025 proved less.

1.1.3. Saving occurred mainly under:

**Grant No. 2 - Contd.**

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

101 Salaries of Ministers and Deputy Ministers

## 1. 01 Salaries of Ministers and Deputy Ministers

O.	440.00	441.00	398.34	-42.66
R.	1.00			

Enhancement of fund through re-appropriation (₹1.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

105 Discretionary grant by Ministers

## 2. 01 Discretionary Grant by Ministers

O.	28.00	28.00	...	-28.00
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Reasons for non-utilisation/non-surrender of the budget provision have not been intimated though called for (September 2025).

108 Tour Expenses

## 3. 01 Tour Expenses

O.	80.00	80.00	16.66	-63.34
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Reasons for saving have not been intimated though called for (September 2025).

800 Other Expenditure

## 4. 01 Other Expenditure

O.	800.00	240.00	36.56	-203.44
R.	-560.00			

Reduction of fund by way of surrender (₹559.00 lakh) in March 2025 proved less and enhancement through re-appropriation (₹1.00 lakh) proved unnecessary. Reasons for final saving have not been intimated though called for (September 2025).

## 5. 02 Chief Minister Special Assistance Fund

O.	200.00	200.00	...	-200.00
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Reasons for non-utilisation/non-surrender of the entire fund have not been intimated though called for (September 2025).

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

**Grant No. 2 - Concl.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
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**1.2. Capital:**

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

1.2.2. Saving occurred mainly under:

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

201 House Building Advances

## 1. 01 Loans to Ministers

O.	40.00	40.00	...	-40.00
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Reasons for non-utilisation/non-surrender of the entire fund have not been intimated though called for (September 2025).

202 Advances for Purchase of Motor Conveyances

## 2. 01 Loans to Ministers

O.	40.00	40.00	...	-40.00
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Reasons for non-utilisation/non-surrender of the entire fund have not been intimated though called for (September 2025).

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 (-)
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**Revenue**

**Major Head: 2012 President/Vice-President/Governor/Administration of Union Territories**

**Charged**

<i>Original</i>	8,54.14		
<i>Supplementary</i>	...	8,54,14	5,91,36
<i>Amount Surrendered during the year.</i>			-2,62,78
			...

**Capital:**

**Major Head: 4075 Capital Outlay on Miscellaneous General Services**

**Charged**

<i>Original</i>	40,00		
<i>Supplementary</i>	...	40,00	39,98
<i>Amount Surrendered during the year.</i>			-2
			...

**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>Charged:</b>			
<i>Valley Areas</i>	854.14	591.36	-262.78
<i>Hill Areas</i>	...	...	...
<b>Total Charged:</b>	<b>854.14</b>	<b>591.36</b>	<b>-262.78</b>

**Capital:**

**Charged:**

<i>Valley Areas</i>	40.00	39.98	-0.02
<i>Hill Areas</i>	...	...	...
<b>Total Charged:</b>	<b>40.00</b>	<b>39.98</b>	<b>-0.02</b>

**1.1. Revenue:**

1.1.1. The appropriation closed with a saving of ₹262.78 lakh. No part of the saving was surrendered during the year,

1.1.2. Saving occurred mainly under.

**Appropriation No.1 - Concl.**

	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
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**Charged:****(Valley)****2012 President/Vice-President/Governor/Administrator of Union Territories***03 Governor/Administrator of Union Territories*

## 090 Secretariat

## 1. 01 Governors Secretariat

O.	429.62	429.62	275.15	-154.47
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Reasons for saving was reportedly due to (i) non payment of due DA Arrears, (ii) non filling up of Vacant post and (iii) less travel by Secretariat Officers.

## 101 Emoluments and allowances of the Governor/Administrator of Union Territories

## 2. 01 Governor

O.	42.00	42.00	22.10	-19.90
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Reasons for saving was reportedly due to non drawal of salary of the former Governor.

## 103 Household Establishment

## 3. 01 Governonrs Household Establishment

O.	297.69	297.69	212.48	-85.21
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Reasons for saving was reportedly due to (i) non payment of due DA Arrears, (ii) non filling up of Vacant post and (iii) less travel by Household Officers.

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

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

Section & Major Head	Total grant / Appropriation	Actual Expenditure (₹ in thousand)	Excess (+)/ Saving (-)
<b>Revenue</b>			
<b>Major Head: 2049 Interest Payment</b>			
<i>Charged</i>			
<i>Original</i>	11,01,12,48...		
<i>Supplementary</i>	12,00,82	11,13,13,30	10,17,46,15
<i>Amount Surrendered during the year.</i>			-95,67,15
			...
<b>Capital:</b>			
<b>Major Head: 6003 Internal Debt of the State Government</b>			
<b>6004 Loans and Advances from the Central Government</b>			
<b>7999 Appropriation to the Contingency Fund</b>			
<i>Charged</i>			
<i>Original</i>	56,53,45,37		
<i>Supplementary</i>	5,37,97,17	61,91,42,54	99,20,41,47
<i>Amount Surrendered during the year.</i>			+37,28,98,93
			...

**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>			
<i>Charged:</i>			
<i>Valley Areas</i>	11,13,13.30	1,01,746.15	-95,67.15
<i>Hill Areas</i>	...	...	...
<b>Total Charged:</b>	<b>11,13,13.30</b>	<b>1,01,746.15</b>	<b>-95,67.15</b>
<b>Capital:</b>			
<i>Charged:</i>			
<i>Valley Areas</i>	6,19,142.54	9,92,041.47	+3,72,898.93
<i>Hill Areas</i>	...	...	...
<b>Total Charged:</b>	<b>6,19,142.54</b>	<b>9,92,041.47</b>	<b>+3,72,898.93</b>

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

1.1.2. The grant closed with a saving of ₹9,567.15 lakh. No part of the saving was surrendered during the year.

1.1.3. In view of the final saving of ₹9,597.15 lakh, the supplementary provision of ₹1,200.82 lakh obtained in February 2025 proved unnecessary.

1.1.4. Saving occurred mainly under:

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
<b>Charged:</b>			
<b>(Valley)</b>			
<b>2049 Interest Payment (Charged)</b>			
<i>01 Interest on Internal Debt</i>			
101 Interest on Market Loans			
1. 01 Interest on Market Loans			
O.	80,794.00	86,614.00	80,418.66
S.	1,200.82		-6,195.34
R.	4,619.18		
Enhancement of fund by way supplementary (₹1,200.82 lakh) in February 2025 and re-appropriation (₹4,619.18 lakh) in March 2025 proved unnecessary. Reasons for final saving have not been intimated though called for (September 2025).			
123 Interest on Special Securities issued to National Small Savings Fund of the Central Government by State Government			
2. 01 Interest on Special Securities issued to National Small Saving Fund of the Central Government by State Government			
O.	4,673.02	4,155.33	3,637.05
R.	-517.69		-518.28
Withdrawal of fund by way of re-appropriation (₹517.69 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
200 Interest on other Internal Debts			
3. 04 National Bank for Agriculture & Rural Development(NABARD)			
O.	7,800.00	4,600.00	4,386.84
R.	-3,200.00		-213.16
Withdrawal of fund by way of re-appropriation (₹3,200.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
4. 08 Ways and Means Advances			
O.	1,776.96	1,776.96	1,560.25
Reasons for saving have not been intimated though called for (September 2025).			

**Appropriation No. 2 - Contd.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
5. 10 Urban Infrastructure Development Fund (UIDF)			
O.	300.00	300.00	...
Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (September 2025).			
305 Management of Debt			
6. 02 Management of Debt.			
O.	365.82	508.87	341.61
R.	143.05		-167.26
Enhancement of fund by way of re-appropriation (₹143.05 lakh) in March 2025 proved unnecessary. Reasons for saving have not been intimated though called for (September 2025).			
<i>03 Interest on Small Savings Provident Funds etc</i>			
104 Interest on State Provident Funds			
7. 01 Interest on State Provident Fund			
O.	9,858.77	9,568.44	8,203.45
R.	-290.33		-1,364.99
Withdrawal of fund by way of re-appropriation (₹290.33 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
108 Interest on Insurance and Pension Fund			
8. 01 Interest on Group Insurance Schemes			
O.	909.58	882.56	804.55
R.	-27.02		-78.01
Withdrawal of fund by way of re-appropriation (₹27.02 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
<i>04 Interest on Loans and Advances from Central Government</i>			
101 Interest on Loans for State Plan Schemes			
9. 01 Interest on Loans for State/Union territory Plan Schemes			
O.	2,381.00	2,366.00	2,110.44
R.	-15.00		-255.56
Withdrawal of fund by way of re-appropriation (₹15.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			

**Appropriation No. 2 - Contd.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
<i>104 Interest on Loans for Non-Plan Schemes</i>			
10. 02 Interest on Pre-04-05 loans consolidated in terms of TFC recommendation.			
O.	811.98	54.00	77.55
R.	-757.98		+23.55
Withdrawal of fund by way of re-appropriation (₹757.98 lakh) in March 2025 proved excessive. Reasons for anticipated saving and final excess have not been intimated though called for (September 2025).			
<i>05 Interest on Reserve Funds</i>			
105 Interest on General and other Reserve Funds			
11. 01 State Compensatory Afforestation fund (SCAF)			
O.	400.00	400.00	...
			-400.00
Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (September 2025).			
<i>60 Interest on Other Obligations</i>			
101 Interest on Deposits			
12. 01 Interest on Contribution under New Pension Scheme			
O.	18.54	18.54	2.70
			-15.84
Reasons for saving have not been intimated though called for (September 2025).			
1.1.4. Saving mentioned at Note 1.1.3 above was partly counter-balanced by excess mainly under:			
<b>Charged:</b>			
<b>(Valley)</b>			
<b>2049 Interest Payment (Charged)</b>			
<i>01 Interest on Internal Debt</i>			
200 Interest on other Internal Debts			
13. 07 Rural Electrification Corporation			
O.	6.00	6.00	11.63
			+5.63
Reasons for incurring excess expenditure over the budget provision have not been intimated though called for (September 2025).			
<i>04 Interest on Loans and Advances from Central Government</i>			
104 Interest on Loans for Non-Plan Schemes			
14. 01 Interest on Loans for Non-Plan Schemes			
O.	13.02	53.37	187.30
R.	40.35		+133.93
Enhancement of fund by way of re-appropriation (₹40.35 lakh) in March 2025 proved insufficient. Reasons for excess expenditure over the entire provision have not been intimated though called for (September 2025).			

**Appropriation No. 2 - Contd.**

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

1.2.1. The grant in Capital Section closed with an excess of ₹3,72,898.93 lakh (actual excess was ₹37,28,98,93,390). The excess requires regularisation.

1.2.2. In view of the final excess of ₹37,28,98.93 lakh, the supplementary provision of ₹53,797.17 lakh obtained in February 2025 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. 01 Ways and Means from Reserve Bank of India

O.	5,00,000.00	5,00,000.00	8,75,721.69	+3,75,721.69
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Reasons for incurring excess expenditure over the budget provision have not been intimated though called for (September 2025).

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

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

105 Loans from the National Bank for Agricultural and Rural Development

## 2. 01 Loans from NABARD (Rural Industrial Development Fund - Loans)

O.	8,800.00	9,900.00	9,527.22	-372.78
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S.	1,100.00			
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Enhancement of provision by way of supplementary (₹1,100.00 lakh) in February 2025 proved unnecessary. Reasons for anticipated excess and final saving have not been intimated though called for (September 2025).

111 Special Securities Issued to National Small Savings Fund of the Central Government

## 3. 01 Special Security Issued to NSSF to the Central Government

O.	5,415.37	5,415.37	4,501.87	-913.50
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Reasons for saving have not been intimated though called for (September 2025).

800 Other Loans

## 4. 02 Rural Electrification Corporation

O.	230.00	230.00	...	-230.00
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Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (September 2025).

**Appropriation No. 2 - Concl.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
<b>6004 Loans and Advances from the Central Government (Charged)</b>			
<i>09 Other Loans For States/Union Territory With Legislature Schemes</i>			
101 Block Loans			
5. 01 Additional Central Assistance for EAP			
O.	4,600.00	5,469.17	-4,848.42
S.	869.17		

In view of the final saving of ₹48,48.12 lakh, enhancement of provision by way of supplementary (₹869.17 lakh) in February 2025 proved unnecessary. Reasons for saving have not been intimated though called for (September 2025).

**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</b>				
<b>Charged</b>				
<i>Original</i>	7,45,96			
<i>Supplementary</i>	...	7,45,96	4,54,94	-2,91,02
<i>Amount Surrendered during the year.</i>				1,50,00

**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>			
<b>Charged:</b>			
<i>Valley Areas</i>	745.96	454.94	-291.02
<i>Hill Areas</i>	...	...	...
<b>Total Charged:</b>	<b>745.96</b>	<b>454.94</b>	<b>-291.02</b>

**1.1. Revenue:**

1.1.1. The appropriation closed with a saving of ₹291.02 lakh against which an amount of ₹150.00 lakh was surrendered during the year.

1.1.2. In view of final saving of ₹291.02 lakh, the surrendered amount of ₹150.00 in March 2025 proved less.

1.1.2. Saving occurred manily under:

**Charged:**

**(Valley)**

**2051 Public Service Commission (Charged)**

102 State Public Service Commission

1. 01 Commission Secretariat

O.	745.96	745.96	454.94	-291.02
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Reasons for saving have not been intimated though called for (September 2025).

## Grant No. 3 - Secretariat

Section & Major Head	Total grant / Appropriation	Actual Expenditure (₹ in thousand)	Excess (+)/ Saving (-)
<b>Revenue</b>			
<b>Major Head: 2051 Public Service Commission (Charged)</b>			
2052 Secretariat - General Services			
2062 Vigilance			
2070 Other Administrative Services			
2220 Information and Publicity			
3451 Secretariat - Economic Services			
<b>Voted:</b>			
Original	1,22,05,96		
Supplementary	4,65,30	1,26,71,26	1,07,39,06
Amount Surrendered during the year.			-19,32,20
			...
<b>Charged:</b>			
Original	1,83,80		
Supplementary	...	1,83,80	48,85
Amount Surrendered during the year.			-1,34,95
			...
<b>Capital:</b>			
<b>Major Head: 4070 Capital Outlay on Other Administrative Services</b>			
4216 Capital Outlay on Housing			
5475 Capital Outlay on Other Economic Services			
<b>Voted:</b>			
Original	41,38,00		
Supplementary	...	41,38,00	2,88,43
Amount Surrendered during the year.			-38,49,57
			34,68,00
<b>Charged:</b>			
Original	2,20,00		
Supplementary	...	2,20,00	...
Amount Surrendered during the year.			-2,20,00
			1,50,00

**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	12,671.26	10,739.06	-1,932.20
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>12,671.26</b>	<b>10,739.06</b>	<b>-1,932.20</b>
<b>Charged:</b>			
Valley Areas	183.80	48.85	-134.95
Hill Areas	...	...	...
<b>Total Charged:</b>	<b>183.80</b>	<b>48.85</b>	<b>-134.95</b>

**Grant No. 3 - Contd.****Capital  
Voted:**

Valley Areas	4,138.00	288.43	-3,849.57
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>4,138.00</b>	<b>288.43</b>	<b>-3,849.57</b>

**Charged:**

Valley Areas	220.00	...	-220.00
Hill Areas	...	...	...
<b>Total Charged:</b>	<b>220.00</b>	<b>...</b>	<b>-220.00</b>

**1.1. Revenue:**

1.1.1. The grant closed with a saving of ₹1,932.20 lakh. No part of the saving was surrendered during the year.

1.1.2. In view of the final saving of ₹1,932.20 lakh, the supplementary provision of ₹465.30 lakh obtained in February 2025 proved unnecessary.

1.1.3. Saving occurred mainly under:

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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**Voted:****(Valley)****2051 Public Service Commission (Charged)**

103 Staff Selection Commission

## 1. 01 Manipur Staff Selection Commission

O.	217.00	157.00	56.50	-100.50
R.	-60.00			

Reduction of fund by way of re-appropriation (₹60.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

**2052 Secretariat-General Services**

090 Secretariat

## 2. 01 Chief Minister's Secretariat

O.	510.00	410.00	140.02	-269.98
R.	-100.00			

Reduction of fund by way of re-appropriation (₹100.00 lakh) in March 2025 proved less. Reasons for saving was reportedly due to less sanction order for contingency bills.

## 3. 02 Minister's Tenure

O.	170.00	170.00	153.35	-16.65
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Reasons for saving was reportedly due to non-appointment of Social Media Executives in respect of some Cabinet Ministers, Manipur.

**Grant No. 3 - Contd.**

Head		Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
4. 03 Other Secretariat					
	O.	8702.00	8,635.00	8,065.68	-569.32
	S.	465.30			
	R.	-532.30			
Addition of fund by way of supplementary (₹465.30 lakh) in February 2025 proved unnecessary and reduction through re-appropriation (₹532.30 lakh) in March 2025 proved less. Reasons for saving was reportedly due to less medical claims, LTC, less sanction for Contingent bills, TA					
<b>2070 Other Administrative Services</b>					
115 Guest Houses, Government Hostels etc.					
5. 01 Imphal Guest House					
	O.	105.00	55.00	1.42	-53.58
	R.	-50.00			
Reduction of fund by way of re-appropriation (₹50.00 lakh) in March 2025 proved less. Reasons for saving was reportedly due to non sanction of matters relating to Imphal Guest House.					
6. 02 Liaison Office, Calcutta					
	O.	458.83	641.03	312.78	-328.25
	R.	182.20			
Enhancement of fund by way of re-appropriation (₹182.20 lakh) in March 2025 proved unnecessary. Reasons for saving was reportedly due to retirement/superannuation/death of large number of employees etc.					
7. 03 Liaison Office, Delhi					
	O.	700.00	612.00	478.79	-133.21
	R.	-88.00			
Reduction of fund by way of re-appropriation (₹88.00 lakh) in March 2025 proved less. Reasons for saving was reportedly due to decrease in expenditure as a result of retirement of employees.					
8. 04 Liaison Office, Guwahati					
	O.	306.50	306.50	223.59	-82.91
Reasons for saving have not been intimated though called for (September 2025).					
9. 06 Liason Office Bengaluru					
	O.	7.43	7.43	...	-7.43
Reasons for non-utilisation/non-surrender of fund was reportedly due to non sanction of matters related with Liason Office, Bengaluru.					

**Grant No. 3 - Contd.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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10. 07 Guest House Vellore			
O.	52.00	86.15	...
R.	34.15		-86.15

Reasons for enhancement of fund by way of re-appropriation (₹34.15 lakh) in March 2025 and non utilisation of the entire provision was reportedly due to non sanction of matters related with Guest House, Vellore.

**2220 Information and Publicity***60 Others*

001 Direction and Administration

11. 01 Information Commission			
O.	84.20	187.74	47.23
R.	103.54		-140.51

Enhancement of fund by way of re-appropriation (₹103.54 lakh) in March 2025 proved unnecessary. Reasons for saving was reportedly due to non-appointment of State Information Commissioner/Commissioners.

**3451 Secretariat-Economic Services**

092 Other Offices

12. 01 Institutional finance cell			
O.	71.73	73.93	61.34
R.	2.20		-12.59

Enhancement of fund by way of re-appropriation (₹2.20 lakh) in March 2025 proved unnecessary. Reasons for saving was have not been intimated though called for (September 2025).

13. 03 Research Cell of Finance Department			
O.	252.58	252.58	220.57
			-32.01

Reasons for saving was have not been intimated though called for (September 2025).

14. 04 Finance Budget			
O.	163.49	184.02	149.86
R.	20.53		-34.16

Enhancement of fund by way of re-appropriation (₹20.53 lakh) in March 2025 proved unnecessary. Reasons for saving was have not been intimated though called for (September 2025).

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

**Voted:****(Valley)****2052 Secretariat-General Services**

090 Secretariat

**Grant No. 3 - Contd.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
15. 04 Secretariat of Home Department			
O.	323.00	760.68	732.15
R.	437.68		-28.53
Enhancement of fund by way of re-appropriation (₹437.68 lakh) in March 2025 proved excessive. Reasons for anticipated excess and final saving was reportedly due to less sanction for National & State functions and matters relating to Home Department.			

**2070 Other Administrative Services**

105 Special Commission of Enquiry

17. 01 Special commission of Enquiry

O.	50.00	100.00	71.71	-28.29
R.	50.00			

Enhancement of fund by way of re-appropriation (₹50.00 lakh) in March 2025 proved excessive. Reasons for anticipated excess and final saving was reportedly due to non sanction of matters relating to special commission of enquiry.

**1.2. Charged:**

1.2.1. The grant in the Charged Portion closed with a saving of ₹134.95 lakh. No part of the saving was surrendered during the year.

1.2.2. Saving occurred mainly under:

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

103 Lokayukta/Up-Lokayukta

1. 01 Manipur Lokayukta

O.	183.80	183.80	48.85	-134.95
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Reasons for saving was reportedly due to non payment of allowance and less sanction of contingent bills.

**1.3. Capital:**

1.3.1. The grant in the Capital Section closed with a saving of ₹3,849.57 lakh against which an amount of ₹3,468.00 lakh was surrendered during the year.

1.3.2. In view of the final saving of ₹3,849.57 lakh, surrendered amount of ₹3,468.00 lakh in March 2025 proved less.

1.3.3. Saving occurred mainly under:

**Grant No. 3 - Contd.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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**Voted:****(Valley)****4070 Capital Outlay on Other Administrative Services**

800 Other Expenditure

## 1. 03 Other Secretariat

O.	950.00	422.00	276.09	-145.91
R.	-528.00			

Withdrawal of fund by way of surrender (₹528.00 lakh) in March 2025 proved less. Reasons for saving was reportedly due to non sanction of matters related with Motor Vehicle, ICT equipment, Furniture and Fixtures, etc.

## 2. 06 Liaison Office Guwahati

O.	10.00	10.00	...	-10.00
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Reasons for non-utilisation/non-surrender of fund have not been intimated though called for (September 2025).

## 3. 07 Liaison Office Calcutta

O.	10.00	10.00	...	-10.00
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Reasons for non-utilisation/non-surrender of fund have not been intimated though called for (September 2025).

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

700 Other Housing

## 4. 01 Construction of Manipur Bhawan at Silchar

O.	50.00	10.00	...	-10.00
R.	-40.00			

Reasons for reduction of fund through surrender (₹40.00 lakh) in March 2025 non-utilisation of the remaining provision was reportedly due to non-finalisation of necessary process.

## 5. 02 Taking over of Koirengei Airfield

O.	3,000.00	100.00	...	-100.00
R.	-2,900.00			

Reasons for reduction of fund through surrender (₹2,900.00 lakh) in March 2025 non-utilisation of the remaining provision was reportedly due to non-finalisation of necessary process.

## 6. 03 Construction of Manipur Bhawan at Shillong

O.	50.00	50.00	...	-50.00
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Reasons for non-utilisation/non-surrender of fund was reportedly due to non-finalisation of necessary process.

**Grant No. 3 - Concl'd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
7. 04 Construction of Manipur Bhawan at Mumbai			
O.	50.00	50.00	... -50.00
Reasons for non-utilisation/non-surrender of fund was reportedly due to less sanction order during the year.			

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

**1.4. Charged:**

1.4.1. The grant in the Charged Portion of Capital Section closed with a saving of ₹220.00 lakh against which an amount of ₹150.00 lakh was surrendered during the year.

1.4.2. Saving occurred mainly under:

**4070 Capital Outlay on Other Administrative Services**

800 Other Expenditure

## 1. 04 Manipur Lokayukta

O.	220.00	70.00	...	-70.00
R.	-150.00			

Reasons for reduction of fund through surrender (₹150.00 lakh) and non-utilisation of the remaining provision was reportedly due to non payment of allowance and less sanction of contingent bills.

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

<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: 2029 Land Revenue</b>			
2030 Stamps and Registration			
2053 District Administration			
<b>Voted:</b>			
Original	1,40,63,45		
Supplementary	...	1,19,04,80	-21,58,65
Amount Surrendered during the year.			8,99,93
<b>Capital:</b>			
<b>Major Head: 4070 Capital Outlay on Other Administrative Services</b>			
<b>Voted:</b>			
Original	5,40,00		
Supplementary	...	...	-5,40,00
Amount Surrendered during the year.			40,00

**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	7,453.45	6,643.54	-809.91
Hill Areas	6,610.00	5,261.26	-1,348.74
<b>Total Voted:</b>	<b>14,063.45</b>	<b>11,904.80</b>	<b>-2,158.65</b>
<b>Capital:</b>			
<b>Voted:</b>			
Valley Areas	540.00	...	-540.00
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>540.00</b>	<b>...</b>	<b>-540.00</b>

1.1. Revenue:

1.1.1. The grant closed with a saving of ₹2,158.65 lakh against which an amount of ₹899.93 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹2,158.65 lakh, surrender amount of ₹899.93 lakh in March 2025 proved less.

1.1.3. Saving occurred mainly under:

## Grant No. 4 - Contd.

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

(Hill)

**2029 Land Revenue**

001 Direction and Administration

## 1. 01 District Administration

O.	517.00	94.38	77.24	-17.14
R.	-422.62			

Reduction of fund by way of re-appropriation (₹291.02 lakh) and surrender (₹131.60 lakh) in March 2025 proved less. Reasons for saving was reportedly due to non acceptance of bills because of technical problems in processing of BEAMS.

101 Collection Charges

## 2. 01 District Administration

O.	522.00	57.00	30.25	-26.75
R.	-465.00			

Reduction of fund by way of surrender (₹470.00 lakh) in March 2025 proved less and enhancement through re-appropriation (₹5.00 lakh) in March 2025 proved unnecessary. Reasons for saving was reportedly due to non acceptance of bills because of technical problems in processing of BEAMS.

103 Land Records

## 3. 01 District Administration

O.	532.00	122.33	101.68	-20.65
R.	-409.67			

Reduction of fund by way of re-appropriation (₹188.74 lakh) and surrender (₹220.93 lakh) in March 2025 proved less. Reasons for saving was reportedly due to non acceptance of bills because of technical problems in processing of BEAMS.

**2053 District Administration**

093 District Establishments

## 4. 01 District Administration

O.	2,474.00	2,275.67	2,218.83	-56.84
R.	-198.33			

Reduction of fund by way of re-appropriation (₹198.33lakh) in March 2025 proved less. Reasons for saving was reportedly due to non acceptance of bills because of technical problems in processing of BEAMS.

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>
102 Survey and Settlement Operations				
5. 01 District Administration				
O.	977.50	896.00	776.84	-119.16
R.	-81.50			
Reduction of fund by way of re-appropriation (₹81.50 lakh) in March 2025 proved less. Reasons for saving was reportedly due to non acceptance of bills because of technical problems in processing of BEAMS.				
103 Land Records				
6. 01 District Administration				
O.	952.90	982.00	939.69	-42.31
R.	29.10			
Enhancement of fund by way of re-appropriation (₹93.50 lakh) in March 2025 proved unnecessary and reduction through surrender (₹64.40 lakh) in March 2025 proved less. Reasons for saving was reportedly due to non acceptance of bills because of technical problems in processing of BEAMS.				
104 Management of Government Estates				
7. 01 State Land Use Board				
O.	34.00	13.90	9.44	-4.46
R.	-20.10			
Reduction of fund by way of re-appropriation (₹20.10 lakh) in March 2025 proved less. Reasons for saving was reportedly due to non acceptance of bills because of technical problems in processing of BEAMS.				
<b>2030 Stamps and Registration</b>				
<i>01 Stamps-Judicial</i>				
101 Cost of Stamps				
8. 01 Stamps judicial				
O.	10.00	10.00	...	-10.00
Reasons for non-utilisation/non-surrender of the provision have not been intimated though called for (September 2025.)				
<i>02 Stamps - Non-Judicial</i>				
101 Cost of Stamps				
9. 01 Stamps Non- Judicial				
O.	120.00	120.00	...	-120.00
Reasons for non-utilisation/non-surrender of the provision have not been intimated though called for (September 2025.)				

**Grant No. 4 - Contd.**

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

001 Direction and Administration

10. 01 District Administration

O.	376.80	316.00	296.20	-19.80
R.	-60.80			

Reduction of fund by way of re-appropriation (₹60.80 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

**2053 District Administration**

094 Other Establishments

11. 01 Sub- Divisional Offices

O.	1,569.00	1,386.40	1,022.85	-363.55
R.	-182.60			

Reduction of fund by way of re-appropriation (₹182.60 lakh) in March 2025 proved less. Reasons for saving was reportedly due to non acceptance of bills because of technical problems in processing of BEAMS.

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

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

094 Other Establishments

12. 01 Sub- Divisional Offices

O.	2,565.00	2,946.02	2,833.26	-112.76
R.	381.02			

Enhancement of fund by way of re-appropriation (₹381.02 lakh) in March 2025 proved excessive. Reasons for anticipated excess and final saving was reportedly due to non acceptance of bills because of technical problems in processing of BEAMS.

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

001 Direction and Administration

13. 01 District Administration

O.	1,011.55	1,157.82	1,114.00	-43.82
R.	146.27			

Enhancement of fund by way of re-appropriation (₹146.27 lakh) in March 2025 proved excessive. Reasons for anticipated excess and final saving was reportedly due to non acceptance of bills because of technical problems in processing of BEAMS.

**Grant No. 4 - Concl.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
101 Collection Charges			
14. 01 District Administration			
O.	800.20	897.00	823.82
R.	96.80		-73.18
Enhancement of fund by way of re-appropriation (₹83.80 lakh) and surrender (₹13.00 lakh) in March 2025 proved excessive. Reasons for anticipated excess and final saving was reportedly due to non acceptance of bills because of technical problems in processing of BEAMS.			

**2053 District Administration**

093 District Establishments			
15. 01 District Administration			
O.	1,601.50	1,889.00	1,660.71
R.	287.50		-228.29
Enhancement of fund by way of re-appropriation (₹287.50 lakh) in March 2025 proved excessive. Reasons for anticipated excess and final saving was reportedly due to non acceptance of bills because of technical problems in processing of BEAMS.			

**1.2. Capital:**

1.2.1. The grant in the Capital Section closed with a saving of ₹540.00 lakh against which an amount of ₹40.00 lakh was surrendered during the year.

1.2.2. No expenditure was incurred in the Capital Section and surrendered amount of ₹40.00 lakh in March 2025 proved less.

1.1.3. Saving occurred mainly under:

**Voted:****(Valley)****4070 Capital Outlay on Other Administrative Services**

## 800 Other Expenditure

1. 01 District Administration				
O.	540.00	500.00	...	-500.00
R.	-40.00			

Reasons for reduction of fund by way of surrender (₹40.00 lakh) in March 2025 and non-utilisation of the remaining provision have not been intimated though called for (September 2025).

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

**Grant No. 5 - Finance Department**

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

**Major Head: 2047 Other Fiscal Services**  
**2054 Treasury and Accounts Administration**  
**2071 Pensions and other Retirement Benefits**  
**2075 Miscellaneous General Services**  
**2235 Social Security and Welfare**

**Voted:**

Original	28,97,18,84		
Supplementary	4,45,73,70	33,42,92,54	33,05,50,41
Amount Surrendered during the year.			-37,42,13
			...

**Capital:**

**Major Head: 4070 Capital Outlay on Other Administrative**  
**4416 Investment in Agricultural Financial**  
**7610 Loans to Government Servants etc.**

**Voted :**

Original	16,34,28		
Supplementary	...	16,34,28	2,67,18
Amount Surrendered during the year.			-13,67,10
			13,12,00

**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	2,53,149.52	3,30,181.31	+77,031.79
Hill Areas	81,143.02	369.10	-80,773.92
<b>Total Voted:</b>	<b>3,34,292.54</b>	<b>3,30,550.41</b>	<b>-3,742.13</b>
<b>Capital</b>			
<b>Voted:</b>			
Valley Areas	1,634.28	267.18	-1,367.10
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>1,634.28</b>	<b>267.18</b>	<b>-1,367.10</b>

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

1.1.1. The grant closed with a saving of ₹3,742.13 lakh. No part of the saving was surrendered during the year.

1.1.2. In view of the final saving of ₹3,742.13 lakh, supplementary provision of ₹44,573.70 lakh obtained in March 2025 proved unnecessary.

1.1.3. Savings occurred mainly under :

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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**Voted:****(Hill)****2054 Treasury and Accounts Administration**

## 097 Treasury Establishment

## 1. 01 Treasury/ Sub- Treasury offices

O.	511.22	405.85	369.10	-36.75
R.	-105.37			

Withdrawal of fund by way of re-appropriation (₹105.37 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

**2071 Pensions and other Retirement Benefits**

## 01 Civil

## 101 Superannuation and Retirement Allowances

## 2. 01 Superannuation and Retirement Allowances

O.	42,855.00	...	...	...
R.	-42,855.00			

Reasons for withdrawal of the entire provision by way of re-appropriation (₹42,855.00 lakh) in March 2025 have not been intimated though called for (September 2025).

## 102 Commuted value of Pensions

## 3. 01 Commuted Value of Pensions

O.	9,000.00	...	...	...
R.	-9,000.00			

Reasons for withdrawal of the entire provision by way of re-appropriation (₹9,000.00 lakh) in March 2025 have not been intimated though called for (September 2025).

## 104 Gratuities

## 4. 01 Gratuities

O.	9,000.00	...	...	...
R.	-9,000.00			

Reasons for withdrawal of the entire provision by way of re-appropriation (₹9,000.00 lakh) in March 2025 have not been intimated though called for (September 2025).

**Grant No. 5 - Contd.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
105 Family Pension			
5. 01 Family Pensions			
O.	9,500.00	...	...
R.	-9,500.00		
Reasons for withdrawal of the entire provision by way of re-appropriation (₹9,500.00 lakh) in March 2025 have not been intimated though called for (September 2025).			
111 Pensions to legislators			
6. 01 Pensions to Legislators			
O.	500.00	...	...
R.	-500.00		
Reasons for withdrawal of the entire provision by way of re-appropriation (₹500.00 lakh) in March 2025 have not been intimated though called for (September 2025).			
115 Leave Encashment Benefits			
7. 01 Leave Salaries			
O.	9,776.80	...	...
R.	-9,776.80		
Reasons for withdrawal of the entire provision by way of re-appropriation (₹9,776.80 lakh) in March 2025 have not been intimated though called for (September 2025).			

**Voted :****(Valley)****2047 Other Fiscal Services**

## 103 Promotion of Small Savings

8. 01 Small Savings				
O.	66.94	50.67	40.77	-9.90
R.	-16.27			

Withdrawal of fund by way of re-appropriation (₹16.27 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

**2054 Treasury and Accounts Administration**

## 095 Directorate of Accounts and Treasuries

9. 01 Direction				
O.	372.76	361.50	287.59	-73.91
R.	-11.26			

Withdrawal of fund by way of re-appropriation (₹11.26 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

**Grant No. 5 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>		<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
097 Treasury Establishment				
10. 01 Treasury/ Sub- Treasury offices				
O.	802.02	682.42	643.72	-38.70
R.	-119.60			
Withdrawal of fund by way of re-appropriation (₹119.60 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).				
098 Local Fund Audit				
11. 01 Internal Audit Establishment				
O.	439.90	267.50	235.13	-32.37
R.	-172.40			
Withdrawal of fund by way of re-appropriation (₹172.40 lakh) in March 2025 proved less. Reasons for saving was reportedly due to non filling up of vacant post.				
<b>2071 Pensions and other Retirement Benefits</b>				
<i>01 Civil</i>				
111 Pensions to legislators				
12. 01 Pensions to Legislators				
O.	2,000.00	2,500.00	1,931.18	-568.82
R.	500.00			
Enhancement of fund by way of re-appropriation (₹500.00 lakh) in March 2025 proved unnecessary. Reasons for saving have not been intimated though called for (September 2025).				
117 Govt. Contribution for Defined Contribution Pension Scheme				
13. 01 Govt. Contribution				
O.	30,000.00	30,000.00	29,974.29	-25.71
Reasons for saving have not been intimated though called for (September 2025).				
<b>2075 Miscellaneous General Services</b>				
103 State Lotteries				
14. 01 State Lotteries				
O.	16.00	14.60	9.42	-5.18
R.	-1.40			
Withdrawal of fund by way of re-appropriation (₹1.40 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).				
<b>2235 Social Security and Welfare</b>				
<i>60 Other Social Security and Welfare Programmes</i>				

**Grant No. 5 - Contd.**

Head	Total grant / Appropriation		Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
800 Other Expenditure				
15. 01 Motor Accident Claim				
O.	10.00	10.00	...	-10.00
Reasons for non-utilisation/non-surrender of the entire fund have not been intimated though called for (September 2025).				

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

**Voted:****(Valley)****2071 Pensions and other Retirement Benefits***01 Civil*

## 101 Superannuation and Retirement Allowances

## 16. 01 Superannuation and Retirement Allowances

O.	1,07,145.00	1,66,000.00	1,66,162.60	+162.60
S.	16,000.00			
R.	42,855.00			

Enhancement of fund by way of supplementary (₹16,000.00 lakh) and re-appropriation (₹42,855.00 lakh) in March 2025 proved insufficient. Reasons for incurring excess expenditure over budget provision have not been intimated though called for (September 2025).

## 102 Commuted Value of Pensions

## 17. 01 Commuted Value of Pensions

O.	20,000.00	46,100.00	44,873.12	-1,226.88
S.	17,100.00			
R.	9,000.00			

Enhancement of fund by way of supplementary (₹17,100.00 lakh) in March 2025 proved insufficient and enhancement through re-appropriation (₹9,000.00 lakh) in March 2025 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (September 2025).

## 104 Gratuities

## 18. 01 Gratuities

O.	20,000.00	37,400.00	38,855.25	+1,455.25
S.	8,400.00			
R.	9,000.00			

Enhancement of fund by way of supplementary (₹8,400.00 lakh) and re-appropriation (₹9,000.00 lakh) in March 2025 proved insufficient. Reasons for incurring excess expenditure over budget provision have not been intimated though called for (September 2025).

**Grant No. 5 - Contd.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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105 Family Pension				
19.	01 Family Pensions			
	O.	15,500.00	28,500.00	27,943.89
	S.	3,073.70		
	R.	9,926.30		

Enhancement of fund by way of supplementary (₹3,073.70 lakh) in March 2025 proved insufficient and enhancement through re-appropriation (₹9,926.30 lakh) in March 2025 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (September 2025).

115 Leave Encashment Benefits				
20.	01 Leave Salaries			
	O.	12,223.20	22,000.00	19,224.35
	R.	9,776.80		

Enhancement of fund by way of re-appropriation (₹9,776.80 lakh) in March 2025 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (September 2025).

**1.2. Capital:**

1.2.1. The grant in the Capital closed with a saving of ₹1,367.10 lakh against which an amount of ₹1,312.00 lakh was surrendered during the year.

1.2.2. Savings occurred mainly under :

**Voted:****(Valley)****4070 Capital Outlay on Other Administrative Services**

## 800 Other Expenditure

1.	01 Local Audit Fund				
	O.	12.00	...	...	...
	R.	-12.00			

Reasons for withdrawal of the entire provision by way of re-appropriation (₹12.00 lakh) in March 2025 have not been intimated though called for (September 2025).

2.	03 Appropriation for Sinking Fund				
	O.	1,000.00	...	...	...
	R.	-1,000.00			

Reasons for withdrawal of the entire provision by way of surrender (₹1,000.00 lakh) in March 2025 have not been intimated though called for (September 2025).

**Grant No. 5 - Contd.**

Head	Total grant / Appropriation		Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
3. 04 Guarantees Redemption Fund				
O.	500.00	...	...	...
R.	-500.00			

Reasons for withdrawal of the entire provision by way of surrender (₹312.00 lakh) and re-appropriation (₹188.00 lakh) in March 2025 have not been intimated though called for (September 2025).

4. 05 Treasuries & Accounts				
O.	71.05	71.05	42.18	-28.87

Reasons for saving have not been intimated though called for (September 2025).

**7610 Loans to Government Servants etc.**

## 201 House Building Advances

5. 01 Loans to All India Services officers				
O.	50.00	50.00	25.00	-25.00

Reasons for saving have not been intimated though called for (September 2025).

**1.3. New Service :**

Instances of creation of provision through re-appropriation without the knowledge of the State 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)****4070 Capital Outlay on Other Administrative Services**

## 190 Investments in Public Sector and Other Undertakings

1. 01 Manipur State Beverages Corporation Limited				
R.	200.00	200.00	200.00	...

Reasons for creation of fund through re-appropriation (₹200.00 lakh) in March 2025 and incurring expenditure without creation of fund either in original/supplementary budget have not intimated though called for (September 2025).

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

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
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**Guarantee Redemption Fund:**

The State Government constituted the Guarantee Redemption Fund to be administered by the RBI. The latest amendment to the Fund notification issued by the State Government, effective from the year 2013-14, stipulates that the State Government shall initially contribute a minimum one *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 2024-25 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 2024-25 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 2024-25 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	20,52,93		
Supplementary	4,73,50	25,26,43	19,62,48
Amount Surrendered during the year.			-5,63,95
			...
<b>Capital:</b>			
<b>Major Head: 4070 Capital Outlay on Other Administrative Services</b>			
<b>5075 Capital Outlay on Other Transport Services</b>			
<b>Voted</b>			
Original	4,15,00		
Supplementary	84,00	4,99,00	3,57,41
Amount Surrendered during the year.			-1,41,59
			...

**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	2,206.28	1,721.14	-485.14
Hill Areas	320.15	241.34	-78.81
<b>Total Voted:</b>	<b>2,526.43</b>	<b>1,962.48</b>	<b>-563.95</b>
<b>Capital</b>			
<b>Voted:</b>			
Valley Areas	499.00	357.41	-141.59
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>499.00</b>	<b>357.41</b>	<b>-141.59</b>

**1.1. Revenue:**

1.1.1. The grant closed with a saving of ₹563.95 lakh. No part of the saving was surrendered during the year.

1.1.2. In view of the final saving of ₹563.95 lakh, the supplementary provision (₹473.50 lakh) obtained in February 2025 proved unnecessary.

1.1.3. Saving occurred mainly under:

**Grant No. 6 - Contd.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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**Voted:****(Hill)****2041 Taxes on Vehicles**

101 Collection Charges

## 1. 01 District Offices

O.	320.15	338.15	241.34	-96.81
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R.	18.00			
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Enhancement of fund through re-appropriation (₹18 lakh) in March 2025 proved unnecessary. Reason for saving have not been intimated though called for (September 2025).

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

001 Direction and Administration

## 2. 01 Direction

O.	396.00	415.50	325.53	-89.97
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R.	19.50			
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Enhancement of fund through re-appropriation (₹19.50 lakh) in March 2025 proved unnecessary. Reasons for saving have not been intimated though called for (September 2025).

## 3. 02 Restoration/ Estabilshment of Manipur State Transort

O.	100.00	100.00	69.60	-30.40
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Reasons for saving have not been intimated though called for (September 2025).

101 Collection Charges

## 4. 01 District Offices

O.	473.85	629.85	437.09	-192.76
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S.	147.00			
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R.	9.00			
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Enhancement of fund through supplementary (₹147.00 lakh) in February 2025 and re-appropriation (₹9.00 lakh) in March 2025 proved unnecessary. Reasons for saving have not been intimated though called for (September 2025).

## 5. 02 Corpus fund for compensation for third party risk

O.	20.00	20.00	...	-20.00
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Reasons for non-utilisation/non-surrender of the fund have not been intimated though called for (September 2025)

**Grant No. 6 - Contd.**

<b>Head</b>		<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
6. 03 Monitoring of public service vehicles under Nirbhaya Framework				
O.	42.93	22.93	...	-22.93
R.	-20.00			
Reduction of fund through re-appropriation (₹20 lakh) in March 2025 and non-utilisation/non-surrender of the remaining fund have not been intimated though called for (September 2025).				
7. 04 Helicopter Service cum Air dispensary				
O.	600.00	600.00	572.54	-27.46
Reasons for saving have not been intimated though called for (September 2025).				
8. 05 VGF for UDAN International Scheme				
O.	100.00	...	...	...
R.	-100.00			
Reasons for withdrawal of the whole provision by way of re-appropriation in March 2025 have not been intimated though called for (September 2025).				
9. 06 VGF for RCS UDAN Helicopter Service				
S.	46.50	120.00	36.59	-83.41
R.	73.50			
Addition of fund by way of re-appropriation (₹73.50 lakh) in March 2025 proved unnecessary. Reasons for saving have not been intimated though called for (September 2025).				

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 ₹141.59 lakh. No part of the saving was surrendered during the year.

1.1.2. Saving occurred mainly under:

**(Valley)****4070 Capital Outlay on Other Administrative Services**

800 Other Expenditure

## 1. 01 Direction

O.	60.00	75.00	...	-75.00
S.	15.00			

Reasons for enhancement of fund through supplementary (₹15 lakh) in February 2025 and non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2025).

**Grant No. 6 - Concl.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
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**5075 Capital Outlay on Other Transport Services***60 Others*

800 Other Expenditure

## 2. 01 Automated Testing Station

O.	200.00	200.00	157.46	-42.54
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Reasons for saving have not been intimated though called for (September 2025).

## 3. 02 Redevelopment of ISBT

O.	155.00	155.00	132.15	-22.85
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Reasons for saving have not been intimated though called for (September 2025).

1.1.4. No specific excess was observed to counter-balance the saving mentioned in Note 1.1.3 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>
<b>Revenue</b>			
<b>Major Head: 2055 Police</b>			
<b>2216 Housing</b>			
<b>2235 Social Security and Welfare</b>			
<b>3454 Census Surveys and Statistics</b>			
<b>Voted:</b>			
Original	27,92,89,99		
Supplementary	2,52,45,40	30,45,35,39	28,15,25.94
Amount Surrendered during the year.			...
<b>Capital:</b>			
<b>Major Head: 4055 Capital Outlays on Police</b>			
<b>Voted :</b>			
Original	3,19,78,24		
Supplementary	...	3,19,78,24	1,60,83,43
Amount Surrendered during the year.			94,58,58

**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	2,40,250.57	2,21,446.80	-18,803.77
Hill Areas	64,284.82	60,079.14	-4,205.68
<b>Total Voted:</b>	<b>3,04,535.39</b>	<b>2,81,525.94</b>	<b>-23,009.45</b>
<b>Capital</b>			
<b>Voted:</b>			
Valley Areas	31,978.24	16,083.43	-15,894.81
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>31,978.24</b>	<b>16,083.43</b>	<b>-15,894.81</b>

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

1.1.1. The grant closed with a saving of ₹23,009.45 lakh. No part of saving was surrendered during the year.

1.1.2. In the view of the final saving of ₹23,009.45 lakh, the supplementary provision of ₹25,245.40 lakh obtained in February 2025 proved excessive.

1.1.3. Savings occurred mainly under :

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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**Voted:****(Hill)****2055 Police**

109 District Police

1. 01 District Police

O.	36,897.77	32,669.34	30,842.32	-1,827.02
S.	300.00			
R.	-4,528.43			

Addition of fund by way of supplementary (₹300.00 lakh) in February 2025 proved unnecessary and withdrawal through re-appropriation (₹4,528.43 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

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

001 Direction and Administration

2. 01 Direction

O.	35,706.60	39,839.95	30,444.74	-9,395.21
S.	4,896.60			
R.	-763.25			

Addition of fund by way of supplementary (₹4,896.60 lakh) in February 2025 proved unnecessary and withdrawal through re-appropriation (₹763.25 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

3. 02 Centralized Procurement

O.	895.00	805.00	664.61	-140.39
R.	-90.00			

Withdrawal of fund by way of re-appropriation (₹90.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

## Grant No. 7 - Contd.

Head		Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
4.	03 Security Related Expenditure (SRE)			
	O.	3,000.00	3,000.00	667.76
				-2,332.24
	Reasons for saving have not been intimated though called for (September 2025).			
5.	05 State Emergency fund			
	O.	10,000.00	25,000.00	22,773.08
	S.	15,000.00		
				-2,226.92
	Addition of fund through supplementary (₹15,000.00 lakh) in February 2025 proved excessive. Reasons for saving have not been intimated though called for (September 2025).			
6.	06 inner Line permit (ILP) cell			
	O.	350.00	350.00	294.99
				-55.01
	Reasons for saving have not been intimated though called for (September 2025).			
	003 Education and Training			
7.	01 Manipur Police Training Centre			
	O.	3,860.68	4,140.95	3,678.15
	R.	280.27		
				-462.80
	Enhancement of fund by way of re-appropriation (₹280.27 lakh) in March 2025 proved unnecessary. Reasons for saving have not been intimated though called for (September 2025).			
	101 Criminal Investigation and Vigilance			
8.	02 Narcotice and Border Affairs			
	O.	503.52	481.49	399.30
	R.	-22.03		
				-82.19
	Withdrawal of fund by way of re-appropriation (₹22.03 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
9.	03 Prosecution Branch			
	O.	533.57	482.00	389.37
	R.	-51.57		
				-92.63
	Withdrawal of fund by way of re-appropriation (₹51.57 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			

## Grant No. 7 - Contd.

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

10. 01 District Police

O.	66,836.53	70,665.46	65,845.60	-4,819.86
S.	3,499.40			
R.	329.53			

Addition of fund by way of supplementary (₹3,499.40 lakh) in February 2025 proved and enhancement through re-appropriation (₹329.53 lakh) in March 2025 proved unnecessary. Reasons for saving have not been intimated though called for (September 2025).

114 Wireless and Computer

11. 01 Central Motor Transport Workshop

O.	1,833.05	1,456.88	1,395.15	-61.73
R.	-376.17			

Withdrawal of fund by way of re-appropriation (₹376.17 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

12. 02 City Police Control Room

O.	542.50	549.04	481.58	-67.46
R.	6.54			

Enhancement of fund by way of re-appropriation (₹6.54 lakh) in March 2025 proved unnecessary. Reasons for saving have not been intimated though called for (September 2025).

116 Forensic Science

13. 01 Forensic Science

O.	776.86	736.86	349.51	-387.35
R.	-40.00			

Withdrawal of fund by way of re-appropriation (₹40.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

14. 02 Cyber Crime Prevention Against Women and Children (CCPWC) (Central Share)

O.	598.81	598.81	...	-598.81
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Reasons for non-utilisation/non-surrender of the entire fund have not been intimated though called for (September 2025).

**Grant No. 7 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>		<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
<b>2216 Housing</b>				
<i>80 General</i>				
800 Other Expenditure				
15. 01 Police Buildings				
O.	70.00	70.00	58.41	-11.59
Reasons for saving have not been intimated though called for (September 2025).				
<b>2235 Social Security and Welfare</b>				
<i>01 Rehabilitation</i>				
200 Other Relief Measures				
16. 01 Rehabilitation of Ex-underground				
O.	20.41	...	...	...
R.	-20.41			
Reasons for withdrawal of the entire provision by way of re-appropriation (₹20.41 lakh) in March 2025 have not been intimated though called for (September 2025).				
17. 02 Victims of Extremist Action				
O.	50.00	50.00	...	-50.00
Reasons for non-utilisation/non-surrender of the entire fund have not been intimated though called for (September 2025).				
<i>60 Other Social Security and Welfare Programmes</i>				
200 Other Programmes				
18. 01 Rajya Sainik Board Zilla Sainik Board				
O.	72.52	82.52	16.00	-66.52
R.	10.00			
Enhancement of fund by way of re-appropriation (₹10.00 lakh) in March 2025 proved unnecessary. Reasons for saving have not been intimated though called for (September 2025).				
19. 02 Welfare and Rehabilitation of Ex-Servicemen				
O.	15.00	15.00	...	-15.00
Reasons for non-utilisation/non-surrendered of the entire fund have not been intimated though called for (September 2025).				

**Grant No. 7 - Contd.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
<b>3454 Census Surveys and Statistics</b>			
01 Census			
800 Other Expenditure			
20. 01 Assistance to State Population Commission			
O.	95.00	95.00	31.05
			-63.95
Reasons for saving have not been intimated though called for (September 2025).			

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

**Voted:****(Hill)****2055 Police**

104 Special Police

21. 01 Special Police/ Armed police

O.	25,537.65	28,853.36	29,236.82	+383.46
S.	1,549.40			
R.	1,766.31			

Addition of fund by way of supplementary (₹1,549.40 lakh) in February 2025 and enhancement through re-appropriation (₹1,766.31 lakh) in March 2025 proved insufficient. Reasons for incurring excess expenditure over the budget provision have not been intimated though called for (September 2025).

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

101 Criminal Investigation and Vigilance

22. 01 C.I.D.

O.	6,785.11	8,260.60	8,010.60	-250.00
R.	1,475.49			

Enhancement of fund by way of re-appropriation (₹1,475.49 lakh) in March 2025 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (September 2025).

**Grant No. 7 - Contd.**

Head		Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
104 Special Police					
23.	01 Special Police/ Armed police				
	O.	77,598.40	77,704.13	78,654.24	+950.11
	R.	105.73			
Enhancement of fund by way of re-appropriation (₹105.73 lakh) in March 2025 proved insufficient. Reasons for incurring excess expenditure over the remaining budget have not been intimated though called for (September 2025).					
114 Wireless and Computer					
24.	03 Wireless				
	O.	3,711.00	4,879.00	4,292.68	-586.32
	R.	1,168.00			
Enhancement of fund by way of re-appropriation (₹1,168.00 lakh) in March 2025 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (September 2025).					

**1.2. Capital:**

1.2.1. The grant in the Capital closed with a saving of ₹1,58,94.81 lakh. The saving of ₹94,58.58 lakh was surrendered during the year.

1.2.2. Savings occurred mainly under :

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

## 207 State Police

## 1. 01 Infrastructural Support to Various Police Stations Battalion etc

O.	4,000.00	1,000.00	488.65	-511.35
R.	-3,000.00			

Withdrawal of fund by way of re-appropriation (₹3,000.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

## 800 Other Expenditure

## 2. 01 Centralized Procurement

O.	3,752.23	3,455.75	2,142.27	-1,313.48
R.	-296.48			

Withdrawal of fund by way of re-appropriation (₹296.48 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

**Grant No. 7 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
3. 02 Mordernisation of Police Force (Central Share)			
O.	10,000.00	497.90	65.00
R.	-9,502.10		-432.90
Withdrawal of fund by way of re-appropriation (₹43.52 lakh) and surrender (₹9,458.58 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
4. 03 Mordernisation of Police Force (State Share)			
O.	200.00	200.00	143.96
Reasons for saving have not been intimated though called for (September 2025).			
5. 04 Acquisition of Land			
O.	400.00	400.00	131.78
Reasons for saving have not been intimated though called for (September 2025).			
6. 06 Forensic Science			
O.	326.00	166.00	83.69
R.	-160.00		-82.31
Withdrawal of fund by way of re-appropriation (₹160.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
7. 07 Central Assistance under Scheme for providing temporay shelter to displaced families			
O.	6,000.00	5,000.00	4,742.00
R.	-1,000.00		-258.00
Withdrawal of fund by way of re-appropriation (₹1,000.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
8. 08 Construction of Infrastructure with Pre-fabricated materials for accommodation fo CAPF coys under SER			
O.	7,300.00	7,300.00	5,803.83
Reasons for saving have not been intimated though called for (September 2025).			

**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.

**Grant No. 7 - Concl.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
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**Capital Voted:****(Valley)****4055 Capital Outlay on Police**

800 Other Expenditure

## 1. 09 Construction of Peace Camps

R.	1,500.00	1,500.00	10.00	-1,490.00
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Reasons for creation of fund through re-appropriation and incurring expenditure without obtaining provision either in original or supplementary budget have not been intimated though called for (September 2025),

## 2. 10 Housing for displaced persons

R.	2,452.25	2,452.25	2,452.25	...
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Reasons for creation of fund through re-appropriation and incurring expenditure without obtaining provision either in original or supplementary budget have not been intimated though called for (September 2025),

## 3. 11 Capital works under SRE

R.	547.75	547.75	20.00	-527.75
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Reasons for creation of fund through re-appropriation and incurring expenditure without obtaining provision either in original or supplementary budget have not been intimated though called for (September 2025),

Expenditure made by creating provision through re-appropriation at Sl. No. 1 to 3 at Note 1.3 under Capital Voted without the knowledge of State Legislature requires regularisation.

## 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	1,65,29,36		
Supplementary	...	1,19,40,73	-45,88,63
Amount Surrendered during the year.			12,57,43
<b>Charged:</b>			
Original	3,30,00		
Supplementary	...	2,51,57	-78,43
Amount Surrendered during the year			20,00
<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	18,09,43,12		
Supplementary	...	6,50,17,66	-11,59,25,46
Amount Surrendered during the year		...	6,23,45,34
<b>Charged:</b>			
Original	1,10		
Supplementary	98,90	1,00,00	-1,00,00
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	10,791.86	9,155.49	-1,636.37
Hill Areas	5,737.50	2,785.24	-2,952.26
<b>Total Voted:</b>	<b>16,529.36</b>	<b>11,940.73</b>	<b>-4,588.63</b>
<b>Charged:</b>			
Valley Areas	3,30.00	2,51.57	-78.43
Hill Areas	...	...	...
<b>Total Charged:</b>	<b>3,30.00</b>	<b>2,51.57</b>	<b>-78.43</b>
<b>Capital:</b>			
<b>Voted:</b>			
Valley Areas	1,33,704.30	36,044.57	-97,659.73
Hill Areas	47,238.82	28,973.09	-18,265.73
<b>Total Voted:</b>	<b>1,80,943.12</b>	<b>65,017.66</b>	<b>-1,15,925.46</b>

**Grant No. 8 - Contd.****Charged:**

<i>Valley Areas</i>	100.00	...	-100.00
<i>Hill Areas</i>	...	...	...
<b>Total Charged:</b>	<b>100.00</b>	<b>...</b>	<b>-100.00</b>

**1.1. Revenue:**

1.1.1. The grant closed with a saving of ₹4,588.63 lakh against which an amount of ₹12,57.43 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹4,588.63 lakh, surrendered amount of ₹12,57.43 lakh in March 2025 proved less.

1.1.3. Saving occurred mainly under :

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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**Voted:****(Hill)****2059 Public Works**

60 Other Buildings

053 Maintenance and Repairs

## 1. 01 Functional Buildings

O.	510.50	385.50	245.00	-140.50
R.	-125.00			

Withdrawal of provision through surrender (₹125.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

**2216 Housing**

05 General Pool Accommodation

053 Maintenance and Repairs

## 2. 01 Residential Buildings in Hill &amp; Valley areas

O.	220.00	145.00	129.50	-15.50
R.	-75.00			

Withdrawal of provision through surrender (₹75.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

**3054 Roads and Bridges**

01 National Highways

337 Road Works

## 3. 02 Road Works

O.	400.00	400.00	...	-400.00
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Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2025).

03 State Highways

**Grant No. 8 - Contd.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
337 Road Works			
4. 01 Specific Strategic Roads/Bridges in Hill and Valley Areas			
O.	940.00	940.00	263.90
			-676.10
Reasons for saving have not been intimated though called for (September 2025).			
<i>05 Roads of Inter State or Economic Importance</i>			
102 Bridges			
5. 01 Roads & Bridges in Hill and Valley Areas			
O.	1,800.00	1,400.00	995.47
R.	-400.00		-404.53
Withdrawal of provision through surrender (₹400.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
<i>80 General</i>			
001 Direction and Administration			
6. 01 Direction			
O.	1,867.00	1,220.00	1,151.37
R.	-647.00		-68.63
Withdrawal of provision by way of re-appropriation (₹647.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
<b>Voted:</b>			
<b>(Valley)</b>			
<b>2059 Public Works</b>			
<i>60 Other Buildings</i>			
053 Maintenance and Repairs			
7. 01 Functional Buildings			
O.	837.00	712.00	571.88
R.	-125.00		-140.12
Withdrawal of provision through surrender (₹125.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
<i>80 General</i>			
800 Other Expenditure			
8. 01 Other Expenditure			
O.	70.00	10.00	17.58
R.	-60.00		+7.58
Withdrawal of provision by way of surrender (₹60.00 lakh) in March 2025 prove excessive. Reasons for anticipated saving and final excess have not been intimated though called for (September 2025).			

**Grant No. 8 - Contd.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
9. 02 Advertising & Publicity			
O.	50.00	50.00	...
Reasons for saving have not been intimated though called for (September 2025)			
10. 04 State Function			
O.	50.00	50.00	...
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2025).			
11. 05 Repairing / Renovation of CM Secretariat			
O.	300.00	300.00	103.46
Reasons for saving have not been intimated though called for (September 2025)			
<b>2216 Housing</b>			
<i>05 General Pool Accommodation</i>			
053 Maintenance and Repairs			
12. 01 Residential Buildings in Hill & Valley Areas			
O.	1,000.00	925.00	614.58
R.	-75.00		-310.42
Withdrawal of provision by way of surrender (₹75.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
<b>3054 Roads and Bridges</b>			
<i>01 National Highways</i>			
337 Road Works			
13. 02 Road Works			
O.	400.00	400.00	41.79
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2025).			
<i>03 State Highways</i>			
337 Road Works			
14. 01 Specific Strategic Roads/Bridges in Hill and Valley Areas			
O.	1,060.00	779.98	728.45
R.	-280.02		-51.53
Withdrawal of provision by way of surrender (₹217.43 lakh) and re-appropriation (₹62.59 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
<i>05 Roads of Inter State or Economic Importance</i>			

**Grant No. 8 - Contd.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
102 Bridges			
15. 01 Roads & Bridges in Hill and Valley Areas			
O.	2,200.00	2,000.00	1,930.55
R.	-200.00		-69.45
Withdrawal of provision through surrender (₹200.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
<i>80 General</i>			
001 Direction and Administration			
16. 01 Direction			
O.	3,269.00	3,146.00	3,247.23
R.	-123.00		101.23
Reasons for withdrawal of provision by way of re-appropriation (₹123.00 lakh) in March 2025 and final excess have not been intimated though called for (September 2025).			
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>2059 Public Works</b>			
<i>80 General</i>			
001 Direction and Administration			
17. 01 Direction			
O.	1,349.00	1,438.50	1,355.22
R.	89.50		-83.28
Enhancement of fund by way of re-appropriation (₹ 89.50 lakh) in March 2025 proved excessive Reasons for saving have not been intimated though called for (September 2025).			
052 Machinery and Equipment			
18. 01 New Supply			
O.	15.00	15.00	30.00
Reasons for final excess have not been intimated though called for (September 2025).			
<b>3054 Roads and Bridges</b>			
<i>80 General</i>			
052 Machinery and Equipment			
19. 01 New Supply			
O.	76.86	76.86	96.86
Reasons for final excess have not been intimated though called for (September 2025).			

## Grant No. 8 - Contd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
800 Other Expenditure			
20. 01 Other Expenditure			
O.	110.00	853.09	366.09
R.	743.09		-487.00

Enhancement of fund by way of re-appropriation (₹ 743.09 lakh) in March 2025 proved excessive. Reasons for saving have not been intimated though called for (September 2025).

**1.2. Charged:**

1.2.1. The grant in the Charged Portion closed with a saving of ₹78.43 lakh against which an amount of ₹20.00 lakh was surrendered during the year.

1.2.2. Saving occurred mainly under:

**(Valley)****2059 Public Works**

80 General

800 Other Expenditure

1. 01 Other Expenditure

O.	30.00	30.00	...	-30.00
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Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2025).

**2216 Housing**

80 General

001 Direction and Administration

2. 01 Raj Bhavan

O.	300.00	300.00	251.57	-48.43
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Reasons for saving have not been intimated though called for (September 2025).

**1.3. Capital:**

1.3.1. The grant in the Capital Section closed with a saving of ₹1,15,925.46 lakh against which an amount of ₹62,345.34 lakh was surrendered during the year.

1.3.2. In view of the final saving of ₹1,15,925.46 lakh, surrendered amount of ₹62,345.34 lakh in March 2025 proved less.

1.3.3. Saving occurred mainly under:

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

01 Office Buildings

**Grant No. 8 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>		<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
051 Construction				
1. 01 Construction of Non-Residential PAB Buildings				
O.	1,300.00	1,100.00	373.00	-727.00
R.	-200.00			
Withdrawal of provision by way of re-appropriation (₹200.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).				
<b>4216 Capital Outlay on Housing</b>				
<i>01 Government Residential Buildings</i>				
700 Other Housing				
2. 01 Buildings in Hill and Valley Areas				
O.	110.00	90.00	29.50	-60.50
R.	-20.00			
Withdrawal of provision by way of re-appropriation (₹20.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).				
<b>5054 Capital Outlay on Roads and Bridges</b>				
<i>04 District &amp; Other Roads</i>				
337 Road Works				
3. 01 South Asia Sub-Regional Economic Co-operation				
O.	200.00	...	...	...
R.	-200.00			
Reasons for withdrawal of entire budget provision through re-appropriation (₹200.00 lakh) in March 2025 have not been intimated though called for (September 2025).				
4. 02 Construction of Roads under NABARD				
O.	2,600.00	5,893.78	2,141.14	-3,752.64
R.	3,293.78			
Enhancement of fund by way of re-appropriation (₹3293.78 lakh) in March 2025 proved unnecessary. Reasons for saving have not been intimated though called for (September 2025).				
5. 03 Other Road Works (EAP)				
O.	22,000.00	16,581.46	16,581.46	...
R.	-5,418.54			
Reasons for withdrawal of provision through surrender (₹4,141.11 lakh) and re-appropriation (₹1,277.43 lakh) have not been intimated though called for (September 2025).				

**Grant No. 8 - Contd.**

Head	Total grant / Appropriation		Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
<i>05 Roads</i>				
101 Bridges				
6. 01 Construction of Bridge under NABARD				
O.	2,147.72	2,747.08	...	-2,747.08
R.	599.36			
Enhancement of fund by way of re-appropriation (₹599.36 lakh) in March 2025 proved unnecessary. Reasons for saving have not been intimated though called for (September 2025).				
337 Road Works				
7. 01 Improvement of Specific strategic road/bridges in Hill & Valley areas				
O.	10,898.00	10,400.00	8,979.68	-1,420.32
R.	-498.00			
Withdrawal of provision by way of re-appropriation (₹498.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).				
8. 02 Central Road and Infrastructure fund (CRIF)				
O.	6,828.00	6,828.00	868.31	-5,959.69
Reasons for saving have not been intimated though called for (September 2025).				
<i>80 General</i>				
800 Other Expenditure				
9. 02 land Compensation				
O.	95.10	95.10	...	-95.10
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2025).				
10. 06 Manipur State Roads Improvement Programme Consultancy Fee (EAP)				
O.	1,060.00	500.00	...	-500.00
R.	-560.00			
Withdrawal of provision by way of re-appropriation (₹560.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).				

**Voted:****(Valley)****4059 Capital Outlay on Public Works***60 Other Buildings*

## 051 Construction

## 11. 01 Construction of Creche for Women Employees

O.	60.00	60.00	...	-60.00
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Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2025).

**Grant No. 8 - Contd.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
<i>80 General</i>			
800 Other Expenditure			
12. 01 Information Technology ( IT)			
O.	100.00	50.00	38.31
R.	-50.00		-11.69
Withdrawal of provision by way of re-appropriation (₹50.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
13. 02 Office Furniture			
O.	20.00	20.00	...
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2025).			
14. 03 Machinery & Equipment			
O.	100.00	100.00	...
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2025).			
<b>4216 Capital Outlay on Housing</b>			
<i>01 Government Residential Buildings</i>			
700 Other Housing			
15. 01 Buildings in Hill and Valley Areas			
O.	168.00	138.00	17.55
R.	-30.00		-120.45
Withdrawal of provision by way of re-appropriation (₹30.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
<b>5054 Capital Outlay on Roads and Bridges</b>			
<i>04 District &amp; Other Roads</i>			
337 Road Works			
17. 01 South Asia Sub-Regional Economic Co-operation			
O.	200.00	...	...
R.	-200.00		...
Reasons for withdrawal of entire budget provision through re-appropriation (₹200.00 lakh) in March 2025 have not been intimated though called for (September 2025).			
18 02 Construction of Roads under NABARD			
O.	6,244.00	9,322.40	1,377.17
R.	3,078.40		-7,945.24
Enhancement of fund by way of re-appropriation (₹3078.40 lakh) in March 2025 proved unnecessary. Reasons for saving have not been intimated though called for (September 2025).			

**Grant No. 8 - Contd.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
19. 03 Other Road Works (EAP)			
O.	3,000.00	...	...
R.	-3,000.00		
Reasons for withdrawal of entire budget provision through surrender (₹3000.00 lakh) in March 2025 have not been intimated though called for (September 2025).			
20. 04 Constn. of drain with culvert under Urban infrastructure Development Fund (UIDF)			
O.	1,000.00	300.00	-300.00
R.	-700.00		
Withdrawal of provision by way of re-appropriation (₹700.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
<i>05 Roads</i>			
101 Bridges			
21. 01 Construction of Bridge under NABARD			
O.	1,150.00	1,609.00	-782.79
R.	459.00		
Enhancement of fund by way of re-appropriation (₹459.00 lakh) in March 2025 proved unnecessary. Reasons for saving have not been intimated though called for (September 2025).			
337 Road Works			
22. 01 Improvement of Specific strategic road/bridges in Hill & Valley areas			
O.	15,289.30	13,900.00	-1,470.28
R.	-1,389.30		
Withdrawal of provision by way of re-appropriation (₹1389.30 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
23. 02 Central Road and Infrastructure fund (CRIF)			
O.	10,243.00	10,243.00	-7,891.31
Reasons for saving have not been intimated though called for (September 2025).			
<i>80 General</i>			
800 Other Expenditure			
24. 01 Information Technology (IT)			
O.	150.00	31.90	-31.90
R.	-118.10		
Withdrawal of provision by way of re-appropriation (₹118.10 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			

**Grant No. 8 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
25. 03 Construction of Imphal Ring Road (EAP) State Share			
O.	15,000.00	15,000.00	10,000.00
R.			-5,000.00
Reasons for saving have not been intimated though called for (September 2025).			
26. 04 Construction of Imphal Ring Road (EAP) Central Share)			
O.	30,000.00	7,000.00	...
R.	-23,000.00		-7,000.00
Reasons for withdrawal of provision by way of surrender (₹23,000.00 lakh) in March 2025 and non-utilisation of the remaining balanced have not been intimated though called for (September 2025).			
27. 05 Improvement of Roads within Imphal City with Rigid Pavement (EAP)			
O.	45,000.00	10,010.00	...
R.	-34,990.00		-10,010.00
Withdrawal of provision by way of surrender (₹32,204.23 lakh) and re-appropriation (₹2,785.77 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
28. 06 Manipur State Roads Improvement Programme Consultancy Fee (EAP)			
O.	1,040.00	500.00	...
R.	-540.00		-500.00
Withdrawal of provision by way of re-appropriation (₹540.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
1.3.4. Saving mentioned in Note 1.3.3 above was partly counter-balanced by excess mainly under:			
<b>Voted:</b>			
<b>(Valley)</b>			
<b>4059 Capital Outlay on Public Works</b>			
01 Office Buildings			
051 Construction			
29. 01 Construction of Non-Residential PAB Buildings			
O.	1,900.00	2,900.00	2,823.91
R.	1,000.00		-76.09
Enhancement of fund by way of re-appropriation (₹1000.00 lakh) in March 2025 proved unnecessary. Reasons for saving have not been intimated though called for (September 2025).			
<b>5054 Capital Outlay on Roads and Bridges</b>			
80 General			

**Grant No. 8 - Concl.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
800 Other Expenditure			
30. 02 land Compensation			
O.	3,000.00	3,000.00	6,000.00
			+3,000.00
Reasons for final excess have not been intimated though called for (September 2025).			
31. 07 Motor Vehicle			
O.	40.00	158.06	180.00
R.	118.06		+21.94

Augmentation of fund through re-appropriation (₹118.06 lakh) in February 2025 proved insufficient. Reasons for incurring excess expenditure over the budget provision have not been intimated though called for (September 2025).

**1.4. Capital Charged:**

1.4.1. The grant in Charged portion closed with a saving of ₹100.00 lakh. No part of the saving was surrendered during the year.

1.4.2. Saving occurred under :

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

*01 Government Residential Buildings*

700 Other Housing

1. 03 Raj Bhavan

O.	1.10	100.00	...	-100.00
S.	98.90			

Enhancement of provision through supplementary (₹98.90 lakh) in March 2025 proved unnecessary and reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2025).

**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	17,92,21		
	Supplementary	...	17,92,21	-4,48,63
	Amount Surrendered during the year.			3,20,16
<b>Capital:</b>				
<b>Major Head: 4220 Capital Outlay on Information and Publicity</b>				
<b>Voted</b>				
	Original	1,58,00		
	Supplementary	...	1,58,00	-1,23,25
	Amount Surrendered during the year.			...

**Notes and Comments:**

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

	<b>Total grant / Appropriation</b>	<b>Actual Expenditure</b> (₹ in lakh)	<b>Excess (+)/ Saving (-)</b>
<b>Revenue:</b>			
<b>Voted:</b>			
Valley Areas	1792.21	1,343.58	-448.63
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>1792.21</b>	<b>1,343.58</b>	<b>-448.63</b>
<b>Capital</b>			
<b>Voted:</b>			
Valley Areas	158.00	34.75	-123.25
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>158.00</b>	<b>34.75</b>	<b>-123.25</b>

**1.1. Revenue:**

1.1.1. The grant closed with a saving of ₹448.63 lakh against which an amount of ₹320.16 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹448.63 lakh, surrender of ₹320.16 lakh in March 2025 proved less.

1.1.3. Saving occurred mainly under:

**Grant No. 9 - Contd.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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**Voted:****(Valley)****2220 Information and Publicity***60 Others*

001 Direction and Administration

1. 01 Direction

O.	1,763.00	1,440.92	1,296.07	-144.85
R.	-322.08			

Reduction of fund through re-appropriation (₹1.92 lakh) and surrender (₹320.16 lakh) in March 2025 proved less. Reasons for saving was reportedly due to non receive of Encashment Permission from Finance Department.

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

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

102 Information Centres

2. 04 Information Centre (New Delhi)

O.	9.21	11.13	27.51	16.38
R.	1.92			

Enhancement of fund through re-appropriation (₹1.92 lakh) in March 2025 proved less. No proper reasons for incurring excess expenditure over the budget provision have not been intimated though called for (September 2025).

**1.2. Capital:**

1.2.1. The grant in the Capital Section closed with a saving of ₹123.25 lakh. No part of the saving was surrender during the year.

1.2.2. Saving occurred mainly under:

**Voted:****(Valley)****4220 Capital Outlay on Information and Publicity***60 Others*

052 Machinery and Equipment

1. 01 Machinery and Equipment

O.	103.50	103.50	19.97	-83.53
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Reasons for saving was reportedly due to non-approval of proposal by the Finance Department.

**Grant No. 9 - Concl.**

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

2. 01 Information & Publicity Building

O.	30.00	30.00	10.95	-19.05
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Reasons for saving was reportedly due to non-approval of proposal by the Finance Department.

800 Other Expenditure

3. 01 Information and Publicity

O.	24.50	24.50	3.84	-20.66
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Reasons for saving was reportedly due to (i) non-release of Encashment Permission by the Finance Department and (ii) non-release of LOC by the Finance Department.

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

**Grant No. 10 - Education**

<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: 2202 General Education</b>			
<b>2203 Technical Education</b>			
<b>2204 Sports and Youth Services</b>			
<b>Voted:</b>			
Original	30,61,80,13		
Supplementary	... 30,61,80,13	23,18,42,27	-7,43,37,86
Amount Surrendered during the year			1,24,52,95
<b>Capital</b>			
<b>Major Head: 4202 Capital Outlay on Education, Sports, Art and Culture</b>			
<b>Voted:</b>			
Original	90,09,66		
Supplementary	... 90,09,66	6,23,34	-83,86,32
Amount Surrendered during the year			15,23,56

**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	2,27,450.94	1,78,148.74	-49,302.20
Hill Areas	78,729.19	53,693.53	-25,035.66
<b>Total Voted:</b>	<b>3,06,180.13</b>	<b>2,31,842.27</b>	<b>-74,337.86</b>
<b>Capital</b>			
<b>Voted:</b>			
Valley Areas	8,525.66	618.74	-7,906.92
Hill Areas	484.00	4.60	-479.40
<b>Total Voted:</b>	<b>9,009.66</b>	<b>623.34</b>	<b>-8,386.32</b>

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

1.1.1. The grant in Revenue Section closed with a saving of ₹74,337.86 lakh against which an amount of ₹12,452.95 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹74,337.86 lakh, surrender of ₹12,452.95 lakh in March 2025 proved less.

1.1.3. Saving occurred mainly under :

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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**Voted :****(Hill)****2202 General Education***01 Elementary Education*

## 101 Government Primary School

## 1. 01 Primary School

O.	21,277.01	19,977.01	17,198.80	-2,778.21
R.	-1,300.00			

Reasons for withdrawal of provision through surrender (₹1,100.00 lakh) and reduction of fund through re-appropriation (₹200.00 lakh) in March 2025 proved less. Reasons for final saving have not been intimated though called for (September 2025).

## 102 Assistant to Non-Government Primary Schools

## 2. 01 Assistant to Non-Government Primary Schools

O.	4,093.38	4,093.38	4,034.57	-58.81
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Reasons for saving have not been intimated though call for (September 2025).

## 112 National Programme of Mid Day Meals in Schools

## 3. 01 PM - POSSAN (Central Share)

O.	2,540.42	2,540.42	357.77	-2,182.65
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Reasons for saving have not been intimated though call for (September 2025).

## 4. 02 PM - POSSAN (State Share)

O.	32.29	80.00	...	-80.00
R.	47.71			

Enhancement of provision through re-appropriation (₹47.71 lakh) in March 2025 proved unnecessary. Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though call for (September 2025).

## 113 Samagra Shiksha

## 5. 01 Samagra Shiksha (Central Share)

O.	9,323.21	9,063.21	29,90.21	-6,073.00
R.	-260.00			

Reduction of provision by way of re-appropriation (₹260.00 lakh) in March 2025 proved less. Reasons for the final saving have not been intimated though called for (September 2025).

## Grant No. 10 - Contd.

Head		Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
6.	02 Samagra Shiksha (State Share)			
	O.	1,165.40	1,048.40	517.96
	R.	-117.00		-530.44
	Reduction of provision through re-appropriation (₹1,17.00 lakh) in March 2025 proved less. Reasons for the final saving have not been intimated though called for (September 2025).			
	800 Other Expenditure			
7.	01 Student Amenities			
	O.	9.00	9.00	...
	Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2025).			
8.	03 School Meet			
	O.	7.00	7.00	...
	Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2025).			
	02 Secondary Education			
	052 Equipments			
9.	01 Equipment for Secondary Education			
	O.	15.00	1.00	...
	R.	-14.00		-1.00
	Reasons for withdrawal of fund through re-appropriation (₹14.00 lakh) in March 2025 and non-utilisation/non-surrender of the remaining balanced have not been intimated though called for (September 2025).			
	053 Maintenance of Buildings			
10.	01 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 2025).			
	104 Teachers and Other Services			
11.	01 Welfare of Teachers			
	O.	25.00	25.00	16.36
	Reasons for saving have not been intimated though called for (September 2025).			

## Grant No. 10 - Contd.

Head		Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
109 Government Secondary Schools					
12. 01 Secondary Schools					
	O.	21,890.07	21,170.07	18,172.79	-2,997.28
	R.	-720.00			
	Reduction of provision by way of re-appropriation (₹720.00 lakh) in March 2025 proved less. Reasons for final saving have not been intimated though called for (September 2025).				
113 Samagra Shiksha					
13. 01 Samagra Shiksha (Central Share)					
	O.	6,235.16	6,115.16	1,912.23	-4,202.93
	R.	-120.00			
	Reduction of provision by way of re-appropriation (₹120.00 lakh) in March 2025 proved less. Reasons for final saving have not been intimated though called for (September 2025).				
14. 02 Samagra Shiksha (State Share)					
	O.	779.39	612.39	49.97	-562.42
	R.	-167.00			
	Reduction of provision by way of re-appropriation (₹167.00 lakh) in March 2025 proved less. Reasons for final saving have not been intimated though called for (September 2025).				
800 Other Expenditure					
15. 05 Welfare of Students/Cadets					
	O.	20.00	20.00	10.00	-10.00
	Reasons for saving have not been intimated though called for (September 2025).				
03 University and Higher Education					
103 Government Colleges and Institutes					
16. 01 Government Colleges and Institutions					
	O.	5,053.00	5,053.00	4,409.19	-643.81
	Reasons for saving have not been intimated though called for (September 2025).				
105 Faculty Development Programme					
17. 04 Orientation of Teachers					
	O.	25.00	25.00	...	-25.00
	Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2025).				

## Grant No. 10 - Contd.

Head		Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
800 Other Expenditure				
18. 01 Students Amenities				
	O.	30.00	30.00	...
	R.			-30.00
	Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2024).			
19. 06 RUSA (Central Share) (TSP Component)				
	O.	1,000.00	90.28	90.28
	R.	-909.72		...
	Reasons for reduction of provision by way of re-appropriation (₹909.72 lakh) in March 2025 have not been intimated though called for (September 2025).			
20. 07 RUSA (State Share) (TSP Component)				
	O.	26.25	10.03	10.03
	R.	-16.22		...
	Reasons for reduction of provision by way of re-appropriation (₹16.22 lakh) in March 2025 have not been intimated though called for (September 2025).			
21. 12 PM USHA (Central Share) (TSP Component)				
	O.	576.00	576.00	...
	R.			-576.00
	Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2025).			
22. 13 PM- USHA (State Share) (TSP Component)				
	O.	64.00	1.00	...
	R.	-63.00		-1.00
	Reasons for withdrawal of provision through re-appropriation (₹63.00 lakh) in March 2025 and non-utilisation/non-surrender of the remaining balance of fund have not been intimated though called for (September 2025).			
	<i>04 Adult Education</i>			
	103 Rural Functional Literacy Programmes			
23. 03 NILP/Central Share (TSP Component)				
	O.	29.20	29.20	2.75
	R.			-26.45
	Reasons for saving have not been intimated though called for (September 2025).			
	<i>80 General</i>			

**Grant No. 10 - Contd.**

Head		Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
001 Direction and Administration				
24.	01 Direction			
	O.	2,050.92	2,740.50	1,894.69
	R.	689.58		-845.81
Enhancement of provision by way of re-appropriation (₹689.58 lakh) in March 2025 proved unnecessary. Reasons for final saving have not been intimated though called for (September 2025).				
800 Other Expenditure				
25.	02 Pradhan Mantri Schools for Rising India (PM SHRI) (Central Share)			
	O.	2,000.00	2,000.00	1,512.27
Reasons for saving have not been intimated though called for (September 2025).				
26.	03 Pradhan Mantri Schools for Rising India (PM SHRI) (State Share)			
	O.	222.22	181.74	168.03
	R.	-40.48		-13.71
Withdrawal of provision through re-appropriation (₹40.48 lakh) in March 2025 proved less. Reasons for final saving have not been intimated though called for (September 2025).				
<b>Voted :</b>				
<b>(Valley)</b>				
<b>2202 General Education</b>				
<i>01 Elementary Education</i>				
052 Equipment				
27.	01 Equipment and Middle Education			
	O.	50.00	1.00	...
	R.	-49.00		-1.00
Reasons for withdrawal of provision through re-appropriation (₹49.00 lakh) in March 2025 and non-utilisation/non-surrender of the remaining balance have not been intimated though called for (September 2025).				
101 Government Primary Schools				
28.	01 Primary Schools			
	O.	54,730.09	46,230.09	44,683.66
	R.	-8,500.00		-1,546.43
Reasons for withdrawal of provision through re-appropriation (₹1,000.00 lakh) and through surrender (₹75,00.00) in March 2025 proved less. Reasons for final saving have not been intimated though called for (September 2025).				

## Grant No. 10 - Contd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
102 Assistance to Non-Government Primary Schools			
29. 01 Assistance to Non-Government Primary Schools			
O.	4,416.20	4,416.20	4,013.08
R.			-403.12
Reasons for saving have not been intimated though called for (September 2025).			
112 National Programmes of Mid Day Meals in Schools			
30. 01 PM - POSHAN (Central Share)			
O.	4,234.85	4,234.85	1,233.07
R.			-3,001.78
Reasons for saving have not been intimated though called for (September 2025).			
31. 01 PM - POSHAN (State Share)			
O.	680.58	193.00	159.15
R.	-487.58		-33.85
Reduction of provision through re-appropriation (₹487.58 lakh) in March 2025 proved less. Reasons for final saving have not been intimated though called for (September 2025).			
113 Samagra Shiksha			
32. 01 Samagra Shiksha (Central Share)			
O.	22,859.09	27,055.33	20,253.74
R.	4,196.24		-6,801.59
Enhancement of provision through re-appropriation (₹4,196.24 lakh) in March 2025 proved unnecessary. Reasons for final saving have not been intimated though called for (September 2025).			
800 Other Expenditure			
33. 01 Student Amenities			
O.	9.00	9.00	...
R.			-9.00
Reasons for non-utilisation/non-surrender of the entire provision at have not been intimated though called for (September 2025).			
34. 03 School Meet			
O.	7.00	7.00	...
R.			-7.00
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2025).			
02 Secondary Education			
052 Equipments			
35. 01 Equipment for Secondary Education			
O.	15.00	1.00	...
R.	-14.00		-1.00
Reasons for reduction of provision through re-appropriation (₹14.00 lakh) in March 2025 and non-utilisation/non-surrender of the remaining balanced have not been intimated though called for (September 2025).			

**Grant No. 10 - Contd.**

<b>Head</b>		<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
053 Maintenance of Buildings				
36.	01 Maintenance of Building			
	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 2025).				
104 Teachers and Other Services				
37.	01 Welfare of Teachers			
	O.	25.00	5.00	4.84
	R.	-20.00		-0.16
Withdrawal of provision through re-appropriation (₹20.00 lakh) in March 2025 and final saving have not been intimated though called for (September 2025).				
107 Scholarships				
38.	01 Scholarships			
	O.	36.40	36.40	1.70
	R.			-34.70
Reasons for saving have not been intimated though called for (September 2025).				
39.	02 Merit Scholarships Scheme for Class X & XI Passed Students			
	O.	144.00	144.00	9.96
	R.			-134.04
Reasons for saving have not been intimated though called for (September 2025).				
109 Government Secondary Schools				
40.	01 Secondary Schools			
	O.	41,361.50	40,360.03	34,846.12
	R.	-1,001.47		-5,513.91
Withdrawal of provision through re-appropriation (₹624.96 lakh) and surrender (₹376.51 lakh) in March 2025 proved less. Reasons for final saving have not been intimated though called for (September 2025).				
110 Assistance to Non-Government Secondary Schools				
41.	01 Assistance to Non-Government Secondary Schools			
	O.	2,154.24	2,154.24	2,010.06
	R.			-144.18
Reasons for saving have not been intimated though called for (September 2025).				
113 Samagra Shiksha				
42.	01 Samagra Shiksha (Central Share)			
	O.	17,203.21	17,273.38	13,717.87
	R.	70.17		-3,555.51
Enhancement of provision through re-appropriation (₹70.17 lakh) in March proved unnecessary. Reasons for saving have not been intimated though called for (September 2025).				

## Grant No. 10 - Contd.

Head		Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
43.	02 Samagra Shiksha (State Share)			
	O.	1,910.95	2,077.95	932.47
	R.	167.00		
	Enhancement of provision through re-appropriation (₹167.00 lakh) in March proved unnecessary. Reasons for saving have not been intimated though called for (September 2025).			
	800 Other Expenditure			
44.	02 Financial Assistance			
	O.	46.00	46.00	4.60
	Reasons for saving have not been intimated though called for (September 2024).			
45.	03 Financial Assistance to Education Boards			
	O.	20.00	20.00	...
	Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2025).			
46.	05 Welfare of Students/Cadets			
	O.	47.60	33.60	31.67
	R.	-14.00		
	Reduction of provision through re-appropriation (₹14.00 lakh) in March proved less. Reasons for final saving have not been intimated though called for (September 2025).			
47.	08 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 2025).			
48.	09 Incentive Awards/Rewards to Students of Government Schools who excel in HSLC/HSE			
	O.	60.00	44.75	44.75
	R.	-15.25		...
	Reasons for reduction of provision through re-appropriation (₹15.25 lakh) in March 2025 have not been intimated though called for (September 2025).			
49.	10 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 2025).			
50.	12 State Literary Award			
	O.	10.52	10.52	...
	Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2025).			

**Grant No. 10 - Contd.**

Head		Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
<i>03 University and Higher Education</i>				
001 Direction and Administration				
51.	01 Direction			
	O.	387.00	357.00	295.41
	R.	-30.00		-61.59
Reduction of provision through re-appropriation (₹30.00 lakh) in March 2025 proved less. Reasons for final saving have not been intimated though called for (September 2025).				
102 Assistance to Universities				
52.	01 Dhanamanjuri University			
	O.	10,350.00	10,350.00	10,174.55
	R.			-175.45
Reasons for final saving have not been intimated though called for (September 2025).				
103 Government Colleges and Institutes				
53.	01 Government Colleges and Institutions			
	O.	36,386.00	36,386.00	31,081.34
	R.			-5,304.66
Reasons for final saving have not been intimated though called for (September 2025).				
54.	02 Hindi Teachers Training College			
	O.	41.00	37.00	3.11
	R.	-4.00		-33.89
Reduction of provision through re-appropriation (₹4.00 lakh) in March 2025 proved less. Reasons for final saving have not been intimated though called for (September 2025).				
104 Assistance to Non-Government Colleges and Institutes				
55.	01 Assistance to Non-Government Colleges and Institutions			
	O.	960.00	668.05	...
	R.	-291.95		-668.05
Reasons for withdrawal of provision through re-appropriation (₹2,91.95 lakh) in March 2025 and non-utilisation/non-surrender of the remaining balance of fund have not been intimated though called for (September 2025).				
105 Faculty Development Programme				
56.	01 DM College of Teacher Education			
	O.	407.90	409.40	363.32
	R.	1.50		-46.08
Enhancement of Fund through re-appropriation (₹1.50 lakh) in March 2025 proved unnecessary. Reasons for final saving have not been intimated though called for (September 2025).				

## Grant No. 10 - Contd.

Head		Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
57. 04 Orientation of Teachers				
	O.	25.00	25.00	...
				-25.00
				Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2025).
				107 Scholarships
58. 01 Scholarship				
	O.	25.00	25.00	...
				-25.00
				Reasons for non-utilisation/non-surrender of the entire provision in Sl. No. 57 & 58 have not been intimated though called for (September 2025).
59. 02 Chief Minister's Scholarship Scheme for Civil Services Aspirants				
	O.	280.00	280.00	140.00
				-140.00
				Reasons for final saving have not been intimated though called for (September 2025).
				800 Other Expenditure
60. 01 Students Amenities				
	O.	50.00	50.00	2.94
				-47.06
				Reasons for final saving have not been intimated though called for (September 2025).
61. 02 Rashtriya Uchhatar Shiksha Abhiyan Yojana (RUSA) (Central Share)				
	O.	4,253.87	932.95	932.95
	R.	-3,320.92		...
				Reasons for reduction of provision through surrender (₹3,320.92 lakh) in March 2025 have not been intimated though called for (September 2025).
62. 03 Rashtriya Uchhatar Shiksha Abhiyan Yojana (RUSA) (State Share)				
	O.	360.00	113.66	113.66
	R.	-246.34		...
				Reasons for reduction of provision through surrender (₹155.52 lakh) and re-appropriation (₹90.82 lakh) in March 2025 have not been intimated though called for (September 2025).
63. 04 RUSA (Central Share) (SCSP Component)				
	O.	1,000.00	180.57	180.57
	R.	-819.43		...
				Reasons for reduction of provision through re-appropriation (₹8,19.43 lakh) in March 2025 have not been intimated though called for (September 2025).

**Grant No. 10 - Contd.**

<b>Head</b>		<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
64.	05 RUSA (State Share) (SCSP Component)			
	O.	52.50	20.06	20.06
	R.	-32.44		...
	Reasons for reduction of provision through re-appropriation (₹32.44 lakh) in March 2025 have not been intimated though called for (September 2025).			
65.	08 Pradhan Mantri Uchchatar Shiksha Abhiyan (PM- USHA) (Central Share)			
	O.	5,552.00	5,552.00	...
	R.			-5552.00
	Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2025).			
66.	09 PM- USHA (State Share)			
	O.	618.00	2.00	...
	R.	-616.00		-2.00
	Reasons for withdrawal of provision by way of re-appropriation (₹616.00 lakh) in March 2025 and non-utilisation/non-surrender of the remaining balance of fund have not been intimated though called for (September 2025).			
67.	10 PM- USHA (Central Share) (SCSP Component)			
	O.	1,152.00	1,152.00	...
	R.			-1,152.00
	Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2025).			
68.	11 PM- USHA (State Share) (SCSP Component)			
	O.	128.00	1.00	...
	R.	-127.00		-1.00
	Reasons for withdrawal of provision by way of re-appropriation (₹1,27.00 lakh) in March 2025 and non-utilisation/non-surrender of the remaining balance of fund have not been intimated though called for (September 2025).			
69.	14 Chief Minister's Scholarship Scheme for Civil Services Aspirants			
	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 2025).			
70.	15 Chief Minister's College Students Rehabilitation Scheme (CMCSRS)			
	O.	200.00	200.00	26.40
	R.			-173.60
	Reasons for final saving have not been intimated though called for (September 2025).			

## Grant No. 10 - Contd.

Head		Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
001 Direction and Administration				
71.	01 Direction (AE)			
	O.	350.36	348.86	284.32
	R.	-1.50		-64.54
Reduction of provision through re-appropriation (₹1.50 lakh) in March 2025 proved less. Reasons for final saving was reportedly due to retirement of employees.				
103 Rural Functional Literacy Programme				
72.	01 New India Literacy Programme (Central Share)			
	O.	184.93	184.93	22.97
	R.			-161.96
Reasons for saving was reportedly due to claiming of only the 1st installment for the Financial Year 2024-2025.				
73.	05 NILP (Central Share) (SCSP Component)			
	O.	53.53	53.53	...
	R.			-53.53
Reasons for saving was reportedly due to claiming of only the 1st installment for the Financial Year 2024-2025.				
05 Language Development				
001 Direction and Administration				
74.	01 Direction			
	O.	127.28	132.59	98.45
	R.	5.31		-34.14
Enhancement of provision by way of re-appropriation (₹5.31 lakh) in March 2025 proved unnecessary. Reasons for non-utilisation/non-surrender of the remaining balance of fund have not been intimated though called for (September 2025).				
102 Promotion of Modern Indian Languages and Literature				
75.	01 Promotion of Manipur Language and Major Tribal Dialects			
	O.	75.00	75.00	...
	R.			-75.00
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2025).				
80 General				
001 Direction and Administration				
76.	01 Direction			
	O.	2,333.88	3,413.50	2,104.74
	R.	1,079.62		-1,308.76
Enhancement of provision by way of re-appropriation (₹10,79.62 lakh) in March 2025 proved unnecessary. Reasons for final saving have not been intimated though called for (September 2025).				

**Grant No. 10 - Contd.**

<b>Head</b>		<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
77.	02 Engineering Cell			
	O.	295.45	295.45	253.54
				-41.91
	Reasons for final saving have not been intimated though called for (September 2024).			
	003 Training			
78.	03 State Council of Educational Research and Training (SCERT)			
	O.	218.67	219.89	207.52
	R.	1.22		-12.37
	Enhancement of provision through re-appropriation (₹1.22 lakh) in March 2025 proved unnecessary. Reasons for saving was reportedly due to non approval of Expenditure Sanction by the Government.			
	800 Other Expenditure			
79.	02 Pradhan Mantri Schools for Rising India (PM SHRI) (Central Share)			
	O.	3,000.00	3,000.00	2,270.30
				-729.70
	Reasons for saving have not been intimated though called for (September 2025).			
	<b>2203 Technical Education</b>			
	001 Direction and Administration			
80.	01 Direction			
	O.	125.00	125.44	26.22
	R.	0.44		-99.22
	Enhancement of provision through re-appropriation (₹0.44 lakh) in March 2025 proved unnecessary. Reasons for final saving have not been intimated though called for (September 2025).			
	105 Polytechnics			
81.	01 Government Polytechnic			
	O.	1,834.20	1,336.20	887.96
	R.	-498.00		-448.24
	Reduction of provision through re-appropriation (₹498.00 lakh) in March 2025 proved less. Reasons for non-utilisation/non-surrender of the remaining balance of fund have not been intimated though called for (September 2025).			
	<b>2204 Sports and Youth Services</b>			
	102 Youth Welfare Programmes for Students			
82.	01 National Cadet Corps			
	O.	237.22	237.22	198.47
				-38.74
	Reasons for final saving have not been intimated though called for (September 2025).			
	1.1.4. Saving mentioned in Note 1.1.3 above was partly counter-balanced by excess mainly under :			

**Grant No. 10 - Contd.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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**Voted :****(Hill)****2202 General Education***03 University and Higher Education*

104 Assistance to Non-Government Colleges and Institutes

83. 01 Assistance to Non-Government Colleges and Institutions

O.	40.00	331.95	208.99	-122.96
R.	291.95			

Enhancement of provision by way of re-appropriation (₹291.95 lakh) in March 2025 proved excessive. Reasons for final saving have not been intimated though called for (September 2025).

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

113 Samagra Shiksha

84. 02 Samagra Shiksha (State Share)

O.	2,857.39	2,974.39	2,969.09	-5.30
R.	117.00			

Enhancement of provision through re-appropriation (₹1,17.00 lakh) in March 2025 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (September 2025).

*02 Secondary Education*

110 Assistance to Non-Government Secondary Schools

85. 02 Financial Assistance

O.	1,070.00	1,216.00	1,105.96	-110.04
R.	146.00			

Enhancement of Provision through re-appropriation (₹146.00 lakh) in March 2025 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (September 2025).

*03 University and Higher Education*

001 Direction and Administrative

86. 02 University and Colleges

O.	50.00	70.00	68.49	-1.51
R.	20.00			

Enhancement of Provision through re-appropriation (₹20.00 lakh) in March 2025 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (September 2025).

**Grant No. 10 - Contd.**

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

003 Training

87. 01 District Institute of Educational Training (DIET)

O.	275.78	309.84	297.14	-12.70
R.	34.06			

Enhancement of Provision through re-appropriation (₹34.06 lakh) in March 2025 proved excessive. Reasons for anticipated excess and final saving was reportedly due to non approval for Expenditure Sanction by the Government.

88. 02 Hindi Training Institute

O.	62.45	76.88	72.97	-3.91
R.	14.43			

Enhancement of fund through re-appropriation (₹14.43 lakh) in March 2025 proved excessive. Reasons for anticipated excess and final saving was reportedly due to non approval for Expenditure Sanction by the Government.

800 Other Expenditure

89. 03 Pradhan Mantri Schools for Rising India (PM SHRI) (State Share)

O.	333.34	370.82	350.23	-20.59
R.	37.48			

Enhancement of fund through re-appropriation (₹37.48 lakh) in March 2025 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (September 2025).

**2203 Technical Education**

102 Assistance to Universities for Technical Education

90. 01 Financial Assistance

O.	1,240.00	1,340.00	1,340.00	...
R.	100.00			

Enhancement of provision through re-appropriation (₹100.00 lakh) in March 2025 and reasons for anticipated excess and final saving have not been intimated though called for (September 2025).

**1.2. Capital :**

1.2.1. The grant in Capital Section closed with a saving of ₹8,386.32 lakh against which an amount of ₹1,523.56 lakh was surrendered during the year.

1.2.2. In view of the final saving of ₹8,386.32 lakh, surrender of ₹1,523.56 lakh in March 2025 proved less.

1.2.3. Saving occurred mainly under :

## Grant No. 10 - Contd.

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

## 201 Elementary Education

## 1. 01 Elementary Schools

O.	130.00	130.00	...	-130.00
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Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2025).

## 202 Secondary Education

## 2. 01 Secondary Schools

O.	184.00	184.00	...	-184.00
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Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2025).

## 203 University and Higher Education

## 3. 01 Government Colleges and Institutions

O.	110.00	110.00	...	-110.00
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Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2025).

## 4. 02 University and College

O.	60.00	60.00	4.60	-55.40
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Reasons for non-utilisation/non-surrender of the remaining balance of fund have not been intimated though called for (September 2025).

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

## 201 Elementary Education

## 5. 01 Elementary Schools

O.	130.00	130.00	...	-130.00
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Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2025).

**Grant No. 10 - Contd.**

Head		Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
202 Secondary Education				
6.	01 Secondary Schools			
	O.	251.20	201.20	...
	R.	-50.00		-201.20
Reasons for withdrawal of provision through re-appropriation (₹50.00 lakh) in March 2025 and non-utilisation/non-surrender of the remaining balance of fund have not been intimated though called for (September 2025).				
7.	02 Construction of Kendriya Vidyalaya, Akampat			
	O.	150.00	150.00	...
	R.			-150.00
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2025).				
203 University and Higher Education				
8.	01 Government Colleges and Institutions			
	O.	160.00	160.00	...
	R.			-160.00
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2025).				
9.	02 University and College			
	O.	100.00	100.00	48.79
	R.			-51.21
Reasons for final saving have not been intimated though called for (September 2024).				
10.	03 Chief Minister's College MAHEIROI Support Scheme (CMCMESS)			
	O.	150.00	150.00	...
	R.			-150.00
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2025).				
11.	04 College Fagathansi Mission			
	O.	1,000.00	300.00	...
	R.	-700.00		-300.00
Reasons for withdrawal of provision through re-appropriation (₹700.00 lakh) in March 2025 and non-utilisation/non-surrender of the remaining balance of fund have not been intimated though called for (September 2025).				
204 Adult Education				
12.	01 Adult Education			
	O.	8.00	8.00	...
	R.			-8.00
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2025).				

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

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
600 General			
13. 01 School Fagathansi Programme			
O.	1,000.00	200.00	...
R.	-800.00		-200.00

Reasons for withdrawal of provision through re-appropriation (₹800.00 lakh) in March 2025 and non-utilisation/non-surrender of the remaining balance of fund have not been intimated though called for (September 2025).

## 14. 02 Rejuvenation of Basic Infrastructure Gaps under Samagra Shiksha

O.	5,555.56	...	...	...
R.	-5,555.56			

Reasons for withdrawal of the entire provision through surrender (₹1,523.56 lakh) and re-appropriation (₹4,032.00 lakh) in March 2025 have not been intimated though called for

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

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

**Revenue Voted :****(Valley)****2202 General Education**03 *University and Higher Education*

## 800 Other Expenditure

## 1. 17 Chief Minister's Award for Educational Excellence

R.	15.00	15.00	15.00	...
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Reasons for incurring expenditure through re-appropriation without obtaining provision either in original/supplementary budget have not been intimated though called for (September 2025).

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

## 600 General

## 2. 03 Pradhan Mantri Janjati Nyaya Maha Abhiyan (PM- JANMAN)

R.	550.00	550.00	550.00	...
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Reasons for incurring expenditure through re-appropriation without obtaining provision either in original or supplementary budget have not been intimated though called for (September 2025).

Expenditure made by creating provision through re-appropriation at Sl. No. 1 and 2 at Note 1.3 under Revenue and Capital Voted without the knowledge of State Legislature requires

**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	14,58,95,30		
Supplementary	... 14,58,95,30	11,77,92,84	-2,81,02,46
Amount Surrendered during the year			1,14,30,58
<b>Capital</b>			
<b>Major Head: 4210 Capital Outlay on Medical and Public Health</b>			
<b>4211 Capital Outlay on Family Welfare</b>			
<b>Capital:</b>			
<b>Voted</b>			
Original	1,30,29,14		
Supplementary	... 1,30,29,14	20,83,35	-1,09,45,79
Amount Surrendered during the year			78,65,03

**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	1,25,746.44	1,00,567.35	-25,179.09
Hill Areas	20,148.86	17,225.49	-2,923.37
<b>Total Voted:</b>	<b>1,45,895.30</b>	<b>1,17,792.84</b>	<b>-28,102.46</b>
<b>Capital</b>			
<b>Voted:</b>			
Valley Areas	12,356.38	1,977.58	-10,378.80
Hill Areas	672.76	105.77	-566.99
<b>Total Voted:</b>	<b>13,029.14</b>	<b>2,083.35</b>	<b>-10,945.79</b>

**1.1. Revenue**

1.1.1 The grant closed with a saving of ₹28,102.46 lakh against which an amount of ₹11,430.58 lakh was surrendered during the year.

1.1.2 In view of the final saving of ₹28,102.46 lakh, surrendered of ₹11,430.58 lakh in March 2025 proved less.

1.1.3 Saving occurred mainly under :

## Grant No. 11 - Contd.

		Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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**Voted:****(Hill)****2210 Medical and Public Health***01 Urban Health Services - Allopathy*

## 001 Direction and Administration

## 1. 01 Direction

O.	1,712.38	1,721.36	1,636.06	-85.30
R.	8.98			

Enhancement of fund through re-appropriation (₹8.98 lakh) in March 2025 proved unnecessary. Reasons for final saving have not been intimated though called for (September 2025).

## 110 Hospital and Dispensaries

## 2. 01 Dental Clinic Dispenseries and Hospital

O.	1,501.40	1,476.20	1,331.02	-145.18
R.	-25.20			

Reduction of provision through re-appropriation (₹25.20 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

*03 Rural Health Services-Allopathy*

## 104 Community Health Centres

## 3. 01 Community Drug Control &amp; Hospitals/Dispenseries

O.	5,700.41	5,644.19	5,542.79	-101.40
R.	-56.22			

Withdrawal of provision through re-appropriation (₹56.22 lakh in March 2025) proved less. Reasons for final saving have not been intimated though called for (September 2025).

*04 Rural Health Services-Other systems of medicine*

## 102 Homeopathy

## 4. 02 Homeopathy

O.	84.44	70.76	65.38	-5.38
R.	-13.68			

Reduction of provision through re-appropriation (₹13.68 lakh) in March 2025 proved less. Reasons for final saving have not been intimated though called for (September 2025).

## 200 Other Systems

## 5. 05 Health Manpower Development

O.	873.86	899.01	868.82	-30.19
R.	25.15			

Enhancement of provision through re-appropriation (₹25.15 lakh) in March 2025 proved unnecessary. Reasons for saving have not been intimated though called for (September 2025).

**Grant No. 11 - Contd.**

		<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
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*05 Medical Education, Training and Research*

## 105 Allopathy

## 6. 02 Nurses Training

O.	124.22	126.97	101.69	-25.28
R.	2.75			

Augmentation of provision through re-appropriation (₹2.75 lakh) in March 2025 proved unnecessary. Reasons for final saving have not been intimated though called for (September 2025).

## 200 Other Systems

## 7. 02 Churachandpur Medical College

O.	3,930.04	869.62	513.93	-355.69
R.	-3,060.42			

Withdrawal of provision through re-appropriation (₹3,060.42 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

*06 Public Health*

## 101 Prevention and Control of Diseases

## 8. 01 Prevention and Control of Diseases (All Units)

O.	1,552.39	1,510.21	1,448.74	-61.47
R.	-42.18			

Reduction of provision through re-appropriation (₹42.18 lakh) in March 2025 proved less. Reasons for final saving have not been intimated though called for (September 2025).

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

## 001 Direction and Administration

## 9. 01 Direction

O.	6,974.56	6,462.28	5,966.82	-495.46
R.	-512.28			

Withdrawal of provision through re-appropriation (₹512.28 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

## 109 School Health Scheme

## 10. 01 Health Schemes

O.	179.67	191.55	144.19	-47.36
R.	11.88			

Enhancement of provision through re-appropriation (₹11.88 lakh) in March 2025 proved unnecessary. Reasons for final saving have not been intimated though called for (September 2025).

## Grant No. 11 - Contd.

		Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
110 Hospital and Dispensaries					
11.	01 Dental Clinic Dispenseries and Hospital				
	O.	6,435.35	6,349.37	5,954.62	-394.75
	R.	-85.98			
Withdrawal of provision through re-appropriation (₹85.98 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).					
<i>03 Rural Health Services-Allopathy</i>					
101 Health Sub-centres					
12.	01 Primary Health & Sub Centre				
	O.	7,779.23	7,585.53	7,473.26	-112.27
	R.	-193.70			
Reduction of fund through re-appropriation (₹193.70 lakh) in March 2025 proved less. Reasons for final saving have not been intimated though called for (September 2025).					
13.	02 National Health Mission				
	O.	53,039.67	44,496.69	37,280.50	-7,216.19
	R.	-8,542.98			
Reasons for reduction of fund through surrender (₹9,000.00 lakh) and enhancement through re-appropriation (₹457.02 lakh) in March 2025 have not been intimated though called for (September 2025).					
104 Community Health Centres					
14.	01 Community Drug Control & Hospitals/Dispenseries				
	O.	4,959.99	4,748.05	4,681.10	-66.95
	R.	-211.94			
Reduction of fund through re-appropriation (₹211.94 lakh) in March 2025 proved less. Reasons for final saving have not been intimated though called for (September 2025).					
<i>04 Rural Health Services-Other systems of medicine</i>					
102 Homeopathy					
15.	01 National Mission on AYUSH				
	O.	1,915.50	3,049.39	1,418.52	-1,630.87
	R.	1,133.89			
Augmentation of provision through re-appropriation (₹1,133.89 lakh) in March 2025 proved unnecessary. Reasons for final saving have not been intimated though called for (September 2025).					
16.	02 Homeopathy				
	O.	1,018.40	1,057.57	963.28	-94.29
	R.	39.17			
Enhancement of provision through re-appropriation (₹39.17 lakh) in March 2025 proved unnecessary. Reasons for final saving have not been intimated though called for (September 2025).					

## Grant No. 11 - Contd.

		Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
200 Other Systems				
17.	01 Financial Assistance to Manipur Medical Council			
	O.	50.00	50.00	30.00
				-20.00
	Reasons for saving have not been intimated though called for (September 2025).			
18.	02 Financial Assistance to Manipur State Mental Health Authority			
	O.	11.68	11.68	...
				-11.68
19.	04 Finance Assistance to Manipur State Dental Council			
	O.	33.00	33.00	...
				-33.00
	Reasons for non-utilisation/non-surrender of the entire provision in Sl. No. 18 & 19 above have not been intimated though called for (September 2025).			
20.	05 Health Manpower Development			
	O.	3,368.34	3,121.85	2,907.18
	R.	-246.49		
				-214.67
	Reduction of fund through re-appropriation (₹246.49 lakh) in March 2025 proved less. Reasons for final saving have not been intimated though called for (September 2025).			
	<i>05 Medical Education, Training and Research</i>			
	105 Allopathy			
21.	01 Medical Education & Specialised Training			
	O.	266.99	499.84	33.65
	R.	232.85		
				-466.19
	Enhancement of fund through re-appropriation (₹232.85 lakh) in March 2025 proved unnecessary. Reasons for saving have not been intimated though called for (September 2025).			
22.	02 Nurses Training			
	O.	518.53	541.39	503.17
	R.	22.86		
				-38.22
	Enhancement of fund through re-appropriation (₹22.86 lakh) in March 2025 proved unnecessary. Reasons for final saving have not been intimated though called for (September 2025).			
200 Other Systems				
23.	01 Financial Assistance to (JNIMS)			
	O.	18,913.37	20,017.50	18,838.41
	R.	1,104.13		
				-1,179.09
	Reduction of provision through surrender (₹2,430.58 lakh) and enhancement of fund through re-appropriation (₹3,534.71 lakh) in March 2025 proved unnecessary. Reasons for final saving have not been intimated though called for (September 2025).			

## Grant No. 11 - Contd.

		Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
<i>06 Public Health</i>				
101 Prevention and Control of Diseases				
24.	01 Prevention and Control of Diseases (All Units)			
	O.	2,172.35	2,003.57	-151.74
	R.	-17.04		
Withdrawal of provision through re-appropriation (₹17.04 lakh) proved less. Reasons for final saving have not been intimated though called for (September 2025).				
800 Other Expenditure				
25.	02 Ambulance Services & Mobile Ophthalmic Unit			
	O.	91.32	78.62	-19.98
	R.	7.28		
Augmentation of provision through re-appropriation (₹7.28 lakh) in March 2025 proved unnecessary. Reasons for final saving have not been intimated though called for (September 2025).				
26.	04 Assistance for COVID 19			
	O.	101.00	81.29	-19.25
	R.	-0.46		
Reduction of fund through re-appropriation (₹0.46 lakh) in March 2025 proved unnecessary. Reasons for final saving have not been intimated though called for (September 2025).				
27.	05 Chief Minister's assistance for treatment of cancer patients			
	O.	100.00	...	-100.00
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2025).				
28.	06 Implementation of e-medicine/ tele-medicine			
	O.	1,051.00	...	-101.00
	R.	-950.00		
Reasons for withdrawal of provision through re-appropriation (₹950.00 lakh) and non-utilisation/non-surrender of the remaining provision have not been intimated though called for (September 2025).				
29.	07 State Component of Pradhan Mantri Jan Arogya Yojana (Ayushman Bharat)			
	O.	10.00	...	-10.00
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2025).				

**Grant No. 11 - Contd.**

		<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
30.	08 15 FC Grant for Health sector at local body levels			
	O.	3,600.00	2,800.00	2,800.00
	R.	-800.00		...
	Reasons for withdrawal of fund through re-appropriation (₹800.00 lakh) in March 2025 have not been intimated though called for (September 2025).			
31.	09 Chief Minister's Health for All Scheme			
	O.	500	500	176.61
	R.			-323.39
	Reasons for final saving have not been intimated though called for (September 2025).			
32.	10 Chief Minister's Menstrual Hygienic Scheme (CMMHS)			
	O.	84.00	84.00	...
	R.			-84.00
	Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2025).			
33.	11 Research on System Analysis			
	O.	5.00	5.00	...
	R.			-5.00
	Reasons for non non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2025).			
<i>80 General</i>				
004 Health Statistics & Evaluation				
34.	01 Health Intelligence			
	O.	155.41	151.75	99.70
	R.	-3.66		-52.05
	Reduction of provision through re-appropriation (₹3.66 lakh) in March 2025 proved less. Reasons for final saving have not been intimated though called for (September 2025).			
35.	02 Health Transport Organisation			
	O.	501.81	495.28	460.70
	R.	-6.53		-34.58
	Withdrawal of provision through re-appropriation (₹6.53 lakh) in March 2025 proved less. Reasons for final saving have not been intimated though called for (September 2025).			
001 Direction and Administration				
36.	01 State Family Welfare			
	O.	3,586.08	3,607.08	2,160.96
	R.	21.00		-1,446.12
	Augmentation of provision through re-appropriation (₹21.00 lakh) in March 2025 proved unnecessary. Reasons for saving have not been intimated though called for (September 2025).			

**Grant No. 11 - Contd.**

		<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
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**2211 Family Welfare**

## 37. 02 Family Welfare Programme

O.	3,439.08	2,023.00	1,117.21	-905.79
R.	-1,416.08			

Withdrawal of provision through re-appropriation (₹1,416.08 lakh) in March 2025 proved less. Reasons for final saving have not been intimated though called for (September 2025).

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

**Voted:****(Hill)****2210 Medical and Public Health***03 Rural Health Services-Allopathy*

## 101 Health Sub-Centres

## 38. 01 Primary Health &amp; Sub Centre

O.	4,628.64	5,784.92	5,680.34	-104.58
R.	1,156.28			

Augmentation of fund through re-appropriation (₹1,156.28 lakh) in March 2025 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (September 2025).

**1.2. Capital :**

1.2.1 The grant in the Capital Section closed with a saving of ₹10,945.79 lakh against which an amount of ₹7,865.03 lakh was surrendered during the year.

1.2.2 In view of the final saving of ₹10,945.79 lakh, surrender of ₹7,865.03 lakh in March 2025 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. 01 Hospitals

O.	391.00	291.00	2.48	-288.52
R.	-100.00			

Withdrawal of provision through surrender (₹100.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

**Grant No. 11 - Contd.**

		<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
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*02 Rural Health Services*

## 103 Primary Health Centres

## 2. 01 Primary Health Centre

O.	81.00	55.00	...	-55.00
R.	-26.00			

Reasons for reduction of provision through re-appropriation (₹26.00 lakh) in March 2025 and non-utilisation/non-surrender of the remaining provision have not been intimated though called for (September 2025).

## 104 Community Health Centres

## 3. 01 Community Health Centre

O.	70.30	40.00	...	-40.00
R.	-30.30			

Reasons for reduction of provision through re-appropriation (₹30.30 lakh) in March 2025 and non-utilisation/non-surrender of the remaining provision have not been intimated though called for (September 2025).

*04 Public Health*

## 112 Public Health Education

## 4. 01 Upgradation /Strengthening of GNM/Nursing Schools

O.	123.00	93.00	...	-93.00
R.	-30.00			

Reasons for reduction of provision through re-appropriation (₹30.30 lakh) in March 2025 and non-utilisation/non-surrender of the remaining provision have not been intimated though called for (September 2025).

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

## 110 Hospital and Dispensaries

## 5. 01 Hospitals

O.	1,190.40	590.40	20.00	-570.40
R.	-600.00			

Withdrawal of provision through surrender (₹600.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

## Grant No. 11 - Contd.

		Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
800 Other Expenditure				
6.	01 Direction			
	O.	290.24	302.30	...
	R.	12.06		-302.30
Augmentation of provision through re-appropriation (₹12.06 lakh) in March 2025 proved unnecessary. Reasons for non-utilisation/non-surrender of the remaining provision have not been intimated though called for (September 2025).				
7.	03 State component for NEC and NESIDS			
	O.	1,000.00	478.00	313.00
	R.	-522.00		-165.00
Withdrawal of provision through surrender (₹522.00 lakh) in March 2025 proved less. Reasons for final saving have not been intimated though called for (September 2025).				
<i>02 Rural Health Services</i>				
103 Primary Health Centres				
8.	01 Primary Health Centre			
	O.	221.00	125.00	...
	R.	-96.00		-125.00
Reasons for withdrawal of provision through re-appropriation (₹96.00 lakh) in March 2025 and non-utilisation/non-surrender of the remaining provision have not been intimated though called for (September 2025).				
104 Community Health Centres				
9.	01 Community Health Centre			
	O.	160.60	90.00	...
	R.	-70.60		-90.00
Reasons for reduction of provision through re-appropriation (₹70.60 lakh) in March 2025 and non-utilisation/non-surrender of the remaining provision have not been intimated though called for (September 2025).				
10.	04 Capacity Development for Developing Trauma Care Facilities (Central Share)			
	O.	549.78	18.00	...
	R.	-531.78		-18.00
Reasons for withdrawal of provision through surrender (₹531.78 lakh) in March 2025 and non-utilisation/non-surrender of the remaining provision have not been intimated though called for (September 2025).				

**Grant No. 11 - Contd.**

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

## 11. 01 Allopathy

O.	60.00	25.00	...	-25.00
R.	-35.00			

Reasons for reduction of provision through re-appropriation (₹35.00 lakh) in March 2025 and non-utilisation/non-surrender of the remaining provision have not been intimated though called for (September 2025).

*03 Medical Education Training & Research*

102 Homeopathy

## 12. 01 Homeopathy

O.	12.00	...	...	...
R.	-12.00			

Reasons for withdrawal of the entire provision through re-appropriation (₹12.00 lakh) in March 2025 have not been intimated though called for (September 2025).

200 Other Systems

## 13. 05 Financial Assistance to JNIMS

O.	950.00	740.00	10.00	-730.00
R.	-210.00			

Withdrawal of provision through surrender (₹134.58 lakh) and re-appropriation (₹75.42 lakh) in March 2025 proved less. Reasons for final saving have not been intimated though called for (September 2025).

## 14. 06 Churachandpur Medical College

O.	400.00	...	27.66	27.66
R.	-400.00			

Reasons for withdrawal of entire provision through surrender (₹400.00 lakh) in March 2025 and incurring expenditure have not been intimated though called for (September 2025).

*04 Public Health*

101 Prevention and Control of Diseases

## 15. 01 Prevention and Control of Diseases (All Units)

O.	11.33	10.33	...	-10.33
R.	-1.00			

Reasons for reduction of provision through re-appropriation (₹1.00 lakh) in March 2025 and non-utilisation/non-surrender of the remaining provision have not been intimated though called for (September 2025).

## Grant No. 11 - Contd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
107 Public Health Laboratories			
16. 01 Strengthening of State Drug Regulatory System			
O.	262.00	262.00	183.91
			-78.09
Reasons for final saving have not been intimated though called for (September 2025).			
112 Public Health Education			
17. 01 Upgradation /Strengthening of GNM/Nursing Schools			
O.	123.00	93.00	...
R.	-30.00		-93.00
Reasons for withdrawal of provision through re-appropriation (₹30.00 lakh) in March 2025 and non-utilisation/non-surrender of the remaining provision have not been intimated though called for (September 2025).			
18. 02 Health Intelligence			
O.	13.03	13.03	...
			-13.03
200 Other Programmes			
19. 01 Multipurpose Worker's Scheme			
O.	100.00	100.00	...
			-100.00
Reasons for non-utilisation/non-surrender of the entire provision in Sl. No. 18 & 19 have not been intimated though called for (September 2025).			
20. 02 Scheme under NABARD			
O.	500.00	...	...
R.	-500.00		...
Reasons for withdrawal of the entire provision through surrender (₹500.00 lakh) have not been intimated though called for (September 2025).			
80 General			
800 Other expenditure			
21. 01 PM Ayushman Bharat Health Infrastructure Mission (PM-ABHIM)			
O.	6,480.00	1,403.33	1,403.33
R.	-5,076.67		...
Reasons for withdrawal of provision through surrender (₹5,076.67 lakh) have not been intimated though called for (September 2025).			

## Grant No. 11 - Contd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
<b>4211 Capital Outlay on Family Welfare</b>				
800 Other expenditure				
22. 01 State Family Welfare				
O.	30.00	70.00	19.68	-50.32
R.	40.00			

Augmentation of provision through re-appropriation (₹40.00 lakh) in March 2025 proved unnecessary. Reasons for final saving have not been intimated though called for (September 2025).

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.

**Revenue Voted :****(Valley)****2049 Interest Payment**

60 Interest on Other Obligations

701 Miscellaneous

## 1. 01 Penal Interest for 15th FC Grant for Health Sector at Local Bodies

R.	477.00	477.00	477.00	...
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Reasons for creation of fund through re-appropriation and incurring of expenditure without obtaining provision either in original or supplementary budget have been intimated though called for (September 2025).

**2210 Medical and Public Health**

06 Public Health

102 Prevention of food adulteration

## 2. 01 Strengthening of Food Testing System (CSS)

R.	31.89	31.89	31.86	-0.04
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Reasons for creation of fund through re-appropriation and incurring of expenditure without obtaining provision either in original or supplementary budget have been intimated though called for (September 2025).

**Grant No. 11 - Concl.**

<b>Head</b>	<b>Total grant / Appropriation</b>		<b>Excess (+)/ Saving (-)</b>	
<b>Capital Voted :</b>				
<b>(Hill)</b>				
<b>4210 Capital Outlay on Medical and Public Health</b>				
<i>03 Medical Education Training &amp; Research</i>				
200 Other Systems				
3.	06	Churachandpur Medical College		
	R.	357.72	357.72	103.29
				-254.43

Reasons for creation of fund through re-appropriation and incurring of expenditure without obtaining provision either in original or supplementary budget have been intimated though called for (September 2025).

Expenditure made by creating provision through re-appropriation at Sl. No. 1 to 3 at Note 1.3 under Revenue Charged, Revenue and Capital Voted without the knowledge of State Legislature requires regularisation.

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

Section & Major Head	Total grant / Appropriation	Actual Expenditure (₹ in thousand)	Excess (+)/ Saving (-)
<b>Revenue</b>			
<b>Major Head: 3064 Compensation and Assignments to Local Bodies and Panchayati Raj Institution</b>			
<b>2217 Urban Development</b>			
<b>Voted:</b>			
Original	7,65,59,88		
Supplementary	...	3,04,17,56	-4,61,42,32
Amount Surrendered during the year.			2,34,12,57
<b>Capital:</b>			
<b>Major Head: 4217-Capital Outlay on Urban Development</b>			
<b>Voted :</b>			
Original	1,95,79,39		
Supplementary	...	13,56,54	-1,82,22,85
Amount Surrendered during the year.			1,18,76,66

**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	76,559.88	30,417.56	-46,142.32
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>76,559.88</b>	<b>30,417.56</b>	<b>-46,142.32</b>
<b>Capital</b>			
<b>Voted:</b>			
Valley Areas	19,579.39	1,356.54	-18,222.85
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>19,579.39</b>	<b>1,356.54</b>	<b>-18,222.85</b>

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

1.1.1. The grant closed with a saving of ₹46,142.32 lakh against which an amount of ₹23,412.57 lakh was surrendered during the year.

1.1.2. In the view of the final saving of ₹46,142.32 lakh, the surrendered amount of ₹23,412.57 lakh in March 2025 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>2217 Urban Development</b>			
<i>01 State Capital Development</i>			
001 Direction and Administration			
1. 01 Town Planning			
O.	265.88	265.88	198.58
			-67.30
Reasons for saving have not been intimated though called for (September 2025).			
191 Assistance to Local Bodies Corporations, Urban Development Authorities, Town Improvement Board, etc.			
2. 01 Scheme under 15th FC Award			
O.	3,525.00	1,809.82	1,809.11
R.	-1,715.18		-0.71
Reduction of fund through re-appropriation (₹1,715.18 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
800 Other Expenditure			
3. 02 Municipal Administration Housing and Urban Development			
O.	1,148.50	951.50	775.29
R.	-197.00		-176.21
Reduction of fund through re-appropriation (₹197.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
4. 03 Duties on Transfer of Property			
O.	10.00	10.00	...
			-10.00
Reasons for non-utilisation/non-surrender of the entire fund have not been intimated though called for (September 2025).			
5. 04 Financial Assistance for Imparting Knowledge on Building Construction			
O.	15.00	15.00	7.50
			-7.50
Reasons for saving have not been intimated though called for (September 2025).			

**Grant No. 12 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
6. 05 Honorarium of Chairpersons, Vice-Chairpersons, Councillors of Municipal Council			
O.	206.28	206.28	90.65
			-115.63
Reasons for saving have not been intimated though called for (September 2025).			
7. 06 Honorarium of Chairpersons, Vice-Chairman, Councillor of Nagar Panchayat			
O.	291.36	291.36	144.19
			-147.17
Reasons for saving have not been intimated though called for (September 2025).			
8. 07 Financial Assistance to Municipalities			
O.	1,236.09	1,200.52	922.57
R.	-35.57		
			-277.95
Reduction of fund through re-appropriation (₹35.57 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025)			
9. 09 Development of Imphal City as Smart City			
O.	15,000.00	19,600.00	10,718.75
R.	4,600.00		
			-8,881.25
Enhancement of fund through re-appropriation (₹4,600.00 lakh) in March 2025 proved unnecessary. Reasons for saving have not been intimated though called for (September 2025).			
10. 10 Financial Assistance to Nagar Panchayats/Small Town Committee			
O.	240.56	226.54	87.20
R.	-14.02		
			-139.34
Reduction of fund through re-appropriation (₹14.02 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
11. 11 Pilot Formulation of Local Area Plan (LAP) and Town Planning Scheme (TPS) under AMRUT (Central Share)			
O.	80.00	80.00	...
			-80.00
Reasons for non-utilisation/non-surrender of the entire fund have not been intimated though called for (September 2025).			
12. 17 PMAY-Urban (Central Share)			
O.	40,732.40	11,413.40	5,037.70
R.	-29,319.00		
			-6,375.71
Reduction of fund through re-appropriation (₹5,906.43 lakh) and surrender (₹23,412.57 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			

## Grant No. 12 - Contd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
13. 19 National Urban Livelihood Mission (NULM) (Central Share)			
O.	2,500.00	2,500.00	535.00
R.			-1,965.00
Reasons for saving have not been intimated though called for (September 2025).			
14. 20 National Urban Livelihood Mission (NULM) (State Share)			
O.	194.46	68.00	59.44
R.	-126.46		-8.56
Reduction of fund through re-appropriation (₹126.46 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
15. 22 Urban Reforms under SACI			
O.	160.00	196.18	141.71
R.	36.18		-54.47
Enhancement of fund through re-appropriation (₹36.18 lakh) in March 2025 proved unnecessary. Reasons for saving have not been intimated though called for (September 2025).			
16. 23 AMRUT 2.0 A&OE(Central Share)			
O.	100.00	100.00	33.00
R.			-67.00
Reasons for saving have not been intimated though called for (September 2025).			
17. 25 Gandhi Memorial Hall			
O.	100.00	50.00	20.00
R.	-50.00		-30.00
Reduction of fund through re-appropriation (₹50.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
<i>80 General</i>			
191 Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Board etc.			
18. 01 Manipur Property Tax			
O.	431.00	331.00	183.44
R.	-100.00		-147.56
Reduction of fund through re-appropriation (₹100.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			

**Grant No. 12 - Contd.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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**3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions**

200 Other Miscellaneous Compensations and Assignments

## 19. 01 Devolution under 4th SFC Award

O.	2,200.00	700.00	663.21	-36.79
R.	-1,500.00			

Reduction of fund through re-appropriation (₹1,500.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

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

**Voted:****(Valley)****2217 Urban Development***01 State Capital Development*

800 Other Expenditure

## 20. 13 Assistance to PDA for Implementation of Projects with HUDCO loan

O.	6,500.00	10,021.44	6,669.21	-3,352.23
R.	3,521.44			

Enhancement of fund through re-appropriation (₹3,521.44 lakh) in March 2025 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (September 2025).

## 21. 14 State Share for Imphal Smart City Mission

O.	395.00	900.00	871.00	-29.00
R.	505.00			

Enhancement of fund through re-appropriation (₹505.00 lakh) in March 2025 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (September 2025).

## 22. 16 Cleanliness of ULBs

O.	528.08	750.00	746.33	-3.67
R.	221.92			

Enhancement of fund through re-appropriation (₹221.92 lakh) in March 2025 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (September 2025).

**Grant No. 12 - Contd.**

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

1.2.1. The grant in the Capital Section closed with a saving of ₹18,222.85 lakh against which an amount of ₹11,876.66 lakh was surrendered during the year.

1.2.2. In the view of the final saving of ₹18,222.85 lakh, the surrendered amount of ₹11,876.66 lakh in March 2025 proved less.

1.2.3. Savings occurred mainly under :

**Voted:****(Valley)****4217 Capital Outlay on Urban Development***01 State Capital Development*

## 800 Other Expenditure

## 1. 02 Infrastructure Development under Municipal Areas

O.	1,200.00	150.00	...	-150.00
R.	-1,050.00			

Reasons for reduction of fund through surrender (₹1,050.00 lakh) in March 2025 and non-utilisation of the remaining fund have not been intimated though called for (September 2025).

*60 Other Urban Development Schemes*

## 051 Construction

## 2. 02 Atal Mission for Rejuvenation &amp; Urban Transformation 2.0 (AMRUT 2.0) Central Share

O.	12,000.00	1,500.00	...	-1,500.00
R.	-10,500.00			

Reasons for reduction of fund through surrender (₹10,500.00 lakh) in March 2025 and non-utilisation of the remaining fund have not been intimated though called for (September 2025).

## 3. 03 Atal Mission for Rejuvenation &amp; Urban Transformation 2.0 (AMRUT 2.0)/State Share

O.	500.00	173.34	6.67	-166.67
R.	-326.66			

Reduction of fund through surrender (₹326.66 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

## 4. 04 Swachh Bharat Mission 2.0 (Urban)/Central Share

O.	4,284.40	4,284.40	...	-4,284.40
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Reasons for non-utilisation/non-surrender of the entire fund have not been intimated though called for (September 2025).

**Grant No. 12 - Concl.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
5. 05 Swachh Bharat Mission 2.0 (Urban) State Share			
O.	276.89	276.89	31.78
Reasons for saving have not been intimated though called for (September 2025).			

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 fund by way of re-appropriation without the knowledge of the Legislature has been noticed in the following case. Expenditure incurred without the knowledge of State Legislature requires regularisation.

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

*01 State Capital Development*

800 Other Expenditure

## 1. 26 Capacity Building &amp; IEC under AMRUT 2.0

R.	15.00	15.00	6.80	-8.20
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Reasons for creation of fund through re-appropriation (₹15.00 lakh) in March 2025 and incurring expenditure without obtaining provision either in original/supplementary budget have not been intimated though called for (September 2025).

**Grant No. 13 - Labour and Employment**

<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>2230 Labour, Employment and Skill Development</b>		
	<b>2235 Social Security and Welfare</b>		
<b>Voted:</b>			
Original	62,82,28		
Supplementary	...	62,82,28	39,46,75
Amount Surrendered during the year.			2,40,69
<b>Capital</b>			
<b>Major Head:</b>	<b>4250 Capital Outlay on other Social Services</b>		
<b>Voted:</b>			
Original	5,25,00		
Supplementary	...	5,25,00	62,52
Amount Surrendered during the year.			2,50,00

**Notes and Comments:**

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

		<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
<b>Revenue</b>			
<b>Voted:</b>	<b>Total</b>		
Valley Areas	5,381.85	3,321.72	-2,060.13
Hill Areas	900.43	625.03	-275.40
<b>Total Voted:</b>	<b>6,282.28</b>	<b>3,946.75</b>	<b>-2,335.53</b>
<b>Capital</b>			
<b>Voted:</b>			
Valley Areas	525.00	62.52	-462.48
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>525.00</b>	<b>62.52</b>	<b>-462.48</b>

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

1.1.1. The grant closed with a saving of ₹2,335.53 lakh against which an amount of ₹240.69 lakh was surrendered during the year.

1.1.2. In view of final saving of ₹2,335.53 lakh the surrendered of ₹240.69 lakh in March 2025 proved less.

1.1.3. Saving occurred mainly under:

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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**Voted:****(Hill)****2230 Labour, Employment and Skill Development***03 Training*

## 003 Training of Craftsmen and Supervisors

## 1. 01 Training of Craftsman and Supervision

O.	749.5	676.08	495.64	-180.44
R.	-73.42			

Reduction of fund through re-appropriation (₹73.42 lakh) in March 2025 proved less. Reasons for saving have not been intimaed though called for (September 2025).

## 101 Industrial Training Institutes

## 2. 01 Industrial Training Institute

O.	30.00	30.00	8.56	-21.44
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Reasons for non-utilisation/non-surrender of entire provision have not been intimated though called for (September 2025).

**Voted:****(Valley)****2230 Labour, Employment and Skill Development***01 Labour*

## 101 Industrial Relations

## 3. 01 Administration of Labour Laws

O.	300.17	184.50	145.46	-39.04
R.	-115.67			

Reduction of fund through re-appropriation (₹34.98 lakh) and surrender (₹80.69 lakh) in March 2025 proved less. Reasons for saving have not been intimaed though called for (September 2025).

## 4. 03 eSHRAM Portal (Central Share)

O.	10.00	10.00	...	-10.00
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Reasons for non-utilisation/non-surrender of entire provision have not been intimated though called for (September 2025).

**Grant No. 13 - Contd.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)		
<i>02 Employment Service</i>					
001 Direction and Administration					
5.	01 Direction				
	O.	173.59	177.63	153.24	-24.39
	R.	4.04			
Enhancement of fund through re-appropriation (₹4.04 lakh) in March 2025 proved unnecessary. Reasons for saving have not been intimated though called for (September 2025).					
101 Employment Services					
6.	01 District Employment Offices				
	O.	151.89	148.87	143.07	-5.80
	R.	-3.02			
Reduction of fund through re-appropriation (₹3.02 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).					
<i>03 Training</i>					
003 Training of Craftsmen and Supervisors					
7.	01 Training of Craftsman and Supervision				
	O.	1,209.45	1,413.53	1,076.09	-337.44
	R.	204.08			
Enhancement of fund through re-appropriation (₹204.08 lakh) in March 2025 proved unnecessary. Reasons for saving have not been intimated though called for (September 2025).					
101 Industrial Training Institutes					
8.	02 Vocational Training Project				
	O.	35.00	35.00	...	-35.00
Reasons for non-utilisation/non-surrender of entire provision have not been intimated though called for (September 2025).					
102 Apprenticeship Training					
9.	01 Apprenticeship Training				
	O.	21.94	21.94	1.00	-20.94
Reasons for saving have not been intimated though called for (September 2025).					
800 Other expenditure					
10.	01 Pradhan Mantri Kaushal Vima Yojana (PMKVY) (Central Share)				
	O.	424.00	424.00	...	-424.00
Reasons for non-utilisation/non-surrender of entire provision have not been intimated though called for (September 2025).					

**Grant No. 13 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
11. 02 Skill Strengthening for Industrial Value Enhancement (STRIVE) (Central Share)			
O.	260.00	100.00	...
R.	-160.00		
Reasons for reduction of fund through surrender (₹160.00 lakh) in March 2025 have not been intimated though called for (September 2025).			
12. 03 Enhancing Skill Development Infrastructure in NE States (Central Share).			
O.	1248.41	1248.41	446.28 -802.13
Reasons for saving have not been intimated though called for (September 2025).			
13. 04 Enhancing Skill Development Infrastructure in NE States (State Share)			
O.	285.00	205.00	205.00 ...
R.	-80.00		
Reasons for reduction of fund through re-appropriation (₹80.00 lakh) in March 2025 have not been intimated though called for (September 2025).			
14. 05 Skill Acquisition and Knowledge Awareness for Livelihood Promotion (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 2025).			
15. 06 Skill Acquisition and Knowledge Awareness for Livelihood Promotion (SANKALP)/State			
O.	19.00	...	... ...
R.	-19.00		
Reasons for withdrawal of the entire provision through re-appropriation (₹19.00 lakh) have not been intimated though called for (September 2025).			
<b>2235 Social Security and Welfare</b>			
<i>01 Rehabilitation</i>			
200 Other Relief Measures			
16. 01 Labour Cess / Labour victim Accidents			
O.	10.00	10.00	... -10.00
Reasons for non-utilisation/non-surrender of entire provision have not been intimated though called for (September 2025).			

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

**Grant No. 13 - Concl.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
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**1.2. Capital:**

1.2.1. The grant closed with a saving of ₹462.48 lakh against which an amount of ₹250.00 lakh was surrendered during the year.

1.2.2. In view of final saving of ₹462.48 lakh the surrendered of ₹250.00 lakh in March 2025 proved less.

1.2.3. Saving occurred mainly under:

**Voted:****(Valley)****4250 Capital Outlay on other Social Services**

## 203 Employment

## 1. 01 Directorate of Employment

O.	25.00	25.00	10.00	-15.00
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Reasons for saving have not been intimated though called for (September 2025).

## 800 Other Expenditure

## 2. 01 Industrial Training Institute

O.	500.00	250.00	52.52	-197.48
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R.	-250.00
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Reasons for reduction of fund through surrender (₹250.00 lakh) in March 2025 have not been intimated though called for (September 2025).

1.2.4. No specific excess was observed to counter-balance the saving mentioned in Note 1.2.3 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	9,11,06,15		
Supplementary	...	9,11,06,15	7,28,06,23
Amount Surrendered during the year.			-1,82,99,92
			31,86,37

**Capital**

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

**Voted:**

Original	7,90,28		
Supplementary	31,81,08	39,71,36	...
Amount Surrendered during the year.			-39,71,36
			...

**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	11,374.26	4,700.85	-6,673.41
Hill Areas	79,731.89	68,105.38	-11,626.51
<b>Total Voted:</b>	<b>91,106.15</b>	<b>72,806.23</b>	<b>-18,299.92</b>
<b>Capital</b>			
<b>Voted:</b>			
Valley Areas	...	...	...
Hill Areas	3,971.36	...	-3,971.36
<b>Total Voted:</b>	<b>3,971.36</b>	<b>...</b>	<b>-3,971.36</b>

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

1.1.1. The grant closed with a saving of ₹18,99.92 lakh against which an amount of ₹3,186.37 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹21,012.38 lakh, the surrendered amount of ₹3,186.37 lakh in March 2025 proved less.

1.1.3. Saving occurred mainly under:

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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**Voted:****(Hill)****2071 Pension and other Retirement Benefit***01 Civil*

110 Pension of Employees of Local Bodies

## 1. 01 Pension to Employees of Autonomous District Councils

O.	12,000.00	13,000.00	11,642.46	-1,357.54
R.	1,000.00			

Enhancement of provision by way of re-appropriation (₹1,000.00 lakh) in March 2025 proved unnecessary. Reasons for saving have not been intimated though called for (September 2025).

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

001 Direction and Administration

## 2. 01 Direction

O.	1,676.92	1,076.64	1,008.39	-68.25
R.	-600.28			

Withdrawal of provision by way of re-appropriation (₹600.28 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

794 Special Central Assistance for Tribal Sub-Plan

## 3. 02 Special Development Programme under Proviso to Article 275 (1) of the Constitution

O.	5,868.30	5,837.30	2,625.64	-3,211.66
R.	-31.00			

Withdrawal of provision by way of re-appropriation (₹31.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

800 Other Expenditure

## 4. 01 Maram Primitive Tribe Project

O.	300.00	300.00	...	-300.00
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Reasons for saving have not been intimated though called for (September 2025).

**Grant No. 14 - Contd.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
5. 04 Welfare of Smaller Tribes			
O.	400.00	200.00	...
R.	-200.00		-200.00

Reasons for reduction of fund through re-appropriation (₹200.00 lakh) in March 2025 and non-utilisation of the remaining provision have not been intimated though called for (September 2025).

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

200 Other Miscellaneous Compensations and Assignments

6. 02 Devolution of funds under 4th SFC Award			
O.	3,000.00	100.00	...
R.	-2,900.00		-100.00

Reasons for reduction of fund through surrender (₹2,900.00 lakh) in March 2025 and non-utilisation of the remaining provision have not been intimated though called for (September 2025).

7. 03 Scheme under 15th FC Award			
O.	4,090.00	3,806.00	...
R.	-284.00		-3,806.00

Reasons for reduction of fund through re-appropriation (₹284.00 lakh) in March 2025 and non-utilisation of the remaining provision have not been intimated though called for (September 2025).

**Voted:****(Valley)****2225 Welfare of Scheduled Castes, Schedule Tribes, Other Backward Classes and Minorities**

02 Welfare of Scheduled Tribes

001 Direction and Administration

8. 01 Direction			
O.	707.03	505.04	467.63
R.	-201.99		-37.41

Withdrawal of provision by way of re-appropriation (₹201.99 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

102 Economic Development

9. 01 Economic Upliftment			
O.	220.00	220.00	20.00
R.			-200.00

Reasons for saving have not been intimated though called for (September 2025).

## Grant No. 14 - Contd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
277 Education			
10. 01 Education Department			
O.	250.00	270.00	119.00
R.	20.00		-151.00
Enancement of fund through re-appropriation (₹20.00 lakh) in March 2025 proved unnecessary. Reasons for saving have not been intimated though called for (September 2025).			
11. 02 Pre Matric Scholarship Scheme			
O.	406.67	406.67	13.47
Reasons for saving have not been intimated though called for (September 2025).			
12. 03 Post Matric Scholarship Scheme			
O.	6,700.00	6,200.00	3,676.37
R.	-500.00		-2,523.63
Reduction of fund through re-appropriation (₹213.63 lakh) and surrender (₹286.37 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
13. 04 Research and Training (Central Share)			
O.	100.00	100.00	...
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2025).			
14. 05 Tribal Research Institute (TRI)			
O.	170.00	185.00	27.00
R.	15.00		-158.00
Enancement of fund through re-appropriation (₹15.00 lakh) in March 2025 proved unnecessary. Reasons for saving have not been intimated though called for (September 2025).			
282 Health			
15. 01 Medical and Public Health			
O.	280.00	280.00	202.01
Reasons for saving have not been intimated though called for (September 2025).			
283 Housing			
16. 01 Housing			
O.	500.00	500.00	...
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2025).			

**Grant No. 14 - Contd.**

Head	Total grant / Appropriation		Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
794 Special Central Assistance for Tribal sub-Plan				
17. 01 Animal Husbandary				
O.	32.12	...	...	...
R.	-32.12			
Reasons for withdrawal of the entire provision by way of re-appropriation have not been intimated though called for (September 2025).				
18. 03 Scheme under Pradhan Mantri Adi 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 2025).				
800 Other Expenditure				
19. 02 Financial Assistance				
O.	95.00	95.00	55.40	-39.60
Reasons for saving have not been intimated though called for (September 2025).				

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

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

## 110 Pension of Employees of Local Bodies

## 20. 02 Leave Salaries of Autonomous District Councils

O.	1,300.00	1,400.00	1,394.92	-5.08
R.	100.00			

Enhancement of provision by way of re-appropriation (₹100.00 lakh) in March 2025 proved excessive Reasons for anticipated excess and final saving have not been intimated though called for (September 2025).

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

## 200 Other Miscellaneous Compensations and Assignments

## 21. 01 Grant-in-aids to Autonomous District Councils (ADC)

O.	51,096.67	51,493.69	51,433.97	-59.72
R.	397.02			

Enhancement of provision by way of re-appropriation (₹397.02 lakh) in March 2025 proved excessive Reasons for anticipated excess and final saving have not been intimated though called for (September 2025).

**Grant No. 14 - Concl'd.**

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

1.2.1. The grant in the Capital Section closed with a saving of ₹3,971.36 lakh. No part of the saving was surrendered during the year.

1.2.2. Saving occurred mainly under:

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

## 800 Other Expenditure

## 1. 01 Annual Work Programme

O.	613.00	613.00	...	-613.00
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Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2025).

## 2. 02 Scheme under PMAAGY

O.	177.28	177.28	...	-177.28
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Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2025).

## 3. 03 Dharti Aaba Jan Jatia Gram Utkarsh Abhiyan (DAJGUA)

S.	3,181.08	3,181.08	...	-3,181.08
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Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2025).

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

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

Section & Major Head	Total grant / Appropriation	Actual Expenditure (₹ in thousand)	Excess (+)/ Saving (-)
<b>Revenue</b>			
<b>Major Head: 2408 Food Storage and Warehousing</b>			
<b>3475 Other General Economic Services</b>			
<b>Voted:</b>			
Original	2,13,78,18		
Supplementary	...	2,13,78,18	55,45,05
Amount Surrendered during the year.			-1,58,33,13
			95,46,83
<b>Capital:</b>			
<b>Major Head: 4408 Capital Outlay on Food Storage and Warehousing</b>			
<b>Major Head: 5475 Capital Outlay on other General Economic Services</b>			
<b>Voted</b>			
Original	4,48,00		
Supplementary	...	4,48,00	1,09,87
Amount Surrendered during the year.			-3,38,13
			2,60,00

**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	21,378.18	5,545.05	-15,833.13
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>21,378.18</b>	<b>5,545.05</b>	<b>-15,833.13</b>
<b>Capital:</b>			
<b>Voted:</b>			
Valley Areas	448.00	109.87	-338.13
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>448.00</b>	<b>109.87</b>	<b>-338.13</b>

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

1.1.1. The grant closed with a saving of ₹15,833.13 lakh against which an amount of ₹9,546.83 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹15,833.13 lakh, surrendered amount of ₹9,546.83 lakh in March 2025 proved less.

1.1.3. Saving occurred mainly under:

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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**Voted:****(Valley)****2408 Food Storage and Warehousing***01 Food*

## 001 Direction and Administration

## 1. 01 Direction

O.	2,842.55	2,481.29	2,430.57	-50.72
R.	-361.26			

Reduction of fund by way of re-appropriation (₹120.43 lakh) and surrender (₹240.83 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

## 101 Procurement and Supply

## 2. 01 Central Assistance to State under NFSA

O.	4,156.56	4,156.56	522.19	-3,634.37
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Reasons for saving have not been intimated though called for (September 2025).

## 3. 02 Decentralised procurement of rice under NFSA (Central Share)

O.	8,000.00	1,000.00	...	-1,000.00
R.	-7,000.00			

Reasons for withdrawal of fund through surrender (₹7,000.00 lakh) in March 2025 and non-utilisation of the remaining provision have not been intimated though called for (September 2025).

## 4. 03 Decentralised procurement of rice under NFSA (State Share)

O.	71.00	21.00	...	-21.00
R.	-50.00			

Reasons for withdrawal of fund through re-appropriation (₹50.00 lakh) in March 2025 and non-utilisation of the remaining provision have not been intimated though called for (September 2025).

**Grant No. 15 - Contd.**

Head		Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
5.	04 Pradhan Mantri Garib Kalyan Anna Yojana (PMGKAY)				
	O.	2,500.00	1,000.00	953.72	-46.28
	R.	-1,500.00			
	Withdrawal of fund by way of surrender (₹1,500.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).				
6.	05 SMART PDS				
	O.	80.40	80.40	...	-80.40
	Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2025).				
	102 Food Subsidies				
7.	01 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 2025).				
	800 Other Expenditure				
8.	01 Consumer Dispute Redressal Commission (State Commission)				
	O.	138.45	158.60	136.50	-22.10
	R.	20.15			
	Enhancement of fund by way of re-appropriation (₹20.15 lakh) in March 2025 proved unnecessary. Reasons for anticipated excess and final saving have not been intimated though called for (September 2025).				
9.	02 Consumer Dispute Redressal Fora (District Fora)				
	O.	111.50	111.50	106.44	-5.06
	Reasons for saving have not been intimated though called for (September 2025).				
10.	03 Compensatory Transportation Charges (POL/LPD)				
	O.	50.00	50.00	6.21	-43.79
	Reasons for saving have not been intimated though called for (September 2025).				
11.	04 Payment of Compensation/Relief				
	O.	100.00	100.00	8.14	-91.86
	Reasons for saving have not been intimated though called for (September 2025).				

## Grant No. 15 - Contd.

Head		Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
12. 05 Computerisation of TPDS (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 2025).
13. 06 Procurement of PDS rice				
	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 2025).
14. 07 PDS Computerisation				
	O.	40.00	40.00	...
				-40.00
				Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2025).
15. 08 State Share for Food Security Act				
	O.	2,000.00	1,500.00	723.00
	R.	-500.00		-777.00
				Withdrawal of fund by way of surrender (₹500.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).
16. 09 Minimum Support Price				
	O.	180.00	12.00	...
	R.	-168.00		-12.00
				Reasons for withdrawal of fund through surrender (₹168.00 lakh) in March 2025 and non-utilisation of the remaining provision have not been intimated though called for (September 2025).
17. 10 State Consumer Welfare Fund (10%) State Share				
	O.	55.00	55.00	...
				-55.00
				Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2025).
18. 11 Renovation of Godown				
	O.	50.00	25.00	...
	R.	-25.00		-25.00
				Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2025).

**Grant No. 15 - Contd.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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## 19. 13 End to End Computerisation

O.	238.00	100.00	...	-100.00
R.	-138.00			

Reasons for withdrawal of provision by way of surrender (₹138.00 lakh) in March 2025 and non utilisation of the remaining provision have not been intimated though called for (September 2025).

**3475 Other General Economic Services**

## 106 Regulation of Weights and Measures

## 20. 01 Regulation of Weights and Measures

O.	509.72	517.00	490.34	-26.66
R.	7.28			

Enhancement of fund by way of re-appropriation (₹7.28 lakh) in March 2025 proved unnecessary. Reasons for anticipated excess and final saving have not been intimated though called for (September 2025).

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 ₹338.13 lakh against which an amount of ₹260.00 lakh was surrendered during the year.

1.2.2. In view of the final saving of ₹338.13 lakh, surrendered amount of ₹260.00 lakh in March 2025 proved less.

1.2.3. Saving occurred mainly under:

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

## 001 Direction and Administration

## 1. 01 Direction

O.	315.00	50.00	10.00	-40.00
R.	-265.00			

Withdrawal of fund by way of surrender (₹260.00 lakh) and re-appropriation (₹5.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

**Grant No. 15 - Concl'd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
190 Investments in Public Sector and other undertakings			
2. 01 Manipur Food & Distribution Corporation Limited			
O.	118.00	123.00	-38.13
R.	5.00		

Enhancement of fund by way of re-appropriation (₹5.00 lakh) in March 2025 proved unnecessary. Reasons for final saving have not been intimated though called for (September 2025).

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

**1.3. New Service:**

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

**Voted:****(Valley)****2408 Food Storage and Warehousing***01 Food*

800 Other Expenditure

## 1. 14 Compensation of direct purchase of land

R.	168.00	168.00	167.95	-0.05
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Reasons for incurring expenditure without obtaining budget either in original or supplementary have not been intimated though called for (September 2025).

**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	43,49,97		
Supplementary	...	22,12,60	-21,37,37
Amount Surrendered during the year.			15,78,60

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

Original	1,25,00		
Supplementary	...	1,25,00	-1,25,00
Amount Surrendered during the year.			80,00

**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	3,292.85	1,678.65	-1,614.20
Hill Areas	1,057.12	533.95	-523.17
<b>Total Voted:</b>	<b>4,349.97</b>	<b>2,212.60</b>	<b>-2,137.37</b>
<b>Capital:</b>			
<b>Voted:</b>			
Valley Areas	125.00	...	-125.00
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>125.00</b>	<b>...</b>	<b>-125.00</b>

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

1.1.1. The grant closed with a saving of ₹2,137.37 lakh against which an amount of ₹1,578.60 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹2,137.37 lakh, surrendered amount of ₹1,578.60 lakh in March 2025 proved less.

1.1.3. Saving occurred mainly under:

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

**(Hill)**

**2425 Co-operation**

001 Direction and Administration

## 1. 02 Zonal Administration

O.	1,048.12	549.56	524.95	-24.61
R.	-498.56			

Withdrawal of fund by way of surrender (₹501.82 lakh) proved less and enhancement through re-appropriation (₹3.26 lakh) in March 2025 proved unnecessary. Reasons for saving have not been intimated though called for (September 2025).

**Voted:**

**(Valley)**

**2425 Co-operation**

001 Direction and Administration

## 2. 01 Direction

O.	775.34	377.09	353.34	-23.75
R.	-398.25			

Withdrawal of fund by way of surrender (₹411.04 lakh) proved less and enhancement through re-appropriation (₹12.79 lakh) in March 2025 proved unnecessary. Reasons for saving have not been intimated though called for (September 2025).

## 3. 02 Zonal Administration

O.	1,284.63	926.72	901.43	-25.29
R.	-357.91			

Withdrawal of fund by way of surrender (₹363.33 lakh) proved less and enhancement through re-appropriation (₹5.42 lakh) in March 2025 proved unnecessary. Reasons for saving have not been intimated though called for (September 2025).

**Grant No. 16 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>		<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
003 Training				
4. 01 Importing knowledge for Co-operative Movement				
O.	135.00	135.00	109.00	-26.00
Reasons for saving have not been intimated though called for (September 2025).				
101 Audit of Co-operatives				
5. 01 Internal Audit Establishment				
O.	547.88	224.00	196.66	-27.34
R.	-323.88			
Withdrawal of fund by way of surrender (₹323.88 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).				
800 Other expenditure				
6. 01 Computerization of Primary Agricultural Credit Societies (PACS)				
O.	350.00	350.00	94.00	-256.00
Reasons for saving have not been intimated though called for (September 2025).				
7. 02 Strengthening of Cooperatives through IT interventions				
S.	183.00	183.00	7.22	-175.78
Reasons for saving have not been intimated though called for (September 2025).				

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 ₹125.00 lakh against which an amount of ₹80.00 lakh was surrendered during the year.

1.2.2. In view of the final saving of ₹125.00 lakh, surrendered amount of ₹80.00 lakh in March 2025 proved less.

1.2.3. Saving occurred mainly under:

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

## 001 Direction and Administration

## 1. 01 Direction

O.	25.00	25.00	...	-25.00
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Reasons for non-utilisation/non-surrender of the provision have not been intimated though called for (September 2025).

**Grant No. 16 - Concl.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
2. 02 Co-operation Buildings			
O.	100.00	20.00	...
R.	-80.00		-20.00

Reasons for withdrawal of fund by way of re-appropriation (₹21.47 lakh) and surrender (₹58.53 lakh) in March 2025 and non-utilisation of the remaining provision have not been intimated though called for (September 2025).

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

## Grant No. 17 - Agriculture

Section & Major Head	Total grant / Appropriation	Actual Expenditure (₹ in thousand)	Excess (+)/ Saving (-)
<b>Revenue</b>			
<b>Major Head: 2401 Crop Husbandry</b>			
2415 Agricultural Research and Education			
2705 Command Area Development			
3454 Census Surveys and Statistics			
<b>Voted:</b>			
Original	3,41,13,42		
Supplementary	...	1,58,75,16	-1,82,38,26
Amount Surrendered during the year.			1,29,30,79
<b>Capital:</b>			
<b>Major Head: 4401 Capital Outlay on Crop Husbandry</b>			
<b>4705 Capital Outlay on Command Area Development</b>			
<b>Voted:</b>			
Original	37,74,41		
Supplementary	...	7,76,20	-29,98,21
Amount Surrendered during the year.			29,24,83

**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	21,733.24	10,395.32	-11,337.92
Hill Areas	12,380.18	5,479.84	-6,900.34
<b>Total Voted:</b>	<b>34,113.42</b>	<b>15,875.16</b>	<b>-18,238.26</b>
<b>Capital</b>			
<b>Voted:</b>			
Valley Areas	3,774.41	776.20	-2,998.21
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>3,774.41</b>	<b>776.20</b>	<b>-2,998.21</b>

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

1.1.1. The grant closed with a saving of ₹18,238.26 lakh against which an amount of ₹12,930.79 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹18,238.26, the surrendered amount of ₹12,930.79 lakh in March 2025 proved less.

1.1.3. Saving occurred mainly under:

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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**Voted:****(Hill)****2401 Crop Husbandry**

001 Direction and Administration

## 1. 01 Direction

O.	2,260.48	1,216.48	1,167.15	-49.33
R.	-1,044.00			

Reduction of fund by way of surrender (₹1,050.00 lakh) in March 2025 proved less and enhancement through re-appropriation (₹6.00 lakh) proved unnecessary. Reasons for saving have not been intimated though called for (September 2025).

800 Other Expenditure

## 2. 01 Sub-Mission on Agriculture Mechanization (SMAM) (Central Share)

O.	1,979.00	1,160.20	671.00	-489.20
R.	-818.80			

Reduction of fund by way of surrender (₹818.80 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

## 3. 02 Sub Mission on Agricultural Mechanization (SMAM) (State Share)

O.	219.89	74.56	74.56	...
R.	-145.33			

Reasons for reduction of fund by way of surrender (₹145.33 lakh) in March 2025 have not been intimated though called for (September 2025).

## 4. 03 Pradhan Mantri Krishi Sinchayee Yojana (PMKSY) (Central Share)

O.	2,896.75	1,646.28	894.00	-752.28
R.	-1,250.47			

Reduction of fund by way of surrender (₹1,250.47 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

## Grant No. 17 - Contd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
5. 04 Pradhan Mantri Krishi Sinchayee Yojana (PMKSY) (State Share)			
O.	180.00	99.33	99.33
R.	-80.67		...
Reasons for withdrawal of fund by way of surrender (₹80.67 lakh) in March 2025 have not been intimated though called for (September 2025).			
6. 05 Rashtriya Krishi Vikas Yojna (RKVY) (Central Share)			
O.	1,860.00	1,489.00	1,194.00
R.	-371.00		-295.00
Reduction of fund by way of surrender (₹371.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
7. 06 Rashtriya Krishi Vikas Yojna (RKVY) (State Share)			
O.	206.22	132.66	132.66
R.	-73.56		...
Reasons for withdrawal of fund by way of surrender (₹73.56 lakh) in March 2025 have not been intimated though called for (September 2025).			
8. 07 Support to State Extension Programme for Extension Reform (Central Share)			
O.	504.54	347.66	143.13
R.	-156.88		-204.54
Withdrawal of fund by way of surrender (₹170.14) in March 2025 proved less and enhancement through re-appropriation (₹13.26 lakh) proved unnecessary. Reasons for saving have not been intimated though called for (September 2025).			
9. 08 Support to State Extension Programme for Extension Reform (State Share)			
O.	66.32	27.09	26.13
R.	-39.23		-0.96
Reduction of fund by way of re-appropriation (₹39.23 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
10. 09 National Food Security Mission (NFSM) (Central Share)			
O.	197.88	321.51	187.81
R.	123.63		-133.70
Enhancement of fund by way of re-appropriation (₹123.63 lakh) in March 2025 proved unnecessary. Reasons for saving have not been intimated though called for (September 2025).			

**Grant No. 17 - Contd.**

<b>Head</b>		<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
11. 10 National Food Security Mission (NFSM) (State Share)				
	O.	26.00	20.87	...
	R.	-5.13		
Reasons for withdrawal of fund through re-appropriation (₹5.13 lakh) in March 2025 have not been intimated though called for (September 2025).				
12. 13 Soil Health Card (SHC) & Soil Health Management (SHM) (Central Share)				
	O.	122.00	79.60	-24.60
	R.	-42.40		
Withdrawal of fund by way of re-appropriation (₹42.40 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).				
13. 14 Soil Health Card (SHC) & Soil Health Management (SHM) (State Share)				
	O.	13.41	6.11	...
	R.	-7.30		
Reasons for withdrawal of fund by way of re-appropriation (₹7.30 lakh) in March 2025 have not been intimated though called for (September 2025).				
14. 15 Rainfed Area Development (RAD) (Central Share)				
	O.	166.50	101.79	-64.71
	R.	-64.71		
Reduction of fund by way of surrender (₹64.71 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).				
15. 16 Rainfed Area Development (RAD) (State Share)				
	O.	18.49	7.11	...
	R.	-11.38		
Reasons for withdrawal of fund by way of re-appropriation (₹11.38 lakh) in March 2025 have not been intimated though called for (September 2025).				
16. 17 National Mission on Edible Oil-Oil Palm (NMOEOOP) (Central Share)				
	O.	1,116.60	518.93	...
	R.	-597.67		
Reasons for withdrawal of fund by way of surrender (₹597.67 lakh) in March 2025 have not been intimated though called for (September 2025).				

**Grant No. 17 - Contd.**

<b>Head</b>		<b>Total grant / Appropriation</b>	<b>Actual Expenditure</b>	<b>Excess (+)/ Saving (-)</b>
		<b>(₹ in lakh)</b>		
17.	18 National Mission on Edible Oil-Oil Palm (NMOEOOP) (State Share)			
	O.	124.07	57.66	...
	R.	-66.41		
	Reasons for withdrawal of fund by way of surrender (₹66.41 lakh) in March 2025 have not been intimated though called for (September 2025).			
18.	19 National Mission on Oil Seed (Central Share)			
	O.	291.90	227.65	-100.90
	R.	-64.25		
	Withdrawal of fund by way of surrender (₹64.25 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
19.	20 National Mission on Oil Seed (State Share)			
	O.	32.43	14.08	...
	R.	-18.35		
	Reasons for reduction of fund by way of re-appropriation (₹18.35 lakh) in March 2025 have not been intimated though called for (September 2025).			
20.	21 Sub-Mission on Seed and Planting Materials (SMSP) (Central Share)			
	O.	86.91	54.41	-36.80
	R.	-32.50		
	Reduction of fund by way of re-appropriation (₹32.50 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			

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

## 001 Direction and Administration

## 21. 01 Direction

O.	3,596.29	2,740.92	2,683.68	-57.24
R.	-855.37			

Reduction of fund by way of surrender (₹865.37 lakh) in March 2025 proved less and enhancement through re-appropriation (₹ 10.00 lakh) in March 2025 proved unnecessary. Reasons for saving have not been intimated though called for (September 2025).

**Grant No. 17 - Contd.**

Head		Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
102 Food grain crops				
22.	01 Promotion of Millets			
	O.	200.00	10.00	...
	R.	-190.00		-10.00
Reasons for withdrawal of provision through surrender (₹190.00 lakh) in March 2025 and non-utilisation of the remaining fund have not been intimated though called for (September 2025).				
103 Seeds				
23.	01 Procurement and Distribution of Seeds			
	O.	500.00	485.00	485.00
	R.	-15.00		...
Reasons for withdrawal of provision through re-appropriation (₹15.00 lakh) in March 2025 have not been intimated though called for (September 2025).				
104 Agricultural Farms				
24.	01 Promotion of Natural Farming			
	O.	100.00	...	...
	R.	-100.00		...
Reasons for withdrawal of the entire provision by way of surrender (₹100.00 lakh) in March 2025 have not been intimated though called for (September 2025).				
800 Other Expenditure				
25.	01 Sub-Mission on Agriculture Mechanization (SMAM) (Central Share)			
	O.	2,864.00	1,594.74	972.00
	R.	-1,269.26		-622.74
Reduction of fund by way of surrender (₹1,269.26 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).				
26.	02 Sub Mission on Agricultural Mechanization (SMAM) (State Share)			
	O.	315.13	108.00	108.00
	R.	-207.13		...
Reasons for withdrawal of provision through re-appropriation (₹9.06 lakh) and surrender (₹198.07 lakh) in March 2025 have not been intimated though called for (September 2025).				
27.	03 Pradhan Mantri Krishi Sinchayee Yojana (PMKSY) (Central Share)			
	O.	4,188.25	2,239.83	1,291.00
	R.	-1,948.42		-948.83
Reduction of fund by way of surrender (₹1,948.42 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).				

## Grant No. 17 - Contd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
28. 04 Pradhan Mantri Krishi Sinchayee Yojana (PMKSY) (State Share)			
O.	300.00	143.45	143.45
R.	-156.55		...
Reasons for withdrawal of provision through re-appropriation (₹11.66 lakh) and surrender (₹144.89 lakh) in March 2025 have not been intimated though called for (September 2025).			
29. 05 Rashtriya Krishi Vikas Yojna (RKVY) (Central Share)			
O.	2,672.50	2,087.61	1,712.00
R.	-584.89		-375.61
Withdrawal of provision through re-appropriation (₹37.00 lakh) and surrender (₹547.89 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
30. 06 Rashtriya Krishi Vikas Yojna (RKVY) (State Share)			
O.	297.56	190.23	190.23
R.	-107.33		...
Reasons for withdrawal of provision through re-appropriation (₹6.44 lakh) and surrender (₹100.89 lakh) in March 2025 have not been intimated though called for (September 2025).			
31. 07 Support to State Extension Programme for Extension Reform (Central Share)			
O.	972.94	488.02	206.88
R.	-484.92		-281.15
Withdrawal of provision through re-appropriation (₹4.10 lakh) and surrender (₹480.82 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
32. 08 Support to State Extension Programme for Extension Reform (State Share)			
O.	136.58	37.83	37.76
R.	-98.75		-0.07
Withdrawal of provision through re-appropriation (₹26.35 lakh) and surrender (₹72.40 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
33. 10 National Food Security Mission (NFSM) (State Share)			
O.	48.00	33.62	33.62
R.	-14.38		...
Reasons for withdrawal of fund by way of re-appropriation (₹14.38 lakh) in March 2025 have not been intimated though called for (September 2025).			

## Grant No. 17 - Contd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
34. 11 Paramparagat Krishi Vikas Yojana(PKVY) (Central Share)			
O.	7.00	7.00	...
R.	-7.00		-7.00
Reasons for non-utilisation/non-surrender of the budget provision have not been intimated though called for (September 2025).			
35. 13 Soil Health Card (SHC) & Soil Health Management (SHM) (Central Share)			
O.	180.23	115.16	82.00
R.	-65.07		-33.16
Withdrawal of provision through re-appropriation (₹3.85 lakh) and surrender (₹61.22 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
36. 14 Soil Health Card (SHC) & Soil Health Management (SHM) (State Share)			
O.	21.53	9.11	9.11
R.	-12.42		...
Reasons for withdrawal of provision through re-appropriation (₹12.42 lakh) in March 2025 have not been intimated though called for (September 2025).			
37. 15 Rainfed Area Development (RAD) (Central Share)			
O.	243.00	144.70	95.00
R.	-98.30		-49.70
Withdrawal of provision through re-appropriation (₹4.82 lakh) and surrender (₹93.48 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
38. 16 Rainfed Area Development (RAD) (State Share)			
O.	26.99	10.55	10.55
R.	-16.44		...
Reasons for withdrawal of provision through re-appropriation (₹16.44 lakh) in March 2025 have not been intimated though called for (September 2025).			
39. 17 National Mission on Edible Oil-Oil Palm (NMOEOP) (Central Share)			
O.	2,221.69	910.27	851.48
R.	-1,311.42		-58.80
Withdrawal of provision through re-appropriation (₹25.32 lakh) and surrender (₹1,286.10 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			

**Grant No. 17 - Contd.**

Head		Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
40.	18 National Mission on Edible Oil-Oil Palm (NMOEOOP) (State Share)			
	O.	276.01	94.60	...
	R.	-181.41		
	Reasons for withdrawal of provision through re-appropriation (₹3.36 lakh) and surrender (₹178.05 lakh) in March 2025 have not been intimated though called for (September 2025).			
41.	19 National Mission on Oil Seed (Central Share)			
	O.	583.10	330.81	-126.36
	R.	-252.29		
	Withdrawal of provision through surrender (₹257.79 lakh) in March 2025 and enhancement through re-appropriation (₹5.50 lakh) in March 2025 proved unjustified. Reasons for saving have not been intimated though called for (September 2025).			
42.	20 National Mission on Oil Seed (State Share)			
	O.	72.84	22.72	...
	R.	-50.12		
	Reasons for withdrawal of provision through re-appropriation (₹17.51 lakh) and surrender (₹32.61 lakh) in March 2025 have not been intimated though called for (September 2025).			
43.	21 Sub-Mission on Seed and Planting Materials (SMSP) (Central Share)			
	O.	185.16	214.56	-177.80
	R.	29.40		
	Enhancement of fund by way of re-appropriation (₹29.40 lakh) in March 2025 proved unnecessary. Reasons for saving have not been intimated though called for (September 2025).			
44.	22 Sub-Mission on Seed and Planting Materials (SMSP) (State Share)			
	O.	13.94	4.14	-0.06
	R.	-9.80		
	Reduction of fund by way of re-appropriation (₹9.80 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
<b>2415 Agricultural Research and Education</b>				
<i>01 Crop Husbandry</i>				
004 Research				
45.	01 All India Coordinated Rice Improvement Project (Central Share)			
	O.	35.50	...	...
	R.	-35.50		...
	Reasons for withdrawal of the whole provision through re-appropriation (₹35.50 lakh) in March 2025 have not been intimated though called for (September 2025).			

**Grant No. 17 - Contd.**

<b>Head</b>		<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
46.	02 All India Coordinated Rice Improvement Project (State Share)			
	O.	125.00	8.20	...
	R.	-116.80		-8.20
	Reasons for withdrawal of fund by way of re-appropriation (₹3.00 lakh) and surrender (₹113.80 lakh) in March 2025 and non-utilisation of the remaining fund have not been intimated though called for (September 2025).			
	277 Education			
47.	01 Training of Graduates & Post Graduates			
	O.	36.00	36.00	22.33
	R.			-13.67
	Reasons for saving have not been intimated though called for (September 2025).			
	80 General			
	150 Assistance to I.C.A.R			
48.	01 Model Agronomic Experiments			
	O.	45.00	44.50	33.12
	R.	-0.50		-11.38
	Reduction of fund by way of re-appropriation (₹0.50 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
49.	02 Experiments on cultivators field			
	O.	44.00	8.20	...
	R.	-35.80		-8.20
	Reasons for withdrawal of fund by way of re-appropriation (₹35.80 lakh) in March 2025 and non-utilisation of the remaining fund have not been intimated though called for (September 2025).			
	<b>2705 Command Area Development</b>			
	001 Direction and Administration			
50.	01 Area Development Authorities for Irrigation in Command Area			
	O.	535.12	289.40	257.92
	R.	-245.72		-31.48
	Withdrawal of fund by way of re-appropriation (₹9.00 lakh) and surrender (₹236.72 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			

**Grant No. 17 - Contd.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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**3454 Census Surveys and Statistics***01 Census*

## 101 Computerisation of Census Data

## 51. 01 Computerisation of Census Data (Central Share)

O.	92.29	95.19	5.00	-90.19
R.	2.90			

Enhancement of fund by way of re-appropriation (₹2.90 lakh) in March 2025 proved unnecessary. Reasons for saving have not been intimated though called for (September 2025).

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

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

## 800 Other Expenditure

## 52. 09 National Food Security Mission (NFSM) (Central Share)

O.	296.81	567.00	302.59	-264.41
R.	270.19			

Enhancement of fund by way of re-appropriation (₹270.19 lakh) in March 2025 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (September 2025).

**1.2. Capital:**

1.2.1. The grant in the Capital Section closed with a saving of ₹2,998.21 against which an amount of ₹2,924.83 lakh was surrendered during the year.

1.2.2. In view of final saving of ₹2,998.21 lakh, the surrendered amount of ₹2,924.83 in March 2025 proved less.

1.2.3. Saving occurred mainly under:

**Voted:****(Valley)**4401 **Capital Outlay on Crop Husbandry**

## 800 Other Expenditure

## 1. 01 Direction

O.	24.88	24.88	2.50	-22.38
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Reasons for saving have not been intimated though called for (September 2025).

**Grant No. 17 - Concl.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
<b>4705 Capital Outlay on Command Area Development</b>			
103 Civil Works			
2. 01 State Matching Share of AIBP			
O.	180.00	1.00	...
R.	-179.00		
Reasons for withdrawal of fund by way of surrender (₹179.00 lakh) in March 2025 and non-utilisation of the remaining fund have not been intimated though called for (September 2025).			
3. 03 Construction/Improvement of field channels			
O.	300.00	50.00	...
R.	-250.00		
Reasons for withdrawal of fund by way of surrender (₹250.00 lakh) in March 2025 and non-utilisation of the remaining fund have not been intimated though called for (September 2025).			
4. 04 CADWM of Thoubal Multipurpose Project (Phase - III)			
O.	2,596.46	588.00	588.00
R.	-2,008.46		...
Reasons for withdrawal of fund by way of surrender (₹2,008.46 lakh) in March 2025 have not been intimated though called for (September 2025).			
5. 05 Dolaithabi Multipurpose Project			
O.	673.07	185.70	185.70
R.	-487.37		...
Reasons for withdrawal of fund by way of surrender (₹487.37 lakh) in March 2025 have not been intimated though called for (September 2025).			

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

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

Section & Major Head	Total grant / Appropriation	Actual Expenditure (₹ in thousand)	Excess (+)/ Saving (-)
<b>Revenue</b>			
<b>Major Head: 2403 Animal Husbandry</b>			
<b>2404 Dairy Development</b>			
<b>Voted:</b>			
Original	1,82,25,33		
Supplementary	...	1,82,25,33	77,47,52
Amount Surrendered during the year.			-1,04,77,81
			33,66,66
<b>Capital</b>			
<b>Major Head: 4403 Capital Outlay on Animal Husbandry</b>			
<b>Voted:</b>			
Original	10,93,00		
Supplementary	...	10,93,00	3,74,78
Amount Surrendered during the year.			-7,18,22
			50,00

**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	14,725.78	5,849.68	-8,876.10
Hill Areas	3,499.55	1,897.84	-1,601.71
<b>Total Voted:</b>	<b>18,225.33</b>	<b>7,747.52</b>	<b>-10,477.81</b>
<b>Capital</b>			
<b>Voted:</b>			
Valley Areas	1,093.00	374.78	-718.22
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>1,093.00</b>	<b>374.78</b>	<b>-718.22</b>

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

1.1.1. The grant closed with a saving of ₹10,477.81 lakh against which an amount of ₹3,366.66 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹10,477.81 lakh, the surrendered amount of ₹3,366.66 lakh in March 2025 proved less.

1.1.3. Saving occurred mainly under:

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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**Voted:****(Hill)****2403 Animal Husbandry**

101 Veterinary Services and Animal Health

## 1. 03 District &amp; Sub-Divisional Veterinary Hospital

O.	2,587.00	1,890.00	1,853.99	-36.01
R.	-697.00			

Withdrawal of fund by way of re-appropriation (₹7.00 lakh) and surrender (₹690.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

106 Other Livestock Development

## 2. 01 National Livestock Mission (Central Share)

O.	250.00	250.00	...	-250.00
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Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2025).

## 3. 02 Livestock Health and Disease Control (LH &amp; DC) Programme

O.	464.85	464.85	22.06	-442.79
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Reasons for saving have not been intimated though called for (September 2025).

## 4. 08 National Livestock Mission (State Share)

O.	35.00	12.00	...	-12.00
R.	-23.00			

Withdrawal of fund by way of re-appropriation (₹23.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

## 5. 09 Livestock Health &amp; Disease Control Programme (LH &amp; DC) (State Share)

O.	28.70	4.00	1.15	-2.85
R.	-24.70			

Withdrawal of fund by way of surrender (₹24.70 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

**Grant No. 18 - Contd.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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6.	11 Mobile Veterinary Units under Livestock Health and Disease Control (LH & DC)			
	O.	134.00	124.00	20.64
	R.	-10.00		-103.36

Withdrawal of fund by way of re-appropriation (₹10.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

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

001 Direction and Administration

7.	01 Direction			
	O.	1,631.00	1,309.00	1,266.97
	R.	-322.00		-42.03

Withdrawal of fund by way of re-appropriation (₹29.00 lakh) and surrender (₹293.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

101 Veterinary Services and Animal Health

8.	01 Centralised Medicine and Vaccine			
	O.	40.70	22.00	19.88
	R.	-18.70		-2.12

Withdrawal of fund by way of re-appropriation (₹18.70 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

9.	03 District & Sub-Divisional Veterinary Hospital			
	O.	2,827.00	1,832.00	1,786.28
	R.	-995.00		-45.72

Withdrawal of fund by way of surrender (₹995.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

102 Cattle and Buffalo Development

10.	02 Key Village & Artificial Insemination Programme			
	O.	2,129.00	1,598.00	1,551.17
	R.	-531.00		-46.83

Withdrawal of fund by way of surrender (₹535.00 lakh) in March 2025 proved less and enhancement through re-appropriation (₹4.00 lakh) proved unnecessary. Reasons for saving have not been intimated though called for (September 2025).

## Grant No. 18 - Contd.

Head		Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
11.	03 Regional Exotic Cattle			
	O.	79.00	63.00	40.46
	R.	-16.00		-22.54
	Withdrawal of fund by way of re-appropriation (₹16.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
12.	04 Promotion of Natural Farming			
	O.	100.00	50.00	...
	R.	-50.00		-50.00
	Reasons for withdrawal of provision by way of surrender (₹45.00 lakh) and re-appropriation (₹5.00 lakh) in March 2025 and non-utilisation of the remaining fund have not been intimated though called for (September 2025).			
	103 Poultry Development			
13.	01 Poultry Development			
	O.	316.60	196.60	160.97
	R.	-120.00		-35.63
	Withdrawal of fund by way of re-appropriation (₹41.00 lakh) and surrender (₹79.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
	105 Piggery Development			
14.	01 Piggery Farms			
	O.	67.00	24.00	...
	R.	-43.00		-24.00
	Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2025).			
	106 Other Livestock Development			
15.	01 National Livestock Mission (Central Share)			
	O.	3,650.00	3,650.00	170.30
	Reasons for saving have not been intimated though called for (September 2025).			
16.	02 Livestock Health and Disease Control (LH & DC) Programme			
	O.	1,579.92	1,579.92	271.85
	Reasons for saving have not been intimated though called for (September 2025).			
17.	03 State Animal Welfare Board			
	O.	20.00	20.00	...
	Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2025).			

**Grant No. 18 - Contd.**

<b>Head</b>		<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
18. 04 Milk Union Rehabilitation				
	O.	10.00	10.00	...
	R.			-10.00
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2025).				
19. 05 Regional Pony Development				
	O.	104.03	54.03	5.00
	R.	-50.00		-49.03
Withdrawal of fund by way of re-appropriation (₹50.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).				
20. 06 National Programme on Dairy Development (NPDD)				
	O.	174.05	174.05	...
	R.			-174.05
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2025).				
21. 07 Manipur Pony Preservation and Development Policy				
	O.	150.00	100.00	...
	R.	-50.00		-100.00
Reasons for withdrawal of fund by way of surrender (₹50.00 lakh) in March 2025 and non-utilisation of the remaining fund have not been intimated though called for (September 2025).				
22. 08 National Livestock Mission (State Share)				
	O.	215.00	72.00	...
	R.	-143.00		-72.00
Reasons for withdrawal of fund by way of surrender (₹120.00 lakh) and re-appropriation (₹23.00 lakh) in March 2025 and non-utilisation of the remaining fund have not been intimated though called for (September 2025).				
23. 09 Livestock Health & Disease Control Programme (LH & DC) (State Share)				
	O.	177.26	39.00	12.27
	R.	-138.26		-26.73
Withdrawal of fund by way of re-appropriation (₹3.30 lakh) and surrender (₹134.96 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).				
24. 10 Assistance to State for Control of Animal Diseases (ASCAD)				
	O.	300.00	138.00	100.00
	R.	-162.00		-38.00
Withdrawal of fund by way of surrender (₹200.00 lakh) and enhancement through re-appropriation (₹38.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).				

**Grant No. 18 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
25. 11 Mobile Veterinary Units under Livestock Health and Disease Control (LH & DC)			
O.	534.00	494.00	205.57
R.	-40.00		
Withdrawal of fund by way of re-appropriation (₹40.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
26. 12 Fodder Production Under National Livestock Mission			
O.	150.00	185.00	...
R.	35.00		
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2025).			
107 Fodder and Feed Development			
27. 01 Fodder Farms			
O.	12.60	12.60	0.40
Reasons for saving have not been intimated though called for (September 2025).			
109 Extension and Training			
28. 01 B.V. Sec/			
O.	45.00	45.00	29.57
Reasons for saving have not been intimated though called for (September 2025).			
113 Administration Investigation and Statistics			
29. 01 Sample Survey on estimation of Egg/Milk/Meat and Wool(Central Share)			
O.	97.00	87.00	66.70
R.	-10.00		
Withdrawal of fund by way of re-appropriation (₹10.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
30. 02 Integrated Sample Survey			
O.	35.72	35.72	3.50
Reasons for saving have not been intimated though called for (September 2025).			
195 Assistance to Animal Husbandry Cooperatives			
31. 01 District Council			
O.	30.00	30.00	...
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2025).			

**Grant No. 18 - Contd.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
32. 02 Panchayati Raj Institutions			
O.	20.00	20.00	...
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2025).			

**2404 Dairy Development**

001 Direction and Administration

33. 01 Direction				
O.	204.70	162.70	135.06	-27.64
R.	-42.00			

Withdrawal of fund by way of re-appropriation (₹42.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

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

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

113 Administrative Investigation and Statistics

34. 03 Quinquennial Livestock Census (Central Share)				
O.	20.00	20.00	23.73	3.73
Reasons for incurring excess expenditure over budget provision have not been intimated though called for (September 2025).				

**1.2. Capital:**

1.2.1. The grant in the Capital Section closed with a saving of ₹718.22 lakh against which an amount of ₹50.00 lakh was surrendered during the year.

1.2.2. In view of the final saving of ₹718.22 lakh, the surrendered amount of ₹50.00 lakh in March 2025 proved less.

1.2.3. Saving occurred mainly under:

**Voted:****(Valley)****4403 Capital Outlay on Animal Husbandry**

103 Poultry Development

1. 01 Poultry Development				
O.	10.00	5.00	...	-5.00
R.	-5.00			

Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2025).

**Grant No. 18 - Concl.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
800 Other Expenditure			
2. 01 Direction			
O.	205.00	100.00	6.36
R.	-105.00		-93.64
Withdrawal of fund by way of re-appropriation (₹55.00 lakh) and surrender (₹50.00.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
3. 02 Manipur Pony Conservation & Development Policy			
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 2025).			
4. 05 Scheme under Rural Infrastructure Development Fund (RIDF)			
O.	825.00	885.00	368.42
R.	60.00		-516.58
Enhancement of fund by way of re-appropriation (₹60.00 lakh) in March 2025 proved unnecessary. Reasons for saving have not been intimated though called for (September 2025).			

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

## 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	5,71,70,76		
Supplementary	...	5,71,70,76	1,76,68,17
Amount Surrendered during the year.			-3,95,02,59
			2,88,97,98
<b>Capital</b>			
<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>		
<b>Voted:</b>			
Original	1,44,74,33		
Supplementary	...	1,44,74,33	37,94,90
Amount Surrendered during the year.			-1,06,79,43
			48,13,19

**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	25,256.43	10,664.26	-14,592.17
Hill Areas	31,914.33	7,003.91	-24,910.42
<b>Total Voted:</b>	<b>57,170.76</b>	<b>17,668.17</b>	<b>-39,502.59</b>
<b>Capital:</b>			
<b>Voted:</b>			
Valley Areas	14,258.61	3,728.89	-10,529.72
Hill Areas	215.72	66.01	-149.71
<b>Total Voted:</b>	<b>14,474.33</b>	<b>3,794.90</b>	<b>-10,679.43</b>

**Grant No. 19 - Contd.****1.1. Revenue:**

1.1.1. The grant closed with a saving of ₹39,502.59 lakh against which an amount of ₹28,897.98 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹39,502.59 lakh, surrendered amount of ₹28,897.98 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>2402 Soil and Water Conservation</b>			
102 Soil Conservation			
1. 01 Afforestation			
O.	40.00	40.00	9.87
			-30.13
Reasons for saving was reportedly due to non release of fund proposal by the Government of Manipur.			
<b>2406 Forestry and Wild Life</b>			
01 Forestry			
001 Direction and Administration			
2. 01 Direction			
O.	211.00	195.48	117.34
R.	-15.52		-78.14
Withdrawal of fund by way of re-appropriation (₹15.52 lakh) in March 2025 proved less. Reasons for saving was reportedly due to non release of fund proposal by the Government of Manipur.			
3. 02 Principal Chief Conservator of Forests			
O.	2,578.31	2,521.66	1,939.77
R.	-56.65		-581.89
Withdrawal of fund by way of re-appropriation (₹56.65 lakh) in March 2025 proved less. Reasons for saving was reportedly due to less than anticipated claim of Leave Travel Concession and Medical Reimbursement.			
005 Survey and Utilization of Forest Resources			
4. 01 Working Plan			
O.	224.83	224.83	73.55
			-151.28
Reasons for saving was reportedly due to non release of fund proposal by the Government of Manipur.			
102 Social and Farm Forestry			
5. 01 Plantation & Other Forestry Works			
O.	430.00	430.00	181.64
			-248.36
Reasons for saving was reportedly due to non release of fund proposal by the Government of Manipur.			

Head		Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
105 Forest Produce				
6.	01 National Mission for Sustainable Agriculture (NMSA) (Central Share)			
	O.	189.54	215.00	49.00
	R.	25.46		-166.00
	Enhancement of fund by way of re-appropriation (₹25.46 lakh) in March 2025 proved unnecessary. No proper reasons for saving have been intimated though called for (September 2025).			
7.	02 National Mission for Sustainable Agriculture (NMSA) (State Share)			
	O.	21.06	26.00	5.44
	R.	4.94		-20.56
	Enhancement of fund by way of re-appropriation (₹4.94 lakh) in March 2025 proved unnecessary. No proper reasons for saving have been intimated though called for (September 2025).			
8.	03 Sub-Mission on Agroforestry (SMAF) Central Share			
	O.	194.81	61.00	10.00
	R.	-133.81		-51.00
	Withdrawal of fund by way of re-appropriation (₹133.81 lakh) in March 2025 proved less. No proper reasons for saving have been intimated though called for (September 2025).			
9.	04 Sub-Mission on Agroforestry (SMAF) State Share			
	O.	21.65	6.83	1.11
	R.	-14.82		-5.72
	Withdrawal of fund by way of re-appropriation (₹14.82 lakh) in March 2025 proved less. No proper reasons for saving have been intimated though called for (September 2025).			
800 Other Expenditure				
10.	01 Forest Fire Prevention & Management Scheme (Central Share)			
	O.	450.00	573.60	66.72
	R.	123.60		-506.88
	Enhancement of fund by way of re-appropriation (₹123.60 lakh) in March 2025 proved unnecessary. Reasons for saving was reportedly due to less release of fund proposal by the Government of Manipur.			
11.	02 Forest Fire Prevention & Management Scheme (State Share)			
	O.	50.17	63.72	3.15
	R.	13.55		-60.57
	Enhancement of fund by way of re-appropriation (₹13.55 lakh) in March 2025 proved unnecessary. Reasons for saving was reportedly due to less release of fund proposal by the Government of Manipur.			

## Grant No. 19 - Contd.

Head		Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
12.	03 Green India Mission (Central Share)			
	O.	616.97	1,311.77	...
	R.	694.80		-1,311.77
	Enhancement of fund by way of re-appropriation (₹694.80 lakh) in March 2025 proved unnecessary. Reasons for non-utilisation/non-surrender of the entire provision was reportedly due to non release of fund proposal by the Government of Manipur.			
13.	04 Green India Mission (State Share)			
	O.	212.93	244.75	99.00
	R.	31.82		-145.75
	Enhancement of fund by way of re-appropriation (₹31.82 lakh) in March 2025 proved unnecessary. Reasons for saving was reportedly due to non release of fund proposal by the Government of Manipur.			
14.	06 Biodiversity			
	O.	20.00	20.00	...
	Reasons for non-utilisation/non-surrender of the entire provision was reportedly due to non release of fund proposal by the Government of Manipur.			
15.	08 State Component of External Aided Project (EAP)			
	O.	300.00	255.00	203.66
	R.	-45.00		-51.34
	Withdrawal of fund by way of re-appropriation (₹45.00 lakh) in March 2025 proved less. No proper reasons for saving have been intimated though called for (September 2025).			
16.	11 COSFOM Phase-I (Kfw)			
	O.	5,000.00	1,500.00	1,354.89
	R.	-3,500.00		-145.11
	Withdrawal of fund by way of surrender (₹2,619.47 lakh) and re-appropriation (₹880.53 lakh) in March 2025 proved less. No proper reasons for saving have been intimated though called for (September 2025).			
17.	12 Community-based Watershed Development (JICA)			
	O.	100.00	...	...
	R.	-100.00		...
	Reasons for withdrawal of entire provision through re-appropriation (₹100.00 lakh) in March 2025 is reportedly due to non sanctioned of EAP project.			

**Grant No. 19 - Contd.**

<b>Head</b>		<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
<i>02 Environmental Forestry and Wild Life</i>				
110 Wild Life Preservation				
18.	05 Wild Management			
	O.	100.00	100.00	65.28
				-34.72
Reasons for saving was reportedly due to non release of fund proposal by the Government of Manipur.				
<i>04 Afforestation and Ecology Development</i>				
103 State Compensatory Afforestation				
19.	16 Manipur			
	O.	21,122.11	3,162.32	2,801.87
	R.	-17,959.79		-360.45
Withdrawal of fund by way of surrender (₹17,814.80 lakh) and re-appropriation (₹144.99 lakh) in March 2025 proved less. Reasons for saving was reportedly due to non release of fund proposal by the Government of Manipur.				
<b>2407 Plantations</b>				
<i>03 Rubber</i>				
800 Other Expenditure				
20.	01 Plantation			
	O.	13.07	13.07	3.76
				-9.31
Reasons for saving was reportedly due to non release of fund proposal by the Government of Manipur.				
<b>Voted:</b>				
<b>(Valley)</b>				
<b>2402 Soil and Water Conservation</b>				
102 Soil Conservation				
21.	01 Afforestation			
	O.	5.98	5.98	...
				-5.98
Reasons for non-utilisation/non-surrender of the entire provision was reportedly due to non release of fund by the Government of Manipur.				
22.	03 Loktak Development			
	O.	2,935.50	2,935.50	2,611.31
				-324.19
Reasons for saving was reportedly due to non release of fund proposal by the Government of Manipur.				

## Grant No. 19 - Contd.

Head		Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
<b>2406 Forestry and Wild Life</b>				
<i>01 Forestry</i>				
001 Direction and Administration				
23.	01 Direction			
	O.	430.10	409.00	301.25
	R.	-21.10		-107.75
Withdrawal of fund by way of re-appropriation (₹21.10 lakh) in March 2025 proved less. Reasons for saving was reportedly due to non release of fund proposal by the Government of Manipur.				
24.	02 Principal Chief Conservator of Forests			
	O.	4,239.89	4,287.51	3,076.47
	R.	47.62		-1,211.04
Enhancement of fund by way of re-appropriation (₹47.62 lakh) in March 2025 proved unnecessary. Reasons for saving was reportedly due to less than anticipated claim of Leave Travel Concession and Medical Reimbursement.				
25.	03 Manipur Forest School			
	O.	85.00	85.00	53.01
Reasons for saving was reportedly due to non release of fund proposal by the Government of				
005 Survey and Utilization of Forest Resources				
26.	01 Working Plan			
	O.	225.17	225.17	117.65
Reasons for saving was reportedly due to non release of fund proposal by the Government of				
070 Communications and Buildings				
27.	01 Forest Buildings			
	O.	250.00	150.00	10.41
	R.	-100.00		-139.59
Withdrawal of fund by way of re-appropriation (₹100.00 lakh) in March 2025 proved less. Reasons for saving was reportedly due to non release of fund proposal by the Government of				
102 Social and Farm Forestry				
28.	01 Plantation & Other Forestry Works			
	O.	287.00	289.52	145.13
	R.	2.52		-144.39
Enhancement of fund by way of re-appropriation (₹2.52 lakh) in March 2025 proved unnecessary. Reasons for saving was reportedly due to non release of fund proposal by the Government of Manipur.				

**Grant No. 19 - Contd.**

Head		Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
105 Forest Produce				
29.	01 National Mission for Sustainable Agriculture (NMSA) (Central Share)			
	O.	550.47	558.00	123.00
	R.	7.53		-435.00
	Enhancement of fund by way of re-appropriation (₹7.53 lakh) in March 2025 proved unnecessary. Reasons for saving was reportedly due to non release of fund proposal by the Government of Manipur.			
30.	02 National Mission for Sustainable Agriculture (NMSA) (State Share)			
	O.	62.07	65	7.89
	R.	2.93		-57.11
	Enhancement of fund by way of re-appropriation (₹2.93 lakh) in March 2025 proved unnecessary. Reasons for saving was reportedly due to non release of fund proposal by the Government of Manipur.			
31.	03 Sub-Mission on Agroforestry (SMAF) Central Share			
	O.	104.89	64.00	15.00
	R.	-40.89		-49.00
	Withdrawal of fund by way of re-appropriation (₹40.89 lakh) in March 2025 proved less. Reasons for saving was reportedly due to non release of fund proposal by the Government of Manipur.			
32.	04 Sub-Mission on Agroforestry (SMAF) State Share			
	O.	11.66	7.06	1.67
	R.	-4.60		-5.39
	Withdrawal of fund by way of re-appropriation (₹4.60 lakh) in March 2025 proved less. Reasons for saving was reportedly due to non release of fund proposal by the Government of Manipur.			
800 Other Expenditure				
33.	01 Forest Fire Prevention & Management Scheme (Central Share)			
	O.	300.00	383.16	...
	R.	83.16		-383.16
	Enhancement of fund by way of re-appropriation (₹83.16 lakh) in March 2025 proved unnecessary. Reasons for non-utilisation/non-surrender of the entire provision was reportedly due to non release of fund proposal by the Government of Manipur.			

## Grant No. 19 - Contd.

Head		Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
34.	02 Forest Fire Prevention & Management Scheme (State Share)			
	O.	33.62	10.27	-19.94
	R.	-3.41		

Withdrawal of fund by way of re-appropriation (₹3.41 lakh) in March 2025 proved less. Reasons for saving was reportedly due to non release of fund proposal by the Government of Manipur.

35.	04 Green India Mission (State Share)			
	O.	53.62	68.59	-68.59
	R.	14.97		

Enhancement of fund by way of re-appropriation (₹14.97 lakh) in March 2025 proved unnecessary. Reasons for non-utilisation/non-surrender of the entire provision was reportedly due to non release of fund proposal by the Government of Manipur.

36.	05 CM's Green Mission Manipur			
	O.	200.00	...	...
	R.	-200.00		

Reasons for withdrawal of entire provision through re-appropriation (₹200.00 lakh) in March 2025 is reportedly due to non release of fund proposal by the Government of Manipur.

37.	06 Biodiversity			
	O.	186.06	32.69	-32.69
	R.	-153.37		

Withdrawal of fund by way of re-appropriation (₹153.37 lakh) in March 2025 proved less. Reasons for non-utilisation/non-surrender of the entire provision was reportedly due to non release of fund proposal by the Government of Manipur.

38.	10 State Component of External Aided Projrct (JICA)			
	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 the Government of Manipur.

39.	12 Community-based Watershed Development (JICA)			
	O.	100.00	...	...
	R.	-100.00		

Reasons for withdrawal of entire provision through re-appropriation (₹100.00 lakh) in March 2025 is reportedly due to non release of fund proposal by the Government of Manipur.

## Grant No. 19 - Contd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
<i>02 Environmental Forestry and Wild Life</i>			
110 Wild Life Preservation			
40. 01 Integrated Development of Wildlife Habitats (Central Share)			
O.	936.00	261.71	238.29
R.	-674.29		-23.42
Withdrawal of fund by way of re-appropriation (₹674.29 lakh) in March 2025 proved less. Reasons for saving was reportedly due to non release of fund proposal by the Government of Manipur.			
41. 02 Integrated Development of Wildlife Habitats (State Share)			
O.	104.00	29.08	27.93
R.	-74.92		-1.15
Withdrawal of fund by way of re-appropriation (₹74.92 lakh) in March 2025 proved less. Reasons for saving was reportedly due to non release of fund proposal by the Government of Manipur.			
42. 03 Project Tiger and Elephant (Central Share)			
O.	55.48	53.00	6.46
R.	-2.48		-46.54
Withdrawal of fund by way of re-appropriation (₹2.48 lakh) in March 2025 proved less. Reasons for saving was reportedly due to non release of fund proposal by the Government of Manipur.			
43. 05 Wild Management			
O.	142.70	142.70	120.10
Reasons for saving was reportedly due to non release of fund proposal by the Government of Manipur.			
44. 06 Development of Community Reserve (Wildlife)			
O.	65.00	65.00	...
Reasons for non-utilisation/non-surrender of the entire provision was reportedly due to non release of fund by the Government of Manipur.			
111 Zoological Park			
45. 01 Manipur Zoological Garden			
O.	485.50	387.3	234.09
R.	-98.20		-153.21
Withdrawal of fund by way of re-appropriation (₹98.20 lakh) in March 2025 proved less. Reasons for saving was reportedly due to non release of fund proposal by the Government of Manipur.			

**Grant No. 19 - Contd.**

Head		Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
	<i>04 Afforestation and Ecology Development</i>			
	103 State Compensatory Afforestation			
46.	16 Manipur			
	O.	9,253.56	788.01	775.35
	R.	-8,465.55		-12.66
	Withdrawal of fund by way of surrender (₹8,463.71 lakh) re-appropriation (₹1.84 lakh) in March 2025 proved less. Reasons for saving was reportedly due to non release of fund proposal by the Government of Manipur.			
	<b>3435 Ecology and Environment</b>			
	<i>04 Prevention and Control of Pollution</i>			
	104 Impact Assessment			
47.	01 Pollution Control			
	O.	950.00	950.00	403.30
	R.			-546.70
	Reasons for saving was reportedly due to fixation of ceiling of expenditure and no expenditure sanction and encashment permission by Finance Department.			
	<i>60 Others</i>			
	800 Other Expenditure			
48.	01 Direction			
	O.	677.00	768.51	600.76
	R.	91.51		-167.75
	Enhancement of fund by way of re-appropriation (₹91.51 lakh) in March 2025 proved unnecessary. Reasons for saving was reportedly due to fixation of ceiling of expenditure and no expenditure sanction and encashment permission by Finance Department.			
49.	03 Environment Education & Information Dissemination Programs			
	O.	150.00	150.00	36.00
	R.			-114.00
	Reasons for saving was reportedly due to fixation of ceiling of expenditure and no expenditure sanction and encashment permission by Finance Department.			
50.	04 Environment Monitoring, R&D with Multidisciplinary Scientific Study of River Catchments and Springsheds			
	O.	280.00	280.00	80.00
	R.			-200.00
	Reasons for saving was reportedly due to fixation of ceiling of expenditure and no expenditure sanction and 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>
51. 05 Climate Change and Environment Impact Studies			
O.	200.00	200.00	156.00
Reasons for saving was reportedly due to fixation of ceiling of expenditure and no expenditure sanction and encashment permission by Finance Department.			-44.00
52. 06 Environment Planning & Management of Wetlands/Lakes and Water bodies			
O.	300.00	300.00	139.98
Reasons for saving was reportedly due to fixation of ceiling of expenditure and no expenditure sanction and encashment permission by Finance Department.			-160.02
53. 07 Solid Wastes Management			
O.	370.00	370.00	250.00
Reasons for saving was reportedly due to fixation of ceiling of expenditure and no expenditure sanction and encashment permission by Finance Department.			-120.00

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 ₹10,679.43 lakh against which an amount of ₹4,813.19 lakh was surrendered during the year.

1.2.2. In view of the final saving of ₹10,679.43 lakh, the surrendered amount of ₹4,813.19 lakh in March 2025 proved less.

1.2.3. Saving occurred mainly under:

**Voted:****(Hill)****5425 Capital Outlay on Other Scientific and Environmental Research**

208 Ecology and Environment

## 1. 03 National Plan for Conservation of Aquatic Eco-systems (NPCA)

O.	215.72	111.12	66.01	-45.11
R.	-104.60			

Withdrawal of fund by way of surrender (₹94.15 lakh) and re-appropriation (₹10.45 lakh) in March 2025 proved less. Reasons for saving was reportedly due to fixation of ceiling of expenditure and no expenditure sanction and encashment permission by Finance Department.

**Voted:****(Valley)****4406 Forestry and Wild Life**

01 Forestry

**Grant No. 19 - Contd.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
001 Direction and Administration			
2. 01 Direction			
O.	170.00	156.00	53.02
R.	-14.00		-102.98
Withdrawal of fund by way of re-appropriation (₹14.00 lakh) in March 2025 proved less. Reasons for saving was reportedly due to fixation of ceiling of expenditure and no expenditure sanction and encashment permission by Finance Department.			
102 Social and Farm Forestry			
3. 01 Plantation & Other Forestry Works			
O.	1,427.00	1,427.00	971.45
Reasons for saving was reportedly due to fixation of ceiling of expenditure and no expenditure sanction and encashment permission by Finance Department.			
4. 02 Forest Protection			
O.	360.00	360.00	9.97
Reasons for saving was reportedly due to fixation of ceiling of expenditure and no expenditure sanction and encashment permission by Finance Department.			
<b>5425 Capital Outlay on Other Scientific and Environmental Research</b>			
208 Ecology and Environment			
5. 01 Direction and Administration			
O.	90.00	105.00	31.49
R.	15.00		-73.51
Enhancement of fund by way of re-appropriation (₹15.00 lakh) in March 2025 proved unnecessary. Reasons for saving was reportedly due to non sanction of encashment permission by Finance Department.			
6. 03 National Plan for Conservation of Aquatic Eco-systems (NPCA)			
O.	4,301.88	1,105.73	795.57
R.	-3,196.15		-310.16
Withdrawal of fund by way of surrender (₹3,134.31 lakh) and re-appropriation (₹61.84 lakh) in March 2025 proved less. Reasons for saving was reportedly due to fixation of ceiling of expenditure and no expenditure sanction and encashment permission by Finance Department.			
800 Other Expenditure			
7. 01 Rejuvenation and Conservation of Nambul River at Imphal (NRCP) (Central Share)			
O.	750.00	750.00	373.75
Reasons for saving was reportedly due to fixation of ceiling of expenditure and no expenditure sanction and encashment permission by Finance Department.			

**Grant No. 19 - Concl.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
8. 02 Rejuvenation of Imphal-Manipur River (priority-V) and Faecal sludge and septage Management at 27 ULBs in Manipur (NRCP)(Central share)			
O.	3,634.73	2,222.23	1,111.11
R.	-1,412.50		-1,111.12
Withdrawal of fund by way of surrender (₹1,584.73 lakh) in March 2025 proved less and enhancement of fund by way of re-appropriation (₹172.23 lakh) in March 2025 proved unnecessary. Reasons for saving was reportedly due to fixation of ceiling of expenditure and no expenditure sanction and encashment permission by Finance Department.			
9. 04 Rejuvenation and Conservation of Nambul River at Imphal (NRCP) (State Share)			
O.	84.00	83.06	41.53
R.	-0.94		-41.53
Withdrawal of fund by way of re-appropriation (₹0.94 lakh) in March 2025 proved less. Reasons for saving was reportedly due to fixation of ceiling of expenditure and no expenditure sanction and encashment permission by Finance Department.			
10. 05 Integrated Management Plan (IMP) of Loktak Wetland			
O.	3,100.00	3000.00	...
R.	-100.00		-3,000.00
Withdrawal of fund by way of re-appropriation (₹100.00 lakh) in March 2025 proved less. Reasons for non-utilisation/non-surrender of the entire provision was reportedly due to fixation of ceiling of expenditure and no expenditure sanction and encashment permission by Finance Department.			

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

**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	24,22,95,15		
Supplementary	97,06,75	25,20,01,90	6,82,62,22
Amount Surrendered during the year.			-18,37,39,68
			...
<b>Capital:</b>			
<b>Major Head:</b>	<b>4515 Capital Outlay on Other Rural Development Programmes</b>		
<b>Voted</b>			
Original	16,87,94,78		
Supplementary	39,42,20	17,27,36,98	1,79,20,75
Amount Surrendered during the year.			-15,48,16,23
			...

**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	1,42,708.50	44,506.06	-98,202.44
Hill Areas	1,09,293.40	23,756.16	-85,537.24
<b>Total Voted:</b>	<b>2,52,001.9</b>	<b>68,262.22</b>	<b>-1,83,739.68</b>
<b>Capital</b>			
<b>Voted:</b>			
Valley Areas	38,736.98	5,447.62	-33,289.36
Hill Areas	1,34,000.00	12,473.13	-1,21,526.87
<b>Total Voted:</b>	<b>1,72,736.98</b>	<b>17,920.75</b>	<b>-1,54,816.23</b>

**1.1 Revenue:**

1.1.1. The grant closed with a saving of ₹1,83,739.68 lakh. No part of the saving was surrendered during the year.

1.1.2. In view of the final saving of ₹1,83,739.68 lakh, the supplementary provision of ₹9,706.75 lakh obtained in February 2025 proved unnecessary.

1.1.3. Saving occurred mainly under:

**Grant No. 20 - Contd.**

<b>Head Voted:</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
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**Voted:****(Hill)****2501 Special Programmes for Rural Development***06 Self Employment Programmes*

## 102 National Rural Livelihood Mission

## 1. 03 NRLM TSP Component/Central Share

O.	5,448.00	7,648.00	4,424.44	-3,223.56
R.	2,200.00			

In view of the final saving of ₹3,223.56 lakh, enhancement of fund by way of re-appropriation (₹2,200.00 lakh) in March 2025 proved unnecessary. Reasons for saving have not been intimated though called for (September 2025).

## 2. 04 NRLM TSP Component/State Share

O.	584.64	584.64	491.60	-93.04
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Reasons for saving have not been intimated though called for (September 2025).

## 3. 10 Mahila Kisan Sashaktikaran Pariyojana (MKSP)/Central Share

O.	186.38	186.38	46.59	-139.79
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Reasons for saving have not been intimated though called for (September 2025).

## 4. 11 Mahila Kisan Sashaktikaran Pariyojana (MKSP)/State Share

O.	16.00	20.71	5.18	-15.53
R.	4.71			

In view of the final saving of ₹15.53 lakh, enhancement of fund by way of re-appropriation (₹4.71 lakh) in March 2025 proved unnecessary. Reasons for final saving have not been intimated though called for (September 2025).

## 5. 14 DDU-GKY TSP Component/Central Share

O.	1,172.96	692.23	10.80	-681.43
R.	-480.73			

Reduction of provision by way of re-appropriation (₹480.73 lakh) in March 2025 proved less. No reasons for final saving have been intimated though called for (September 2025).

**Grant No. 20 - Contd.**

<b>Head Voted:</b>		<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
6.	15 DDU-GKY TSP Component/State Share			
	O.	60.00	76.92	1.20
	R.	16.92		-75.72

In view of the final saving of ₹75.72 lakh, enhancement of fund by way of re-appropriation (₹16.92 lakh) in March 2025 proved unnecessary. Reasons for anticipated and final saving have not been intimated though called for (September 2025).

**2505 Rural Employment***02 Rural Employment Guarantee Scheme*

## 101 National Rural Employment Guarantee Scheme

7.	01 MGNREGA/State Share			
	O.	4,000.00	1,200.00	600.00
	R.	-2,800.00		-600.00

Withdrawal of fund by way of re-appropriation (₹2,800.00 lakh) in March 2025 proved less. Reasons for final saving have not been intimated though called for (September 2025).

8.	02 MGNREGA (Central Share)			
	O.	34,666.00	19,970.64	2,892.24
	R.	-14,695.36		-17,078.40

Reduction of provision by way of re-appropriation (₹14,695.36 lakh) in March 2025 proved less. No reasons for final saving have been intimated though called for (September 2025).

9.	03 Wages Component under MGNREGA/Central Share			
	O.	40,000.00	34,988.44	...
	R.	-5,011.56		-34,988.44

Reasons for withdrawal of fund by way of re-appropriation (₹5,011.56 lakh) in March 2025 and non-utilisation of the remaining provision have not been intimated though called for (September 2025).

10.	04 Administrative Component under MGNREGA/Central Share			
	O.	4,000.00	4,000.00	...
	R.			-4,000.00

Reasons for non-utilisation/non-surrender of the provision have not been intimated though called for (September 2025).

**Grant No. 20 - Contd.**

<b>Head Voted:</b>		<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
11. 05 Cluster Facilitation Project (CFP) Component under MGNREGA/Central Share				
O.	60.00	74.24	...	-74.24
R.	14.24			

Reasons for enhancement of fund by way of re-appropriation (₹14.24 lakh) in March 2025 and non-utilisation of the entire provision have not been intimated though called for (September 2025).

**2515 Other Rural Development Programme**

102 Community Development

12. 01 Block Development Office				
O.	2,541.26	2,285.76	2,217.88	-67.88
R.	-255.50			

Reduction of provision by way of re-appropriation (₹255.50 lakh) in March 2025 proved less. No reasons for anticipated and final saving have been intimated though called for (September 2025).

800 Other expenditure

13. 06 PMAY-G TSP Component/ Central Share				
O.	11,688.16	11,688.16	8,633.33	-3,054.83

Reasons for saving have not been intimated though called for (September 2025).

14. 07 PMAY-G TSP Component/State Share				
O.	870.00	870.00	432.90	-437.10

Reasons for saving have not been intimated though called for (September 2025).

**Voted:  
(Valley)**

**2501 Special Programmes for Rural Development**

06 Self Employment Programmes

102 National Rural Livelihood Mission

15. 01 National Rural Livelihood Mission (NRLM)/Central Share				
O.	4,812.00	4,812.00	1,584.67	-3,227.33

Reasons for saving have not been intimated though called for (September 2025).

**Grant No. 20 - Contd.**

<b>Head Voted:</b>		<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
16. 02 NRLM/State Share				
	O.	200.00	352.00	176.07
	R.	152.00		-175.93
Enhancement of provision by way of re-appropriation (₹152.00 lakh) in March 2025 proved unnecessary. No reasons for anticipated excess and final saving have been intimated though called for (September 2025).				
17. 05 NRLM SCSP Component/Central Share				
	O.	262.04	262.04	86.27
Reasons for saving have not been intimated though called for (September 2025).				
18. 06 NRLM SCSP Component /State Share				
	O.	29.19	19.17	9.59
	R.	-10.02		-9.58
Reduction of provision by way of re-appropriation (₹10.02 lakh) in March 2025 proved less. No reasons for saving have been intimated though called for (September 2025).				
19. 07 Start-Up Village Entrepreneurship Programme (SVEP)/Central Share				
	O.	1,190.83	600.00	390.92
	R.	-590.83		-209.08
Reduction of provision by way of re-appropriation (₹590.83 lakh) in March 2025 proved less. No reasons for saving have been intimated though called for (September 2025).				
20. 08 SVEP/State Share				
	O.	80.00	35.00	16.67
	R.	-45.00		-18.33
Reduction of provision by way of re-appropriation (₹45.00 lakh) in March 2025 proved less. No reasons for saving have been intimated though called for (September 2025).				
21. 09 Rural Self-Employment Training Institute (RSETI)/Central Share				
	O.	270.00	270.00	98.75
Reasons for saving have not been intimated though called for (September 2025).				
22. 10 Mahila Kisan Sashaktikaran Pariyojana (MKSP)/Central Share				
	O.	173.96	173.96	43.41
Reasons for saving have not been intimated though called for (September 2025).				

**Grant No. 20 - Contd.**

<b>Head Voted:</b>		<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
23.	11 Mahila Kisan Sashaktikaran Pariyojana (MKSP)/State Share			
	O.	19.30	19.33	4.82
	R.	0.03		-14.51
	Enhancement of fund by way of re-appropriation (₹0.03 lakh) in March 2025 proved unnecessary. Reasons for saving have not been intimated though called for (September 2025).			
24.	12 Deen Dayal Upadhyaya Grameen Kaushalya Yojana (DDU-GKY)/Central Share			
	O.	2,792.75	1,186.66	5.66
	R.	-1,606.09		-1,181.00
	Reduction of provision by way of re-appropriation (₹1,606.09 lakh) in March 2025 proved less. No reasons for anticipated and final saving have been intimated though called for (September 2025).			
25.	13 DDU-GKY/State Share			
	O.	100.00	131.85	0.63
	R.	31.85		-131.22
	Enhancement of provision by way of re-appropriation (₹31.85 lakh) in March 2025 proved unnecessary. No reasons for anticipated excess and final saving have been intimated though called for (September 2025).			
26.	16 DDU-GKY SCSP Component/Central Share			
	O.	1,619.80	98.88	0.69
	R.	-1,520.92		-98.19
	Reduction of provision by way of re-appropriation (₹1,520.92 lakh) in March 2025 proved less. No reasons for saving have been intimated though called for (September 2025).			
27.	17 DDU-GKY SCSP Component/State Share			
	O.	50.00	10.99	0.08
	R.	-39.01		-10.91
	Reduction of provision by way of re-appropriation (₹39.01 lakh) in March 2025 proved less. No reasons for saving have been intimated though called for (September 2025).			

**2505 Rural Employment***02 Rural Employment Guarantee Scheme*

**Grant No. 20 - Contd.**

<b>Head Voted:</b>			<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
101 National Rural Employment Guarantee Scheme					
28. 01 MGNREGA/State Share					
O.	1,400.00	1,210.00	605.10	-604.90	
R.	-190.00				
Reduction of provision by way of re-appropriation (₹190.00 lakh) in March 2025 proved less. No reasons for saving have been intimated though called for (September 2025).					
29. 02 MGNREGA (Central Share)					
O.	8,666.50	23,361.86	723.06	-22,638.80	
R.	14,695.36				
Enhancement of provision by way of re-appropriation (₹14,695.36 lakh) in March 2025 proved unnecessary. No reasons for anticipated excess and final saving have been intimated though called for (September 2025).					
30. 03 Wages Component under MGNREGA/Central Share					
O.	25,000.00	48,317.38	...	-48,317.38	
S.	9,706.75				
R.	13,610.63				
Enhancement of fund through supplementary (₹9,706.75 lakh) in February 2025 and re-appropriation (₹13,610.63 lakh) in March 2025 proved unnecessary. Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2025).					
31. 04 Administrative Component under MGNREGA/Central Share					
O.	2,499.90	2,499.90	354.72	-2,145.18	
Reasons for saving have not been intimated though called for (September 2025).					
32. 05 Cluster Facilitation Project (CFP) Component under MGNREGA/Central Share					
O.	40.00	20.00	...	-20.00	
R.	-20.00				
Reasons for withdrawal of fund by way of re-appropriation (₹20.00 lakh) in March 2025 and non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2025).					

**Grant No. 20 - Contd.**

<b>Head Voted:</b>		<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
33. 06 Social Audit under MGNREGA/Central Share				
	O.	250.00	193.00	79.30
	R.	-57.00		-113.70
Reduction of provision by way of re-appropriation (₹57.00 lakh) in March 2025 proved less. No reasons for saving have been intimated though called for (September 2025).				
34. 07 UNNATI/Central Share				
	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 2025).				
<b>2515 Other Rural Development Programme</b>				
001 Direction and Administration				
35. 01 Direction				
	O.	8,951.88	6,304.91	6,066.37
	R.	-2,646.97		-238.54
Reduction of provision by way of re-appropriation (₹2,646.97 lakh) in March 2025 proved less. No reasons for final saving have been intimated though called for (September 2025).				
36. 02 Monitoring Cell				
	O.	602.00	322.00	278.34
	R.	-280.00		-43.66
Reduction of provision by way of re-appropriation (₹280.00 lakh) in March 2025 proved less. No reasons for saving have been intimated though called for (September 2025).				
37. 03 Rural Engineering Department				
	O.	1,887.00	1,742.00	1,634.33
	R.	-145.00		-107.67
Reduction of provision by way of re-appropriation (₹145.00 lakh) in March 2025 proved less. No reasons for saving have been intimated though called for (September 2025).				
102 Community Development				
38. 01 Block Development Office				
	O.	2,790.52	2,277.52	2,245.07
	R.	-513.00		-32.45
Reduction of provision by way of re-appropriation (₹513.00lakh) in March 2025 proved less. No reasons for saving have been intimated though called for (September 2025).				

**Grant No. 20 - Contd.**

<b>Head Voted:</b>			<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
800 Other expenditure					
39. 01 Manipur State Rural Roads Maintenance Policy					
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 2025).					
40. 02 Financial Assistance to Manipur State Rural Roads Development Agency (MSRRDA)					
O.	600.00	600.00	180.00	-420.00	
Reasons for saving have not been intimated though called for (September 2025).					
41. 03 State Routine Maintenance Fund (DLP) for PMGSY					
O.	1,500.00	1,500.00	...	-1,500.00	
Reasons for non-utilisation/non-surrender of the provision have not been intimated though called for (September 2025).					
42. 04 Pradhan Mantri Awas Yojana-Gramin (PMAY-G)/Central Share					
O.	41,557.92	41,557.92	15,767.64	-25,790.28	
Reasons for saving have not been intimated though called for (September 2025).					
43. 05 PMAY-G/State Share					
O.	3,078.00	3,078.36	1,539.18	-1,539.18	
R.	0.36				
Enhancement of provision by way of re-appropriation (₹0.36 lakh) in March 2025 proved unnecessary. No reasons for saving have been intimated though called for (September 2025).					
44. 08 PMAY-G SCSP Component/Central Share					
O.	11,688.16	11,688.16	4,181.83	-7,506.33	
Reasons for saving have not been intimated though called for (September 2025).					
45. 09 PMAY-G SCSP Component/State Share					
O.	870.00	870.00	432.90	-437.10	
Reasons for saving have not been intimated though called for (September 2025).					

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

**Grant No. 20 - Concltd.**

<b>Head Voted:</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
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**1.2. Capital:**

1.2.1. The grant in Capital Section closed with a saving of ₹1,54,816.23 lakh. No part of the saving was surrendered during the year.

1.2.2. Saving occurred mainly under:

**Voted:****(Hill)****4515 Capital Outlay on other Rural Development Programmes**

103 Rural Development

## 1. 01 Pradhan Mantri Gram Sadak Yojana (PMGSY)

O.	1,34,000.00	69,570.79	12,473.13	-57,097.66
R.	-64,429.21			

Reduction of provision by way of re-appropriation (₹64,429.21 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

**Voted:****(Valley)****4515 Capital Outlay on other Rural Development Programmes**

103 Rural Development

## 2. 01 Pradhan Mantri Gram Sadak Yojana (PMGSY)

O.	34,794.78	1,03,166.19	5,447.63	-97,718.56
S.	3,942.20			
R.	64,429.21			

Additional fund obtained by way of supplementary (₹3,942.20 lakh) in February 2025 and enhancement of fund by way of re-appropriation (₹64,429.21 lakh) in March 2025 proved unnecessary. Reasons for saving have not been intimated though called for (September 2025).

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

## 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: 2851 Village and Small Industries</b>			
2852 Industries			
2853 Non-ferrous Mining and Metallurgical Industries			
2857 Other Industries			
<b>Voted:</b>			
Original	1,75,27,		
Supplementary	...	1,75,27,05	46,94,37
Amount Surrendered during the year.			86,12,69
<b>Capital:</b>			
<b>Major Head: 4851 Capital Outlay on Village and Small Industries</b>			
4860 Capital Outlay on Consumer Industries			
<b>Voted :</b>			
Original	7,22,80		
Supplementary	...	7,22,80	6,24,03
Amount Surrendered during the year.			72,80

**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	15,040.09	4,279.61	-10,760.48
Hill Areas	2,486.96	414.76	-2,072.20
<b>Total Voted:</b>	<b>17,527.05</b>	<b>4,694.37</b>	<b>-12,832.68</b>
<b>Capital</b>			
<b>Voted:</b>			
Valley Areas	722.80	624.03	-98.77
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>722.80</b>	<b>624.03</b>	<b>-98.77</b>

**Grant No. 21 - Contd.****1.1. Revenue:**

1.1.1. The grant closed with a saving of ₹12,832.68 lakh against which an amount of ₹8,612.69 lakh was surrendered during the year.

1.1.2. In the view of the final saving of ₹12,832.68 lakh, the surrendered amount of ₹8,612.69 lakh in March 2025 proves less.

1.1.3. Savings occurred mainly under :

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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**Voted:****(Hill)****2851 Village and Small Industries**

## 001 Direction and Administration

## 1. 01 Direction

O.	346.82	160.60	124.88	-35.72
R.	-186.22			

In view of final saving, withdrawal of fund by way of re-appropriation (₹5.00 lakh) and surrender (₹181.22 lakh) in March 2024 proved less. Reasons for saving have not been intimated though called for (September 2025).

## 003 Training

## 2. 01 Training Centres

O.	158.06	112.01	95.93	-16.08
R.	-46.05			

Withdrawal of fund by way of surrender (₹50.05 lakh) in March 2025 proved less and enhancement through re-appropriation (₹4.00 lakh) in March 2025 proved unnecessary. Reasons for saving have not been intimated though called for (September 2025).

## 103 Handloom Industries

## 3. 01 Handloom and Textiles

O.	548.38	182.50	83.33	-99.17
R.	-365.88			

Withdrawal of fund by way of surrender (₹373.58 lakh) in March 2025 proved less and enhancement through re-appropriation (₹7.70 lakh) in March 2025 proved unnecessary. Reasons for saving have not been intimated though called for (September 2025).

## 4. 05 Handloom Development Programme

O.	50.60	50.60	6.05	-44.55
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Reasons for saving have not been intimated though called for (September 2025).

**Grant No. 21 - Contd.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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5.	08 National Handloom Development Programme (NHDP)			
	O.	1,235.20	580.00	...
	R.	-655.20		-580.00

Reasons for withdrawal of fund through surrender (₹655.20 lakh) in March 2025 and non-utilisation of the remaining provision have not been intimated though called for (September 2025).

6.	09 State Matching Share			
	O.	40.00	30.00	...
	R.	-10.00		-30.00

Reasons for withdrawal of fund through re-appropriation (₹10.00 lakh) in March 2025 and non-utilisation of the remaining provision have not been intimated though called for (September 2025).

**Voted:****(Valley)****2851 Village and Small Industries**

## 001 Direction and Administration

7.	01 Direction			
	O.	1,438.18	1,062.00	953.74
	R.	-376.18		-108.26

Withdrawal of fund by way of surrender (₹312.38 lakh) and re-appropriation (₹63.80 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

## 003 Training

8.	01 Training Centres			
	O.	402.25	313.59	151.04
	R.	-88.66		-162.55

Withdrawal of fund by way of surrender (₹164.66lakh) in March 2025 proved less and enhancement through re-appropriation (₹76.00 lakh) in March 2025 proved unnecessary. Reasons for saving have not been intimated though called for (September 2025).

## 101 Industrial Estates

9.	01 Industrial Estate			
	O.	250.00	80.00	23.14
	R.	-170.00		-56.86

Withdrawal of fund by way of surrender (₹170.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

**Grant No. 21 - Contd.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
103 Handloom Industries			
10. 01 Handloom and Textiles			
O.	1,125.19	486.51	403.01
R.	-638.68		-83.50
Withdrawal of fund by way of surrender (₹667.58 lakh) in March 2025 proved less and enhancement through re-appropriation (₹28.90 lakh) in March 2025 proved unnecessary. Reasons for saving have not been intimated though called for (September 2025).			
11. 02 Industrial Tribunal			
O.	75.00	75.00	...
Reasons for non-utilisation/non-surrender of the entire fund have not been intimated though called for (September 2025).			
12. 05 Handloom Development Programme			
O.	169.40	169.40	162.51
Reasons for saving have not been intimated though called for (September 2025).			
13. 06 Powerloom			
O.	50.00	50.00	...
Reasons for non-utilisation/non-surrender of the entire fund have not been intimated though called for (September 2025).			
14. 08 National Handloom Development Programme (NHDP)			
O.	5,264.80	1,200.00	48.08
R.	-4,064.80		-1,151.92
Withdrawal of fund by way of surrender (₹4,064.80 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
15. 09 State Matching Share			
O.	160.00	140.00	101.54
R.	-20.00		-38.46
Withdrawal of fund by way of re-appropriation (₹20.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
104 Handicraft Industries			
16. 01 Execution			
O.	78.27	23.00	17.07
R.	-55.27		-5.93
Withdrawal of fund by way of surrender (₹10.83 lakh) and re-appropriation (₹44.44 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			

**Grant No. 21 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
17. 03 Mini Craft Museum			
O.	10.00	10.00	...
Reasons for non-utilisation/non-surrender of the entire fund have not been intimated though called for (September 2025).			
18. 06 Assistance to Individual Artisans			
O.	16.00	16.00	...
Reasons for non-utilisation/non-surrender of the entire fund have not been intimated though called for (September 2025).			
19. 09 Financial Assistance to MHHDC			
O.	400.00	400.00	37.50
Reasons for saving have not been intimated though called for (September 2025).			
20. 10 Financial Assistance to MEETAC			
O.	90.00	90.00	...
Reasons for non-utilisation/non-surrender of the entire fund have not been intimated though called for (September 2025).			
105 Khadi and Village Industries			
21. 01 Khadi & Village Industries			
O.	700.00	258.31	77.12
R.	-441.69		-181.19
Withdrawal of fund by way of surrender (₹441.69 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
<b>2852 Industries</b>			
<i>08 Consumer Industries</i>			
201 Sugar			
22. 01 Manipur Sugar Mills			
O.	24.75	16.89	12.02
R.	-7.86		-4.87
Withdrawal of fund by way of re-appropriation (₹7.86 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
23. 02 Khandsary Sugar Factory			
O.	52.43	52.43	33.03
Reasons for saving have not been intimated though called for (September 2025).			

**Grant No. 21 - Contd.**

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

## 003 Industrial Education - Research and Training

## 24. 01 Food Processing Training Centres

O.	81.00	31.00	29.20	-1.80
R.	-50.00			

Withdrawal of fund by way of surrender (₹50.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

## 104 Industrial Promotion

## 25. 01 Promotion on FPI

O.	117.00	117.00	84.94	-32.06
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Reasons for saving have not been intimated though called for (September 2025).

## 800 Other Expenditure

## 26. 01 PM Formalization of Micro Food Processing Enterprises Scheme (PMFME) (Central Share)

O.	1,936.12	800.00	...	-800.00
R.	-1,136.12			

Withdrawal of fund by way of surrender (₹1,136.12 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

## 27. 02 PM Formalization of Micro Food Processing Enterprises Scheme (PMFME) (State Share)

O.	200.00	64.10	64.10	...
R.	-135.90			

Withdrawal of fund by way of surrender (₹135.90 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

**2853 Non-ferrous Mining and Metallurgical Industries***02 Regulation and Development of Mines*

## 001 Direction and Administration

## 28. 01 Direction

O.	262.60	128.02	92.60	-35.42
R.	-134.58			

Withdrawal of fund by way of surrender (₹134.58 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

**Grant No. 21 - Contd.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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**2875 Other Industries***60 Other Industries*

## 190 Assistance to Public Sector and Other Undertakings

## 29. 01 Manipur Food Industries Corporation Ltd.

O.	160.00	95.90	12.20	-83.70
R.	-64.10			

Withdrawal of fund by way of surrender (₹64.10 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

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 closed with a saving of ₹98.77 lakh against which an amount of ₹72.80 lakh was surrendered during the year.

1.2.2. In the view of the final saving of ₹98.77 lakh, the surrendered amount of ₹72.80 lakh in March 2025 proves less.

1.2.3. Savings occurred mainly under :

**Voted:****(Valley)****4851 Capital Outlay on Village and Small Industries**

## 103 Handloom Industries

## 1. 01 Handloom and Textiles

O.	15.00	...	...	...
R.	-15.00			

Reasons for withdrawal of the entire provision by way of surrender (₹15.00 lakh) in March 2025 have not been intimated though called for (September 2025).

## 800 Other Expenditure

## 2. 01 Direction

O.	49.00	30.00	24.03	-5.97
R.	-19.00			

Withdrawal of fund by way of re-appropriation (₹19.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

**Grant No. 21 - Concl.**

<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>	
3. 02 Training Centres				
O.	57.00	20.00	...	-20.00
R.	-37.00			

Reasons for withdrawal of fund through surrender (₹37.00 lakh) in March 2025 and non-utilisation of the remaining provision have not been intimated though called for (September 2025).

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**

Section & Major Head	Total grant / Appropriation	Actual Expenditure (₹ in thousand)	Excess (+)/ Saving (-)
<b>Revenue</b>			
<b>Major Head: 2215 Water Supply and Sanitation</b>			
<b>Voted:</b>			
Original	1,31,26,99		
Supplementary	...	1,06,71,47	-24,55,52
Amount Surrendered during the year.			19,54,99
<b>Capital:</b>			
<b>Major Head: 4215 Capital Outlay on Water Supply and Sanitation</b>			
<b>Voted:</b>			
Original	14,81,18,74		
Supplementary	...	5,22,45,35	-9,58,73,39
Amount Surrendered during the year.			6,65,86,70

**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	8,705.19	7,493.70	-1,211.49
Hill Areas	4,421.80	3,177.77	-1,244.03
<b>Total Voted:</b>	<b>13,126.99</b>	<b>10,671.47</b>	<b>-2,455.52</b>
<b>Capital</b>			
<b>Voted:</b>			
Valley Areas	1,33,358.34	51,517.81	-81,840.53
Hill Areas	14,760.40	727.54	-14,035.86
<b>Total Voted:</b>	<b>1,48,118.74</b>	<b>52,245.35</b>	<b>-95,873.39</b>

**1.1. Revenue:**

1.1.1 The grant closed with a saving of ₹2,455.52 lakh against which an amount of ₹1,954.99 lakh was surrendered during the year.

1.1.2 In view of the final saving of ₹2,455.52 lakh, surrendered amount of ₹1,954.99 lakh in March 2025 proved less.

1.1.3 Saving occurred mainly under:

**Grant No. 22 - Contd.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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**Voted:****(Hill)****2215 Water Supply and Sanitation***01 Water Supply*

## 001 Direction and Administration

## 1. 01 Direction

O.	4,171.80	3,056.00	2,849.02	-206.98
R.	-1,115.80			

Withdrawal of fund by way of surrender (₹970.30 lakh) and re-appropriation (₹145.50 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

**Voted:****(Valley)****2215 Water Supply and Sanitation***01 Water Supply*

## 001 Direction and Administration

## 2. 01 Direction

O.	7,361.19	6,422.00	6,165.56	-256.44
R.	-939.19			

Withdrawal of fund by way of surrender (₹984.69 lakh) and enhancement of fund by way of re-appropriation (₹45.50 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

*02 Sewerage and Sanitation*

## 001 Direction and Administration

## 3. 01 Execution

O.	100.00	100.00	6.66	-93.34
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Reasons for saving have not been intimated though called for (September 2025)

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

**Voted:****(Hill)****2215 Water Supply and Sanitation***01 Water Supply*

## 102 Rural Water Supply Programmes

## 4. 01 Operation and Maintenance for Rural Water Supply

O.	250.00	250.00	293.75	+43.75
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Reasons for incurring excess expenditure over the budget provision have not been intimated though called for (September 2025).

**Grant No. 22 - Contd.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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**Voted:****(Valley)****2215 Water Supply and Sanitation***01 Water Supply*

## 102 Rural Water Supply Programmes

## 5. 01 Operation and Maintenance for Rural Water Supply

O.	350.00	350.00	393.46	+43.46
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Reasons for incurring excess expenditure over the budget provision have not been intimated though called for (September 2025).

**1.2. Capital:**

1.2.1 The grant in the Capital Section closed with a saving of ₹95,873.39 lakh against which an amount of ₹66,586.70 lakh was surrendered during the year.

1.2.2 In view of the final saving of ₹95,873.39 lakh, surrendered amount of ₹66,586.70 lakh in March 2025 proved less.

1.2.3 Saving occurred mainly under:

**Voted:****(Hill)****4215 Capital Outlay on Water Supply and Sanitation***01 Water Supply*

## 102 Rural Water Supply

## 1. 01 Jal Jeevan Mission (Central Share)

O.	12,420.00	3,200.00	...	-3,200.00
R.	-9,220.00			

Reasons for withdrawal of fund by way of surrender (₹9,220.00 lakh) in March 2025 and non-utilisation of the remaining provision have not been intimated though called for (September 2025).

## 2. 02 Jal Jeevan Mission (State Share)

O.	1,380.00	2.00	...	-2.00
R.	-1,378.00			

Reasons for withdrawal of fund by way of surrender (₹1,378.00 lakh) in March 2025 and non-utilisation of the remaining provision have not been intimated though called for (September 2025).

*02 Sewerage and Sanitation*

## 102 Rural Sanitation Services

## 3. 01 Swachh Bharat Mission (Gramin)/Central Share

O.	752.50	200.00	398.99	+198.99
R.	-552.50			

Withdrawal of provision through surrender (₹552.50 lakh) in March 2025 proved excessive. Reasons for anticipated saving and final excess have not been intimated though called for (September 2025).

## Grant No. 22 - Contd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
<b>Voted :</b>			
<b>(Valley)</b>			
<b>4215 Capital Outlay on Water Supply and Sanitation</b>			
<i>01 Water Supply</i>			
001 Direction & Administration			
4. 01 Direction			
O.	615.00	376.00	229.57
R.	-239.00		-146.43
Reduction of provision through re-appropriation (₹239.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
101 Urban Water Supply			
5. 01 EAP Component ( Central Share)			
O.	79,000.00	50,000.00	34,214.19
R.	-29,000.00		-15,785.81
Withdrawal of provision through surrender (₹29,000.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
6. 02 EAP Component (State Share)			
O.	1,000.00	50.00	...
R.	-950.00		-50.00
Reasons for withdrawal of fund by way of surrender (₹950.00 lakh) in March 2025 and non-utilisation of the remaining provision have not been intimated though called for (September 2025).			
102 Rural Water Supply			
7. 01 Jal Jeevan Mission (Central Share)			
O.	8,280.00	1,100.00	...
R.	-7,180.00		-1,100.00
Reasons for withdrawal of fund by way of surrender (₹7,180.00 lakh) in March 2025 and non-utilisation of the remaining provision have not been intimated though called for (September 2025).			
8. 02 Jal Jeevan Mission (State Share)			
O.	920.00	2.00	...
R.	-918.00		-2.00
Reasons for withdrawal of fund by way of surrender (₹918.00 lakh) in March 2025 and non-utilisation of the remaining provision have not been intimated though called for (September 2025).			
9. 03 Jal Jeevan Mission (State Component)			
O.	806.54	806.54	...
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2025)			

**Grant No. 22 - Contd.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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*02 Sewerage and Sanitation*

## 102 Rural Sanitation Services

## 10. 01 Swachh Bharat Mission (Gramin)/Central Share

O.	1,673.36	465.50	643.16	+177.66
R.	-1,207.86			

Withdrawal of fund by way of surrender (₹1,207.86 lakh) in March 2025 proved excessive. Reasons for anticipated saving and final excess have not been intimated though called for (September 2025).

## 106 Sewerage Services

## 11. 01 Intregated Sewerage System for Imphal City (Phase-II) (EAP)

O.	41,000.00	25,055.00	16,194.10	-8,860.90
R.	-15,945.00			

Reasons for withdrawal of fund by way of surrender (₹15,945.00 lakh) in March 2025 and non-utilisation of the remaining provision have not been intimated though called for (September 2025).

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

**Voted:****(Hill)****4215 Capital Outlay on Water Supply and Sanitation***02 Sewerage and Sanitation*

## 102 Rural Sanitation Services

## 12. 02 Swachh Bharat Mission(Gramin)/State Share

O.	207.90	2.00	298.55	+296.55
R.	-205.90			

Withdrawal of fund by way of surrender (₹180.23 lakh) and re-appropriation (₹25.67 lakh) in March 2025 proved unjustified. Reasons for anticipated excess have not been intimated though called for (September 2025).

**Voted:****(Valley)****4215 Capital Outlay on Water Supply and Sanitation***02 Sewerage and Sanitation*

## 102 Rural Sanitation Services

## 13. 02 Swachh Bharat Mission(Gramin)/State Share

O.	63.44	2.00	116.79	+114.79
R.	-61.44			

Withdrawal of fund by way of surrender (₹55.11 lakh) and re-appropriation (₹6.33 lakh) in March 2025 proved unjustified. Reasons for anticipated excess have not been intimated though called for (September 2025).

**Grant No. 22 - Contd.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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**1.3. New Services :**

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

**Revenue Voted:****(Hill)****2215 Water Supply and Sanitation***01 Water Supply*

001 Direction and Administration

## 1. 02 Operation and Maintenance of Relief Camps

R.	50.00	50.00	35.00	-15.00
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Reasons for incurring expenditure without obtaining provision either in original or supplementary budget have not been intimated though called for (September 2025).

**Revenue Voted:****(Valley)****2215 Water Supply and Sanitation***01 Water Supply*

001 Direction and Administration

## 2. 02 Operation and Maintenance of Relief Camps

R.	50.00	50.00	35.00	-15.00
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Reasons for incurring expenditure without obtaining provision either in original or supplementary budget have not been intimated though called for (September 2025).

**Capital Voted:****(Hill)****4215 Capital Outlay on Water Supply and Sanitation***01 Water Supply*

001 Direction &amp; Administration

## 3 01 Direction

R.	150.00	150.00	30.00	-120.00
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Reasons for incurring expenditure without obtaining provision either in original or supplementary budget have not been intimated though called for (September 2025).

**Grant No. 22 - Concl'd.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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**Capital Voted:****(Valley)****4215 Capital Outlay on Water Supply and Sanitation***01 Water Supply*

## 102 Rural Water Supply

## 4. 04 Rural Water Supply Programme

R.	100.00	100.00	100.00	...
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Reasons for incurring expenditure without obtaining provision either in original or supplementary budget have not been intimated though called for (September 2025).

*02 Sewerage and Sanitation*

## 106 Sewerage Services

## 5. 02 State Sewerage Project

R.	20.00	20.00	20.00	...
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Reasons for incurring expenditure without obtaining provision either in original or supplementary budget have not been intimated though called for (September 2025).

Expenditure made by creating provision through re-appropriation at SI. No. 1 to 5 at Note 1.3 under Revenue and 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</b> (₹ in thousand)	<b>Excess (+)/ Saving (-)</b>
<b>Revenue</b>				
<b>Major Head:</b>	<b>2801 Power</b>			
	<b>2810 New and Renewable Energy</b>			
<b>Voted:</b>				
	Original	3,30,19,29		
	Supplementary	49,02,26	3,79,21,55	3,48,04,69
	Amount Surrendered during the year.			-31,16,86
				...
<b>Capital:</b>				
<b>Major Head:</b>	<b>4801 Capital Outlay on Power Projects</b>			
<b>Voted</b>				
	Original	1,80,00,00		
	Supplementary	...	1,80,00,00	93,16,88
	Amount Surrendered during the year.			-86,83,12
				85,00,00

**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	37,921.55	34,804.69	-3,116.86
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>37,921.55</b>	<b>34,804.69</b>	<b>-3,116.86</b>
<b>Capital</b>			
<b>Voted:</b>			
Valley Areas	18,000.00	9,316.88	-8,683.12
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>18,000.00</b>	<b>9,316.88</b>	<b>-8,683.12</b>

**1.1. Revenue:**

1.1.1. The grant closed with a saving ₹3,116.86 lakh. No part of the saving was surrendered during the year.

1.1.2. In view of the final saving of ₹3,116.86 lakh, the supplementary provision of ₹4,902.26 lakh obtained in February 2025 proved excessive.

1.1.3. Saving occurred mainly under:

## Grant No. 23 - Contd.

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

## (Valley)

**2801 Power***05 Transmission and Distribution*

## 001 Direction and Administration

## 1. 01 Direction

O.	332.23	248.96	222.42	-26.54
R.	-83.27			

Reduction of provision by way of re-appropriation (₹83.27 lakh) in March 2025 proved less. Reasons for final saving have not been intimated though called for (September 2025).

*80 General*

## 001 Direction and Administration

## 2. 01 EE (Elect.) MRT Div.

O.	309.00	165.00	126.89	-38.11
R.	-144.00			

Reduction of provision by way of re-appropriation (₹144.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

## 3. 02 A.O. (Power) Elect. Deptt. Manipur

O.	318.06	204.00	193.47	-10.53
R.	-114.06			

Reduction of provision by way of re-appropriation (₹114.06 lakh) in March 2025 proved less. Reasons for saving was reportedly due to non encashment of ACP arrears of employees.

## 4. 04 Financial Assistance to MSPDCL

O.	31,000.00	36,700.00	33,900.00	-2,800.00
S.	4,902.26			
R.	797.74			

In view of the final saving of ₹2,800.00 lakh, augmentation of provision by way of supplementary (₹4,902.26 lakh) in February 2025 proved excessive and enhancement through re-appropriation (₹797.74 lakh) in March 2025 proved unnecessary. Reasons for saving have not been intimated though called for (September 2025).

**Grant No. 23 - Concl.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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**2810 New and Renewable Energy**

800 Other Expenditure

## 5. 01 Renewable Energy Development Agency(MANIREDA)

O.	1,060.00	603.59	361.91	-241.68
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R.	-456.41
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Reduction of provision by way of re-appropriation (₹456.41 lakh) in March 2025 proved less. Reasons for saving was reportedly due to (i) non sanction of the proposal by the Government, (ii) unclaim medical reimbursement, TA & DA, etc.

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

**1.2. Capital:**

1.2.1 The grant in the Capital Section closed with a saving of ₹8,683.12 lakh against with an amount of ₹8,500.00 lakh was surrendered during the year.

1.2.2 In view of final saving of ₹8,683.12 lakh, surrendered amount of ₹8,500.00 lakh in March 2025 proved less.

1.2.3 Saving occurred mainly under:

**Voted:****(Valley)****4801 Capital Outlay on Power Projects***05 Transmission and Distribution*

190 Investments in Public Sector &amp; Other Undertakings

## 1. 01 Government Equity on Power Sector

O.	18,000.00	9,500.00	9,316.88	-183.12
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R.	-8,500.00
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Reduction of provision by way of surrender (₹8,500.00 lakh) in March 2025 proved less. No reasons for saving have been intimated though called for (September 2025).

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

**Grant No. 24 - Vigilance & Anti-Corruption Department**

Section & Major Head		Total grant / Appropriation	Actual Expenditure (₹ in thousand)	Excess (+)/ Saving (-)
<b>Revenue:</b>				
<b>Major Head: 2062 Vigilance</b>				
<b>Voted:</b>				
Original	6,17,01			
Supplementary	41,68	6,58,69	5,82,71	-75,98
Amount Surrendered during the year.				...
<b>Capital:</b>				
<b>Major Head: 4070 Capital Outlay on Other Administrative Services</b>				
<b>Voted:</b>				
Original	30,00			
Supplementary	...	30,00	27,03	-2,97
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	658.69	582.71	-75.98
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>658.69</b>	<b>582.71</b>	<b>-75.98</b>
<b>Capital</b>			
<b>Voted:</b>			
Valley Areas	30.00	27.03	-2.97
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>30.00</b>	<b>27.03</b>	<b>-2.97</b>

**1.1. Revenue:**

1.1.1. The grant closed with a saving of ₹75.98 lakh. No part of the saving was surrendered during the year.

1.1.2. In view of the final saving of ₹75.98 lakh, supplementary provision of ₹41.68 lakh obtained in February 2025 proved unnecessary.

1.1.3. Saving occurred mainly under:

**Grant No.- 24 conclud.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
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**Voted:****(Valley)****2062 Vigilance**

104 Vigilance Commission State/UT

## 1. 01 Vigilance and Anti-Corruption Department

O.	617.01	658.69	582.71	-75.98
S.	41.68			

Addition of fund through supplementary (₹41.68 lakh) in February 2025 proved unnecessary. Reasons for saving was reportedly due to (i) non-filling up of vacant post in the Department, (ii) non submission of Medical Treatment claims, etc.

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</b> (₹ in thousand)	<b>Excess (+)/ Saving (-)</b>
<b>Revenue</b>			
<b>Major Head: 2204 Sports and Youth Services</b>			
<b>Voted:</b>			
Original	90,68,78		
Supplementary	...	90,68,78	53,88,36
Amount Surrendered during the year.			-36,80,42
			18,21,60
<b>Capital:</b>			
<b>Major Head: 4202 Capital Outlay on Education, Sports, Art and Culture</b>			
<b>Voted</b>			
Original	7,45,00		
Supplementary	6,00	7,51,00	50,00
Amount Surrendered during the year.			-7,01,00
			...

**Notes and Comments:**

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

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure</b> (₹ in lakh)	<b>Excess (+)/ Saving (-)</b>
<b>Revenue:</b>			
<b>Voted:</b>			
Valley Areas	8,246.54	4,702.31	-3,544.23
Hill Areas	822.24	686.04	-136.20
<b>Total Voted:</b>	<b>9,068.78</b>	<b>5,388.35</b>	<b>-3,680.43</b>
<b>Capital</b>			
<b>Voted:</b>			
Valley Areas	613.00	50.00	-563.00
Hill Areas	138.00	...	-138.00
<b>Total Voted:</b>	<b>751.00</b>	<b>50.00</b>	<b>-701.00</b>

**1.1. Revenue:**

1.1.1 The grant closed with a saving of ₹3,680.42 lakh against which an amount of ₹1,821.60 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹3,680.42 lakh, surrendered of ₹1,821.60 lakh in March 2025 proved less.

1.1.3. Saving occurred mainly under :

**Grant No. 25 - Contd.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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**Voted:****(Hill)****2204 Sports and Youth Services**

001 Direction and Administration

## 1. 01 Direction

O.	822.24	710.00	686.04	-23.96
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R.	-112.24			
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Reduction of fund by way of surrender (₹112.24 lakh) proved less. Reasons for saving have not been intimated though called for (September 2025).

**Voted:****(Valley)****2204 Sports and Youth Services**

001 Direction and Administration

## 2. 01 Direction

O.	3,416.76	2,717.00	2,468.12	-248.88
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R.	-699.76			
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Reduction of fund through re-appropriation (₹103.00 lakh) and surrender (₹596.76 lakh) in March 2025 proved unnecessary. Reasons for saving have not been intimated though called for (September 2025).

101 Physical Education

## 3. 01 Promotion of Games in Schools

O.	50.00	1.00	...	-1.00
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R.	-49.00			
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Reduction of fund through re-appropriation (₹49.00 lakh) in March 2025 and non-utilisation/non-surrender of the remaining fund have not been intimated though called for (September 2025).

103 Youth Welfare Programmes for Non-Students

## 4. 01 Youth Welfare Programmes for Non Students

O.	311.00	150.00	123.97	-26.03
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R.	-161.00			
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Reduction of fund through surrender (₹161.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

104 Sports and Games

## 5. 02 Coaching in Sports and Games

O.	200.00	200.00	86.59	-113.41
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Reasons for saving have not been intimated though called for (September 2025).

**Grant No. 25 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>	
6. 03 Development of Sports and Games				
O.	1,500.00	1,700.00	1,398.41	-301.59
R.	200.00			
Enhancement of fund through re-appropriation (₹200.00 lakh) in March 2025 proved unnecessary. Reasons for saving have not been intimated though called for (September 2025).				
7. 05 Improvement of Sports Materials/Equipments				
O.	125.00	225.00	...	-225.00
R.	100.00			
Reasons for enhancement of fund through re-appropriation (₹100.00 lakh) in March 2025 and non-utilisation/non-surrender of the entire fund have not been intimated though called for (September 2025).				
8. 06 Promotion of Games				
O.	600.00	330.00	237.52	-92.48
R.	-270.00			
Reduction of fund through surrender (₹270.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).				
9. 08 Implementation of Schemes under Khelo India				
O.	75.00	75.00	0.93	-74.07
Reasons for Final saving have not been intimated though called for (September 2025).				
10. 09 Orgn. of National Level Championship				
O.	150.00	100.00	99.26	-0.74
R.	-50.00			
Reduction of fund through re-appropriation (₹50.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).				
11. 10 Promotion of Indigenous Games				
O.	300.00	150.00	2.14	-147.86
R.	-150.00			
Reduction of fund through surrender (₹150.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).				
12. 11 Promotion of Local Football Clubs				
O.	300.00	300.00	100.00	-200.00
Reasons for Final saving have not been intimated though called for (September 2025).				

**Grant No. 25 - Contd.**

Head	Total grant / Appropriation		Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
13. 12 Promotion of Sports Clubs				
O.	100.00	150.00	29.70	-120.30
R.	50.00			
Enhancement of fund through re-appropriation (₹50.00 lakh) in March 2025 proved unnecessary. Reasons for saving have not been intimated though called for (September 2025).				
14. 13 Welfare of Meritorious Sportspersons				
O.	186.60	5.00	...	-5.00
R.	-181.60			
Reduction of fund through surrender (₹181.60 lakh) in March 2025 and non-utilisation/non-surrender of the entire fund have not been intimated though called for (September 2025).				
15. 14 Regular Coaching Centre (RCC)				
O.	200.00	100.00	6.81	-93.19
R.	-100.00			
Reduction of fund through surrender (₹100.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).				
16. 15 CM's Sagol Kangjei Championship				
O.	27.18	27.18	...	-27.18
Reasons for non-utilisation/non-surrender of the entire fund have not been intimated though called for (September 2025).				
17. 16 Hiring of Foreign Coach				
O.	100.00	1.00	...	-1.00
R.	-99.00			
Reduction of fund through re-appropriation (₹99.00 lakh) in March 2025 and non-utilisation/non-surrender of the entire fund have not been intimated though called for (September 2025).				
18. 17 Manipur Football Academy				
O.	50.00	1.00	...	-1.00
R.	-49.00			
Reduction of fund through re-appropriation (₹49.00 lakh) in March 2025 and non-utilisation/non-surrender of the entire fund have not been intimated though called for (September 2025).				
19. 18 Chief Minister's Sportsperson Livelihood Guarantee Scheme				
O.	400.00	150.00	...	-150.00
R.	-250.00			
Reduction of fund through surrender (₹250.00 lakh) in March 2025 and non-utilisation/non-surrender of the entire fund have not been intimated though called for (September 2025).				

**Grant No. 25 - Contd.**

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

**1.2. Capital:**

1.2.1 The grant in the Capital Section closed with a saving of ₹701.00 lakh. No part of the saving was surrendered during the year.

1.2.2. Saving occurred mainly under:

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

*03 Sports and Youth Services*

800 Other Expenditure

## 1. 02 Sports Infrastructure

O.	132.00	213.00	...	-213.00
S.	6.00			
R.	75.00			

Reasons for Enhancement of fund through supplementary (₹6.00 lakh) in February 2025 and re-appropriation (₹75.00 lakh) in March 2025 and non-utilisation/non-surrender of the entire fund have not been intimated though called for (September 2025).

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

*03 Sports and Youth Services*

800 Other Expenditure

## 2. 01 Direction

O.	30.00	30.00	...	-30.00
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Reasons for non-utilisation/non-surrender of the entire fund have not been intimated though called for (September 2025).

## 3. 02 Sports Infrastructure

O.	553.00	498.00	50.00	-448.00
R.	-55.00			

Reduction of fund through re-appropriation (₹55.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

**Grant No. 25 - Concl.**

<b>Head</b>	<b>Total grant / Appropriation</b>		<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
4. 05 Information Technology (IT)				
O.	30.00	10.00	...	-10.00
R.	-20.00			

Reduction of fund through re-appropriation (₹20.00 lakh) in March 2025 and non-utilisation/non-surrender of the entire fund have not been intimated though called for (September 2025).

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

## Grant No. 26 - Administration of Justice

Section & Major Head	Total grant / Appropriation	Actual Expenditure (₹ in thousand)	Excess (+)/ Saving (-)
<b>Revenue</b>			
<b>Major Head:</b>	2014 Administrative of justice		
	2015 Elections		
	2235 Social Security and Welfare		
	2070 Other Administrative Services		
<b>Voted:</b>			
Original	1,25,47,47		
Supplementary	...	1,25,47,47	60,25,22
Amount Surrendered during the year.			-65,22,25
			32,79,83
<b>Charged</b>			
<b>Voted:</b>			
Original	63,97,00		
Supplementary	...	63,97,00	38,69,31
Amount Surrendered during the year.			-25,27,69
			19,80,00
<b>Capital</b>			
<b>Major Head:</b>	4070 Capital Outlay on Other Administrative Services		
<b>Voted :</b>			
Original	64,93,05		
Supplementary	...	64,93,05	12,34,16
Amount Surrendered during the year.			-52,58,89
			15,52,48

**Notes and Comments:**

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

	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
<b>Revenue:</b>			
<b>Voted:</b>			
Valley Areas	10,336.08	4,777.01	-5,559.07
Hill Areas	2,211.39	1,248.21	-963.18
<b>Total Voted:</b>	<b>12,547.47</b>	<b>6,025.22</b>	<b>-6,522.25</b>
<b>Charged:</b>			
General	6,397.00	3,869.31	-2,527.69
<b>Total Charged:</b>	<b>6,397.00</b>	<b>3,869.31</b>	<b>-2,527.69</b>
<b>Capital</b>			
<b>Voted:</b>			
Valley Areas	6417.85	1,223.30	-5,194.55
Hill Areas	75.20	10.86	-64.34
<b>Total Voted:</b>	<b>6,493.05</b>	<b>1,234.16</b>	<b>-5,258.89</b>

**Grant No. 26 - Contd.****1.1 Revenue:**

1.1.1. The grant closed with a saving of ₹6,522.25 lakh against which an amount of ₹3,279.83 lakh was surrendered during the year.

1.1.2. In the view of the final saving of ₹6,522.25 lakh, surrendered amount of ₹3,279.83 lakh in March 2025 proved less.

1.1.3. Savings occurred mainly under :

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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**Voted:****(Hill)****2014 Administration of Justice**

105 Civil and Session Courts

1. 01 Civil and Session Courts

O.	2,211.39	1,383.70	1,248.21	-135.49
R.	-827.69			

Reasons for withdrawal of provision through surrender (₹863.79 lakh) and enhancement of provision through re-appropriation (₹36.10 lakh) in March 2025 and final saving have not been intimated though called for (September 2025).

**Voted:****(Valley)****2014 Administration of Justice**

102 High Courts

2. 01 High Court of Manipur

O.	186.00	186.60	...	-186.60
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Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2025).

103 Special Courts

3. 01 Special Courts

O.	406.80	497.80	175.27	-322.53
R.	91.00			

Enhancement of fund by way of re-appropriation (₹91.00 lakh) in March 2025 proved unnecessary. Reasons for final saving have not been intimated though called for (September 2025).

4. 02 First Track Special Court (Central Share)

O.	109.74	109.74	4.03	-105.71
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Reasons for final saving have not been intimated though called for (September 2025).

**Grant No. 26 - Contd.**

Head		Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
5. 03 First Track Special Court (State Share)				
O.	7.50	7.50	...	-7.50
Reasons for non-utilisation/non-surrender of the entire fund have not been intimated though called for (September 2025).				
105 Civil and Session Courts				
6. 01 Civil and Session Courts				
O.	3,665.96	2,438.96	2,239.60	-199.36
R.	-1,227.00			
Withdrawal of fund by way of re-appropriation (₹24.94 lakh) and surrender (₹1,202.06 lakh) in March 2025 proved less. Reasons for saving was reportedly due to retirement and non-filled up of vacancy of post.				
7. 02 Manipur State Legal Services Authority				
O.	519.67	539.67	407.06	-132.61
R.	20.00			
Enhancement of fund by way of re-appropriation (₹20.00 lakh) in March 2025 proved unnecessary. Reasons for final saving have not been intimated though called for (September 2025).				
8. 03 Family Courts				
O.	792.56	507.1	323.74	-183.36
R.	-285.46			
Withdrawal of fund by way of re-appropriation (₹285.46 lakh) in March 2025 proved less. Reasons for saving reportedly due to retirement and non-filled up of vacancy of post.				
114 Legal Advisers and Counsels				
9. 01 Advocate General's Office				
O.	351.50	351.50	194.93	-156.57
Reasons for final saving have not been intimated though called for (September 2025).				
10. 02 Directorate of Prosecution				
O.	150.15	121.55	69.81	-51.74
R.	-28.60			
Withdrawal of fund by way of re-appropriation (₹28.60 lakh) in March 2025 proved less. Reasons for final saving have not been intimated though called for (September 2025).				

**Grant No. 26 - Contd.**

Head	Total grant / Appropriation		Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
11. 03 Public Prosecutor Cum Additional Advocate (District)				
O.	986.78	597.9	526.53	-71.37
R.	-388.88			
Withdrawal of fund by way of re-appropriation (₹53.40 lakh) and surrender (₹335.48 lakh) in March 2025 proved less. Reasons for final saving have not been intimated though called for (September 2025).				
12. 04 Public Prosecutor Cum-Govt. Advocate(High Court)				
O.	428.91	428.91	369.54	-59.37
Reasons for final saving have not been intimated though called for (September 2025).				
13. 05 Legal Remembrance Cell				
O.	335.00	335.01	146.05	-188.96
R.	0.01			
Enhancement of fund by way of re-appropriation (₹0.01 lakh) in March 2025 proved unnecessary. Reasons for final saving have not been intimated though called for (September 2025).				
800 Other Expenditure				
14. 01 Financial assistance to Bar Council of Manipur				
O.	102.07	103.71	36.87	-66.84
R.	1.64			
Enhancement of fund by way of re-appropriation (₹1.64 lakh) in March 2025 proved unnecessary. Reasons for final saving have not been intimated though called for (September 2025).				
<b>2015 Elections</b>				
101 Election Commission				
15. 01 State Election Commission				
O.	1,366.44	416.44	68.18	-348.26
R.	-950.00			
Withdrawal of fund by way of re-appropriation (₹250.00 lakh) and surrender (₹700.00 lakh) in March 2025 proved less. Reasons for final saving have not been intimated though called for (September 2025).				
<b>2070 Other Administrative Services</b>				
105 Special Commission of Enquiry				
16. 01 Protection of Human Rights				
O.	907.00	542.00	195.37	-346.63
R.	-365.00			
Withdrawal of fund by way of re-appropriation (₹186.50 lakh) and surrender (₹178.50 lakh) in March 2025 proved less. Reasons for final saving have not been intimated though called for (September 2025).				

**Grant No. 26 - Contd.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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**Charged  
(Valley)****2014 Administration of Justice**

102 High Courts

1. 01 High Court of Manipur

O.	6,397.00	5,097.15	3,869.31	-1,227.84
R.	-1,299.85			

Reasons for withdrawal of fund through surrender (₹1,980.00 lakh) and enhancement through re-appropriation (₹680.15 lakh) in March 2025 and final saving have not been intimated though called for (September 2025).

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 closed with a saving of ₹5,258.89 lakh against which an amount of ₹1,552.48 lakh was surrendered during the year.

1.2.2 In view of the saving of ₹5,258.89 lakh, surrender amount of ₹1,552.48 lakh was proved less.

1.2.3 Savings occurred mainly under:

**Voted:****(Hill)****4070 Capital Outlay on Other Administrative Services**

800 Other Expenditure

1. 02 Civil and Session Courts

O.	75.20	63.20	10.86	-52.34
R.	-12.00			

Withdrawal of provision through re-appropriation (₹12.00 lakh) in March 2025 proved less. Reasons for final saving have not been intimated though called for (September 2025).

**Voted:****(Valley)****4070 Capital Outlay on Other Administrative Services**

800 Other Expenditure

2. 01 Special Courts

O.	11.20	7.00	...	-7.00
R.	-4.20			

Reasons for withdrawal of provision through re-appropriation (₹4.20 lakh) in March 2025 and non-utilisation/non-surrender of the remaining provision have not been intimated though called for (September 2025).

**Grant No. 26 - Contd.**

Head		Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
3. 02 Civil and Session Courts				
	O.	29.50	54.00	6.72
	R.	24.50		-47.28
Enhancement of provision through re-appropriation (₹24.50 lakh) in March 2025 proved unnecessary. Reasons for final saving have not been intimated though called for (September 2025).				
4. 03 Family Courts				
	O.	38.15	36.55	7.25
	R.	-1.60		-29.30
Reduction of fund through re-appropriation (₹1.60 lakh) in March 2025 proved unnecessary. Reasons for final saving have not been intimated though called for (September 2025).				
5. 04 Legal Remembrance Cell				
	O.	18.00	18.00	...
Reasons for non-utilisation/non-surrender of the entire fund have not been intimated though called for (September 2025).				
6. 06 Manipur Human Right Commission				
	O.	216.00	76.00	...
	R.	-140.00		-76.00
Reasons for withdrawal of provision through re-appropriation (₹140.00 lakh) in March 2025 and non-utilisation/non-surrender of the remaining provision have not been intimated though called for (September 2025).				
7. 07 Infrastructure Development of Judiciary (Central Share)				
	O.	2,500.00	2,500.00	171.00
-2,329.00				
8. 08 Infrastructure Development of Judiciary (State Share)				
	O.	300.00	300.00	41.22
-258.78				
Reasons for final saving at Sl. No. 7 & 8 have not been intimated though called for (September 2025).				
9. 09 Infrastructure Support to Judiciary (State Funded)				
	O.	2,000.00	500.00	123.40
	R.	-1,500.00		-376.60
Withdrawal of provision through surrender (₹1,500.00 lakh) in March 2025 proved less. Reasons for final saving have not been intimated though called for (September 2025).				

**Grant No. 26 - Concl.**

<b>Head</b>		<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
10. 10 High Court of Manipur				
	O.	1,193.00	1,263.30	793.88
	R.	70.30		-469.42

Reasons for withdrawal of provision through surrender (₹52.48 lakh) and enhancement of fund by way of re-appropriation (₹122.78 lakh) in March 2025 and final saving have not been intimated though called for (September 2025).

## 11. 13 Public Prosecutor Cum-Govt. Advocate (High Court)

O.	30.00	30.00	10.00	-20.00
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Reasons for final saving have not been intimated though called for (September 2025).

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

## Grant No. 27 - Election

Section & Major Head	Total grant / Appropriation	Actual Expenditure (₹ in thousand)	Excess (+)/ Saving (-)
<b>Revenue</b>			
<b>Major Head: 2015 Elections</b>			
<b>Voted:</b>			
Original	50,99,35		
Supplementary	...	22,67,96	-28,31,39
Amount Surrendered during the year.			24,51,70
<b>Capital:</b>			
<b>Major Head: 4075 Capital Outlay on Miscellaneous General Services</b>			
<b>Voted:</b>			
Original	20,01		
Supplementary	...	...	-20,01
Amount Surrendered during the year.			01

Section & Major Head	Total grant / Appropriation	Actual Expenditure (₹ in thousand)	Excess (+)/ Saving (-)
<b>Revenue :</b>			
Valley Areas	4,636.79	1,988.78	-2,648.01
Hill Areas	462.56	279.18	-183.38
<b>Total Voted:</b>	<b>5,099.35</b>	<b>2,267.96</b>	<b>-2,831.39</b>
<b>Capital :</b>			
Valley Areas	20.01	...	-20.01
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>20.01</b>	<b>...</b>	<b>-20.01</b>

**1.1. Revenue:**

1.1.1. The grant closed with a saving of ₹2,831.39 lakh against which an amount of ₹2,451.70 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹2,831.39 lakh, the surrendered amount of ₹2,451.70 lakh proved less.

1.1.3. Saving occurred mainly under:

## Grant No. 27 - Contd.

Head	Total grant / Appropriation		Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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**Voted:****(Hill)****2015 Elections**

102 Electoral Officers

## 1. 01 Chief Electoral Officers

O.	462.56	298.20	279.18	-19.02
R.	-164.36			

Reduction of provision by way of re-appropriation (₹10.73 lakh) and surrender (₹153.63 lakh) in March 2025 proved less. No reasons for saving have been intimated though called for (September 2025).

**Voted:****(Valley)****2015 Elections**

102 Electoral Officers

## 2. 01 Chief Electoral Officers

O.	946.67	827.50	695.08	-132.42
R.	-119.17			

Reduction of provision by way of re-appropriation (₹9.12 lakh) and surrender (₹110.05 lakh) in March 2025 proved less. No reasons for saving have been intimated though called for (September 2025).

103 Preparation and Printing of Electoral Rolls

## 3. 01 Preparation and Printing of Electoral Rolls

O.	1,468.83	1,468.83	1,240.84	-227.99
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Reasons for saving have not been intimated though called for (September 2025).

105 Charges for conduct of elections to Parliament

## 4. 01 Charges for conduct of elections to Lok Sabha

O.	2,192.25	4.23	4.23	...
R.	-2,188.02			

Reasons for withdrawal of fund by way of surrender (₹2,188.02 lakh) in March 2025 have not been intimated though called for (September 2025).

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

**Grant No. 27 - Concl'd.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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**Voted:****(Valley)****2015 Elections**

108 Issue of Photo Identity Cards to Voters

## 5. 01 Charges for issue of Photo Identity Cards to Voters

O.	29.00	48.87	48.63	-0.24
R.	19.87			

Enhancement of provision by way of re-appropriation (₹19.87 lakh) in March 2025 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (September 2025).

**1.2 Capital:**

1.2.1. The grant in the Capital Section closed with a saving of ₹20.01 lakh and against which an amount of ₹0.01 lakh was surrendered during the year.

1.2.2. Saving occurred mainly under:

**Voted:****(Valley)****4075 Capital Outlay on Miscellaneous General Services**

001 Direction and Administration

## 1. 01 Chief Electoral Officers

O.	20.01	20.00	...	-20.00
R.	-0.01			

Reasons for the withdrawal of fund by way of surrender (₹0.01) in March 2025 and non-utilisation of the remaining provision have not been intimated though called for (September 2025).

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

**Grant No. 28 - State Excise**

<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: 2039 State Excise</b>			
<b>Voted:</b>			
Original	17,92,30		
Supplementary	...	9,04,08	-8.88,22
Amount Surrendered during the year.			8,08,62
<b>Capital:</b>			
<b>Major Head: 4047 Capital Outlay on Other Fiscal Services</b>			
<b>Voted</b>			
Original	3,93,00		
Supplementary	...	65,11	-3.27,89
Amount Surrendered during the year.			2,82,00

**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	1,792.30	904.08	-888.22
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>1,792.30</b>	<b>904.08</b>	<b>-888.22</b>
<b>Capital</b>			
<b>Voted:</b>			
Valley Areas	393.00	65.11	-327.89
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>393.00</b>	<b>65.11</b>	<b>-327.89</b>

**1.1. Revenue:**

1.1.1. The grant closed with a saving of ₹ 888.22 lakh against which an amount of ₹ 808.62 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹ 888.22 lakh, surrender of ₹ 808.62 lakh in March 2025 proved less.

1.1.3. Saving occurred mainly under:

**Grant No. 28 - Concl'd.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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**Voted:****(Valley)****2039 State Excise**

## 001 Direction and Administration

## 1. 01 Direction

O.	1,792.30	983.68	904.08	-79.60
R.	-808.62			

Reduction of provision by way of surrender (₹808.62 lakh) in March 2025 proved less. Reasons for saving was reportedly due to non-allotment of Encashment Permission by Finance Department, Government of Manipur.

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 ₹327.89 lakh against which an amount of ₹282.00 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹327.89 lakh, surrender of ₹282.00 lakh in March 2025 proved less.

1.1.3. Saving occurred mainly under:

**Voted:****(Valley)****4047 Capital Outlay on other Fiscal Services**

## 800 Other Expenditure

## 1. 01 Expenses on Assets

O.	393.00	111.00	65.11	-45.89
R.	-282.00			

Reduction of provision by way of surrender (₹282.00 lakh) in March 2025 proved less. Reasons for saving was reportedly due to non-allotment of Encashment Permission by Finance Department, Government of Manipur.

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: 2040</b>	<b>Taxes on Sales, Trades etc.</b>		
<b>Voted:</b>			
Original	5,20,01		
Supplementary	13,13	5,16,56	-16,58
Amount Surrendered during the year.			...
<b>Capital:</b>			
<b>Major Head: 4077</b>	<b>Capital Outlay on Other Fiscal Services</b>		
<b>Voted:</b>			
Original	2,50,00		
Supplementary	...	2,49,59	-41
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	5,33.14	516.56	-16.58
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>5,33.14</b>	<b>516.56</b>	<b>-16.58</b>
<b>Capital</b>			
<b>Voted:</b>			
Valley Areas	250.00	249.59	-0.41
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>250.00</b>	<b>249.59</b>	<b>-0.41</b>

**1.1. Revenue:**

1.1.1. The grant closed with a saving of ₹ 16.58 lakh. No part of the saving was surrendered during the year.

1.1.2. In view of the final saving of ₹ 16.58 lakh, the supplementary provision of ₹ 13.13 lakh obtained in March 2025 proved unnecessary.

1.1.3. Saving occurred mainly under:

**Grant No. - 29 Concl.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess (+)/ Saving (-)</b>
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**Voted:****(Valley)****2040 Taxes on Sales, Trades etc.**

001 Direction and Administration

## 1. 01 Direction

O.	480.01	493.14	480.29	-12.85
S.	13.13			

Enhancement of provision by way of supplementary (₹13.13 lakh) in February 2025 proved excessive. Reasons for saving have not been intimated though called for (September 2025).

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

## Grant No. 30 - Planning

Section & Major Head	Total grant / Appropriation	Actual Expenditure (₹ in thousand)	Excess (+)/ Saving (-)
<b>Revenue</b>			
<b>Major Head: 2075 Other Special Area Programmes</b>			
<b>3451 Secretariat-Economic Services</b>			
<b>Voted:</b>			
Original	1,91,99,98		
Supplementary	...	50,13,21	-1,41,86,77
Amount Surrendered during the year.			95,36,51
<b>Capital:</b>			
<b>Major Head: 4575 Capital Outlay on other Special Areas Programmes</b>			
<b>5475 Capital Outlay on other General Economic Services</b>			
<b>Voted</b>			
Original	7,15,67,04		
Supplementary	2,90,21,89	6,09,05,72	-3,96,83,21
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	15,768.84	4,273.68	-11,495.16
Hill Areas	3,431.14	739.53	-2,691.61
<b>Total Voted:</b>	<b>19,199.98</b>	<b>5,013.21</b>	<b>-14,186.77</b>
<b>Capital</b>			
<b>Voted:</b>			
Valley Areas	1,00,588.93	60,905.72	-39,683.21
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>1,00,588.93</b>	<b>60,905.72</b>	<b>-39,683.21</b>

**Grant No. 30 - Contd.****1.1. Revenue:**

1.1.1. The grant closed with a saving of ₹14,186.77 lakh against which an amount of ₹9,536.51 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹14,186.77 lakh, the surrendered amount of ₹9,536.51 lakh in March 2025 proved less.

1.1.3. Saving occurred mainly under:

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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**Voted:****(Hill)****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.	2,814.23	3,121.00	575.33	-2,545.67
R.	306.77			

In view of the final saving of ₹2,545.67 lakh, enhancement of provision by way of re-appropriation (306.77 lakh) in March 2025 proved unnecessary. Reasons for saving have not been intimated though called for (September 2025).

## 2. 02 Pradhan Mantri Krishi Sinchayee Yojana 2.0 (State Share)

O.	312.70	120.00	63.93	-56.07
R.	-192.70			

Reduction of provision by way of surrender (₹192.70 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

**2575 Other Special Area Programmes***06 Border Area Development*

## 102 Development of Border Areas

## 3. 01 Border Area Development Programme (Central Share)

O.	10.00	10.00	...	-10.00
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Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (September 2025).

**3451 Secretariat-Economic Services**

## 092 Other Offices

## 4. 01 Directorate of Planning

O.	293.21	159.00	100.28	-58.72
R.	-134.21			

Reduction of provision by way of re-appropriation (₹134.21 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

**Grant No. 30 - Contd.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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**Voted:****(Valley)****2575 Other Special Area Programmes***02 Backward Areas*

## 789 Special Component Plan for Scheduled Castes

## 5. 01 Pradhan Mantri Krishi Sinchayee Yojana 2.0 (Central Share)

O.	51.63	0.01	...	-0.01
R.	-51.62			

Reduction of provision by way of surrender (₹51.62 lakh) in March, 2025 proved less. Reasons for non-utilisation/non-surrender of the remaining provision have not been intimated though called for (September 2025).

## 6. 02 Pradhan Mantri Krishi Sinchayee Yojana 2.0 (State Share)

O.	5.74	0.01	...	-0.01
R.	-5.73			

Reduction of provision by way of surrender (₹5.73 lakh) in March, 2025 proved less. Reasons for non-utilisation/non-surrender of the remaining provision have not been intimated though called for (September 2025).

## 800 Other Expenditure

## 7. 01 Pradhan Mantri Krishi Sinchayee Yojana 2.0 (Central Share)

O.	1,183.16	1,582.50	1,006.17	-576.33
R.	399.34			

Enhancement of provision by way of re-appropriation (₹399.34 lakh) in March 2025 proved unnecessary. Reasons for anticipated excess and final saving have not been intimated though called for (September 2025).

## 8. 02 Pradhan Mantri Krishi Sinchayee Yojana 2.0 (State Share)

O.	145.11	60.00	111.79	51.79
R.	-85.11			

Reduction of provision by way of surrender (₹85.11 lakh) in March 2025 proved excessive. Reasons for anticipated saving and final excess have not been intimated though called for (September 2025).

**Grant No. 30 - Contd.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
<b>3451 Secretariat-Economic Services</b>			
092 Other Offices			
9. 01 Directorate of Planning			
O.	1,607.57	815.96	631.67
R.	-791.61		-184.29
Reduction of provision by way of re-appropriation (₹589.17 lakh) and surrender (₹202.44) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
10. 02 Crash Scheme for Generation of Employment			
O.	672.00	659.99	288.29
R.	-12.01		-371.70
Reduction of provision by way of surrender (₹12.01 lakh) in March, 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
11. 03 Assistance to NGOs/Association/Local Bodies			
O.	82.00	82.00	34.11
Reasons for saving have not been intimated though called for (September 2025).			
12. 04 Manipur State Planning Authority			
O.	78.47	78.47	50.00
Reasons for saving have not been intimated though called for (September 2025).			
13. 05 Manipur Remote Sensing Application Centre (MARSAC)			
O.	216.90	216.90	169.72
Reasons for saving have not been intimated though called for (September 2025).			
14. 06 Manipur Start up Policy & CMESS			
O.	10,000.00	1,600.00	1,500.00
R.	-8,400.00		-100.00
Reduction of provision by way of surrender (₹8,400.00 lakh) in March, 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
15. 08 Schemes for Restoration & Rehabilitation of Vulnerable Areas			
O.	186.90	...	...
R.	-186.90		...
Reasons for withdrawal of the entire provision by way of surrender in March 2025 have not been intimated though called for (September 2025).			

**Grant No. 30 - Contd.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
16. 09 Chief Ministers Farmers Livelihood Support Scheme (CMFLSS)			
O.	500.00	100.00	...
R.	-400.00		-100.00

Reasons for reduction of provision by way of surrender (₹400.00 lakh) in March 2025 and non-utilisation of the remaining provision have not been intimated though called for (September 2025).

## 17. 10 Special Assistance Grant

O.	1,000.00	1,000.00	434.94	-565.06
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Reasons for saving have not been intimated though called for (September 2025).

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

**Voted:****(Valley)****2575 Other Special Area Programmes**

*02 Backward Areas*

800 Other Expenditure

## 18. 03 Payment of Staff Salaries

O.	39.36	56.63	46.99	-9.64
R.	17.27			

Enhancement of provision by way of re-appropriation (₹17.27 lakh) in March 2025 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (September 2025).

**1.2. Capital:**

1.2.1. The grant closed with a saving of ₹39,683.21 lakh. No part of the saving was surrendered during the year.

1.1.2. In view of the final saving of ₹39,683.21 lakh, the supplementary provision of ₹29,021.89 obtained in February 2025 proved unnecessary.

1.1.3. Saving occurred mainly under:

**Voted:****(Valley)****4575 Capital Outlay on other Special Areas Programmes**

*60 Others*

**Grant No. 30 - Concl.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
800 Other Expenditure				
1. 01 Special Assistance to States for Capital Investment				
O.	60,000.00	94,470.00	57,907.19	-36,562.81
S.	29,021.89			
R.	5,448.11			
Enhancement of provision by way of supplementary (₹29,021.89 lakh) in February 2025 and re-appropriation (₹5,448.11 lakh) in March 2025 proved unnecessary. Reasons for final saving have not been intimated though called for (September,2025).				
2. 02 Rural Infrastructure Development Fund (RIDF)				
O.	8,052.04	5,108.93	2,582.04	-2,526.89
R.	-2,943.11			
Reduction of provision by way of re-appropriation (₹2,943.11 lakh) in March, 2025 proved less. Reasons for final saving have not been intimated though called for (September,2025).				
3. 04 Special Assistance Grant				
O.	3,500.00	1,000.00	408.97	-591.03
R.	-2,500.00			
Reduction of provision by way of re-appropriation (₹2,500.00 lakh) in March, 2025 proved less. Reasons for saving have not been intimated though called for (September,2025).				
<b>5475 Capital Outlay on other General Economic Services</b>				
001 Direction and Administration				
4. 01 Directorate of Planning				
O.	15.00	10.00	7.53	-2.47
R.	-5.00			
Reduction of provision by way of re-appropriation (₹5.00 lakh) in March, 2025 proved less. Reasons for saving have not been intimated though called for (September,2025).				

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

**Grant No. 31 - Fire Protection and Control**

<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>2070 Other Administrative Services</b>		
<b>Voted:</b>			
Original	27,51,61		
Supplementary	...	22,94,37	-4,57,24
Amount Surrendered during the year.			4,59,89
<b>Capital:</b>			
<b>Major Head:</b>	<b>4070 Capital Outlay on Other Administrative Services</b>		
<b>Voted:</b>			
Original	30,90,00		
Supplementary	...	13,79,95	-17,10,05
Amount Surrendered during the year.			1,29,24

**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	2,751.61	2,294.37	-457.24
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>2,751.61</b>	<b>2,294.37</b>	<b>-457.24</b>
<b>Capital</b>			
<b>Voted:</b>			
Valley Areas	3,090.00	1,379.95	-1,710.05
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>3,090.00</b>	<b>1,379.95</b>	<b>-1,710.05</b>

**1.1. Revenue:**

1.1.1. The grant closed with a saving of ₹457.24 lakh against which an amount of ₹459.89 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹457.24 lakh, surrendered amount of ₹459.89 lakh in March 2025 proved excessive.

1.1.3. Saving occurred mainly under:

**Grant No. 31 - Concl'd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
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**Voted:****(Valley)****2070 Other Administrative Services**

108 Fire Protection and Control

## 1. 01 Direction and Administration

O.	2,751.63	2,291.74	2,294.37	2.63
R.	-459.89			

Reduction of fund by way of surrender (₹459.89 lakh) in March 2025 proved excessive. No proper reasons for anticipated saving and final excess have been intimated though called for (September 2025)

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 ₹1,710.05 lakh against which an amount of ₹129.24 lakh was surrendered during the year.

1.2.2. In view of the final saving of ₹1,710.05 lakh, the surrendered amount of ₹129.24 lakh in March 2025 proved less.

1.2.3. Saving occurred mainly under:

**Voted:****(Valley)****4070 Capital Outlay on Other Administrative Services**

800 Other Expenditure

## 1. 01 Fire Protection and Control

O.	120.00	40.00	29.95	-10.05
R.	-80.00			

Reduction of budget provision by way of re-appropriation (₹42.88 lakh) and (₹37.12 lakh) through surrender in March 2025 proved less. Reasons for saving was reportedly due to non release of fund by the Finance Department, Government of Manipur.

## 2. 02 Expansion and Modernisation of Fire Services in the State

O.	2,970.00	2,920.76	1,350.00	-1,570.76
R.	-49.24			

Reduction of budget provision by way of surrender (₹92.12 lakh) proved less and enhancement through re-appropriation (₹42.88 lakh) in March 2025 proved unnecessary. Reasons for final saving was reportedly due to non utilisation of fund.

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

**Grant No. 32 - Jails**

<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: 2056 Jails</b>			
<b>Voted:</b>			
Original	43,01,29		
Supplementary	...	34,60,18	-8,41,11
Amount Surrendered during the year.			2,04,93
<b>Capital:</b>			
<b>Major Head: 4055 Capital Outlay on Police</b>			
<b>4070 Capital Outlay on Other Administrative Service</b>			
<b>Voted:</b>			
Original	1,82,00		
Supplementary	...	5,98	-1,76,02
Amount Surrendered during the year.			1,66,99

**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	3,558.73	2,864.15	-694.58
Hill Areas	742.56	596.03	-146.53
<b>Total Voted:</b>	<b>4,301.29</b>	<b>3,460.18</b>	<b>-841.11</b>
<b>Capital</b>			
<b>Voted:</b>			
Valley Areas	182.00	5.98	-176.02
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>182.00</b>	<b>5.98</b>	<b>-176.02</b>

**1.1. Revenue:**

1.1.1. The grant closed with a saving of ₹841.11 lakh against which an amount of ₹204.93 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹841.11 lakh, the surrendered amount of ₹204.93 lakh in March 2025 proved less.

1.1.3. Saving occurred mainly under:

## Grant No. 32 - Contd.

	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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**Voted:****(Hill)**

## 2056 Jails

## 001 Direction and Administration

## 1. 01 Direction

O.	742.56	644.43	596.03	-48.40
R.	-98.13			

Reduction of provision by way of surrender (₹180.84 lakh) proved excessive and enhancement of fund through re-appropriation (₹82.71 lakh) in March, 2025 proved unjustified. Reasons for saving was reportedly due to (i) retirement, expiry, transfer and posting of staff and (ii) less claim of medical re-imbursment.

**Voted:****(Valley)**

## 2056 Jails

## 001 Direction and Administration

## 2. 01 Direction

O.	3,171.72	3,067.92	2,864.15	-203.77
R.	-103.80			

Reduction of provision by way of re-appropriation (₹79.72 lakh) and surrender (₹24.08 lakh) in March, 2025 proved less. Reasons for saving was reportedly due to (i) retirement, expiry, transfer and posting of staff, (ii) non received of TA/DA claim, (iii) non release of LOC, etc.

## 101 Jails

## 3. 01 Implementation of e-Prisons project (Central Share)

O.	82.00	82.00	...	-82.00
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Reasons for non-utilisation/non-surrender of the entire provision was reportedly due to non release of LOC.

## 4. 02 Modernization of Prisons (Central Share)

O.	300.00	300.00	...	-300.00
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Reasons for non-utilisation/non-surrender of the entire provision was reportedly due to non release of fund from Central Government, Ministry of Home Affairs (MHA).

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

**Grant No. 32 - Concl.**

	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
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**1.2. Capital:**

1.2.1. The grant in the Capital Section closed with a saving of ₹176.02 lakh against which an amount of ₹166.99 lakh was surrendered during the year.

1.2.2. In view of final saving of ₹176.02 lakh, surrendered amount of ₹166.99 lakh in March 2025 proved less.

1.2.3. Saving occurred mainly under:

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

800 Other Expenditure

## 1. 01 Upgradation of Jail Infrastructure

O.	140.00	...	...	...
R.	-140.00			

No proper reasons for surrender of the entire provision have been intimated though called for (September 2025).

**4070 Capital Outlay on Other Administrative Services**

001 Direction and administration

## 2. 01 Direction

O.	42.00	15.01	5.98	-9.03
R.	-26.99			

Reduction of provision by way of surrendered ₹26.99 lakh in March 2025 proved less. Reasons for saving was reportedly due to non submission of bills.

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

**Grant No. 33 - Home Guards**

<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	57,56,19		
Supplementary	...	52,34,28	-5,21,91
Amount Surrendered during the year.			61,19

**Capital:****Major Head: 4070 Capital Outlay on Other Administrative Services**

Original :	...		
Supplementary	25,00	15,00	-10,00
Amount surrendered during the year.			...

**Notes and Comments:**

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

	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess (+)/ Saving (-)</b>
<b>Revenue:</b>			
<b>Voted:</b>			
Valley Areas	5,756.19	5,234.28	-521.91
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>5,756.19</b>	<b>5,234.28</b>	<b>-521.91</b>
<b>Capital</b>			
<b>Voted:</b>			
Valley Areas	25.00	15.00	-10.00
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>25.00</b>	<b>15.00</b>	<b>-10.00</b>

**1.1. Revenue:**

1.1.1. The grant closed with a saving of ₹521.91 lakh against which an amount of ₹61.19 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹521.91 lakh, surrender amount of ₹61.91 lakh in March 2025 proved less.

1.1.3. Saving occurred mainly under:

**Grant No. 33 - Concl.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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**Voted:****(Valley)****2070 Other Administrative Services**

107 Home Guards

## 1. 01 Village Police

O.	5,756.19	5,695.00	5,234.28	-460.72
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R.	-61.19			
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Reduction of fund by way of surrender (₹61.19 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

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 ₹10.00 lakh and no part of the saving was surrendered during the year.

1.2.2. Saving occurred mainly under:

**Voted:****(Valley)****4070 Capital Outlay on Other Administrative Services**

800 Other Expenditure

## 1. 01 Home Guards

S.	25.00	25.00	15.00	-10.00
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Reasons for saving have not been intimated though called for (September 2025).

1.2.3. No specific excess was observed to counter-balance the saving mentioned in Note 1.2.2 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	13,77,20		
Supplementary	5,00,00	18,77,20	17,04,68
Amount Surrendered during the year.			-1,72,52
			...
<b>Capital:</b>			
<b>Major Head: 4235 Capital Outlay on Social Security and Welfare</b>			
<b>Voted</b>			
Original	8,00		
Supplementary	11,14,00	11,22.00	10,11
Amount Surrendered during the year.			-11,11,89
			...

**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	18,77.20	1,704.68	-1,72.52
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>18,77.20</b>	<b>1,704.68</b>	<b>-1,72.52</b>
<b>Capital</b>			
<b>Voted:</b>			
Valley Areas	1,122.00	10.11	-1,111.89
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>1,122.00</b>	<b>10.11</b>	<b>-1,111.89</b>

**1.1 Revenue:**

1.1.1 The grant closed with a saving of ₹172.52 lakh. No part of the saving was surrendered during the year.

1.1.2 In view of the final saving of ₹172.52 lakh, the supplementary provision of ₹5,00.00 lakh obtained in March 2025 proved unnecessary.

1.1.3 Saving occurred mainly under:

**Grant No. 34 - 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>2235 Social Security and Welfare</b>			
<i>01 Rehabilitation</i>			
001 Direction and Administration			
1. 01 Direction			
O.	77.20	77.20	-32.09
Reasons for saving was reportedly due to (i) non-claimant of medical reimbursement, (ii) less Domestic Travel Expenses, (iii) non purchase of digital equipments, etc.			
200 Other Relief Measures			
2. 02 Victims of Extremist Action			
O.	400.00	400.00	-10.00
No reasons for saving have been intimated though called for (September 2025).			
3. 03 Manipur Victims Compensation Scheme 2011			
O.	150.00	150.00	-80.40
No reasons for saving have been intimated though called for (September 2025).			
4. 04 Central Victim Compensation Fund (Central Share)			
O.	50.00	50.00	...
No reasons for non-utilisation/non-surrender of the entire provision have been intimated though called for (September 2025).			

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 ₹1,111.89 lakh. No part of the saving was surrendered during the year.

1.2.2 In view of the final saving of ₹1,111.89 lakh, the supplementary provision of ₹11,14.00 lakh obtained in March 2025 proved unnecessary.

1.2.3 Saving occurred mainly under:

**Grant No. 34 - Concl.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
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**Voted:****(Valley)****4235 Capital Outlay on Social Security and Welfare***01 Rehabilitation*

## 800 Other expenditure

## 1. 01 Direction

O.	8.00	22.00	10.11	-11.89
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S.	14.00			
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Enhancement of provision by way of supplementary (₹14.00 lakh) in March 2025 proved excessive. Reasons for saving was reportedly due to non purchase of furnitures and computers.

## 2. 02 Establishment of IT Centres

S.	1,100.00	1,100.00	...	-1,100.00
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No reasons for non-utilisation/non-surrender of the entire provision have been intimated though called for (September 2025).

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

**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	5,85,50		
Supplementary	...	5,85,50	5,27,38
Amount Surrendered during the year.			-58,12
			25,38
<b>Capital:</b>			
<b>Major Head: 4058 Capital Outlay on Stationery and Printing</b>			
<b>Voted:</b>			
Original	1,20,00		
Supplementary	...	1,20,00	...
Amount Surrendered during the year			-1,20,00
			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	585.50	527.38	-58.12
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>585.50</b>	<b>527.38</b>	<b>-58.12</b>
<b>Capital :</b>			
<b>Voted:</b>			
Valley Areas	120.00	...	-120.00
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>120.00</b>	<b>...</b>	<b>-120.00</b>

**1.1. Revenue:**

1.1.1 The grant closed with a saving of ₹58.12 lakh against which an amount of ₹ 25.38 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹58.12lakh, the surrendered amount of ₹25.38 lakh in March 2025 proved less.

1.1.3. Saving occurred mainly under :

**Grant No. 35 - Concl'd.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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**Voted:****(Valley)****2058 Stationery and Printing**

103 Government Presses

## 1. 01 Government Press

O.	416.50	390.35	368.40	-21.95
R.	-26.15			

Reduction of fund by way of surrender (₹25.38 lakh) and re-appropriation (₹0.77 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

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 ₹120.00 lakh against which an amount of ₹100.00 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.	50.00	...	...	...
R.	-50.00			

Reasons for withdrawal of the whole provision through surrender (₹50.00 lakh) in March 2025 have not been intimated though called for (September 2025).

## 2. 02 Other Capital Expenditure

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

Reasons for withdrawal of fund through surrender (₹10.00 lakh) in March 2025 and non-utilisation of the remaining provision have not been intimated though called for (September 2025).

## 3. 03 Modernization of Government Press

O.	50.00	10.00	...	-10.00
R.	-40.00			

Reasons for withdrawal of fund through surrender (₹40.00 lakh) in March 2025 and non-utilisation of the remaining provision have not been intimated though called for (September 2025).

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**

Section & Major Head	Total grant / Appropriation	Actual Expenditure (₹ in thousand)	Excess (+)/ Saving (-)
<b>Revenue</b>			
<b>Major Head: 2702 Minor Irrigation</b>			
<b>Voted:</b>			
Original	26,44,39		
Supplementary	...	19,89,23	-6,55,16
Amount Surrendered during the year (31 March 2025)			2,05,73
<b>Capital:</b>			
<b>Major Head: 4702 Capital Outlay on Minor Irrigation</b>			
<b>Voted</b>			
Original	2,79,28,45		
Supplementary	...	24,97,19	-2,54,31,26
Amount Surrendered during the year (31 March 2025)			1,98,34,00

**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	2,324.39	1,748.41	-575.98
Hill Areas	320.00	2,40.82	-79.18
<b>Total Voted:</b>	<b>2,644.39</b>	<b>1,989.23</b>	<b>-655.16</b>
<b>Capital</b>			
<b>Voted:</b>			
Valley Areas	23,193.45	1,433.63	-21,759.82
Hill Areas	4,735.00	1,063.56	-3,671.44
<b>Total Voted:</b>	<b>27,928.45</b>	<b>2,497.19</b>	<b>-25,431.26</b>

**1.1. Revenue:**

1.1.1. The grant closed with a saving of ₹655.16 lakh against which an amount of ₹205.73 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹655.16, the surrendered amount of ₹205.73 lakh in March 2025 proved less.

1.1.3. Saving occurred mainly under:

## Grant No. 36 - Contd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
<b>Voted:</b>			
<b>(Hill)</b>			
<b>2702 Minor Irrigation</b>			
80 General			
001 Direction and Administration			
1. 01 Direction			
O.	300.00	300.00	220.82
			-79.18
Reasons for saving have not been intimated though called for (September 2025).			
<b>Voted:</b>			
<b>(Valley)</b>			
<b>2702 Minor Irrigation</b>			
80 General			
001 Direction and Administration			
2. 01 Direction			
O.	2,139.05	1,920.70	1,656.03
R.	-218.35		
			-264.67
Withdrawal of fund through re-appropriation (₹39.20 lakh) and surrender (₹179.15 lakh) in March 2025 proved less. Reasons for saving was reportedly due to (i) superannuation/expiry of staffs and (ii) non proposal of sanction order due to paucity of time.			
052 Machinery and Equipment			
3. 01 Maintenance of Machinery			
O.	20.00	10.00	...
R.	-10.00		
			-10.00
Reasons for withdrawal of fund through surrender (₹10.00 lakh) in March 2025 and non-utilisation of the remaining balance was attributed to non proposal of sanction order due to paucity of time.			
800 Other Expenditure			
4. 01 Rationalisation of Minor Irrigation Statistic (Central Share)			
O.	60.34	79.96	9.46
R.	19.62		
			-70.5
Enhancement of fund by way of re-appropriation (₹3.04 lakh) and surrender (₹16.58 lakh) in March 2025 proved unnecessary. Reasons for saving was attributed to non proposal of sanction order due to paucity of time.			
5. 02 Irrigation Census under PMKSY			
O.	25.00	25.00	...
			-25.00
Reasons for non-utilisation/non-surrender of the budget provision have not been intimated though called for (September 2025).			

**Grant No. 36 - Contd.**

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

**1.2. Capital:**

1.2.1. The grant in the Capital Section closed with a saving of ₹25,431.26 lakh against which an amount of ₹19,834.00 lakh was surrendered during the year.

1.2.2. In view of the final saving of ₹25,431.26, the surrendered amount of ₹19,834.00 lakh in March 2025 proved less.

1.2.3. Saving occurred mainly under:

**Voted:****(Hill)****4702 Capital Outlay on Minor Irrigation**

101 Surface Water

## 1. 02 River Lift Irrigation Scheme

O.	50.00	50.00	...	-50.00
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Reasons for saving was reportedly due to non release of fund by Finance Department, Government of Manipur.

## 2. 03 PMKSY- Surface Minor Irrigation (SMI) (Central Share)

O.	4,560.00	1,800.00	1,063.56	-736.44
R.	-2,760.00			

Withdrawal of fund through surrender (₹2,760.00 lakh) in March 2025 proved less. Reasons for saving was reportedly due to non release of fund by the Ministry.

## 3. 04 State Matching Share of Surface Minor Irrigation (SMI)

O.	125.00	...	...	...
R.	-125.00			

Reasons for withdrawal of entire fund through surrender (₹125.00 lakh) in March 2025 have not been intimated though called for (September 2025).

**Voted:****(Valley)****4702 Capital Outlay on Minor Irrigation**

## 4. 001 Direction and Administration

01 Direction

O.	20.00	20.00	10.00	-10.00
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Reasons for saving was reportedly attributed to non proposal of sanction due to paucity of time.

**Grant No. 36 - Contd.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
101 Surface Water			
5. 01 Pick up weir, Low Head Barrage, Percolation Tank			
O.	100.00	196.40	...
R.	96.40		-1,96.40
Enhancement of fund by way of re-appropriation (₹96.40 lakh) in March 2025 proved unnecessary. Reasons for non-utilisation of the entire provision was reportedly due to non release of fund by Finance Department, Government of Manipur.			
6. 02 River Lift Irrigation Scheme			
O.	150.00	150.00	...
Reasons for non-utilisation/non-surrender of the provision was reportedly due to non release of fund by Finance Department, Government of Manipur.			
7. 03 PMKSY- Surface Minor Irrigation (SMI) (Central Share)			
O.	10,640.00	4,200.00	921.11
R.	-6,440.00		-3,278.89
Withdrawal of fund by way of surrender (₹6,440.00 lakh) in March 2025 proved less. Reasons for saving was reportedly due to non release of the proposed fund.			
8. 04 State Matching Share of Surface Minor Irrigation (SMI)			
O.	375.00	...	...
R.	-375.00		...
Reasons for withdrawal of the entire fund through surrender (₹375.00 lakh) have not been intimated though called for (September 2025).			
102 Ground Water			
9. 01 Strengthening of Ground Water			
O.	58.05	58.05	...
Reasons for saving was reportedly due to non release of fund by Finance Department, Government of Manipur.			
10. 02 PMKSY Har Khet ko Pani (HKKP) - Ground Water (Central Share)			
O.	10,000.00	120.00	...
R.	-9,880.00		-120.00
Reasons for withdrawal of fund through surrender (₹9,880.00 lakh) and non-utilisation of the remaining fund was reportedly due to non release of fund by the Ministry.			
11. 03 State Matching of PMKSY - Har khet ko Pani (HKKP) - Ground Water			
O.	200.00	...	...
R.	-200.00		...
Reasons for withdrawal of entire fund through surrender (₹200.00 lakh) have not been intimated though called for (September 2025).			

**Grant No. 36 - Concl.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
800 Other Expenditure			
12. 01 Rural Infrastructure Development Fund (RIDF)			
O.	1,650.40	1,500.00	502.53
R.	-150.40		-997.47

Withdrawal of fund by way of re-appropriation (₹96.40 lakh) and surrender (₹54.00 lakh) in March 2025 proved less. Reasons for saving was reportedly due to non release of the proposed fund.

**1.3. New Service:**

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

**Voted:****(Valley)****2702 Minor Irrigation**

80 General

800 Other Expenditure

1. 03 Contribution for Solar Water Pumps under PM-KUSUM				
R.	3.00	3.00	2.92	-0.08

Reasons for creation of fund through re-appropriation (₹3.00 lakh) in March 2025 and incurring expenditure without creation of fund either in original/supplementary budget have not intimated though called for ( September 2025).

**Grant No. 37 - Fisheries**

<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: 2405 Fisheries</b>			
<b>Voted:</b>			
Original	87,05,38		
Supplementary	...	28,01,89	-59,03,49
Amount Surrendered during the year.			52,62,88
<b>Capital:</b>			
<b>Major Head: 4405 Capital Outlay on Fisheries</b>			
<b>Voted :</b>			
Original	2,90,00		
Supplementary	...	...	-2,90,00
Amount Surrendered during the year.			2,30,00

**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 (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
<b>Revenue:</b>			
<b>Voted:</b>			
Valley Areas	82,04.38	23,66.40	-58,37.98
Hill Areas	5,01.00	4,35.49	-65.51
<b>Total Voted:</b>	<b>87,05.38</b>	<b>28,01.89</b>	<b>-59,03.49</b>
<b>Capital</b>			
<b>Voted:</b>			
Valley Areas	2,90.00	0.00	-2,90.00
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>2,90.00</b>	<b>0.00</b>	<b>-2,90.00</b>

**Grant No. 37 - Contd.****1.1. Revenue:**

1.1.1. The grant closed with a saving of ₹5,903.49 lakh against which an amount of ₹5,262.88 lakh surrendered during the year.

1.1.2. In the view of the final saving of ₹5,903.49 lakh, the surrendered amount of ₹5,262.88 lakh in March 2025 proves less.

1.1.3. Savings occurred mainly under :

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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**Voted:****(Hill)****2405 Fisheries**

001 Direction and Administration

## 1. 01 Direction

O.	495.00	448.00	435.49	-12.51
R.	-47.00			

Withdrawal of fund by way of re-appropriation (₹47.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

800 Other Expenditure

## 2. 02 Assistance to Pisciculturists

O.	6.00	6.00	...	-6.00
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Reasons for non-utilisation/non-surrender of the entire fund have not been intimated though called for (September 2025).

**Voted:****(Valley)****2405 Fisheries**

001 Direction and Administration

## 3. 01 Direction

O.	1,427.30	1,311.50	1,220.97	-90.53
R.	-115.80			

Withdrawal of fund by way of re-appropriation (₹115.80 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

101 Inland fisheries

## 4. 01 Strengthening of Fish Feed Firm

O.	10.00	9.00	...	-9.00
R.	-1.00			

Reasons for withdrawal of fund through re-appropriation (₹1.00 lakh) in March 2025 and non-utilisation of the remaining provision have not been intimated though called for (September 2025).

## Grant No. 37 - Contd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
5. 02 Development of Fisheries			
O.	150.00	150.00	45.91
			-104.09
Reasons for saving have not been intimated though called for (September 2025).			
105 Processing, Preservation and Marketing			
6. 01 Fish Production, Marketing and Transport			
O.	8.00	8.00	...
			-8.00
Reasons for non-utilisation/non-surrender of the entire fund have not been intimated though called for (September 2025).			
109 Extension and Training			
7. 01 Fishery Education			
O.	40.00	46.00	16.61
R.	6.00		
			-29.39
Enhancement of fund by way of re-appropriation (₹6.00 lakh) in March 2025 proved unnecessary. Reasons for saving have not been intimated though called for (September 2025).			
110 Mechanisation and improvement of Fish Crafts			
8. 01 Mechanisation and Improvement of Fishing Crafts and Gear			
O.	20.00	15.00	10.00
R.	-5.00		
			-5.00
Withdrawal of fund by way of re-appropriation (₹5.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
800 Other Expenditure			
9. 02 Assistance to Pisciculturists			
O.	6.00	6.00	...
			-6.00
Reasons for non-utilisation/non-surrender of the entire fund have not been intimated though called for (September 2025).			
10. 03 Pradhan Mantri Matsya Sampada Yojana(PMMSY)			
O.	6,381.58	1,262.00	916.76
R.	-5,119.58		
			-345.24
Withdrawal of fund by way of re-appropriation (₹5,119.58 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			

**Grant No. 37 - Concl.**

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

**1.2. Capital:**

1.2.1. The grant in the Capital closed with a saving of ₹2,90.00 lakh against which an amount of ₹2,30.00 lakh was surrendered during the year.

1.2.2. Savings occurred mainly under :

**Voted:****(Valley)****4405 Capital Outlay on Fisheries**

001 Direction and Administration

## 1. 01 Capital Expenses on Fisheries

O.	40.00	10.00	...	-10.00
R.	-30.00			

Reasons for withdrawal of fund through re-appropriation (₹30.00 lakh) in March 2025 and non-utilisation of the remaining provision have not been intimated though called for (September 2025).

800 Other Expenditure

## 2. 01 Development of Fishery Infrastructure

O.	250.00	50.00	...	-50.00
R.	-200.00			

Reasons for withdrawal of fund through re-appropriation (₹200.00 lakh) in March 2025 and non-utilisation of the remaining provision have not been intimated though called for (September 2025).

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

## Grant No. 38 - Panchayat

Section & Major Head	Total grant / Appropriation	Actual Expenditure (₹ in thousand)	Excess (+)/ Saving (-)
<b>Revenue :</b>			
<b>Major Head: 2515</b>	<b>Other Rural Development Programme</b>		
<b>3604</b>	<b>Compensation and Assignments to Local Bodies and Panchayati Raj Institutions</b>		
<b>Voted:</b>			
Original :	1,17,24,68		
Supplementary	...	1,17,24,68	-87,45,90
Amount Surrendered during the year.			72,33,00

**Capital :**  
**Major Head: 4515 Capital Outlay on other Rural Development Programmes**  
**Voted:**

Original :	2		
Supplementary	2,99	3,01	...
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 thousand)	Excess (+)/ Saving (-)
<b>Revenue:</b>			
<b>Voted:</b>			
Valley Areas	11,724.68	2,978.78	-8,745.90
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>11,724.68</b>	<b>2,978.78</b>	<b>-8,745.90</b>
<b>Capital :</b>			
Valley Areas	3.01	...	-3.01
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>3.01</b>	...	<b>-3.01</b>

**1.1. Revenue :**

1.1.1. The grant closed with a saving of ₹8,745.90 lakh against which an amount of ₹7,233.00 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹8,745.90 lakh, surrender of ₹7,233.00 lakh in March 2025 proved less.

1.1.3. Saving occurred mainly under:

## Grant No : 38 Contd.

	Total grant / Appropriation	Actual Expenditure (₹ in thousand)	Excess (+)/ Saving (-)
<b>Voted:</b>			
<b>(Valley)</b>			
<b>2515 Other Rural Development Programme</b>			
101 Panchayati Raj			
1. 02 Training of Panchayat Members/Functionaries			
O.	15.00	15.00	...
R.			-15.00
Reasons for non-utilisation/non-surrender of the budget provision have not been intimated though called for (September 2025).			
2. 03 Rashtriya Gram Swaraj Abhiyan (RGSA)			
O.	3,656.00	2,106.00	1,062.00
R.	-1,550.00		-1,044.00
Withdrawal of fund through re-appropriation (₹94.00 lakh) and surrender (₹1,456.00 lakh) in March 2025 proved less. Reasons for the final saving have not been intimated though called for (September 2025).			
3. 04 Scheme under 15th FC Award			
O.	3,800.00	2.00	...
R.	-3,798.00		-2.00
Reasons for the withdrawal of fund through surrender (₹3,798 lakh) in March 2025 and non utilisation of the remaining fund have not been intimated though called for (September 2025).			
4. 05 Extension Training Centre			
O.	25.00	25.00	...
R.			-25.00
Reasons for non utilisation/non surrender of the entire fund have not been intimated though called for (September 2025).			
<b>3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions</b>			
200 Other Miscellaneous Compensations and Assignments			
5. 01 Financial Assistance to Panchayat & Zilla Parishad			
O.	809.88	50.19	...
R.	-759.69		-50.19
Reasons for the withdrawal of fund through re-appropriation (₹680.69 lakh) and surrender (₹79.00 lakh) in March 2025 and non utilisation of the remaining fund have not been intimated though called for (September 2025).			

**Grant No. 38 - Concl'd.**

		<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in thousand)</b>	<b>Excess (+)/ Saving (-)</b>
6.	02 Devolution to PRIs under 4th SFC Award			
	O.	2000.00	100.00	...
	R.	-1,900.00		-100.00

Reasons for the withdrawal of fund through surrender (₹1,900.00 lakh) in March 2025 and non-utilisation of the remaining fund have not been intimated though called for (September 2025).

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

**Voted:****(Valley)****2515 Other Rural Development Programme**

101 Panchayati Raj

## 7. 01 Direction

O.	1,418.80	2,193.49	1,916.78	-276.71
R.	774.69			

Enhancement of fund through re-appropriation (₹774.69 lakh) in March 2025 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (September 2025).

**Grant No. 39 - Sericulture**

<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: 2851 Village and Small Industries</b>			
<b>Voted:</b>			
Original	88,94,60		
Supplementary	...	22,84,18	-66,10,42
Amount Surrendered during the year.			5,10,00
<b>Capital:</b>			
<b>Major Head: 4851 Capital Outlay on Village and Small Industries</b>			
<b>Voted</b>			
Original	8,30,00		
Supplementary	...	6,00,00	-2,30,00
Amount Surrendered during the year.			2,22,00

**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	8,035.60	1,591.22	-6,444.38
Hill Areas	859.00	692.96	-166.04
<b>Total Voted:</b>	<b>8,894.60</b>	<b>2,284.18</b>	<b>-6,610.42</b>
<b>Capital</b>			
<b>Voted:</b>			
Valley Areas	830.00	600.00	-230.00
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>830.00</b>	<b>600.00</b>	<b>-230.00</b>

**1.1. Revenue:**

1.1.1. The grant closed with a saving of ₹6,610.42 lakh against which an amount of ₹510.00 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹6,610.42 lakh, the surrender of ₹510.00 lakh in March 2025 proved less.

1.1.3. Saving occurred mainly under.

## Grant No. 39 - Contd.

Head		Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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**Voted:****(Hill)****2851 Village and Small Industries**

107 Sericulture Industries

## 1. 01 Direction

O.	859.00	673.00	692.96	19.96
R.	-186.00			

Reduction of fund by way of re-appropriation (₹45.00 lakh) and surrender (₹141.00 lakh) in March 2025 proved excessive. Reasons for anticipated saving and final excess have not been intimated though called for (September 2025).

**Voted:****(Valley)****2851 Village and Small Industries**

107 Sericulture Industries

## 2. 01 Direction

O.	1,822.00	1,658.00	1,584.50	-73.50
R.	-164.00			

Reduction of fund by way of surrender (₹212.00 lakh) proved less and enhancement through re-appropriation (₹48 lakh) in March 2025 proved unnecessary. Reasons for final saving was reportedly due to non utilisation of fund.

## 3. 02 State Share of NERTPS

O.	350.00	200.00	...	-200.00
R.	-150.00			

Reasons for reduction of fund by way of surrender (₹150.00 lakh) in March 2025 and non-utilisation of the remaining provision was reportedly due to non sanction of the proposal.

## 4. 03 Manipur Sericulture Project

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

Reasons for reduction of fund by way of re-appropriation (₹3.00 lakh) and surrender (₹7.00 lakh) in March 2025 and non-utilisation of the remaining provision was reportedly due to non sanction of the proposal.

## 5. 04 Silk Samagra-II (Central Share)

O.	5,810.00	5,810.00	...	-5,810.00
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Reasons for non-utilisation/non-surrender of the budget provision have not been intimated though called for (September 2025).

**Grant No. 39 - Concl'd.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
6. 05 Silk Samagra-II (State Share)			
O.	25.00	25.00	...

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

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 ₹230.00 lakh against which an amount of ₹222.00 lakh was surrendered during the year.

1.2.2. In view of the final saving of ₹230.00 lakh, the surrender of ₹222.00 lakh in March 2025 proved less.

1.2.3. Saving occur mainly under:

**Voted:****(Valley)****4851 Capital Outlay on Village and Small Industries**

107 Sericulture Industries

## 1. 01 Sericulture

O.	830.00	608.00	600.00	-8.00
R.	-222.00			

Reduction of fund by way of surrender (₹222.00 lakh) in March 2025 proved less. Reasons for saving was reportedly due to non encashment of the fund.

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

## Grant No. 40 - Water Resources Department

Section & Major Head	Total grant / Appropriation	Actual Expenditure (₹ in thousand)	Excess (+)/ Saving (-)
<b>Revenue</b>			
<b>Major Head : 2700 Major Irrigation</b>			
<b>2711 Flood Control and Drainage</b>			
<b>Voted:</b>			
Original	64,16,00		
Supplementary	...	64,16,00	54,62,53
Amount Surrendered during the year.			-9,53,47
			4,39,00
<b>Capital:</b>			
<b>Major Head : 4700 Capital Outlay on Minor Irrigation</b>			
<b>4711 Capital Outlay on Flood Control Projects</b>			
<b>Voted</b>			
Original	5,88,54,41		
Supplementary	...	5,88,54,41	1,98,91,54
Amount Surrendered during the year (31 March 2025)			-3,89,62,87
			1,23,89,54

**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	5,343.50	4,583.78	-759.72
Hill Areas	1,072.50	878.75	-193.75
<b>Total Voted:</b>	<b>6,416.00</b>	<b>5,462.53</b>	<b>-953.47</b>
<b>Capital</b>			
<b>Voted:</b>			
Valley Areas	58,175.86	1,98,91.54	-38,284.32
Hill Areas	678.55	0.00	-678.55
<b>Total Voted:</b>	<b>58,854.41</b>	<b>19,891.54</b>	<b>-38,962.87</b>

**1.1. Revenue:**

1.1.1. The grant closed with a saving of ₹953.47 lakh against which an amount of ₹439.00 lakh surrendered during the year.

1.1.2. In the view of the final saving of ₹953.47 lakh, the surrendered amount of ₹439.00 lakh in March 2025 proved less.

1.1.3. Saving occurred mainly under :

## Grant No. 40 - Contd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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**Voted:****(Hill)****2700 Major Irrigation***01 Water Development*

## 001 Direction and Administration

## 1. 01 Direction

O.	1,072.50	985.00	878.75	-106.25
R.	-87.50			

Withdrawal of fund by way of re-appropriation (₹87.50 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

**Voted:****(Valley)****2700 Major Irrigation***01 Water Development*

## 001 Direction and Administration

## 2. 01 Direction

O.	3,069.50	3,080.00	2,965.86	-114.14
R.	10.50			

Enhancement of fund by way of re-appropriation (₹77.50 lakh) in March 2025 proved unnecessary and reduction through surrender (₹67.00 lakh) proved less. Reasons for saving have not been intimated though called for (September 2025).

*02 Major Irrigation*

## 101 Maintenance and Repairs

## 3. 01 Dam Safety Act, 2021

O.	100.00	100.00	...	-100.00
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Reasons for non-utilisation/non-surrendered of the entire fund have not been intimated though called for (September 2025).

*80 General*

## 800 Other Expenditure

## 4. 01 Irrigation Project

O.	200.00	50.00	...	-50.00
R.	-150.00			

Reasons for withdrawal of fund through surrender (₹150.00 lakh) in March 2025 and non-utilisation of the remaining provision have not been intimated though called for (September 2025).

**2711 Flood Control and Drainage***01 Flood Control*

## Grant No. 40 - Contd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
001 Direction and Administration			
5. 01 Execution			
O.	1,869.00	1,707.00	1,617.92
R.	-162.00		-89.08
800 Other Expenditure			
6. 01 Flood Control			
O.	100.00	50.00	...
R.	-50.00		-50.00

Withdrawal of fund by way of surrender (₹172.00 lakh) in March 2025 proved less and enhancement through re-appropriation (₹10.00 lakh) in March 2025 proved unnecessary. Reasons for saving have not been intimated though called for (September 2025).

Reasons for withdrawal of fund through surrender (₹50.00 lakh) in March 2025 and non-utilisation of the remaining provision have not been intimated though called for (September 2025).

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 closed with a saving of ₹38,962.87 lakh. The saving of ₹12,389.54 lakh was surrendered during the year.

1.2.2. Savings occurred mainly under :

**Voted:****(Hill)****4711 Capital Outlay on Flood Control Projects**

01 Flood Control

103 Civil Works

1. 04 Project Under RIDF-XXIX

O.	678.55	680.00	...	-680.00
R.	1.45			

Reasons for enhancement of fund through re-appropriation (₹1.45 lakh) in March 2025 and non-utilisation of the remaining provision have not been intimated though called for (September 2025).

**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 (-)
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## 800 Other Expenditure

## 2. 01 Khuga Irrigation Project

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

Reasons for enhancement of fund through re-appropriation (₹10.00 lakh) in March 2025 and non-utilisation of the remaining provision have not been intimated though called for (September 2025).

*02 Thoubal River Irrigation Project*

## 800 Other Expenditure

## 3. 01 Thoubal River Irrigation Project

O.	440.00	1,865.60	...	-1,865.60
R.	1,425.60			

Reasons for enhancement of fund through re-appropriation (₹1,425.60 lakh) in March 2025 and non-utilisation of the remaining provision have not been intimated though called for (September 2025).

*03 Dolaitabi River Irrigation Project*

## 800 Other Expenditure

## 4. 01 Dolaitabi River Irrigation Project

O.	200.00	200.00	...	-200.00
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Reasons for non-utilisation/non-surrender of the entire fund have not been intimated though called for (September 2025).

*04 ERM Loktak Lift Irrigation Project*

## 800 Other Expenditure

## 5. 01 ERM Loktak Lift Irrigation Project (RIDF)

O.	2,706.36	2,706.36	591.00	-2,115.36
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Reasons for saving have not been intimated though called for (September 2025).

## 6. 02 ERM Loktak Lift Irrigation Project (AIBP)

O.	8.00	...	...	...
R.	-8.00			

Reasons for withdrawal of the entire provision by way of surrender in March 2025 have not been intimated though called for (September 2025).

*05 Dam Rehabilitation & Improvement Project (EAP)*

**Grant No. 40 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>		<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>	
800 Other Expenditure					
7.	01 Dam Rehabilitation & Improvement Project (Central Share)				
	O.	8,000.00	1,637.00	644.54	-992.46
	R.	-6,363.00			
Withdrawal of fund by way of re-appropriation (₹1,072.78 lakh) and surrender (₹5,290.22) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).					
<b>4711 Capital Outlay on Flood Control Projects</b>					
<i>01 Flood Control</i>					
103 Civil Works					
8.	01 Flood Control				
	O.	3,000.00	2,000.00	1,502.82	-497.18
	R.	-1,000.00			
Withdrawal of fund by way of re-appropriation (₹1,000.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).					
9.	02 PMKSY-HKKP of RRR Water Bodies				
	O.	1,050.00	1,528.00	410.56	-1,117.44
	R.	478.00			
Enhancement of fund by way of re-appropriation (₹478.00 lakh) in March 2025 proved unnecessary. Reasons for saving have not been intimated though called for (September 2025).					
10.	03 Civil Works				
	O.	1,300.00	2,798.41	898.41	-1,900.00
	R.	1,498.41			
Enhancement of fund by way of re-appropriation (₹1,498.41 lakh) in March 2025 proved unnecessary. Reasons for saving have not been intimated though called for (September 2025).					
11.	04 Project Under RIDF-XXIX				
	O.	1,130.00	1,000.00	...	-1,000.00
	R.	-130.00			
Reasons for withdrawal of fund through re-appropriation (₹130.00 lakh) in March 2025 and non-utilisation/non-surrender of the remaining provision have not been intimated though called for (September 2025).					

*03 Drainage*

**Grant No. 40 - Concl'd.**

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

12. 01 Rejuvenation of Lamphelpat Water Body (EAP)

O.	15,300.00	8,100.68	5,295.11	-2,805.57
R.	-7,199.32			

Withdrawal of fund by way of surrender (₹7,199.32 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

13. 02 Flood Management and Border Area Programme

O.	22,000.00	20,899.32	7,081.60	-13,817.72
R.	-1,100.68			

Withdrawal of fund by way of re-appropriation (₹1,100.68 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

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

**Voted:**

**(Valley)**

**4700 Capital Outlay on Major Irrigation**

02 Thoubal River Irrigation Project

800 Other Expenditure

14. 02 Projects under NABARD (RIDF)

O.	3,027.50	3,027.50	3,467.50	+440.00
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Reasons for incurring excess expenditure over the budget provision have not been intimated though called for (September 2025).

## 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	51,32,01		
Supplementary	...	51,32,01	33,96,40
Amount Surrendered during the year.			-17,35,61
			7,95,53
<b>Capital:</b>			
<b>Major Head: 4202 Capital Outlay on Education, Sports, Art and Culture</b>			
<b>Voted</b>			
Original	5,59,00		
Supplementary	...	5,59,00	72,36
Amount Surrendered during the year.			-4,86,64
			4,78,00

**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	4,648.44	3,375.05	-1,273.39
Hill Areas	483.57	21.35	-462.22
<b>Total Voted:</b>	<b>5,132.01</b>	<b>3,396.40</b>	<b>-1,735.61</b>
<b>Capital</b>			
<b>Voted:</b>			
Valley Areas	559.00	72.36	-486.64
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>559.00</b>	<b>72.36</b>	<b>-486.64</b>

**1.1. Revenue:**

1.1.1. The grant closed with a saving of ₹1,735.61 lakh against which an amount of ₹795.53 was surrendered during the year.

1.1.2. In view of final saving of ₹1,735.61, the surrendered amount of ₹795.53 lakh in March 2025 prove less.

1.1.3. Saving occurred mainly under:

**Grant No. 41 - Contd.**

Head		Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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**Voted:****(Hill)****2205 Art and Culture**

001 Direction and Administration

## 1. 01 Direction

O.	412.27	2.00	...	-2.00
R.	-410.27			

Reasons for withdrawal of fund through surrender (₹410.27 lakh) in March 2025 and non-utilisation of the remaining provision have not been intimated though called for (September 2025).

105 Public Library

## 2. 01 Public Libraries

O.	71.30	25.00	21.35	-3.65
R.	-46.30			

Reduction of provision through surrender (₹46.30 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

**Voted:****(Valley)****2205 Art and Culture**

001 Direction and Administration

## 3. 01 Direction

O.	336.84	248.88	225.45	-23.43
R.	-87.96			

Reasons for reduction of provision through surrender (₹107.96 lakh) and enhancement through re-appropriation (₹20.00 lakh) in March 2025 have not been intimated though called for (March 2025).

102 Promotion of Arts and Culture

## 4. 01 Financial Assistance to Manipur University of Culture

O.	841.38	841.38	652.39	-188.99
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Reasons for saving have not been intimated though called for (September 2025).

## 5. 02 I.N.A./Museum-Cum-Library

O.	102.30	49.97	43.32	-6.65
R.	-52.33			

Reduction of provision through re-appropriation (₹23.50 lakh) and surrender (₹28.83 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

## Grant No. 41 - Contd.

Head		Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
6.	03 Financial Assistance to Manipur State Kala Academy			
	O.	367.37	364.20	332.81
	R.	-3.17		-31.39
	Reduction of provision through re-appropriation (₹3.17 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
	103 Archaeology			
7.	01 Archaeology			
	O.	174.00	151.00	130.08
	R.	-23.00		-20.92
	Reduction of provision through re-appropriation (₹23.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
8.	02 Kangla Fort Board			
	O.	192.50	242.50	137.94
	R.	50.00		-104.56
	Reduction of provision through re-appropriation (₹50.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
	104 Archives			
9.	01 Archives			
	O.	1,51.50	148.00	126.64
	R.	-3.50		-21.36
	Reduction of provision through re-appropriation (₹3.50 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
	105 Public Library			
10.	01 Public Libraries			
	O.	236.76	187.00	149.34
	R.	-49.76		-37.66
	Reduction of provision through surrender (₹52.76 lakh) proved less and enhancement through re-appropriation (₹3.00 lakh) in March 2025 proved unjustified. Reasons for saving have not been intimated though called for (September 2025).			
11.	02 Public Library			
	O.	55.00	55.00	40.00
	Reasons for saving have not been intimated though called for (September 2025).			

## Grant No. 41 - Contd.

Head		Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
107 Museums				
12.	01 Museum and Art Gallery			
	O.	219.32	131.50	117.78
	R.	-87.82		-13.72
Reduction of provision through surrender (₹85.82 lakh) and re-appropriation (₹2.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).				
800 Other Expenditure				
13.	01 Heritage Protection			
	O.	100.00	70.00	39.71
	R.	-30.00		-30.29
Withdrawal of provision by way of surrender (₹2.00 lakh) and re-appropriation (₹28.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).				
14.	02 Govt. Dance College			
	O.	2,25,55	177.50	158.10
	R.	-48.05		-19.40
Reduction of provision through surrender (₹39.24 lakh) and re-appropriation (₹8.81 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).				
15.	03 Govt. Music College			
	O.	207.63	195.50	174.56
	R.	-12.13		-20.94
Withdrawal of provision by way of re-appropriation (₹12.13 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).				
16.	04 Imphal Art College			
	O.	192.68	194.68	182.97
	R.	2.00		-11.71
Withdrawal of provision by way of re-appropriation (₹2.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).				

**Grant No. 41 - Contd.**

Head		Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
17.	05 Promotion and Development of Film			
	O.	155.92	168.00	76.34
	R.	12.08		-91.66
	Reduction of provision through re-appropriation (₹12.08 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
18.	06 Open Air Theatre			
	O.	129.64	86.60	60.76
	R.	-43.04		-25.84
	Reduction of provision through surrender (₹22.35 lakh) and re-appropriation (₹20.69 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
19.	08 Financial Assistance to Voluntary Organisations			
	O.	70.00	55.00	44.98
	R.	-15.00		-10.02
	Reduction of provision through re-appropriation (₹15.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
20.	09 Grant to Manipur State Film & Television Institute			
	O.	195.05	195.05	10.09
	Reasons for saving have not been intimated though called for September 2025).			
21.	10 Chief Minister's Artist Shingi Tengbang			
	O.	600.00	600.00	576.79
	Reasons for saving have not been intimated though called for (September 2025).			

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 ₹486.64 lakh against which an amount of ₹478.00 was surrendered during the year.

1.2.2 In view of the final saving of ₹486.64 lakh, the surrendered amount of ₹478.00 in March 2025 proved less.

1.2.3 Saving occurred mainly under:

**Grant No. 41 - Concl'd.**

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

(Valley)

**4202 Capital Outlay on Education, Sports, Art and Culture***04 Art and Culture*

800 Other Expenditure

## 1. 02 Capital Expenditure

O.	559.00	81.00	72.36	-8.64
R.	-478.00			

Reduction of provision through surrender ₹478.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

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

## 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	12,62,25		
Supplementary	...	7,10,98	-5,51,27
Amount Surrendered during the year.			3,71,25
<b>Capital</b>			
<b>Major Head: 4070 Capital Outlay on Other Administrative Services</b>			
<b>Voted:</b>			
Original	90,00		
Supplementary	2,00	38,43	-53,57
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	12,622.25	710.98	-551.27
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>12,622.25</b>	<b>710.98</b>	<b>-551.27</b>
<b>Capital</b>			
<b>Voted:</b>			
Valley Areas	92.00	38.43	-53.57
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>92.00</b>	<b>38.43</b>	<b>-53.57</b>

**1.1. Revenue:**

1.1.1. The grant closed with a saving of ₹551.27 lakh against which an amount of ₹371.25 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹551.27 lakh, the surrendered amount of ₹371.25 lakh in March 2025 proved less.

1.1.3. Saving occurred mainly under:

**Grant No. 42 - Concl'd.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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**Voted:****(Valley)****2070 Other Administrative Services**

003 Training

## 1. 01 State Academy of Training

O.	745.25	511.00	395.67	-115.33
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R.	-234.25			
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Withdrawal of fund by way of surrender (₹236.25) in March 2025 proved less and enhancement through re-appropriation (₹2.00 lakh) in March 2025 proved unnecessary. Reasons for saving have not been intimated though called for (September 2025).

## 2. 02 Capacity Building/Skill Development Programme

O.	507.00	372.00	315.31	-56.68
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R.	-135.00			
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Withdrawal of fund by way of surrender (₹135.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

## 3. 03 SAT Hostel

O.	10.00	8.00	...	-8.00
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R.	-2.00			
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Reasons for withdrawal of fund by way of re-appropriation (₹2.00 lakh) in March 2025 and non-utilisation of the remaining provision have not been intimated though called for (September 2025).

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 ₹53.57 lakh. No part of the saving was surrendered during the year.

1.2.2. Saving occur mainly under:

**Voted:****(Valley)****4070 Capital Outlay on Other Administrative Services**

800 Other Expenditure

## 1. 01 State Academy of Training

O.	90.00	92.00	38.43	-53.57
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S.	2.00			
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Reasons for saving of have not been intimated though called for (September 2025).

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

## Grant No. 43 - Horticulture and Soil Conservation

Section & Major Head	Total grant / Appropriation	Actual Expenditure (₹ in thousand)	Excess (+)/ Saving (-)
<b>Revenue</b>			
<b>Major Head: 2401 Crop Husbandry</b>			
<b>2402 Soil and Water Conservation</b>			
<b>2415 Agricultural Research and Education</b>			
<b>Voted:</b>			
Original	1,18,91,57		
Supplementary	...	1,18,91,57	49,98,54
Amount Surrendered during the year.			-68,93,03
			51,41,94
<b>Capital:</b>			
<b>Major Head: 4401 Capital Outlay on Crop Husbandry</b>			
<b>4402 Capital Outlay on Soil and Water Conservation</b>			
<b>Voted :</b>			
Original	5,58,00		
Supplementary	...	5,58,00	4,99
Amount Surrendered during the year.			-5,53,01
			5,16,00

**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	10,314.65	3,672.50	-6,642.15
Hill Areas	1,576.92	1,326.04	-250.88
<b>Total Voted:</b>	<b>11,891.57</b>	<b>4,998.54</b>	<b>-6,893.03</b>
<b>Capital</b>			
<b>Voted:</b>			
Valley Areas	545.00	4.99	-540.01
Hill Areas	13.00	...	-13.00
<b>Total Voted:</b>	<b>558.00</b>	<b>4.99</b>	<b>-553.01</b>

**1.1. Revenue:**

1.1.1. The grant closed with a saving of ₹6,893.03 lakh against which an amount of ₹5,141.94 lakh surrendered during the year.

1.1.2. In the view of the final saving of ₹6,893.03 lakh, the surrendered amount of ₹5,141.94 lakh in March 2025 proves less.

1.1.3. Savings occurred mainly under :

**Grant No. 43 - Contd.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
<b>Voted:</b>			
<b>(Hill)</b>			
<b>2401 Crop Husbandry</b>			
103 Seeds			
1. 02 Distribution of seeds as an alternative means of Livelihood			
O.	10.00	10.00	...
			-10.00
Reasons for non-utilisation/non-surrender of the entire fund was reportedly due to non receipt of Expenditure Sanction/Encashment Permission.			
108 Commercial Crops			
2. 02 Cultivation of Horticulture Crops as an alternative for Poppy cultivation in Hill areas			
O.	50.00	50.00	...
			-50.00
Reasons for non-utilisation/non-surrender of the entire fund have not been intimated though called for (September 2025).			
119 Horticulture and Vegetable Crops			
3. 02 Development of Progeny Orchard			
O.	7.50	7.50	...
			-7.50
Reasons for non-utilisation/non-surrender of the entire fund have not been intimated though called for (September 2025).			
800 Other Expenditure			
4. 07 Value chain marketing of quality local horticulture products through brand building initiatives			
O.	150.00	...	...
R.	-150.00		...
Reasons for withdrawal of the entire provision through surrender in March 2025 was reportedly due to the total budget amount re-appropriated under MOMA.			
<b>2402 Soil and Water Conservation</b>			
103 Land Reclamation and Development			
5. 01 Assistance to Small and Marginal Farmers for increasing Agricultural Production (Devolution to Local Bodies)			
O.	32.40	32.40	...
			-32.40
Reasons for non-utilisation/non-surrender of the entire fund was reportedly due to non receipt of Expenditure Sanction/Encashment Permission.			

## Grant No. 43 - Contd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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**2415 Agricultural Research and Education**

01 Crop Husbandry

004 Research

## 6. 01 Soil Conservation Research Demonstration

O.	45.62	46.52	14.99	-31.53
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R.	0.90			
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Enhancement of fund by way of re-appropriation (₹0.90 lakh) in March 2025 proved unnecessary. Reasons for saving have not been intimated though called for (September 2025).

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

001 Direction and Administration

## 7. 01 Direction

O.	1,125.02	1,417.97	724.12	-693.85
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R.	292.95			
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Enhancement of fund by way of re-appropriation (₹292.95 lakh) in March 2025 proved unnecessary. Reasons for saving have not been intimated though called for (September 2025).

103 Seeds

## 8. 02 Distribution of seeds as an alternative means of Livelihood

O.	100.00	100.00	...	-100.00
----	--------	--------	-----	---------

Reasons for non-utilisation/non-surrender of the entire fund was reportedly due to non receipt of Expenditure Sanction/Encashment Permission.

## 9. 03 Distribution of seeds as an alternative means of Livelihood for "Short term"

O.	150.00	150.00	...	-150.00
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Reasons for non-utilisation/non-surrender of the entire fund was reportedly due to non receipt of Expenditure Sanction/Encashment Permission.

108 Commercial Crops

## 10. 03 Corpus for Market Intervention for Horticulture Products

O.	200.00	...	...	-0.30
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R.	-199.70			
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Reasons for withdrawal of fund through surrender (₹199.70 lakh) in March 2025 and non-utilisation of the remaining provision was reportedly due to the total budget amount re-appropriated under MOMA.

## Grant No. 43 - Contd.

Head		Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
119 Horticulture and Vegetable Crops				
11.	01 Fruit Preservation Factory			
	O.	80.00	40.00	...
	R.	-40.00		-40.00
Reasons for withdrawal of fund through re-appropriation (₹40.00 lakh) in March 2025 and non-utilisation of the remaining provision was reportedly due to non-receipt of Expenditure Sanction/Encashment Permission.				
800 Other Expenditure				
12.	01 Mission for Integrated Development of Horticulture (Central Share)			
	O.	3,699.90	1,589.40	1,540.00
	R.	-2,110.50		-49.40
Withdrawal of fund by way of re-appropriation (₹392.37 lakh) and surrender (₹1,718.13 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).				
13.	02 State Share for Mission for Integrated Development of Horticulture			
	O.	411.10	177.78	171.11
	R.	-233.32		-6.67
Withdrawal of fund by way of re-appropriation (₹81.22 lakh) and surrender (₹152.10 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).				
14.	03 Development of Floriculture			
	O.	40.00	20.00	5.00
	R.	-20.00		-15.00
Withdrawal of fund by way of re-appropriation (₹20.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).				
15.	05 Coconut Development Board Scheme			
	O.	25.25	...	...
	R.	-25.25		...
Reasons for withdrawal of the entire provision by way of re-appropriation (₹25.25 lakh) in March 2025 have not been intimated though called for (September 2025).				
16.	07 Value chain marketing of quality local horticulture products through brand building			
	O.	150.00	...	...
	R.	-150.00		...
Reasons for withdrawal of the entire provision by way of surrender (₹150.00 lakh) in March 2025 was reportedly due to the total budget amount was being re-appropriated under MOMA.				

**Grant No. 43 - Contd.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
17. 08 Mission organic value chain development for North eastern region (Central Share)			
O.	3,184.66	310.30	...
R.	-2,874.36		
Reasons for withdrawal of fund through re-appropriation (₹102.35 lakh) and surrender (₹2,772.01 lakh) in March 2025 have not been intimated though called for (September 2025)			
18. 09 Mission organic value chain development for North eastern region (State Share)			
O.	95.00	...	...
R.	-95.00		
Reasons for withdrawal of the entire provision by way of re-appropriation (₹95.00 lakh) in March 2025 have not been intimated though called for (September 2025).			
<b>2402 Soil and Water Conservation</b>			
001 Direction and Administration			
19. 01 Direction			
O.	744.10	875.71	-186.16
R.	131.61		
Enhancement of fund by way of re-appropriation (₹131.61 lakh) in March 2025 proved unnecessary. Reasons for saving have not been intimated though called for (September 2025).			
103 Land Reclamation and Development			
20. 01 Assistance to Small and Marginal Farmers for increasing Agricultural Production			
O.	32.40	...	-32.40
Reasons for non-utilisation/non-surrender of the entire fund have not been intimated though called for (September 2025).			
<b>2415 Agricultural Research and Education</b>			
01 Crop Husbandry			
004 Research			
21. 01 Soil Conservation Research Demonstration			
O.	28.15	30.00	-27.00
R.	1.85		
Enhancement of fund by way of re-appropriation (₹1.85 lakh) in March 2025 proved unnecessary. Reasons for saving have not been intimated though called for (September 2025).			
277 Education			
22. 01 Training of Graduate and Post Graduate			
O.	20.50	20.50	-17.44
Reasons for saving have not been intimated though called for (September 2025).			

**Grant No. 43 - Contd.**

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

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

001 Direction and Administration

23.01 Direction

O.	681.49	827.40	689.35	-138.05
R.	145.91			

Enhancement of fund by way of re-appropriation (₹145.91 lakh) in March 2025 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (September 2025).

**2402 Soil and Water Conservation**

001 Direction and Administration

24.01 Direction

O.	508.96	629.96	531.01	-98.95
R.	121.00			

Enhancement of fund by way of re-appropriation (₹121.00 lakh) in March 2025 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (September 2025).

**1.2. Capital:**

1.2.1. The grant in the Capital closed with a saving of ₹553.01 lakh against which an amount of ₹516.00 lakh was surrendered during the year.

1.2.2. Savings occurred mainly under :

**Voted:****(Hill)****4401 Capital Outlay on Crop Husbandry**

800 Other Expenditure

1. 04 Capital Expenditure for Hort. &amp; SC

O.	13.00	1.00	...	-1.00
R.	-12.00			

Reasons for withdrawal of fund through surrender (₹12.00 lakh) in March 2025 and non-utilisation of the remaining provision have not been intimated though called for (September 2025).

## Grant No. 43 - Contd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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**Voted:****(Valley)****4401 Capital Outlay on Crop Husbandry**

800 Other Expenditure

## 2. 01 Construction of Cold Storage

O.	200.00	10.00	...	-10.00
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R.	-190.00			
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Reasons for withdrawal of fund through surrender (₹190.00 lakh) in March 2025 and non-utilisation of the remaining provision was reportedly due to non-received of Expenditure Sanction/Encashment Permission.

## 3. 02 Construction of Rural Market Sheds

O.	100.00	10.00	...	-10.00
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R.	-90.00			
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Reasons for withdrawal of fund through surrender (₹90.00 lakh) in March 2025 and non-utilisation of the remaining provision have not been intimated though called for (September 2025).

## 4. 03 Establishment of Cold Chain Infrastructure, Vacuum Freeze Dehydration and Integrated Pack House

O.	150.00	10.00	...	-10.00
----	--------	-------	-----	--------

R.	-140.00			
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Reasons for withdrawal of fund through surrender (₹140.00 lakh) in March 2025 and non-utilisation of the remaining provision have not been intimated though called for (September 2025).

## 5. 04 Capital Expenditure for Hort. &amp; SC

O.	45.00	11.00	4.99	-6.01
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R.	-34.00			
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Withdrawal of fund by way of surrender (₹46.00 lakh) in March 2025 and enhancement through re-appropriation (₹34.00 lakh) proved unjustified. Reasons for saving have not been intimated though called for (September 2025).

**Grant No. 43 - Concl.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
<b>4402 Capital Outlay on Soil and Water Conservation</b>			
800 Other expenditure			
6. 01 Construction of Directorate Building			
O.	50.00	...	...
R.	-50.00		

Reasons for withdrawal of the entire provision by way of surrender (₹50.00 lakh) in March 2025 have not been intimated though called for (September 2025).

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

## Grant No. 44 - Social Welfare Department

Section & Major Head	Total grant / Appropriation	Actual Expenditure (₹ in thousand)	Excess (+)/ Saving (-)
<b>Revenue</b>			
<b>Major Head:</b>	<b>2235 Social Security and Welfare</b>		
	<b>2236 Nutrition</b>		
<b>Voted:</b>			
Original	10,65,42,09		
Supplementary	...	10,65,42,09	8,33,75,36
Amount Surrendered during the year			-2,31,66,73
			39,36,91
<b>Capital:</b>			
<b>Major Head:</b>	<b>4235 Capital Outlay on Social Security and Welfare</b>		
<b>Voted</b>			
Original	43,87,48		
Supplementary	...	43,87,48	9,55,87
Amount Surrendered during the year			-34,31,61
			24,36,70

**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	6,65,46.78	5,87,93.15	-77,53.63
Hill Areas	3,99,95.31	2,45,82.21	-1,54,13.10
<b>Total Voted:</b>	<b>10,65,42.09</b>	<b>8,33,75.36</b>	<b>-2,31,66.73</b>
<b>Capital</b>			
<b>Voted:</b>			
Valley Areas	35,18.15	9,55.87	-25,62.28
Hill Areas	8,69.33	...	-8,69.33
<b>Total Voted:</b>	<b>43,87.48</b>	<b>9,55.87</b>	<b>-34,31.61</b>

**1.1. Revenue:**

1.1.1. The grant closed with a saving of ₹23,166.73 lakh against which an amount of ₹3,936.91 lakh was surrendered during the year.

1.1.2. In view of the saving of ₹23,166.73 lakh, surrender of ₹3,936.91 lakh in March 2025 proved less.

1.1.3. Saving occurred mainly under :

## Grant No. 44 - Contd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
<b>Voted:</b>				
<b>(Hill)</b>				
<b>2235 Social Security and Welfare</b>				
02 Social Welfare				
001 Direction and Administration				
1. 01 Direction				
O.	300.60	235.87	177.66	-58.21
R.	-64.73			
Withdrawal of provision through re-appropriation (₹64.73 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).				
102 Child Welfare				
2. 04 Beti Bachao Beti Padhao (BBBP) (Central Share) SAMBAL				
O.	500.00	280.00	140.00	-140.00
R.	-220.00			
Withdrawal of provision through re-appropriation (₹220.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).				
3. 07 Pradhan Mantri Matru Vandana Yojana (PMMVY) (Central Share) SAMARTHYA				
O.	407.84	501.48	258.83	-242.65
R.	93.64			
Enhancement of provision through re-appropriation (₹93.64 lakh) in March 2025 proved unnecessary. Reasons for saving have not been intimated though called for (September 2025).				
4. 08 Pradhan Mantri Matru Vandana Yojana (PMMVY) (State Share) SAMARTHYA				
O.	58.58	55.72	28.76	-26.96
R.	-2.86			
Withdrawal of provision through re-appropriation (₹2.86 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).				
5. 09 Integrated Child Development Services Scheme (Central Share)				
O.	8,848.84	8,361.01	7,131.25	-1,229.76
R.	-487.83			
Withdrawal of provision through surrender (₹487.83 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).				
6. 10 Saksham Anganwadi (Central Share) - Saksham Anganwadi and Poshan 2.0				
O.	10,648.94	8,970.35	6,533.64	-2,436.71
R.	-1,678.59			
Withdrawal of provision through surrender (₹1678.59 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).				

**Grant No. 44 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>		<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
7. 11 Saksham Anganwadi (State Share) - Saksham Anganwadi and Poshan 2.0				
O.	1,500.00	1,052.82	846.49	-206.33
R.	-447.18			
Withdrawal of fund through re-appropriation (₹447.18 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).				
8. 15 Palna - AWCCs (Central Share)-SAMARTHYA				
O.	1,000.00	451.00	17.69	-433.31
R.	-549.00			
Withdrawal of fund through surrender (₹549.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).				
9. 16 Palna - AWCCs (State Share)-SAMARTHYA				
O.	60.00	60.00	1.97	-58.03
Reasons for saving have not been intimated though called for (September 2025).				
103 Women's Welfare				
10. 02 Shakti Sadan (Central Share) - SAMARTHYA				
O.	1,582.81	2,440.82	1,155.22	-1,285.60
R.	858.01			
Enhancement of provision through re-appropriation (₹858.01 lakh) in March 2025 proved unnecessary. Reasons for non-utilisation/non-surrender of the remaining provision have not been intimated though called for (September 2025).				
11. 04 Sakhi Niwas (Central Share)- SAMARTHYA				
O.	618.92	28.78	13.94	-14.84
R.	-590.14			
Withdrawal of fund through re-appropriation (₹590.14 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).				
12. 05 Sakhi Niwas (State Share)- SAMARTHYA				
O.	95.21	3.50	1.39	-2.11
R.	-91.71			
Withdrawal of fund through re-appropriation (₹91.71 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).				

## Grant No. 44 - Contd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
13. 06 Hub for Empowerment of Women (Central Share) - SAMARTHYA			
O.	761.18	0.01	...
R.	-761.17		-0.01
Reasons for withdrawal of fund through re-appropriation (₹761.17 lakh) in March 2025 and non-utilisation/non-surrender of the remaining provision have not been intimated though called for (September 2025).			
14. 07 Hub for Empowerment of Women (State Share) - SAMARTHYA			
O.	84.58	0.01	...
R.	-84.57		-0.01
Reasons for withdrawal of fund through re-appropriation (₹84.57 lakh) in March 2025 and non-utilisation/non-surrender of the remaining provision have not been intimated though called for (September 2025).			
104 Welfare of aged infirm and destitute			
15. 05 Welfare of Aged Infirm and Destitute			
O.	610.00	610.00	534.68
			-75.32
16. 06 Chief Minister's Widow Pension Scheme			
O.	190.00	190.00	174.76
			-15.24
Reasons for saving at Sl. No. 15 & 16 have not been intimated though called for (September 2025).			
17. 08 State Contribution for IGNWPS			
O.	101.88	101.88	...
			-101.88
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2025).			
18. 09 State Contribution for IGNDPS			
O.	13.22	13.22	1.50
			-11.72
Reasons for saving have not been intimated though called for (September 2025).			
19. 10 Indira Gandhi National Widow Pension Scheme (IGNWOS) (Central Share)			
O.	47.72	86.90	34.71
R.	39.18		-52.19
Enhancement of fund through re-appropriation (₹39.18 lakh) in March 2025 proved unnecessary. Reasons for saving have not been intimated though called for (September 2025).			

## Grant No. 44 - Contd.

Head		Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
20.	11 Indira Gandhi National Disability Pension Scheme (IGNDPS) (Central Share)			
	O.	22.48	19.60	8.95
	R.	-2.88		-10.65
	Withdrawal of fund through re-appropriation (₹2.88 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
	105 Prohibition			
21.	02 National Action Plan for Drugs Demand Withdrawal (NAPDDR) (Central Share)			
	O.	69.91	69.91	...
	R.			-69.91
	Reasons for non-utilisation/non-surrender of the entire of provision have not been intimated though called for (September 2025).			
	106 Correctional Services			
22.	01 Integrated Child Protection Scheme (Central Share) Mission Vatsalya			
	O.	4,209.26	3,409.26	3,103.24
	R.	-800.00		-306.02
	Withdrawal of provision through re-appropriation (₹800.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
23.	05 Vatsalya			
	O.	628.98	628.98	...
	R.			-628.98
	Reasons for non-utilisation/non-surrender of the entire of provision have not been intimated though called for (September 2025).			
	800 Other Expenditure			
24.	03 One Stop Centre/Sahki (Central Share) - SAMBAL			
	O.	373.59	341.07	190.48
	R.	-32.52		-150.59
	Withdrawal of fund through re-appropriation (₹32.52 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
	03 National Social Assistance Programme			
	101 National Old Age Pension Scheme			
25.	01 Old Age Pension Scheme (NOAPS) (Central Share)			
	O.	1,094.00	897.00	370.79
	R.	-197.00		-526.21
	Reasons for withdrawal of fund through re-appropriation (₹197.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			

## Grant No. 44 - Contd.

Head		Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
102 National Family Benefit Scheme				
26.	01 National Family Benefit Scheme (NFBS) (Central Share)			
	O.	24.12	18.90	16.05
	R.	-5.22		-2.85
Withdrawal of fund through re-appropriation (₹5.22 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).				
<b>2236 Nutrition</b>				
<i>02 Distribution of Nutritious Food and Beverages</i>				
101 Special Nutrition Programmes				
27.	01 Scheme for Adolescent Girls (SAG) (Central share) - Saksham Anganwadi and Poshan 2.0			
	O.	943.22	430.96	313.16
	R.	-512.26		-117.80
Withdrawal of fund through re-appropriation (₹512.26 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).				
28.	02 Scheme for Adolescent Girls (SAG) (State share) - Saksham Anganwadi and Poshan 2.0			
	O.	104.08	47.88	23.15
	R.	-56.20		-24.73
Withdrawal of fund through re-appropriation (₹56.20 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).				
29.	03 Supplementary Nutrition Programme (SNP) (Central Share)- Saksham Anganwadi and Poshan 2.0			
	O.	3,296.07	3,189.42	2,594.33
	R.	-106.65		-595.09
Withdrawal of fund through re-appropriation (₹106.65 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).				
30.	05 Poshan Abhiyan (Central Share) - Saksham Anganwadi and Poshan2.0			
	O.	912.30	40.44	...
	R.	-871.86		-40.44
Reasons for withdrawal of fund through re-appropriation (₹871.86 lakh) in March 2025 and non-utilisation/non-surrender of the remaining fund have not been intimated though called for (September 2025).				
31.	06 Poshan Abhiyan (State Share) - Saksham Anganwadi and Poshan2.0			
	O.	48.02	...	...
	R.	-48.02		...
Reasons for withdrawal of entire provision have not been intimated though called for (September 2025).				

**Grant No. 44 - Contd.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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**Voted :****(Valley)****2235 Social Security and Welfare***02 Social Welfare*

## 001 Direction and Administration

## 32. 01 Direction

O.	2,318.84	1,399.47	1,170.72	-228.75
R.	-919.37			

Reasons for withdrawal of fund through re-appropriation (₹919.37 lakh) in March 2025 and non-utilisation/non-surrender of the remaining fund have not been intimated though called for (September 2025).

## 101 Welfare of Handicapped

## 33. 01 Govt. Ideal Blind Deaf &amp; Mute School

O.	443.58	325.86	275.38	-50.48
R.	-117.72			

Withdrawal of fund through re-appropriation (₹117.72 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

## 34. 02 Handicapped

O.	24.00	24.00	16.48	-7.52
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Reasons for saving have not been intimated though called for (September 2025).

## 35. 04 State Fund of PwDs

O.	10.00	10.00	...	-10.00
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Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2025).

## 36. 06 B.B. Paul Mental Development Home (Special School) Mongshangei

O.	271.33	256.33	233.56	-22.77
R.	-15.00			

Withdrawal of fund through re-appropriation (₹15.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

## 37. 07 Mission Blind School Heikakpokpi

O.	172.08	172.08	157.02	-15.06
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Reasons for saving have not been intimated though called for (September 2025).

**Grant No. 44 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>		<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
38. 08 Creation of Barrier-free Environment for Persons with disabilities under SIPDA (Central				
O.	363.00	100.00	...	-100.00
R.	-263.00			
Reasons for withdrawal of fund through re-appropriation (₹263.00 lakh) in March 2025 and non-utilisation/non-surrender of the remaining fund have not been intimated though called for (September 2025).				
102 Child Welfare				
39. 04 Beti Bachao Beti Padhao (BBBP) (Central Share) SAMBAL				
O.	350.00	151.00	75.00	-76.00
R.	-199.00			
Withdrawal of provision through re-appropriation (₹199.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).				
40. 05 Palna (Central Share) SAMARTHYA				
O.	651.00	0.01	...	-0.01
R.	-650.99			
Reasons for withdrawal of fund through re-appropriation (₹650.99 lakh) in March 2025 and non-utilisation of the remaining fund have not been intimated though called for (September 2025).				
41. 06 Palna (State Share) SAMARTHYA				
O.	40.00	0.01	...	-0.01
R.	-39.99			
Reasons for withdrawal of fund through re-appropriation (₹39.99 lakh) in March 2025 and non-utilisation of the remaining fund have not been intimated though called for (September 2025).				
42. 07 Pradhan Mantri Matru Vandana Yojana (PMMVY) (Central Share) SAMARTHYA				
O.	612.64	883.53	534.36	-349.17
R.	-270.89			
Withdrawal of provision through re-appropriation (₹270.89 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).				
43. 08 Pradhan Mantri Matru Vandana Yojana (PMMVY) (State Share) SAMARTHYA				
O.	84.30	78.94	61.72	-17.22
R.	-5.36			
Withdrawal of provision through re-appropriation (₹5.36 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).				

**Grant No. 44 - Contd.**

Head	Total grant / Appropriation		Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
44. 09 Integrated Child Development Services Scheme (Central Share)				
O.	10,100.24	9,526.67	8,582.65	-944.02
R.	-573.57			
Withdrawal of fund through surrender (₹470.49 lakh) in March 2025 and re-appropriation (₹103.08 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).				
45. 11 Saksham Anganwadi (State Share) - Saksham Anganwadi and Poshan 2.0				
O.	2,229.87	1,347.74	1,049.50	-298.24
R.	-882.13			
Withdrawal of provision through re-appropriation (₹882.13 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).				
46. 13 Implementation of Early Childhood Care Education (ECCE)				
O.	12.79	...	...	...
R.	-12.79			
Reasons for withdrawal of entire fund through re-appropriation (₹12.79 lakh) in March 2025 have not been intimated though called for (September 2025).				
47. 15 Palna - AWCCs (Central Share)-SAMARTHYA				
O.	1,400.00	649.00	36.42	-612.58
R.	-751.00			
Withdrawal of provision through surrender (₹751.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).				
48. 16 Palna - AWCCs (State Share)-SAMARTHYA				
O.	73.00	73.00	4.05	-68.95
Reasons for saving have not been intimated though called for (September 2025).				
103 Women's Welfare				
49. 01 Establishment of Women Development Corporation				
O.	105.00	105.00	...	-105.00
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2025).				
50. 02 Shakti Sadan (Central Share) - SAMARTHYA				
O.	2,504.28	3,663.13	1,734.72	-1,928.41
R.	1,158.85			
Enhancement of provision through re-appropriation (₹1,158.85 lakh) in March 2025 proved unnecessary. Reasons for saving have not been intimated though called for (September 2025).				

**Grant No. 44 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
51. 04 Sakhi Niwas (Central Share)- SAMARTHYA			
O.	312.93	145.23	100.30
R.	-167.70		-44.93
Withdrawal of provision through re-appropriation (₹167.70 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
52. 05 Sakhi Niwas (State Share)- SAMARTHYA			
O.	45.73	9.52	5.91
R.	-36.21		-3.61
Withdrawal of provision through re-appropriation (₹36.21 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
53. 06 Hub for Empowerment of Women (Central Share) - SAMARTHYA			
O.	456.71	0.02	...
R.	-456.69		-0.02
Withdrawal of provision through re-appropriation (₹456.69 lakh) in March 2025 proved less. Reasons for non-utilisation/non-surrender of the remaining provision have not been intimated though called for (September 2025).			
54. 07 Hub for Empowerment of Women (State Share) - SAMARTHYA			
O.	145.26	0.02	...
R.	-145.24		-0.02
Withdrawal of provision through re-appropriation (₹145.24 lakh) in March 2025 proved less. Reasons for non-utilisation/non-surrender of the remaining provision have not been intimated though called for (September 2025).			
55. 08 Working Ladies Hostel			
O.	17.40	11.00	3.00
R.	-6.40		-8.00
Withdrawal of fund through re-appropriation (₹6.40 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
56. 09 Maintenance grant for Rape victims			
O.	27.00	27.00	16.65
Reasons for saving have not been intimated though called for (September 2025).			
57. 11 Women and Children Programme			
O.	31.50	31.50	...
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2025).			

## Grant No. 44 - Contd.

Head		Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
58. 13 Share)				
	O.	550.00	248.00	247.52
	R.	-302.00		-0.48
Withdrawal of fund through re-appropriation (₹302 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).				
59. 4 CM's Yaipha Tengbang Scheme				
	O.	2,000.04	2,759.94	30.84
	R.	759.90		-2,729.10
Enhancement of provision through re-appropriation (₹759.90 lakh) in March 2025 proved unnecessary. Reasons for anticipated excesss and saving have not been intimated though called for (September 2025).				
104 Welfare of aged infirm and destitute				
60. 03 State Action Plan for Senior Citizens (SAPSrC) Manipur (Central Share)				
	O.	550.00	200.00	...
	R.	-350.00		-200.00
Withdrawal of provision through re-appropriation (₹350.00 lakh) in March 2025 proved less. Reasons for non-utilisation/non-surrender of the remaining provision have not been intimated though called for (September 2025).				
61. 04 Implementation of Maintenance & Welfare of Parents and Senior Citizen Act 2007				
	O.	13.00	13.00	...
				-13.00
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2025).				
62. 08 State Contribution for IGNWPS				
	O.	237.72	237.72	145.56
				-92.16
Reasons for saving have not been intimated though called for (September 2025).				
63. 10 Indira Gandhi National Widow Pension Scheme (IGNWOS) (Central Share)				
	O.	221.06	354.69	143.32
	R.	133.63		-211.37
Enhancement of provision through re-appropriation (₹133.63 lakh) in March 2025 proved unnecessary. Reasons for anticipated excesss and saving have not been intimated though called for (September 2025).				

## Grant No. 44 - Contd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
64. 11 Indira Gandhi National Disability Pension Scheme (IGNDPS) (Central Share)			
O.	48.63	40.00	18.19
R.	-8.63		-21.81
Withdrawal of provision through re-appropriation (₹8.63 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
105 Prohibition			
65. 01 Prohibition			
O.	245.00	245.00	136.39
Reasons for saving have not been intimated though called for (September 2025).			
66. 02 National Action Plan for Drugs Demand Withdrawal (NAPDDR) (Central Share)			
O.	163.13	163.13	55.00
Reasons for saving have not been intimated though called for (September 2025).			
106 Correctional Services			
67. 01 Integrated Child Protection Scheme (Central Share) Mission Vatsalya			
O.	5,101.18	5,037.50	5,037.50
R.	-63.68		...
Reasons for withdrawal of provision through re-appropriation (₹63.68 lakh) in March 2025 have not been intimated though called for (September 2025).			
68. 03 Integrated Child Protection Scheme (Central Share)			
O.	1,151.65	1,127.75	1,104.88
R.	-23.90		-22.87
Withdrawal of provision through re-appropriation (₹23.90 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
69. 04 Juvenile Justice Fund			
O.	30.00	10.00	1.44
R.	-20.00		-8.56
Withdrawal of provision through re-appropriation (₹20.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
70. 05 Non-Institutional Care-Sponsorship/Foster Care/After Care (Central Share)-Mission			
O.	486.88	486.88	278.21
Reasons for saving have not been intimated though called for (September 2025).			

## Grant No. 44 - Contd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
71. 07 Child Helpline - Mission Vatsalya (Central Share)			
O.	746.22	726.22	...
R.	-20.00		-726.22
Reasons for withdrawal of provision through re-appropriation (₹20.00 lakh) in March 2025 and non-utilisation/non-surrender of the remaining provision have not been intimated though called for (September 2025).			
72. 08 Scheme for Care & Support under Section 4 & 6 of the POCSO Act2012 (Central Share)- Mission Vatsalya			
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 2025).			
107 Assistance to Voluntary Organisations			
73. 01 Financial Assistance to Manipur State Social Welfare Advisory Board			
O.	394.41	478.40	372.91
R.	83.99		-105.49
Enhancement of provision through re-appropriation (₹83.99 lakh) in March 2025 proved unnecessary. Reasons for saving have not been intimated though called for (September 2025).			
200 Other programmes			
74. 01 Welfare Schemes of Person with Disabilities			
O.	2,000.00	2,000.00	1,871.94
R.			-128.06
Reasons for saving have not been intimated though called for (September 2025).			
800 Other Expenditure			
75. 01 Welfare of Transgender			
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 2025).			
76. 02 Women Helpline WHL (Central Share) - SAMBAL			
O.	52.40	96.23	20.00
R.	43.83		-76.23
Enhancement of provision through re-appropriation (₹43.83 lakh) in March 2025 proved unnecessary. Reasons for saving have not been intimated though called for (September 2025).			

**Grant No. 44 - Contd.**

<b>Head</b>		<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
77.	03 One Stop Centre/Sahki (Central Share) - SAMBAL			
	O.	227.13	181.72	114.29
	R.	-45.41		-67.43
	Withdrawal of provision through re-appropriation (₹45.41 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
	<i>03 National Social Assistance Programme</i>			
	101 National Old Age Pension Scheme			
78.	01 Old Age Pension Scheme (NOAPS) (Central Share)			
	O.	2,905.10	2,314.76	957.08
	R.	-590.34		-1,357.68
	Withdrawal of provision through re-appropriation (₹590.34 lakh) in March 2025 proved less. Reasons for non-utilisation/non-surrender of the remaining provision have not been intimated though called for (September 2025).			
	102 National Family Benefit Scheme			
79.	01 National Family Benefit Scheme (NFBS) (Central Share)			
	O.	182.51	100.01	87.31
	R.	-82.50		-12.70
	Withdrawal of provision through re-appropriation (₹82.50 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
	<b>2236 Nutrition</b>			
	<i>02 Distribution of nutritious food and beverages</i>			
	101 Special Nutrition Programmes			
80.	01 Scheme for Adolescent Girls (SAG) (Central share) - Saksham Anganwadi and Poshan 2.0			
	O.	1,152.82	622.76	452.53
	R.	-530.06		-170.23
	Withdrawal of provision through re-appropriation (₹530.06 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			
81.	02 Scheme for Adolescent Girls (SAG) (State share) - Saksham Anganwadi and Poshan 2.0			
	O.	128.09	69.20	33.46
	R.	-58.89		-35.74
	Withdrawal of provision through re-appropriation (₹58.89 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).			

## Grant No. 44 - Contd.

Head		Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
82.	03 Poshan 2.0			
	O.	7,320.31	6,306.32	-859.49
	R.	-154.50		

Withdrawal of provision through re-appropriation (₹154.50 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

83.	04 Supplementary Nutrition Programme (SNP) (State Share) - Saksham Anganwadi and Poshan2.0			
	O.	704.58	618.64	-177.56
	R.	91.62		

Enhancement of provision through re-appropriation (₹91.62 lakh) in March 2025 proved unnecessary. Reasons for saving have not been intimated though called for (September 2025).

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

## 84. 03 Shakti Sadan (State Share) - SAMARTHYA

	O.	128.06	285.69	-87.00
	R.	157.63		

Enhancement of provision through re-appropriation (₹157.63 lakh) in March 2025 proved excessive. Reasons for anticipated excess and saving have not been intimated though called for (September 2025).

**Voted:****(Valley)****2235 Social Security and Welfare***02 Social Welfare*

## 102 Child Welfare

## 85. 10 Saksham Anganwadi (Central Share) - Saksham Anganwadi and Poshan 2.0

	O.	12,632.80	22,062.26	+2,436.68
	R.	6,992.78		

Enhancement of provision through re-appropriation (₹6,992.78 lakh) in March 2025 proved less. Reasons for excess expenditure have not been intimated though called for (September 2025).

**Grant No. 44 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>		<b>Actual Expenditure</b> (₹ in lakh)	<b>Excess (+)/ Saving (-)</b>
86. 12 Financial Assistance to Child Rights Commission				
O.	81.38	91.38	91.38	...
R.	10.00			

Reasons for enhancement of provision through re-appropriation (₹10.00 lakh) in March 2025 have not been intimated though called for (September 2025).

## 103 Women's Welfare

## 87. 03 Shakti Sadan (State Share) - SAMARTHYA

O.	203.55	428.54	322.87	-105.67
R.	224.99			

Enhancement of provision through re-appropriation (₹224.99 lakh) in March 2025 proved excessive. Reasons for anticipated excess and saving have not been intimated though called for (September 2025).

**2236 Nutrition***02 Distribution of nutritious food and beverages*

## 101 Special Nutrition Programmes

## 88. 05 Poshan Abhiyan (Central Share) - Saksham Anganwadi and Poshan2.0

O.	1,312.82	1,347.57	1,336.57	-11.00
R.	34.75			

Reasons for enhancement of provision through re-appropriation (₹34.75 lakh) in March 2025 and anticipated excess and saving have not been intimated though called for (September 2025).

## 89. 06 Poshan Abhiyan (State Share) - Saksham Anganwadi and Poshan 2.0

O.	69.10	117.12	117.12	...
R.	48.02			

Reasons for enhancement of provision through re-appropriation (₹48.02 lakh) in March 2025 have not been intimated though called for (September 2025).

**1.2 Capital :**

1.2.1 The grant in Capital Section closed with a saving of ₹3,431.61 lakh against which an amount of ₹2,436.70 lakh was surrendered during the year.

1.2.2 In view of the final saving of ₹3,431.61 lakh, surrender of ₹2,436.70 lakh in March 2025 proved less.

1.2.3 Saving occurred mainly under :

**Voted:****(Hill)****4235 Capital Outlay on Social Security and Welfare**

**Grant No. 44 - Contd.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
<i>02 Social Welfare</i>			
800 Other Expenditure			
1. 02 Construction of Anganwadi Centres - Saksham Anganwadi and Poshan 2.0			
O.	800.00	0.01	...
R.	-799.99		-0.01

Reasons for withdrawal of provision through surrender (₹799.99 lakh) in March 2025 and non-utilisation of the remaining provision have not been intimated though called for (September 2025).

2. 10 Upgradation of Mini Anganwadi Centres to Main Anganwadi Centres (Central Share)				
O.	62.40	62.40	...	-62.40

Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2025).

3. 11 Upgradation of Mini Anganwadi Centres to Main Anganwadi Centres (State Share)				
O.	6.93	6.93	...	-6.93

Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2025).

**Voted:**  
**(Valley)**

**4235 Capital Outlay on Social Security and Welfare**

<i>02 Social Welfare</i>				
101 Welfare of handicapped				
4. 01 Creation of Capital Assets (Construction of CCIs including JJBs and CWCs) under Mission Vatsalya (Central Share)				
O.	636.64	318.34	...	-318.34
R.	-318.34			

Reasons for withdrawal of provision through surrender (₹318.34 lakh) in March 2025 and non-utilisation of the remaining provision have not been intimated though called for (September 2025).

5. 02 Creation of Capital Assets (Construction of CCIs including JJBs and CWCs) under Mission Vatsalya (State Share)				
O.	57.14	35.37	...	-35.37
R.	-21.77			

Withdrawal of provision through re-appropriation (₹21.77 lakh) in March 2025 and non-utilisation/non-surrender of the remaining fund have not been intimated though called for (September 2025).

**Grant No. 44 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>		<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
800 Other Expenditure				
6. 01 Direction				
O.	70.00	60.00	...	-60.00
R.	-10.00			
Withdrawal of fund through re-appropriation (₹10.00 lakh) in March 2025 and non-utilisation/non-surrender of the remaining fund have not been intimated though called for (September 2025).				
7. 02 Construction of Anganwadi Centres - Saksham Anganwadi and Poshan 2.0				
O.	1,100.00	2.00	...	-2.00
R.	-1,099.98			
Reasons for withdrawal of provision through surrender (₹1,099.98 lakh) in March 2025 and non-utilisation of the remaining provision have not been intimated though called for (September 2025).				
8. 03 State Share for Construction of Anganwadi Centres - Saksham Anganwadi and Poshan 2.0				
O.	211.11	0.03	...	-0.03
R.	-211.08			
Reasons for withdrawal of provision through re-appropriation (₹211.08 lakh) in March 2025 and non-utilisation/non-surrender of the remaining fund have not been intimated though called for (September 2025).				
9. 04 Construction of Toilets and providing Drinking Water Facilities in Anganwadi Centres (Central Share)-Saksham Anganwadi and Poshan 2.0				
O.	300.00	300.00	...	-300.00
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2025).				
10. 08 Upgradation of AWC's to Saksham Anganwadis (Central Share)				
O.	58.50	54.00	20.25	-33.75
R.	-4.50			
Withdrawal of provision through re-appropriation (₹4.50 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).				
11. 09 Upgradation of AWC's to Saksham Anganwadis (State Share)				
O.	24.50	3.75	...	-3.75
R.	-20.75			
Reasons for withdrawal of provision through re-appropriation (₹20.75 lakh) in March 2025 and non-utilisation/non-surrender of the remaining provision have not been intimated though called for (September 2025).				

**Grant No. 44 - Concl'd.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
12. 10 Upgradation of Mini Anganwadi Centres to Main Anganwadi Centres (Central Share)			
O.	93.60	93.60	...
13. 11 Upgradation of Mini Anganwadi Centres to Main Anganwadi Centres (State Share)			
O.	17.33	17.33	...
14. 13 Construction of One Stop Centre/Sakhi (Central Share) - SAMBAL			
O.	60.00	60.00	...
Reasons for non-utilisation/non-surrender of the entire provisions in Sl. Nos. 12, 13 & 14 above have not been intimated though called for (September 2025).			

15. 14 Development of Infrastructure Projects (State Funded)				
O.	700.00	400.00	399.61	-0.39
R.	-300.00			

Withdrawal of fund through surrender (₹218.43 lakh) in March 2025 and re-appropriation (₹81.57 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

1.2.4 Saving mentioned in Note 1.2.3 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

16. 12 Construction of Anganwadi Centres (AWCs) under PM-JANMAN				
O.	156.00	504.00	504.00	...
R.	348.00			

Reasons for enhancement of provision through re-appropriation (₹348.00 lakh) in March 2025 have not been intimated though called for (September 2025).

**Grant No. 45 - Tourism**

Section & Major Head	Total grant / Appropriation	Actual Expenditure (₹ in thousand)	Excess (+)/ Saving (-)
<b>Revenue</b>			
<b>Major Head: 3452 Tourism</b>			
<b>Voted:</b>			
Original	28,58,55		
Supplementary	...	5,02,89	-23,55,66
Amount Surrendered during the year.			19,09,39
<b>Capital:</b>			
<b>Major Head: 5452 Capital Outlay on Tourism</b>			
<b>Voted :</b>			
Original	1,18,03,71		
Supplementary	...	1,65,77	-1,16,37,94
Amount Surrendered during the year.			1,12,26,90

**Notes and Comments:**

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

	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
<b>Revenue:</b>			
<b>Voted:</b>			
Valley Areas	2,358.55	502.89	-1855.66
Hill Areas	500.00	...	-500.00
<b>Total Voted:</b>	<b>2,858.55</b>	<b>502.89</b>	<b>-2,355.66</b>
<b>Capital</b>			
<b>Voted:</b>			
Valley Areas	11,803.71	165.77	-11,637.94
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>11,803.71</b>	<b>165.77</b>	<b>-11,637.94</b>

**1.1. Revenue:**

1.1.1. The grant closed with a saving of ₹2,355.66 lakh against which an amount of ₹1,909.39 lakh surrendered during the year.

1.1.2. In the view of the final saving of ₹2,355.66 lakh, the surrendered amount of ₹1,909.39lakh in March 2025 proved less.

1.1.3. Savings occurred mainly under :

**Grant No. 45 - Contd.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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**Voted:****(Hill)****3452 Tourism***01 Tourist Infrastructure*

## 800 Other Expenditure

## 1. 03 Organizing Shirui Festival

O.	100.00	62.41	...	-62.41
R.	-37.59			

Reasons for withdrawal of fund through surrender (₹37.59 lakh) and non-utilisation of the remaining fund have not been intimated though called for (September 2025).

## 2. 04 Organizing Barak Festival

O.	200.00	21.50	...	-21.50
R.	-178.50			

Reasons for withdrawal of fund through surrender (₹178.50 lakh) in March 2025 and non-utilisation of the remaining fund have not been intimated though called for (September 2025).

## 3. 07 Organizing Orange Festival

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

Reasons for withdrawal of the whole provision through surrender (₹200.00 lakh) in March 2025 have not been intimated though called for (September 2025).

**Voted:****(Valley)****3452 Tourism***01 Tourist Infrastructure*

## 800 Other Expenditure

## 4. 01 Tourist Publicity

O.	130.00	85.60	62.62	-22.98
R.	-44.40			

Withdrawal of fund by way of surrender (₹43.30 lakh) and re-appropriation (₹1.10 lakh) in March 2025 proved less. Reasons for final saving have not been intimated though called for (September 2025)

## 5. 02 Organizing Sangai Festival

O.	1,500.00	150.00	...	-150.00
R.	-1,350.00			

Reasons for withdrawal of fund through surrender (₹1,350.00 lakh) and non-utilisation of the remaining fund have not been intimated though called for (September 2025).

**Grant No. 45 - Contd.**

<b>Head</b>	<b>Total grant / Appropriation</b>		<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
6. 06 Participation & Organizing Tourism Event				
O.	80.00	80.00	49.72	-30.28
Reasons for saving have not been intimated though called for (September 2025).				
<i>80 General</i>				
001 Direction and Administration				
7. 01 Direction				
O.	328.55	329.65	236.25	-93.40
R.	1.10			
Enhancement of fund by way of re-appropriation (₹1.10 lakh) in March 2025 proved unnecessary. Reasons for final saving have not been intimated though called for (September 2025)				
800 Other Expenditure				
8. 01 Development of Tourism				
O.	250.00	150.00	25.00	-125.00
R.	-100.00			
Withdrawal of fund by way of surrender (₹100.00 lakh) in March 2025 proved less. Reasons for final saving have not been intimated though called for (September 2025)				

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 closed with a saving of ₹1,16,37.94 lakh against which an amount of ₹11,226.90 lakh was surrendered during the year.

1.2.2. In the view of the final saving of ₹1,16,37.94 lakh, surrendered of ₹11,226.90 lakh in March 2025 proved less.

1.2.3. Saving occurred mainly under:

**Voted:****(Valley)****5452 Capital Outlay on Tourism***01 Tourist Infrastructure*

## 101 Tourist Centre

## 1. 01 Development of Tourist Circuit/ Destination in Manipur

O.	100.00	50.00	...	-50.00
R.	-50.00			

Reasons for withdrawal of fund through surrender (₹50.00 lakh) and non-utilisation of the remaining fund have not been intimated though called for (September 2025).

**Grant No. 45 - Concl'd.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
2. 02 Loktak Lake Eco- Tourism Project (EAP)			
O.	1,050.00	16.07	16.06
R.	-1,033.93		-0.01

Withdrawal of fund by way of surrender (₹1,026.93 lakh) and re-appropriation (₹7.00 lakh) in March 2025 proved less. Reasons for final saving have not been intimated though called for (September 2025)

3. 03 Expansion of Sangai Ethnic Park and Development of tourism infrastructure			
O.	10,150.00	0.03	...
R.	-10,149.97		-0.03

Reasons for withdrawal of fund through surrender (₹10,149.97 lakh) and non-utilisation of the remaining fund have not been intimated though called for (September 2025).

4. 06 State component of Doner and NEC Projects			
O.	485.00	485.00	129.00
			-356.00

Reasons for saving have not been intimated though called for (September 2025).

**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.

**Voted:****(Valley)****5452 Capital Outlay on Tourism**

80 General

800 Other Expenditure

1. 01 Direction			
R.	7.00	7.00	2.00
			-5.00

Reasons for creation of fund through re-appropriation ((₹7.00 lakh) in March 2025 and incurring expenditure without creation of provision either in original/supplementary budget have not been intimated though called for (September 2025).

**Grant No. 46 - Science and Technology**

<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>3425 Other Scientific Research</b>		
<b>Voted:</b>			
Original	4,97,52		
Supplementary	...	4,97,52	4,21,97
Amount Surrendered during the year.			8,38
<b>Capital:</b>			
<b>Major Head :</b>	<b>5425 Capital Outlay on Other Scientific and Environmental Research</b>		
<b>Voted :</b>			
Original	1,07,00		
Supplementary	22	1,07,22	91,99
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	497.52	421.97	-75.55
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>497.52</b>	<b>421.97</b>	<b>-75.55</b>
<b>Capital</b>			
<b>Voted:</b>			
Valley Areas	107.22	91.99	-15.23
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>107.22</b>	<b>91.99</b>	<b>-15.23</b>

**1.1. Revenue:**

1.1.1. The grant closed with a saving of ₹75.55 lakh against which an amount of ₹8.38 lakh surrendered during the year.

1.1.2. In view of the final saving of ₹75.55 lakh, the surrendered amount of ₹8.38 lakh in March 2025 proved less.

1.1.3. Savings occurred mainly under :

**Grant No. 46 - Contd.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
<b>Voted:</b>			
<b>(Valley)</b>			
<b>2501 Special Programmes for Rural Development</b>			
<i>04 Integrated Rural Energy Planning Programme</i>			
105 Project Implementation			
1. 03 State IREP programme			
O.	20.00	20.00	0.45
			-19.55
Reasons for saving was reportedly due to non sanction of the proposal by the Government during the Financial Year 2024-25.			
<b>3425 Other Scientific Research</b>			
<i>60 Others</i>			
001 Direction and Administration			
2. 01 Direction			
O.	366.52	356.14	317.53
R.	-10.38		-38.61
Withdrawal of fund by way of surrender (₹8.38 lakh) and re-appropriation (₹2.00 lakh) in March 2025 proved less. Reasons for saving was reportedly due to (i) less claim for Travel Expenses from any (ii) non claimant for medical reimbursement, (iii) retirement of staffs, etc.			
800 Other Expenditure			
3. 01 Manipur Science & Technology Council(MASTECC)			
O.	20.00	20.00	13.02
			-6.98
Reasons for saving was reportedly due to sanction of only 50% of the proposed amount under GIA to MASTECC.			

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 closed with a saving of ₹15.23 lakh. No part of the saving was surrendered during the year.

1.2.2. In view of the final saving of ₹15.23 lakh, the supplementary provision of ₹0.22 lakh obtained in February 2025 proved unnecessary.

1.2.3. Saving occurred mainly under:

**Grant No. 46 - Concl.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
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**Voted:****(Valley)****5425 Capital Outlay on Other Scientific and Environmental Research**

800 Other Expenditure

## 1. 01 Direction

O.	107.00	63.72	48.49	-15.23
R.	-43.28			

Reasons for saving was reportedly due to non sanction of the proposal by the Government during the Financial Year 2024-25.

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

## 2. 02 Modernization/Upgradation of existing Galleries and Setting up of new Gallery on Science of Sports under SPoCS - State Share

S.	0.22	43.50	43.50	...
R.	43.28			

Reasons for enhancement of fund by way of re-appropriation (₹43.28 lakh) in March 2025 have not been intimated though called for (September 2025).

## Grant No. 47 - Minorities and Other Backward Classes Department

Section & Major Head	Total grant / Appropriation	Actual Expenditure (₹ in thousand)	Excess (+)/ Saving (-)
<b>Revenue</b>			
<b>Major Head:</b>	<b>2225 Welfare of Scheduled Castes, Schedule Tribes, Other Backward Classes and Minorities</b>		
<b>Voted:</b>			
Original	94,43,89		
Supplementary	...	94,43,89	42,19,18
Amount Surrendered during the year.			-52,24,71
			19,98,48
<b>Capital:</b>			
<b>Major Head:</b>	<b>4225 Capital Outlay on Welfare of Scheduled Castes, Schedule Tribes, OBC &amp; Minorities</b>		
<b>Voted:</b>			
Original	4,56,36,19		
Supplementary	...	4,56,36,19	78,26,74
Amount Surrendered during the year.			-3,78,09,45
			1,12,36,00

**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	9,443.89	4,219.18	-5,224.71
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>9,443.89</b>	<b>4,219.18</b>	<b>-5,224.71</b>
<b>Capital</b>			
<b>Voted:</b>			
Valley Areas	45,636.19	7,826.74	-37,809.45
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>45,636.19</b>	<b>7,826.74</b>	<b>-37,809.45</b>

**1.1 Revenue:**

1.1.1. The grant closed with a saving of ₹5,224.71 lakh against which an amount of ₹1,998.48 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹5,224.71 lakh, surrendered amount of ₹11,236.00 lakh in March 2025 proved less.

1.1.3. 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>2225 Welfare of Scheduled Castes, Schedule Tribes, Other Backward Classes and Minorities</b>			
<i>01 Welfare of Scheduled Castes</i>			
277 Education			
1. 01 Pre Matric Scholarship Scheme for SC Students			
O.	20.00	20.00	5.06
			-14.94
Reasons for saving was reportedly due to (i) partial release of funds by Ministry of Social Justice & Empowerment, Government of India and (ii) less number of scholarship application.			
2. 02 Post Matric Scholarship Scheme for SC Students			
O.	177.10	87.00	64.26
R.	-90.10		-22.74
Withdrawal of fund through re-appropriation (₹90.10 lakh) in March 2025 proved less. Reasons for saving was reportedly due to (i) partial release of funds by Ministry of Social Justice & Empowerment, Government of India and (ii) less number of scholarship application.			
793 Special Central Assistance for Scheduled Castes Component Plan			
3. 01 Pradhan Mantri Adarsh Gram Yojana(PMAGY)/Central Share			
O.	243.20	143.20	...
R.	-100.00		-143.20
Reasons for withdrawal of fund through re-appropriation (₹100.00 lakh) in March 2025 and non-utilisation of the remaining provision was reportedly due to partial release of funds by Ministry of Social Justice & Empowerment, Government of India.			
4. 02 Pradhan Mantri Anusuchti Jaati Abhyuday Yojana (PMAJAY)/Central Share			
O.	1,340.33	1,340.33	143.84
			-1,196.49
Reasons for saving was reportedly due to partial release of funds by Ministry of Social Justice & Empowerment, Government of India.			
<i>03 Welfare of Backward Classes</i>			
001 Direction and Administration			
5. 01 Welfare of Backward Classes			
O.	217.97	158.73	121.65
R.	-59.24		-37.08
Withdrawal of fund by way of re-appropriation (₹59.24 lakh) in March 2025 proved less. Reasons for saving was reportedly due to (i) non-filling up of vacant post and (ii) less number of medical reimbursement claim.			

## Grant No. 47 - Contd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
102 Economic Development			
6. 01 Socio-Economic Development Progress of Minorities and OBCs			
O.	284.67	284.67	103.15
R.			-181.52
Reasons for saving was reportedly due to non release of fund by Finance Department, Government of Manipur.			
7. 03 Reservation Policy & Upliftment of OBCs			
O.	107.47	107.47	...
R.			-107.47
Reasons for non-utilisation/non-surrender of the provision was reportedly due to non release of fund by Finance Department, Government of Manipur.			
277 Education			
8. 01 Pre Matric Scholarship(OBC)/State Share			
O.	32.10	20.07	18.05
R.	-12.03		-2.02
Withdrawal of fund by way of re-appropriation (₹12.03 lakh) in March 2025 proved less. Reasons for saving was reportedly due to reduction in State Share corresponding to partial disbursement of the Central Share.			
9. 02 PM-YASASVI(Post Matric Scholarship for OBC,EBC & DNT)			
O.	4,434.16	2,120.00	1,786.89
R.	-2,314.16		-333.11
Withdrawal of fund by way of re-appropriation (₹2,314.16 lakh) in March 2025 proved less. Reasons for saving was reportedly due to reduction in State Share corresponding to partial disbursement of the Central Share.			
10. 03 PM-YASASVI(Pre-Matric)/Central Share			
O.	289.00	50.00	35.84
R.	-239.00		-14.16
Withdrawal of fund by way of re-appropriation (₹239.00 lakh) in March 2025 proved less. Reasons for saving was reportedly due to non release of fund by the Ministry of Social Justice & Empowerment, Government of India.			
11. 04 Chief Minister's Heiminasi(Coaching Programme)			
O.	60.00	60.00	...
R.			-60.00
Reasons for non-utilisation/non-surrender of the provision was reportedly due to non release of fund by Finance Department, Government of Manipur.			

**Grant No. 47 - Contd.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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*04 Welfare of Minorities*

## 001 Direction &amp; Administration

## 12. 01 Welfare of Minorities

O.	190.08	186.48	158.82	-27.66
R.	-3.60			

Withdrawal of fund by way of re-appropriation (₹3.60 lakh) in March 2025 proved less. Reasons for saving was reportedly due to (i) non-filling up of vacant post and (ii) unutilized provision of medical reimbursement.

## 800 Other Expenditure

## 13. 02 Preservation and Protection of Wakf properties and Modernisation of Madrassa

O.	1,472.11	1,545.11	1,262.11	-283.00
R.	73.00			

Enhancement of fund by way of re-appropriation (₹73.00 lakh) in March 2025 proved unnecessary. Reasons for saving was reportedly due to non release of fund by Finance Department, Government of Manipur.

## 14. 03 Protection of Minority Rights

O.	118.12	118.37	67.91	-50.46
R.	0.25			

Enhancement of fund by way of re-appropriation (₹0.25 lakh) in March 2025 proved unnecessary. Reasons for saving was reportedly due to non release of fund by Finance Department, Government of Manipur.

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

**2225 Welfare of Scheduled Castes, Schedule Tribes, Other Backward Classes and Minorities***04 Welfare of Minorities*

## 800 Other Expenditure

## 15. 01 Welfare of Haj Pilgrimage

O.	119.00	124.00	124.00	...
R.	5.00			

No reasons for anticipated excess and enhancement of fund through re-appropriation (₹5.00 lakh) in March 2025 have been intimated though called for (September 2025).

## Grant No. 47 - Contd.

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

1.2.1. The grant in Capital Section closed with a saving of ₹37,809.45 lakh against which an amount of ₹11,236.00 lakh was surrendered during the year.

1.2.2.. In view of the final saving of ₹37,809.45 lakh, surrendered amount of ₹11,236.00 lakh in March 2025 proved less.

1.2.3. Saving occurred mainly under:

**Voted:****(Valley)****4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, OBC & Minorities***01 Welfare of Scheduled Castes*

## 800 Other Expenditure

## 1. 01 Babu Jagjivan Ram Chhatrawas Yojana(BJRCY)Boy's Hostel

O.	525.00	525.00	...	-525.00
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Reasons for non-utilisation/non-surrender of the provision was reportedly due to non release of fund by the Ministry of Social Justice & Empowerment, Government of India.

## 2. 02 Babu Jagjivan Ram Chhatrawas Yojana(BJRCY) Girls' Hostel

O.	1,400.00	1,400.00	...	-1,400.00
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Reasons for non-utilisation/non-surrender of the provision was reportedly due to non release of fund by the Ministry of Social Justice & Empowerment, Government of India.

## 3. 03 Institute Boy's Hostel

O.	241.19	241.19	66.18	-175.01
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Reasons for saving was reportedly due to non release of fund by the Ministry of Social Justice & Empowerment, Government of India.

*03 Welfare of Backward Classes*

## 800 Other Expenditure

## 4. 01 Construction of Hostel for OBC Boys

O.	1,067.50	1,067.50	121.67	-945.83
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Reasons for saving was reportedly due to non release of fund by the Ministry of Social Justice & Empowerment, Government of India.

## 5. 02 Construction of Hostel for OBC Girl's

O.	402.50	402.50	...	-402.50
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Reasons for non-utilisation/non-surrender of the provision was reportedly due to non release of fund by the Ministry of Social Justice & Empowerment, Government of India.

**Grant No. 47 - Concl.**

<b>Head</b>	<b>Total grant / Appropriation</b>	<b>Actual Expenditure (₹ in lakh)</b>	<b>Excess (+)/ Saving (-)</b>
<i>04 Welfare of Minorities</i>			
800 Other Expenditure			
6. 01 Pradhan Mantri Jan Vikas karyakaram (PMJVK)			
O.	42,000.00	30,764.00	7,638.89
R.	-11,236.00		-23,125.11

Withdrawal of fund by way of surrender (₹11,236.00 lakh) in March 2025 proved less. Reasons for saving was reportedly due to partial release of fund by Ministry of Minority Affairs, Government of India.

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

**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:</b>	<b>2245 Relief on account of Natural Calamities</b>			
<b>Voted:</b>				
Original	4,47,83,40			
Supplementary	50,29,39	4,98,12,79	2,17,89,43	-2,80,23,36
Amount Surrendered during the year.				...
<b>Capital:</b>				
<b>Major Head:</b>	<b>4250 Capital Outlay on other Social Services</b>			
<b>Voted</b>				
Original	4,30,00			
Supplementary	...	4,30,00	5,00	-4,25,00
Amount Surrendered during the year.				3,32,00

**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	49,812.79	21,789.43	-28,023.36
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>49,812.79</b>	<b>21,789.43</b>	<b>-28,023.36</b>
<b>Capital</b>			
<b>Voted:</b>			
Valley Areas	430.00	5.00	-425.00
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>430.00</b>	<b>5.00</b>	<b>-425.00</b>

**1.1. Revenue:**

1.1.1. The grant closed with a saving of ₹28,023.36 lakh. No part of the saving was surrendered during the year.

1.1.2. In view of the final saving of ₹28,023.36 lakh, the supplementary provision of 5,029.39 lakh obtained in March 2025 proved unnecessary.

1.1.3. Saving occurred mainly under:

**Grant No. 48 - Contd.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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**Voted:****(Valley)****2245 Relief on account of Natural Calamities***05 State Disaster Response Fund*

## 101 Transfer to Reserve Funds and Deposit Accounts - State Disaster Response Fund

## 1. 02 State Disaster Response Fund (Flood)

O.	12,000.00	18,000.00	11,155.00	-6,845.00
S.	5,029.39			
R.	970.61			

In view of the final saving of ₹6,845.00 lakh, augmentation of fund by way of supplementary (₹5,029.39 lakh) obtained in February 2025 and re-appropriation (₹970.61 lakh) in March 2025 proved unnecessary. Reasons for saving have not been intimated though called for (September 2025).

*80 General*

## 102 Management of Natural Disasters, Contingency Plans in disaster prone areas

## 3. 01 Relief and Disaster Management

O.	634.00	422.00	209.79	-212.21
R.	-212.00			

Withdrawal of fund by way of re-appropriation (₹212.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

## 4. 02 Civil Defence

O.	202.00	175.00	121.76	-53.24
R.	-27.00			

Withdrawal of fund by way of re-appropriation (₹27.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

## 5. 03 National Disaster Management Authority (NDMA)/(Central Share)

O.	57.21	...	...	...
R.	-57.21			

Reasons for withdrawal of the entire provision by way of re-appropriation have not been intimated though called for (September 2025).

**Grant No. 48 - Contd.**

Head	Total grant / Appropriation		Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
6. 04 Conduct of Mock Exercise (Central Share)				
O.	34.00	...	...	...
R.	-34.00			
Reasons for withdrawal of the entire provision by way of re-appropriation have not been intimated though called for (September 2025).				
7. 05 Extension of Emergency Response support (ERSS)				
O.	54.79	54.79	...	-54.79
Reasons for non-utilisation/non-surrender of entire budget provision have not been intimated though called for (September 2025).				
103 Assistance to States from National Disaster Response Fund				
8. 01 National Disaster Response Fund				
O.	20,000.00	20,000.00	2,653.00	-17,347.00
Reasons for saving have not been intimated though called for (September 2025).				
800 Other Expenditure				
9. 01 State Disaster Response Fund (SDRF under 15th FC Award)				
O.	10,800.40	7,280.00	5,773.99	-1,506.01
R.	-3,520.40			
Reduction of fund by way of re-appropriation (₹3,520.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).				
10. 02 State Disaster Mitigation Fund (SDRMF under 15th FC Award)				
O.	1,001.00	941.00	940.00	-1.00
R.	-60.00			
Reduction of fund by way of re-appropriation (₹60.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).				

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

**1.2. Capital:**

1.1.2. The grant in the Capital Section closed with a saving of ₹425.00 lakh against which an amount of ₹332.00 lakh was surrendered during the year.

1.1.3. Saving occurred mainly under:

**Grant No. 48 - Concl.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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**Voted:****(Valley)****4250 Capital Outlay on other Social Services**

001 Direction and Administration

## 1. 01 Civil Defence

O.	130.00	45.00	...	-45.00
R.	-85.00			

Reasons for withdrawal of fund by way of surrender (₹85.00 lakh) in March 2025 and non-utilisation of the remaining fund have not been intimated though called for (September 2025).

## 2. 02 Relief &amp; Disaster Management

O.	300.00	53.00	5.00	-48.00
R.	-247.00			

Reduction of fund by way of surrender (₹247.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

**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 State Legislature requires regularisation.

**Voted:****(Valley)****2245 Relief on account of Natural Calamities***08 State Disaster Mitigation Fund*

101 Disaster Mitigation

## 1. 01 State Disaster Mitigation Fund(SDRMF) under 15th FC Award

R.	940.00	940.00	935.88	-4.12
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Reasons for creation of fund through re-appropriation (₹940.00 lakh) in March 2025 and incurring expenditure without creation of fund either in original/supplementary budget have not been intimated though called for (September 2025).

**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	15,40,50			
	Supplementary	2,76,10	18,16,60	13,80,86	-4,35,74
	Amount Surrendered during the year.				...
<b>Capital :</b>					
<b>Major Head: 4059 Capital Outlay on Public Works</b>					
<b>Voted:</b>					
	Original	1,23,00			
	Supplementary	...	1,23,00	...	-1,23,00
	Amount Surrendered during the year.				78,00

**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	1,229.00	980.54	-248.46
Hill Areas	587.60	400.32	-187.28
<b>Total Voted:</b>	<b>1,816.60</b>	<b>1,380.86</b>	<b>-435.74</b>
<b>Capital :</b>			
<b>Voted:</b>			
Valley Areas	121.00	...	-121.00
Hill Areas	2.00	...	-2.00
<b>Total Voted:</b>	<b>123.00</b>	<b>...</b>	<b>-123.00</b>

**1.1. Revenue:**

1.1.1. The grant closed with a saving of ₹435.74 lakh. No part of the saving was surrendered during the year.

1.1.2. In view of the final saving of ₹4,35.74 lakh, the supplementary provision of ₹276.10 lakh obtained in March 2025 proved excessive.

1.1.3. Saving occurred mainly under:

## Grant No. 49 - Contd.

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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**Voted:****(Hill)****3454 Census Surveys and Statistics***01 Census*

## 001 Direction and Administration

## 1. 01 Direction

O.	362.50	325.50	308.42	-17.08
R.	-37.00			

Reduction of provision by way of re-appropriation (₹37.00 lakh) in March 2025 proved less. Reasons for saving have not been intimated though called for (September 2025).

*02 Surveys and Statistics*

## 201 National Sample Survey Organisation

## 2. 01 National Sample Survey Organisation

O.	170.00	248.10	91.90	-156.20
S.	55.10			
R.	23.00			

Addition of fund by way of supplementary (₹55.10 lakh) and enhancement through re-appropriation (₹23.00 lakh) in March 2025 proved unnecessary. Reasons for final saving have not been intimated though called for (September 2025).

**Voted:****(Valley)****3454 Census Surveys and Statistics***01 Census*

## 001 Direction and Administration

## 3. 01 Direction

O.	699.00	793.00	697.90	-95.10
S.	100.00			
R.	-6.00			

Addition of provision by way of supplementary (₹100.00 lakh) in February 2025 proved unnecessary and reduction through re-appropriation (₹6.00 lakh) in March 2025 proved less. Reasons for final saving have not been intimated though called for (September 2025).

*02 Surveys and Statistics*

## 201 National Sample Survey Organisation

## 4. 01 National Sample Survey Organisation

O.	309.00	450.00	282.64	-167.36
S.	121.00			
R.	20.00			

Addition of fund through supplementary (₹121.00 lakh) and enhancement by way of re-appropriation (₹20.00 lakh) in March 2025 proved unnecessary. Reasons for saving have not been intimated though called for (September 2025).

**Grant No. 49 - Concl.**

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

**1.2. Capital:**

1.2.1. The grant in the Capital Section closed with a saving of ₹123.00 lakh against which an amount of ₹78.00 lakh was surrendered during the year.

1.2.2. Saving occurred mainly under:

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

## 001 Direction and Administration

## 1. 01 Capital Expenditure

O.	50.00	8.00	...	-8.00
R.	-42.00			

Reasons for withdrawal of fund through surrender (₹42.00 lakh) in March 2025 and non-utilisation of the remaining provision have not been intimated though called for (September 2025).

## 051 Construction

## 2. 01 Infrastructure Development of Statistics Department

O.	46.00	11.00	...	-11.00
R.	-35.00			

Reasons for withdrawal of fund by way of surrender (₹35.00 lakh) in March 2025 and non-utilisation of the remaining fund have not been intimated though called for (September 2025).

## 3. 02 India Statistical Strengthening Project (SSP)

O.	25.00	25.00	...	-25.00
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Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (September 2025).

1.2.3. No specific excess was observed to counter-balance the saving mentioned in Note 1.2.2 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>
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**Revenue :****Major Head: 3425-Other Scientific Research****Voted:**

Original	79,06,14		
Supplementary	...	79,06,14	17,65,57
Amount Surrendered during the year.			34,24,24

**Capital:****Major Head: 5425- Capital Outlay on Other Scientific and Environmental Research****Voted :**

Original	76,58,00		
Supplementary	...	76,58,00	23,17,58
Amount Surrendered during the year.			43,34,69

**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	7,906.14	1,765.57	-6,140.57
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>7,906.14</b>	<b>1,765.57</b>	<b>-6,140.57</b>
<b>Capital</b>			
<b>Voted:</b>			
Valley Areas	7,658.00	2,317.58	-5,340.42
Hill Areas	...	...	...
<b>Total Voted:</b>	<b>7,658.00</b>	<b>2,317.58</b>	<b>-5,340.42</b>

**1.1. Revenue:**

1.1.1. The grant closed with a saving of ₹6,140.57 lakh against which an amount of ₹3,424.24 lakh surrendered during the year.

1.1.2. In the view of the final saving of ₹6,140.57 lakh, the surrendered amount of ₹3,424.24 lakh in March 2025 proved less.

1.1.3. Savings occurred mainly under :

**Grant No. 50 - Contd.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
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**Voted:****(Valley)****3425 Other Scientific Research***60 Others*

001 Direction and Administration

## 1. 02 Promotion of Information Technology (IT)

O.	845.50	855.55	653.55	-202.00
R.	10.05			

Enhancement of fund by way of re-appropriation (₹10.05 lakh) in March 2025 proved unnecessary. Reasons for saving was reportedly due to deferment of the proposed sanction amount to the next Financial Year.

## 2. 04 Renovation of IT Park

O.	95.00	211.34	48.61	-162.73
R.	116.34			

Enhancement of fund by way of re-appropriation (₹116.34 lakh) in March 2025 proved unnecessary. Reasons for saving was reportedly due to non sanction of Encashment Permission/Expenditure Sanction/AC Drawal Permission.

600 Other Schemes

## 3. 01 MIND Project at Manipur IT SEZ (Central Share) (EAP)

O.	5,452.80	2,000.00	...	-2,000.00
R.	-3,452.80			

Reasons for withdrawal of fund through re-appropriation (₹128.56 lakh) and surrender (₹3,324.24 lakh) in March 2025 and non-utilisation of the remaining fund have not been intimated though called for (September 2025).

## 4. 02 MIND Project at Manipur IT SEZ (State Share) (EAP)

O.	100.00	...	...	...
R.	-100.00			

Reasons for withdrawal of entire fund through surrender in March 2025 have not been intimated though called for (September 2025)

**Grant No. 50 - Contd.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
800 Other Expenditure			
5. 01 Financial Assistance to Manipur Cyber Corporation Manipur			
O.	434.73	434.73	335.11
			-99.62
Reasons for saving was reportedly due to (i) late release of the Grant-in-Aid-General, (ii) non submission of Utilisation Certificate (UC) within the stipulated time, etc.			
6. 02 Financial Assistance to Manipur State Information Technology Society (MSITS)			
O.	500.00	500.00	250.00
			-250.00
Reasons for saving was reportedly due to deferment of the proposal for sanction of fund to the next Financial Year.			

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 ₹5,340.42 lakh against which an amount of ₹4,334.69 lakh was surrendered during the year.

1.2.2. Savings occurred mainly under :

**Voted:****(Valley)****5425 Capital Outlay on Other Scientific and Environmental Research**

800 Other Expenditure

## 1. 01 Promotion of Information Technology (IT)

O.	1,240.00	1,202.85	1,200.85	-2.01
R.	-37.15			

Withdrawal of fund by way of re-appropriation (₹7.46 lakh) and surrender (₹29.69) in March 2025 proved less. Reasons for saving was reportedly due to insufficient fund available with the State Government.

## 2. 04 MIND Project at Manipur IT SEZ (Central Share)(EAP)

O.	5,000.00	1,000.00	...	-1,000.00
R.	-4,000.00			

Reasons for withdrawal of fund through surrender (₹4,000.00 lakh) in March 2025 and non-utilisation of the remaining fund have not been intimated though called for (September 2025).

**Grant No. 50 - Concl'd.**

Head	Total grant / Appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
3. 05 MIND Project at Manipur IT SEZ (State Share)			
O.	100.00	...	...
R.	-100.00		
Reasons for surrender of the whole provision (₹100.00 lakh) in March 2025 was reportedly due to non signing of contract for the MIND project with the World Bank during Financial Year 2024-2025.			
4. 06 Setting up of CIIT (State Share)			
O.	100.00	...	...
R.	-100.00		
Reasons for surrender of the whole provision (₹100.00 lakh) in March 2025 have not been intimated though called for (September 2025).			
5. 07 Acquisition of land for expansion of IT SEZ			
O.	100.00	...	...
R.	-100.00		
Reasons for surrender of the whole provision (₹100.00 lakh) in March 2025 have not been intimated though called for (September 2025).			

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

**Voted:****(Valley)****5425 Capital Outlay on Other Scientific and Environmental Research**

800 Other Expenditure

## 6. 02 Construction of IIT

O.	1,113.00	1,120.46	1,116.73	-3.73
R.	7.46			

Enhancement of fund by way of re-appropriation (₹7.46 lakh) in March 2025 proved excessive. No proper reasons for anticipated excess and final saving have been intimated though called for (September 2025).

## 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	
(1)	(2)	(3)	(4)	(5)	(6)	Revenue	Capital	Revenue	Capital
1	7 Police	2,00,00,00	...	...	...	2,00,00,00	...	...	...
2	8 Public Works Department	8,00,00	...	41,79	...	7,58,21	...	...	...
3	19 Environment and Forest	3,03,75,67	...	35,77,22	...	2,67,98,45	...	...	...
4	27 Elections	...	...	20,00,00	...	...	...	20,00,00	...
5	48 Relief and Disaster Management	1,20,00,00	...	1,20,90,88	...	...	...	90,88	...
	<b>Total Amount</b>	<b>6,31,75,67</b>	...	<b>1,77,09,89</b>	...	<b>4,75,56,66</b>	...	<b>20,90,88</b>	...

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