



सत्यमेव जयते

Appropriation Accounts 2022-23



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



Government of Manipur

APPROPRIATION ACCOUNTS

2022-23

GOVERNMENT OF MANIPUR

TABLE OF CONTENTS

Introductory	iii
Summary of Appropriation Accounts	iv-xi
Certificate of the Comptroller and Auditor General of India	xii-xiii
Number and name of the grant / appropriation:	
1. State Legislature	1-4
2. Council of Ministers	5-7
APPROPRIATION No. 1.- Governor	8-9
APPROPRIATION No. 2 - Interest Payment and Debt Services	10-15
APPROPRIATION No. 3 - Manipur Public Service Commission	16
3. Secretariat	17-23
4. Land Revenue, Stamps and Registration and District Administration	24-37
5. Finance Department	38-48
6. Transport	49-52
7. Police	53-66
8. Public Works Department	67-79
9. Information and Publicity	80-83
10. Education	84-102
11. Medical, Health and Family Welfare Services	103-118
12. Municipal Administration, Housing and Urban Development	119-127
13. Labour and Employment	128-133
14. Department of Tribal Affairs and Hills Development	134-142
15. Consumer Affairs, Food and Public Distribution	143-148
16. Co-operation	149-151
17. Agriculture	152-165
18. Animal Husbandry and Veterinary including Dairy Farming	166-174
19. Environment and Forest	175-196
20. Community and Rural Development	197-204
21. Textiles, Commerce and Industries	205-216
22. Public Health Engineering	217-225
23. Power	226-231
24. Vigilance and Anti-Corruption Department	232-233
25. Youth Affairs and Sports Department	234-240

TABLE OF CONTENTS - Concl.

26. Administration of Justice	241-249
27. Election	250-251
28. State Excise	252-254
29. Sales Tax, Other Taxes/ Duties on Commodities and Services	255-256
30. Planning	257-264
31. Fire Protection and Control	265-266
32. Jails	267-269
33. Home Guards	270
34. Rehabilitation	271-272
35. Stationery and Printing	273-275
36. Minor Irrigation	276-281
37. Fisheries	282-285
38. Panchayat	286-288
39. Sericulture	289-291
40. Water Resources Department	292-299
41. Art and Culture	300-307
42. State Academy of Training	308-310
43. Horticulture and Soil Conservation	311-316
44. Social welfare Department	317-333
45. Tourism	334-337
46. Science and Technology	338-339
47. Minorities and Other Backward Classes and Scheduled Castes Department	340-346
48. Relief and Disaster Management	347-350
49. Economics and Statistics	351-354
50. Information Technology	355-357
APPENDIX - Grant wise details of estimates and actual recoveries which have been adjusted as the accounts in reduction of expenditure.	358

INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Manipur for the year 2022-2023 presents the accounts of sums expended in the year ended 31 March 2023, compared with the sums specified in the Schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts :

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

Charged appropriation and expenditure are shown in italics.

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

SAVING

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

Charged Appropriation:

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

EXCESS

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

Charged Appropriation:

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

SUMMARY OF APPROPRIATION ACCOUNTS, 2022-23

Number and name of grant or appropriation		Total of grant / appropriation		Actual Expenditure		Saving (-)		Excess (+)		
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital	
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
(₹ in lakh)										
1	State Legislature	Voted	24,157.51	1,200.00	23,715.19	720.00	442.32	480.00	...	...
		<i>Charged</i>	222.55	...	218.78	...	3.77	...	...	...
2	Council of Ministers	Voted	1,663.88	80.00	1,204.01	...	459.87	80.00	...	...
	Appropriation No. 1 - Governor	<i>Charged</i>	784.01	...	601.16	...	182.85	...	...	...
	Appropriation No. 2 - Interest Payment and Debt Services	<i>Charged</i>	96,308.31	7,73,031.42	87,418.54	9,40,472.18	8,889.77	...	...	1,67,440.76 (16,74,40,76,491)
	Appropriation No. 3 - Manipur Public Service Commission	<i>Charged</i>	715.96	...	610.68	...	105.28	...	...	...
3	Secretariat	Voted	14,062.45	3,000.00	11,042.01	727.81	3,020.44	2,272.19	...	...
		<i>Charged</i>	323.95	...	264.00	...	59.95	...	...	...
4	Land Revenue, Stamps & Registration and District Administration	Voted	14,159.91	30.00	11,532.15	...	2,627.76	30.00	...	...

SUMMARY OF APPROPRIATION ACCOUNTS -Contd.

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

(₹ in lakh)

5	Finance Department	Voted	3,23,218.34	260.01	2,81,818.19	183.27	41,400.15	76.74	...	...
		<i>Charged</i>	<i>39.74</i>	...	...	...	<i>39.74</i>	...	...	...
6	Transport	Voted	2,261.53	3,674.78	1,358.65	50.00	902.88	3,624.78	...	...
7	Police	Voted	2,17,929.32	7,882.72	2,12,089.20	2,694.56	5,840.12	5,188.16	...	...
8	Public Works Department	Voted	14,322.14	98,777.18	12,413.29	68,738.69	1,908.85	30,038.49	...	...
		<i>Charged</i>	<i>400.00</i>	...	<i>3.45</i>	...	<i>396.55</i>	...	...	...
9	Information and Publicity	Voted	1,630.41	60.00	1,474.88	50.00	155.53	10.00	...	...
10	Education	Voted	2,48,443.79	8,970.89	2,06,604.49	3,706.32	41,839.30	5,264.57	...	...
11	Medical, Health and Family Welfare Services	Voted	1,47,692.88	27,033.42	1,10,586.12	19,491.45	37,106.76	7,541.97	...	...

SUMMARY OF APPROPRIATION ACCOUNTS -Contd.

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

(₹ in lakh)

12 Municipal Administration, Housing and Urban Development	Voted	36,076.33	46,262.59	21,346.78	14,837.50	14,729.55	31,425.09	...	...
13 Labour and Employment	Voted	41,894.50	150.00	2,702.04	99.89	39,192.46	50.11	...	...
14 Department of Tribal Affairs and Hills Development	Voted	85,169.61	1,380.71	53,139.34	...	32,030.27	1,380.71	...	...
15 Consumer Affairs, Food and Public Distribution	Voted	16,776.64	500.00	4,925.27	500.00	11,851.37	...	...	...
16 Co-operation	Voted	4,063.07	100.00	2,411.11	100.00	1,651.96	...	...	...
17 Agriculture	Voted	33,387.15	6,584.70	13,164.06	228.37	20,223.09	6,356.33	...	...
18 Animal Husbandry and Veterinary including Dairy Farming	Voted	21,420.82	2,435.17	8,686.19	695.99	12,734.63	1,739.18	...	...

SUMMARY OF APPROPRIATION ACCOUNTS -Contd.

Number and name of grant or appropriation		Total of grant / appropriation		Actual Expenditure		Saving (-)		Excess (+)	
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(₹ in lakh)									
19 Environment and Forest	Voted	67,220.22	7,763.69	16,082.76	3,723.64	51,137.46	4,040.05	...	...
20 Community and Rural Development	Voted	3,04,216.05	1,71,650.00	1,50,605.05	49,723.50	1,53,611.00	1,21,926.50	...	...
21 Textiles, Commerce and Industries	Voted	18,404.75	2,696.35	4,703.57	943.92	13,701.18	1,752.43	...	...
22 Public Health Engineering	Voted	16,823.49	2,18,036.57	10,421.37	77,779.18	6,402.12	1,40,257.39	...	...
23 Power	Voted	51,837.96	...	31,795.13	...	20,042.83	...	...	...
24 Vigilance and Anti-Corruption Department	Voted	824.19	...	574.41	...	249.78	...	...	...
25 Youth Affairs and Sports Department	Voted	7,323.12	7,313.15	5,238.89	2,396.36	2,084.23	4,916.79	...	...
26 Administration of Justice	Voted	8,741.07	3,549.56	4,150.53	2,134.78	4,590.54	1,414.78	...	...
	<i>Charged</i>	<i>5,281.83</i>	...	<i>3,799.85</i>	...	<i>1,481.98</i>	...	...	...
27 Election	Voted	2,067.64	780.25	1,263.44	780.25	804.20	...	...	...

SUMMARY OF APPROPRIATION ACCOUNTS -Contd.

Number and name of grant or appropriation		Total of grant / appropriation		Actual Expenditure		Saving (-)		Excess (+)	
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(₹ in lakh)									
28 State Excise	Voted	1,272.22	100.00	916.27	50.00	355.95	50.00	...	...
29 Sales Tax, Other Taxes/Duties on Commodities and Services	Voted	781.90	...	773.77	...	8.13	...	...	...
30 Planning	Voted	30,069.67	1,24,200.86	4,563.11	48,982.28	25,506.56	75,218.58	...	...
31 Fire Protection and Control	Voted	3,587.83	...	2,192.17	...	1,395.66	...	...	...
32 Jails	Voted	4,167.78	100.00	3,813.50	...	354.28	100.00	...	...
33 Home Guards	Voted	5,651.89	...	5,463.84	...	188.05	...	...	...
34 Rehabilitation	Voted	694.32	...	316.48	...	377.84	...	...	...
35 Stationery and Printing	Voted	745.89	50.00	514.31	...	231.58	50.00	...	...
36 Minor Irrigation	Voted	1,519.88	36,407.06	881.31	2,008.56	638.57	34,398.50	...	...

SUMMARY OF APPROPRIATION ACCOUNTS -Contd.

Number and name of grant or appropriation		Total of grant / appropriation		Actual Expenditure		Saving (-)		Excess (+)	
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(₹ in lakh)									
37 Fisheries	Voted	6,196.79	10.00	3,094.05	...	3,102.74	10.00	...	...
38 Panchayat	Voted	16,227.07	...	5,683.26	...	10,543.81	...	...	...
39 Sericulture	Voted	4,225.69	...	2,371.53	...	1,854.16	...	...	...
40 Water Resources Department	Voted	7,064.40	86,871.33	5,401.18	20,475.61	1,663.22	66,395.72	...	...
41 Art and Culture	Voted	4,360.85	1,631.86	3,290.73	1,330.81	1,070.12	301.05	...	...
42 State Academy of Training	Voted	1,171.98	500.00	704.28	...	467.70	500.00	...	...
43 Horticulture and Soil Conservation	Voted	8,947.11	375.00	5,237.61	375.00	3,709.50	...	...	...
44 Social Welfare Department	Voted	1,20,874.73	6,147.28	63,369.48	1,073.35	57,505.25	5,073.93	...	...
45 Tourism	Voted	4,863.31	26,793.68	3,985.98	2,031.52	877.33	24,762.16	...	...
46 Science and Technology	Voted	548.50	...	484.88	...	63.62	...	...	...

SUMMARY OF APPROPRIATION ACCOUNTS -Contd.

Number and name of grant or appropriation		Total of grant / appropriation		Actual Expenditure		Saving (-)		Excess (+)	
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(₹ in lakh)									
47 Minorities and Other Backward Classes and Scheduled Castes Department	Voted	10,608.15	56,854.34	3,225.02	17,818.46	7,383.13	39,035.88	...	...
48 Relief and Disaster Management	Voted	12,734.38	100.00	1,564.41	...	11,169.97	100.00	...	...
49 Economics and Statistics	Voted	2,922.50	25.00	1,454.88	...	1,467.62	25.00	...	...
50 Information Technology	Voted	5,124.78	14,390.00	2,763.71	4,730.00	2,361.07	9,660.00	...	...
Total :	Voted	19,80,150.39	9,74,728.15	13,27,113.88	3,49,181.07	6,53,036.51	6,25,547.08	...	...
	Charged	1,04,076.35	7,73,031.42	92,916.46	9,40,472.18	11,159.89	...	...	1,67,440.76
Grand Total		20,84,226.74	17,47,759.57	14,20,030.34	12,89,653.25	6,64,196.40	6,25,547.08	...	1,67,440.76

SUMMARY OF APPROPRIATION ACCOUNTS, 2022-23 –Concl'd.

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

Revenue and Capital Section:

The excess expenditure of ₹1,67,440.76 lakh incurred under Appropriation No. 2 Interest payment and Debt Services which requires regularisation from the State Legislature.

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

The reconciliation between the total expenditure according to the Appropriation Accounts for 2022-23 and that shown in the Finance Accounts for that year is indicated below:

(₹ in lakh)

	<i>Charged</i>		<i>Voted</i>	
	<i>Revenue</i>	<i>Capital</i>	Revenue	Capital
Total expenditure according to the Appropriation Accounts	92,916.46	9,40,472.18	13,27,113.88	3,49,181.07
Deduct- Total of Recoveries			4,132.01	
Net total expenditure as shown in statement No.11 of the Finance Accounts	92,916.46	9,40,472.18	13,22,981.87	3,49,181.07

Capital includes Loans and Advances and Public Debt.

The details of recoveries referred to above are given in Appendix at Page 368.

There is no Contingency Fund of the Government of Manipur.

Report of the Comptroller and Auditor General of India

Audit of the Appropriation Accounts of the Government of Manipur

Opinion

The Appropriation Accounts of the Government of Manipur for the year ended 31 March 2023 present the accounts of the sums expended in the year compared with the sums specified in the schedules appended to the Appropriation Acts passed under Article 204 and 205 of the Constitution of India. The Finance Accounts of the Government for the year showing the financial position along with the accounts of the receipts and disbursements of the Government for the year are presented separately.

On the basis of the information and explanations that my officers required and have obtained and as a result of test audit of the accounts, in my opinion, the Appropriation Accounts read with the observations in this compilation present fairly the accounts of the sums expended in the year ended 31 March 2023 compared with the sums specified in the schedules appended to the Appropriation Acts passed by the State Legislature under Article 204 and 205 of the Constitution of India.

Observations arising from audit of these accounts as well as audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Manipur being presented separately for the year ended 31 March 2023.

Basis for Opinion

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

Responsibilities for Preparation of the Initial and Subsidiary Accounts

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

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

Responsibilities for Compilation of Annual Accounts

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

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

Responsibilities for the Audit of the Annual Accounts

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

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

Date: 13/Feb./2024

Place: New Delhi



(GIRISH CHANDRA MURMU)

Comptroller and Auditor General of India

Grant No. 1 State Legislature

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

Revenue

Major Head: 2011 Parliament/State/Union Territory Legislatures

Voted :

Original	2,06,40,23		
Supplementary	35,17,28	2,41,57,51	2,37,15,19
Amount surrendered during the year.			-4,42,32
			...

Charged :

Original	1,16,03		
Supplementary	1,06,52	2,22,55	2,18,78
Amount surrendered during the year.			-3,77
			...

Capital:

Major Head: 7610 Loans to Government Servants

Voted :

Original	12,00,00		
Supplementary	...	12,00,00	7,20,00
Amount surrendered during the year.			-4,80,00
			5,10,00

Notes and comments :

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

	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Revenue:			
Voted:			
Valley Areas	24,157.51	23,715.19	-442.32
Hill Areas	...	...	...
Total Voted :	24,157.51	23,715.19	-442.32
Charged:			
Valley Areas	222.55	218.78	-3.77
Hill Areas	...	...	...
Total Charged	222.55	218.78	-3.77
Capital:			
Voted:			
Valley Areas	1,200.00	720.00	-480.00
Hill Areas	...	...	...
Total Voted :	1,200.00	720.00	-480.00

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

1.1.1 The grant closed with a saving of ₹442.32 lakh. No part of the saving was surrendered during the year.

1.1.2. In view of the final saving of ₹442.32 lakh, the supplementary provision of ₹3,517.28 lakh obtained in February 2023 proved excessive.

1.1.3. Saving occurred mainly under:

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

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

	02	<i>State/Union Territory Legislatures</i>			
	101	Legislative Assembly			
1.	08	Members			
	O.	8,162.02	9,389.00	9,309.65	-79.35
	S.	1,223.36			
	R.	3.62			

Enhancement of fund by way of supplementary (₹1,223.36 lakh) in February 2023 proved excessive and re-appropriation (₹3.62 lakh) in March 2023 proved unnecessary. Reasons for final saving have not been intimated though called for (August 2023).

2.	09	E_Vidhan (Central Share)			
	O.	172.42	172.42	...	-172.42

Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (August 2023).

3.	15	Chairman & Vice-Chairman, Hill Areas Committee			
	O.	203.59	166.55	161.62	-4.93
	R.	-37.04			

In view of the final saving of ₹4.93 lakh, reduction of fund by way of re-appropriation (₹37.04 lakh) in March 2023 proved less. Reasons for final saving have not been intimated though called for (August 2023).

4.	16	National eVidhan Application (NeVA)			
	O.	20.00	20.00	...	-20.00

Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (August 2023).

Grant No. 1 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
	103	Legislative Secretariat			
5.	03	General Establishment			
	O.	6,908.08	7,899.12	7,867.25	-31.87
	S.	1,023.92			
	R.	-32.88			

In view of the final saving of ₹31.87 lakh, enhancement of obtained through supplementary (₹1,023.92 lakh) in February 2023 proved excessive and reduction of fund through re-appropriation (₹32.88 lakh) in March 2023 proved less. Reasons for final saving have not been intimated though called for (August 2023).

6.	104	Legislator's Hostel			
	04	Hostel Establishment			
	O.	1,528.24	1,845.10	1,758.01	-87.09
	S.	250.00			
	R.	66.86			

In view of the final saving of ₹87.09 lakh, enhancement of fund by way of supplementary (₹250.00 lakh) in February 2023 proved excessive and re-appropriation (₹66.86 lakh) in March 2023 proved unnecessary. Reasons for final saving have not been intimated though

7.	800	Other Expenditure			
	02	Assembly Buildings			
	O.	2,300.00	2,800.00	2,754.16	-45.84
	S.	500.00			

Enhancement of fund by way of supplementary (₹500.00 lakh) in February 2023 proved excessive. Reasons for final saving have not been intimated though called for (August 2023).

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

1.2. Revenue Charged:

1.2.1. The charged portion of the grant also closed with no specific saving or excess.

1.3. Capital:

1.3.1. The grant in the Capital Section closed with a saving of ₹480.00 lakh against which an amount of ₹510.00 lakh was surrendered during the year.

1.3.2. Saving in the grant occurred mainly under:

Grant No. 1 Concl'd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Voted:			
(Valley)			
7610	Loans to Government Servants etc.		
201	House Building Advances		
1. 13	Loans to Members		
	O.	90.00	...
	R.	-90.00	...

Reasons for withdrawal of the entire fund by way of surrender have not been intimated though called for (August 2023).

	202	Advances for Purchase of Motor Conveyances		
2.	13	Loans to Members		
	O.	1,110.00	690.00	720.00
	R.	-420.00		+30.00

In view of final excess of ₹30.00 lakh, withdrawal of provision through surrender (₹420.00 lakh) in March 2023 proved unjustified. Reasons for anticipated saving and final excess have not been intimated though called for (August 2023).

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	Excess (+)/ Saving (-)
-------------------------	--------------------------------	-----------------------	---------------------------

(₹ in thousand)

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

Voted :

Original	14,88,46		
Supplementary	1,75,42	16,63,88	12,04,01
Amount surrendered during the year.			-4,59,87
			...

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

Voted :

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

Notes and comments :

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

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

(₹ in lakh)

Revenue:

Voted:

Valley Areas	1,663.88	1,204.01	-459.87
Hill Areas	...	...	...
Total Voted:	1,663.88	1,204.01	-459.87

Capital:

Voted:

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

1.1. Revenue :

1.1.1. The grant in the Revenue portion closed with a saving of ₹459.87 lakh. No part of the saving was surrendered during the year.

1.1.2. In view of the final saving of ₹459.87 lakh, the supplementary grant of ₹175.42 lakh obtained in Febraury 2023 proved unnecessary.

1.1.3. Saving occurred mainly under:

Grant No. 2 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Voted:			
(Valley)			
2013 Council of Ministers			
101	Salaries of Ministers and Deputy Ministers		
1. 03	Salaries of Ministers and Deputy Ministers		
	O.	470.58	450.00
	R.	-20.58	364.17
			-85.83
Reduction of fund through re-appropriation (₹20.58 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).			
105	Discretionary grant by Ministers		
2. 01	Discretionary Grant by Ministers		
	O.	27.88	27.88
			16.50
			-11.38
Reasons for saving have not been intimated though called for (August 2023).			
108	Tour Expenses		
3. 04	Tour Expenses		
	O.	70.00	70.00
			22.40
			-47.60
Reasons for saving of ₹47.60 lakh have not been intimated though called for (August 2023).			
800	Other Expenditure		
4. 02	Other Expenditure		
	O.	720.00	916.00
	S.	175.42	600.94
	R.	20.58	-315.06

Enhancement of fund through supplementary (₹175.42 lakh) in February 2023 and re-appropriation (₹20.58 lakh) in March 2023 proved unjustified. Reasons for saving have not been intimated though called for (August 2023).

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:

Grant No. 2 Concl'd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Voted:			
(Valley)			
7610 Loans to Government Servants etc.			
	201	House Building Advances	
1.	05	Loans to Ministers	
	O.	40.00	40.00
			...
			-40.00
Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (August 2023).			
	202	Advances for Purchase of Motor Conveyances	
2.	05	Loans to Ministers	
	O.	40.00	40.00
			...
			-40.00

Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (August 2023).

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

Appropriation No. 1 - Governor

Section & Major Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
		(₹ in thousand)	
Revenue			
Major Head: 2012 President, Vice-President/Governor, Administrator of Union Territories			
<i>Charged :</i>			
<i>Original</i>	7,84,01		
<i>Supplementary</i>	...	7,84,01	-1,82,85
<i>Amount surrendered during the year.</i>			...

Notes and comments :

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

Revenue:	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
		(₹ in lakh)	
<i>Charged:</i>			
<i>Valley Areas</i>	784.01	601.16	-182.85
<i>Hill Areas</i>	...	...	...
<i>Total Charged</i>	<i>784.01</i>	<i>601.16</i>	<i>-182.85</i>

1.1. Revenue :

1.1.1. The appropriation closed with a saving of ₹182.85 lakh. No part of the saving was surrendered during the year.

1.1.2. Saving occurred mainly under:

Appropriation No. 1 Concl.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Charged:			
(Valley)			
2012 President/Vice-President/Governor/Administrator of Union Territories			
<i>03 Governor/Administrator of Union Territories</i>			
090 Secretariat			
1.	06 Governor's Secretariat		
	O.	404.49	404.49
			275.45
			-129.04
Reasons for saving was reportedly due to (i) non-payment of due DA Arrears, (ii) non-filling up of vacant post and (iii) less travel by Secretariat Officers.			
103 Household Establishment			
2.	05 Governor's Household Establishment		
	O.	277.69	277.69
			229.30
			-48.39
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 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 (-)
Revenue			
Major Head: 2049 Interest Payment (Charged)			
<i>Charged :</i>			
<i>Original</i>	9,63,08,31		
<i>Supplementary</i>	...	9,63,08,31	8,74,18,54
<i>Amount surrendered during the year.</i>			-88,89,77
			81,90,07

Capital			
Major Head: 6003 Internal Debt of the State Government (Charged)			
6004 Loans and Advances from the Central Government (Charged)			

<i>Charged :</i>			
<i>Original</i>	77,30,31,42		
<i>Supplementary</i>	...	77,30,31,42	94,04,72,18
<i>Amount surrendered during the year.</i>			+16,74,40,76
			2,21,94

Notes and comments :

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

	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Revenue:			
<i>Charged:</i>			
<i>Valley Areas</i>	96,308.31	87,418.54	-8,889.77
<i>Hill Areas</i>	...	...	...
<i>Total Charged:</i>	96,308.31	87,418.54	-8,889.77
Capital:			
<i>Charged:</i>			
<i>Valley Areas</i>	7,73,031.42	9,40,472.18	1,67,440.76
<i>Hill Areas</i>	...	...	...
<i>Total Voted:</i>	7,73,031.42	9,40,472.18	1,67,440.76

Appropriation No. 2 Contd.

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

1.1. Revenue :

1.1.1. The appropriation closed with a saving of ₹8,889.77 lakh against which an amount of ₹8,190.07 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹8,889.77 lakh, surrender amount of ₹8,190.07 lakh proved less.

1.1.3. Saving occurred mainly under:

Charged:**(Valley)****2049 Interest Payment (Charged)**

	01	Interest on Internal Debt			
	101	Interest on Market Loans			
1.	10	Interest on Market Loans			
	O.	73,029.12	62,300.00	64,899.08	+2,599.08
	R.	- 10,729.12			

Withdrawal of fund by way of re-appropriation (₹2,539.05 lakh) and surrender (₹8,190.07 lakh) in March 2023 proved excessive. No proper reasons for anticipated saving and final excess have been intimated though called for (August 2023).

	123	Interest on Special Securities issued to National Small Savings Fund of the Central Government by State Government			
2.	43	Interest on Special Securities issued to NSSF of the Central Govt. by the State Government			
	O.	5,415.00	5,415.00	4,673.02	-741.98

No proper reasons for saving have been intimated though called for (August 2023).

	200	Interest on other Internal Debts			
3.	28	National Bank for Agriculture and Rural Development (NABARD)			
	O.	5,300.00	5,300.00	3,357.86	-1,942.14

Reasons for saving was reportedly due to difference in estimated loan to be availed by State Government and actual loan availed by State Government.

4.	35	Rural Electrification Corporation			
	O.	252.00	252.00	185.00	-67.00

No proper reasons for saving have been intimated though called for (August 2023).

Appropriation No. 2 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)		
03	<i>Interest on Small Savings Provident Funds etc</i>				
104	Interest on State Provident Funds				
5.	12	Interest on State Provident Funds			
	O.	10,227.86	10,464.09	9,858.75	-605.34
	R.	236.23			

Enhancement of fund by way of re-appropriation (₹236.23 lakh) in March 2023 proved unnecessary. No proper reasons for saving have been intimated though called for (August 2023).

04	<i>Interest on Loans and Advances from Central Government</i>				
104	Interest on Loans for Non-Plan Schemes				
6.	07	Interest on Loans for Non-Plan Schemes			
	O.	21.31	10.54	13.01	+2.47
	R.	-10.77			

Withdrawal of fund by way of re-appropriation (₹10.77 lakh) in March 2023 proved excessive. No proper reasons for anticipated saving and final excess have been intimated though called for (August 2023).

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

Charged:**(Valley)****2049 Interest Payment (Charged)**

01	<i>Interest on Internal Debt</i>				
200	Interest on other Internal Debts				
7.	40	Ways and Means Advances			
	O.	528.52	1,776.96	1,539.35	-237.61
	R.	1,248.44			

Enhancement of fund by way of re-appropriation (₹1,248.44 lakh) in March 2023 proved excessive. No proper reasons for anticipated excess and final saving have been intimated though called for (August 2023).

305	Management of Debt				
8.	24	Management of Debt			
	O.	365.82	157.85	406.52	+248.67
	R.	-207.97			

Withdrawal of fund by way of re-appropriation (₹207.97 lakh) in March 2023 proved excessive. No proper reasons for incurring excess expenditure over the budget provision have been intimated though called for (August 2023).

Appropriation No. 2 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)		
03	<i>Interest on Small Savings Provident Funds etc</i>				
108	Interest on Insurance and Pension Fund				
9.	45	Interest on Pension and Insurance Scheme			
	O.	874.00	928.26	909.58	-18.68
	R.	54.26			

Enhancement of fund by way of re-appropriation (₹54.26 lakh) in March 2023 proved excessive. No proper reasons for anticipated excess and final saving have been intimated though called for (August 2023).

	04	<i>Interest on Loans and Advances from Central Government</i>			
	101	Interest on Loans for State Plan Schemes			
10.	08	Interest on Loans for State Plan Scheme			
	O.	281.20	489.82	742.05	+252.23
	R.	208.62			

Enhancement of fund by way of re-appropriation (₹208.62 lakh) in March 2023 proved insufficient. No proper reasons for incurring excess expenditure over the budget provision have been intimated though called for (August 2023).

	60	<i>Interest on Other Obligations</i>			
	101	Interest on Deposits			
11.	01	Interest on Contribution under New Pension Scheme			
	O.	5.96	25.96	18.54	-7.42
	R.	20.00			

Enhancement of fund by way of re-appropriation (₹20.00 lakh) in March 2023 proved excessive. No proper reasons for anticipated excess and final saving have been intimated though called for (August 2023).

1.2. Capital :

1.2.1. Appropriation in the Capital Section closed with an excess of ₹1,67,440.76 lakh against which an amount of ₹221.94 lakh was surrendered during the year which was unjudicious.

1.2.2. In view of the final excess of ₹1,67,440.76 lakh, surrendered of ₹221.94 lakh in March 2023 proved unjustified.

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

Appropriation No. 2 Contd.

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

1.	41	Ways and Means from Reserve Bank of India			
	O.	7,26,841.72	7,26,841.72	8,93,957.06	+1,67,115.34

No proper reasons for incurring excess expenditure over the budget provision have been intimated though called for (August 2023).

6004 Loans and Advances from the Central Government (Charged)

01 Non-Plan Loans

800 Other Loans

2.	28	Pre-04-05 loans consolidated in terms of TFC recommendation			
	O.	3,584.38	3,376.49	3,754.06	+377.57
	R.	-207.89			

Withdrawal of fund by way of re-appropriation (₹207.89 lakh) in March 2023 proved unjustified. No proper reasons for incurring excess expenditure over the budget provision have been intimated though called for (August 2023).

02 Loans for State/Union Territory Plan Schemes

101 Block Loans

3.	02	Block Loans			
	O.	536.72	536.72	594.76	+58.04

No proper reasons for incurring excess expenditure over the budget provision have been intimated though called for (August 2023).

1.2.4. Excess mentioned in 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

4.	19	Loans from NABARD (Rural Industrial Development Fund - Loans)			
	O.	7,200.00	7,200.00	7,150.01	-49.99

No proper reasons for saving have been intimated though called for (August 2023).

800 Other Loans

5.	35	Rural Electrification Corporation			
	O.	1,900.00	1,900.00	1,774.34	-125.66

No proper reasons for saving have been intimated though called for (August 2023).

Appropriation No. 2 Concl'd.

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

1.3. New Service :

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

Revenue Charged:**2049 Interest Payment (Charged)**

	04	<i>Interest on Loans and Advances from Central Government</i>		
	104	Interest on Loans for Non-Plan Schemes		
1.	08	Interest on Pre-04-05 loans consolidated in terms of TFC recommendation		
	R.	992.84	992.84	811.98
				-180.86

Reasons for incurring expenditure without creation of budget either in original/supplementary have not been intimated though called for (August 2023).

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

	09	<i>Other Loans For States/Union Territory With Legislature</i>		
	101	Block Loans		
1.	02	Additional Central Assistance for Externally Aided Projects		
	O.	...	...	280.91
				280.91

Reasons for incurring expenditure without creation of budget either in original/supplementary have not been intimated though called for (August 2023).

Appropriation No. 3 - Manipur Public Service Commission

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

(₹ in thousand)

Revenue

Major Head: 2051 Public Service Commission (Charged)

Charged :

<i>Original</i>	6,98,96			
<i>Supplementary</i>	17,00	7,15,96	6,10,68	-1,05,28
<i>Amount surrendered during the year.</i>				...

Notes and comments :

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

Revenue	Total grant / appropriation	Actual Expenditure	Excess (+)/ Savings (-)
---------	--------------------------------	-----------------------	----------------------------

(₹ in lakh)

<i>Charged:</i>	<i>Valley Areas</i>	715.96	610.68	-105.28
	<i>Hill Areas</i>	...	...	...
	<i>Total Charged</i>	<i>715.96</i>	<i>610.68</i>	<i>-105.28</i>

1.1 Revenue :

1.1.1. The appropriation closed with a saving of ₹105.28 lakh. No part of the saving was surrendered during the year.

1.1.2. In view of the final saving of ₹105.28 lakh, the supplementary provision of ₹17.00 lakh obtained in February 2023 proved unnecessary.

1.1.3 Saving occurred mainly under:

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

(₹ in lakh)

Charged:			
(Valley)			
	2051 Public Service Commission (Charged)		
	102 State Public Service Commission		
1.	01 Commission Secretariat		
	O. 694.96	708.96	603.68
	S. 14.00		-105.28

Enhancement of provision by way of supplementary (₹14.00 lakh) in February 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).

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

Grant No. 3 Secretariat

Section & Major Head	Total grant / appropriation	Actual Expenditure (₹ in thousand)	Excess(+)/ Saving (-)
Revenue			
Major Head:	2052 Secretariat-General Services		
	2059 Public Works		
	2062 Vigilance		
	2070 Other Administrative Services		
	2220 Information and Publicity		
	2250 Other Social Services		
	3451 Secretariat-Economic Services		
Voted :			
	Original	1,40,62,45	
	Supplementary	...	1,40,62,45
	Amount surrendered during the year.		1,10,42,01
			-30,20,44
Charged :			
	Original	3,16,55	
	Supplementary	7,40	3,23,95
	Amount surrendered during the year.		2,64,00
			-59,95
			...
Capital:			
Major Head:	4059 Capital Outlay on Public Works		
	4216 Capital Outlay on Housing		
Voted :			
	Original	30,00,00	
	Supplementary	...	30,00,00
	Amount surrendered during the year.		7,27,81
			-22,72,19
			16,35,00

Notes and comments :

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

	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Revenue:			
Voted:			
Valley Areas	14,062.45	11,042.01	-3,020.44
Hill Areas	...	...	...
Total Voted:	14,062.45	11,042.01	-3,020.44
Charged:			
Valley Areas	323.95	264.00	-59.95
Hill Areas	...	...	...
Total Charged	323.95	264.00	-59.95
Capital:			
Voted:			
Valley Areas	3,000.00	727.81	-2,272.19
Hill Areas	...	...	...
Total Voted	3,000.00	727.81	-2,272.19

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

1.1.1. The grant closed with a saving of ₹3,020.44 lakh against which an amount of ₹1,454.92 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹3,020.44 lakh, the surrendered of ₹1,454.92 lakh in March 2023 proved less.

1.1.3. Saving occurred mainly under:

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

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

090 Secretariat

1. 01 Chief Minister's Secretariat

O.	355.00	355.00	229.93	-125.07
----	--------	--------	--------	---------

Reasons for saving was reportedly due to less medical expenses and less sanction for contingency bills.

2. 14 Ministers' Tenure

O.	132.95	120.00	115.49	-4.51
----	--------	--------	--------	-------

R.	-12.95			
----	--------	--	--	--

In view of final saving of ₹4.51 lakh, reduction of fund by way of re-appropriation (₹12.95 lakh) in March 2023 proved less. Reasons for saving was reportedly due to non-appointments of personal staff of Deputy Chairman, State Planning Board, Manipur.

3. 17 Other Secretariat

O.	11,146.15	9,634.15	8,992.70	-641.45
----	-----------	----------	----------	---------

R.	-1,512.00			
----	-----------	--	--	--

In view of final saving of ₹641.45 lakh, reduction of fund by way of re-appropriation (₹57.08 lakh) and surrender (₹1,454.92) in March 2023 proved less. Reasons for saving was reportedly due to (i) less Medical Claims (ii) LTC (iii) less sanction for Contigent bills and (iv) TA Claims etc.

4. 22 Secretariat of Home Department

O.	168.00	229.50	141.52	-87.98
----	--------	--------	--------	--------

R.	61.50			
----	-------	--	--	--

Enhancement of fund by way of re-appropriation (₹61.50 lakh) in March 2023 proved unnecessary. Reasons for saving was reportedly due to less sanction for National and State functions and matters relating to Home Department.

Grant No. 3 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
2059 Public Works			
60	Other Buildings		
800	Other Expenditure		
5.	11 Liaison Office, Delhi		
	O.	60.00	60.00
			20.23
			-39.77
Reasons for saving have not been intimated though called for (August 2023).			
2070 Other Administrative Services			
105	Special Commission of Enquiry		
6.	24 Special Commission of Enquiry		
	O.	5.85	5.85
			...
			-5.85
Reasons for non-utilisation/non-surrender of the entire provision was reportedly due to non-setting up of Commission of Enquiry during 2022-2023.			
115	Guest Houses, Government Hostels etc.		
7.	06 Imphal Guest House		
	O.	8.40	10.00
			2.87
	R.	1.60	
			-7.13
Enhancement of fund through re-appropriation (₹1.60 lakh) in March 2023 proved unnecessary. Reasons for saving was reportedly due to less sanction of contingent bills relating to State Guest House, Imphal.			
8.	10 Liaison Office, Kolkata		
	O.	400.83	400.83
			281.33
			-119.50
Reasons for saving have not been intimated though called for (August 2023).			
9.	11 Liaison Office, Delhi		
	O.	730.86	694.49
			547.73
	R.	-36.37	
			-146.76
In view of final saving of ₹146.76 lakh, reduction of fund by way of re-appropriation (₹36.37 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).			

Grant No. 3 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
10.	12	Liaison Office, Guwahati			
	O.	180.50	203.50	172.69	-30.81
	R.	23.00			

In view of final saving of ₹30.81 lakh, enhancement of fund by way of re-appropriation (₹23.00 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).

11.	14	Liaison Office, Bengaluru			
	O.	7.43	7.43	...	-7.43

Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (August 2023).

12.	15	Guest House, Vellore			
	O.	32.00	12.00	...	-12.00
	R.	-20.00			

Reasons for withdrawal of fund by way of re-appropriation (₹20.00 lakh) in March 2023 and non-utilisation of the remaining provision have not been intimated though called for (August 2023).

	800	Other Expenditure			
13.	09	Legal Charges			
	O.	15.00	10.00	10.00	...
	R.	-5.00			

Reasons for withdrawal of fund by way of re-appropriation (₹5.00 lakh) in March 2023 have not been intimated though called for (August 2023).

2220 Information and Publicity

60 Others

001 Direction and Administration

14.	02	Manipur Information Commission			
	O.	156.00	156.00	58.85	-97.15

Reasons for saving have not been intimated though called for (August 2023).

2250 Other Social Services

800 Other Expenditure

Grant No. 3 Contd.

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

15.	15	Remittance for Air Lifting of VIPs			
		O.	100.00	100.00	...
					-100.00

Reasons for non-utilisation/non-surrender of the entire provision was attributed to non-sanction of matters relating to Air Lifting of VIPs.

3451 Secretariat-Economic Services

	092	Other Offices			
16.	07	Institutional Finance Cell			
		O.	110.65	68.95	68.14
		R.	-41.70		-0.81

In view of final saving of ₹0.81 lakh, reduction of fund by way of re-appropriation (₹41.70 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).

17.	08	State Finance Commission			
		O.	5.00	5.00	...
					-5.00

Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (August 2023).

18.	19	Research Cell of Finance Department			
		O.	236.06	236.06	174.11
					-61.95

Reasons for saving have not been intimated though called for (August 2023).

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

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

	800	Other Expenditure			
19.	10	Expenses for Land Revenue			
		O.	15.00	23.50	21.57
		R.	8.50		-1.93

Enhancement of fund by way of re-appropriation (₹8.50 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final saving was reportedly due to less sanction.

3451 Secretariat-Economic Services

092 Other Offices

Grant No. 3 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
20.	20	Finance Budget				
		O.	158.49	189.99	172.90	-17.09
		R.	31.50			

Enhancement of fund by way of re-appropriation (₹31.50 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).

1.2. Charged :

1.2.1. The charged portion of the grant closed with a saving of ₹59.95 lakh and no part of the saving was surrendered during the year.

1.2.2. Saving occurred mainly under:

(Valley)

2062 Vigilance

	103	Lokayukta/Up-Lokayukta				
1.	01	Manipur Lokayukta				
		O.	316.55	323.95	264.00	-59.95
		S.	7.40			

Enhancement of fund by way of supplementary (₹7.40 lakh) in February 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).

1.3. Capital :

1.3.1. The grant in the Capital Section closed with a saving of ₹2,272.19 lakh against which an amount of ₹1,635.00 lakh was surrendered during the year.

1.3.2. In view of final saving of ₹2,272.19 lakh, the surrender of funds of ₹1,635.00 lakh in March 2023 proved inadequate.

1.3.3. Saving in the grant occurred mainly under:

Voted:

(Valley)

4059 Capital Outlay on Public Works

	01	Office Buildings				
	051	Construction				
1.	01	Improvement of Infrastructure of Manipur Secretariat				
		O.	300.00	300.00	224.27	-75.73

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

Grant No. 3 Concl'd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)		
4216 Capital Outlay on Housing					
01	<i>Government Residential Buildings</i>				
700	Other Housing				
2.	24	Construction of Manipur Bhawan at Silchar			
	O.	100.00	10.00	...	-10.00
	R.	-90.00			
Withdrawal of fund through surrender (₹90.00 lakh) in March 2023 proved less and reasons for non-utilisation of the remaining provision was reportedly due to non-finalisation of necessary process.					
3.	25	Taking over of Koirengei Airfield			
	O.	1,200.00	500.00	...	-500.00
	R.	-700.00			
Withdrawal of fund through surrender (₹700.00 lakh) in March 2023 proved less and reasons for non-utilisation of the remaining provision was reportedly due to non-finalisation of necessary process.					
4.	26	Construction of Manipur Bhawan at Shillong			
	O.	800.00	50.00	3.54	-46.46
	R.	-750.00			
Withdrawal of fund by way of surrender (₹750.00 lakh) in March 2023 proved less. Reasons for saving was reportedly due to non-finalisation of necessary process.					
5.	27	Construction of Manipur Bhawan at Mumbai			
	O.	100.00	5.00	...	-5.00
	R.	-95.00			

Withdrawal of fund through surrender (₹95.00 lakh) in March 2023 proved less and reasons for non-utilisation of the remaining provision was reportedly due to non-finalisation of necessary process.

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

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

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

(₹ in thousand)

Revenue

**Major Head: 2029 Land Revenue
2030 Stamps and Registration
2053 District Administration**

Voted :

Original	1,37,03,78		
Supplementary	4,56,13	1,41,59,91	1,15,32,15
Amount surrendered during the year.			-26,27,76
			...

Capital

Major Head: 4059 Capital Outlay on Public Works

Voted :

Original	30,00		
Supplementary	...	30,00	...
Amount surrendered during the year.			-30,00
			...

Notes and comments :

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

	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
		(₹ in lakh)	
Revenue:			
Voted:			
Valley Areas	8,998.56	6,940.53	-2,058.03
Hill Areas	5,161.35	4,591.62	-569.73
Total Voted:	14,159.91	11,532.15	-2,627.76
Capital:			
Voted:			
Valley Areas	30.00	...	-30.00
Hill Areas	...	...	...
Total Voted:	30.00	...	-30.00

Grant No. 4 Contd.

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

1.1. Revenue :

1.1.1. The grant closed with a saving of ₹2,627.76 lakh. No amount was surrendered during the year.

1.1.2. In view of the final saving of ₹2,627.76 lakh, supplementary provision of ₹456.13 lakh obtained in February 2023 proved unnecessary.

1.1.3. Saving occurred mainly under:

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

	001	Direction and Administration				
1.	04	Tengnoupal District				
	O.		57.25	57.25	52.19	-5.06
						Reasons for saving have not been intimated though called for (August 2023).
2.	07	Kangpokpi District				
	O.		60.30	60.30	41.17	-19.13
						Reasons for final saving have not been intimated though called for (August 2023).
3.	13	Senapati District				
	O.		22.71	22.71	0.80	-21.91
						Reasons for saving have not been intimated though called for (August 2023).
	101	Collection Charges				
4.	07	Kangpokpi District				
	O.		41.86	41.86	3.95	-37.91
						Reasons for saving have not been intimated though called for (August 2023).
5.	09	Kamjong District				
	O.		21.95	21.95	14.23	-7.72
						Reasons for saving have not been intimated though called for (August 2023).
6.	18	Senapati District				
	O.		30.93	30.93	23.12	-7.81
						Reasons for saving have not been intimated though called for (August 2023).

Grant No. 4 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
103	Land Records			
7.	06 Churachandpur District			
	O.	23.70	17.21	15.75
	R.	-6.49		-1.46
Reduction of fund through re-appropriation (₹6.49 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).				
8.	09 Kangpokpi District			
	O.	34.26	34.26	14.08
Reasons for saving have not been intimated though called for (August 2023).				
9.	24 Tamenglong District			
	O.	42.00	42.00	21.06
Reasons for saving have not been intimated though called for (August 2023).				
10.	30 Ukhrul District			
	O.	37.18	31.00	22.84
	R.	-6.18		-8.16
Withdrawal of fund through re-appropriation (₹6.18 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).				
2053 District Administration				
	093 District Establishments			
11.	06 Churachandpur District			
	O.	250.00	292.00	241.55
	R.	42.00		-50.45
Additional provision of ₹42.00 lakh obtained through re-appropriation in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).				
12.	09 Kangpokpi District			
	O.	250.16	290.16	220.29
	R.	40.00		-69.87
Enhancement of fund through re-appropriation (₹40.00 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).				

Grant No. 4 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
13.	18	Senapati District				
		O.	188.44	236.44	165.17	-71.27
		R.	48.00			
Additional fund of ₹48.00 lakh obtained in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).						
14.	24	Tamenglong District				
		O.	230.00	270.00	195.53	-74.47
		R.	40.00			
Augmentation of fund through re-appropriation (₹40.00 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).						
	094	Other Establishments				
15.	06	Tengnoupal Sub-Divisions				
		O.	324.80	344.80	259.35	-85.45
		R.	20.00			
Enhancement of fund by way of re-appropriation (₹20.00 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).						
16.	07	Churchandpur Sub-Divisions				
		O.	488.50	586.30	502.60	-83.70
		S.	98.00			
		R.	-0.20			
Augmentation of fund through supplementary (₹98.00 lakh) in February 2023 proved excessive and reduction through re-appropriation (₹0.20 lakh) in March 2023 proved less. Reasons for saving have not been intiamted though called for (August 2023).						
17.	10	Kangpokpi Sub-Division				
		O.	444.00	514.00	370.88	-143.12
		S.	70.00			
Additional fund of ₹70.00 lakh obtained through supplementary in February 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).						
18.	13	Kamjong Sub-Division				
		O.	266.80	334.80	300.81	-33.99
		S.	68.00			
Enhancement of fund through supplementary (₹68.00 lakh) in February 2023 proved excessive. Reasons for saving have not been intimated though called for (August 2023).						

Grant No. 4 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
19.	14	Pherzawl Sub-Division			
	O.	216.50	139.86	172.27	+32.41
	R.	-76.64			
Withdrawal of fund through re-appropriation (₹76.64 lakh) in March 2023 proved excessive. Reasons for anticipated saving and final excess have not been intimated though called for (August 2023).					
20.	19	Senapati Sub-Divisions			
	O.	254.26	287.05	264.54	-22.51
	S.	32.79			
Augmentation of fund through supplementary (₹32.79 lakh) in February 2023 proved excessive. Reasons for saving have not been intimated though called for (August 2023).					
21.	25	Tamenglong Sub-Divisions			
	O.	233.00	268.00	193.37	-74.63
	R.	35.00			
Enhancement of fund through re-appropriation (₹35.00 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).					
22.	31	Ukhrul Sub-Divisions			
	O.	272.70	342.50	253.72	-88.78
	R.	69.80			
Additional provision of ₹69.80 lakh obtained through re-appropriation in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).					
(Valley)					
2029 Land Revenue					
	001	Direction and Administration			
23.	02	Bishnupur District			
	O.	362.36	342.36	302.18	-40.18
	R.	-20.00			
Reduction of fund through re-appropriation (₹20.00 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).					

Grant No. 4 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
24.	06	Kakching District				
		O.	123.03	141.79	112.91	-28.88
		R.	18.76			
Enhancement of fund through re-appropriation (₹18.76 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).						
25.	10	Imphal West District				
		O.	846.00	565.03	499.50	-65.53
		R.	-280.97			
Withdrawal of fund through re-appropriation (₹280.97 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).						
26.	27	Thoubal District				
		O.	236.30	284.58	226.39	-58.19
		R.	48.28			
Enhancement of fund through re-appropriation (₹48.28 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).						
	101	Collection Charges				
27.	02	Bishnupur District				
		O.	231.10	211.45	183.66	-27.79
		R.	-19.65			
Withdrawal of fund by way of re-appropriation (₹19.65 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).						
28.	06	Kakching District				
		O.	139.69	158.23	90.88	-67.35
		R.	18.54			
Additional fund of ₹18.54 lakh obtained through re-appropriation in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).						
29.	08	Imphal East District				
		O.	304.72	354.50	219.93	-134.57
		R.	49.78			
Enhancement of fund through re-appropriation (₹49.78 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).						

Grant No. 4 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
30.	10	Imphal West District				
		O.	358.30	363.44	223.19	-140.25
		S.	77.12			
		R.	-71.98			
Enhancement of fund through supplementary (₹77.12 lakh) in February 2023 proved unjustified and reduction through re-appropriation (₹71.98 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).						
31.	27	Thoubal District				
		O.	284.95	293.37	250.01	-43.36
		R.	8.42			
Additional provision of ₹8.42 lakh obtained in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).						
	102	Survey and Settlement Operations				
32.	01	Direction				
		O.	1,101.16	869.60	829.45	-40.15
		R.	-231.56			
Withdrawal of fund through re-appropriation (₹231.56 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).						
33.	04	Land Reforms				
		O.	15.00	20.00	4.98	-15.02
		R.	5.00			
Enhancement of fund through re-appropriation (₹5.00 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).						
34.	05	Satellite based survey of Land				
		O.	42.00	42.00	...	-42.00
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (August 2023).						

Grant No. 4 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
35.	103 02	Land Records Bishnupur District		
	O.	310.00	310.00	229.08
	R.			-80.92
Reasons for saving have not been intimated though called for (August 2023).				
36.	08	Imphal East District		
	O.	324.31	293.10	215.88
	R.	-31.21		-77.22
Reduction of fund through re-appropriation (₹31.21 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).				
37.	10	Imphal West District		
	O.	392.30	334.98	298.97
	R.	-57.32		-36.01
Withdrawal of fund through re-appropriation (₹57.32 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).				
38.	12	Kakching District		
	O.	83.91	108.34	71.23
	R.	24.43		-37.11
Augmentation of fund through re-appropriation (₹24.43 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).				
39.	27	Thoubal District		
	O.	309.95	303.37	244.01
	R.	-6.58		-59.36
Withdrawal of fund through re-appropriation (₹6.58 lakh) in March proved less. Reasons for saving have not been intimated though called for (August 2023).				
40.	104 04	Management of Government Estates State Land Use Board		
	O.	45.31	31.47	29.84
	R.	-13.84		-1.63
Reduction of fund through re-appropriation (₹13.84 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).				

Grant No. 4 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
2030 Stamps and Registration				
	01	<i>Stamps-Judicial</i>		
	101	Cost of Stamps		
41.	21	Stamps Judicial		
	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 (August 2023).				
	02	<i>Stamps - Non-Judicial</i>		
	101	Cost of Stamps		
42.	21	Stamps Non-Judicial		
	O.	350.00	120.00	307.79
	R.	-230.00		+187.79
Reduction of fund through re-appropriation (₹230.00 lakh) in March 2023 proved unjustified. Reasons for anticipated saving and final excess have not been intimated though called for (August 2023).				
	03	<i>Registration</i>		
	001	Direction and Administration		
43.	02	Bishnupur District		
	O.	71.60	61.50	56.35
	R.	-10.10		-5.15
Withdrawal of fund through re-appropriation (₹10.10 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).				
44.	10	Imphal West District		
	O.	247.00	157.95	152.73
	R.	-89.05		-5.22
Reduction of fund through re-appropriation (₹89.05 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).				
45.	27	Thoubal District		
	O.	71.42	39.76	39.52
	R.	-31.66		-0.24
Withdrawal of fund through re-appropriation (₹31.66 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).				

Grant No. 4 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
2053 District Administration			
093	District Establishments		
46.	02	Bishnupur District	
	O.	328.00	354.00
	R.	26.00	309.24
			-44.76
Enhancement of fund through re-appropriation (₹26.00 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).			
47.	03	Jiribam District	
	O.	95.57	114.49
	R.	18.92	57.32
			-57.17
Additional provision of ₹18.92 lakh obtained in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).			
48.	10	Imphal West District	
	O.	412.90	433.87
	R.	20.97	365.07
			-68.80
Augmentation of fund through re-appropriation (₹20.97 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).			
49.	26	Thoubal District	
	O.	287.00	311.00
	R.	24.00	257.56
			-53.44
Enhancement of provision through re-appropriation (₹24.00 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).			
094	Other Establishments		
50.	03	Bishnupur Sub-Divisions	
	O.	97.50	112.50
	R.	15.00	84.22
			-28.28
Augmentation of fund through re-appropriation (₹15.00 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).			

Grant No. 4 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
51.	04	Jiribam Sub-Division			
		O.	143.50	144.32	124.54
		R.	0.82		-19.78
Enhancement of fund through re-appropriation (₹0.82 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).					
52.	09	Imphal East Sub-Divisions			
		O.	509.30	635.52	436.40
		S.	110.22		-199.12
		R.	16.00		

Augmentation of fund through supplementary (₹110.22 lakh) in February 2023 and through re-appropriation (₹16.00 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).

53.	28	Thoubal Sub-Divisions			
		O.	84.00	103.00	61.37
		R.	19.00		-41.63

Enhancement of fund through re-appropriation (₹19.00 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).

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

(Valley)**2029 Land Revenue**

	001	Direction and Administration			
54.	08	Imphal East District			
		O.	26.45	52.66	38.41
		R.	26.21		-14.25

Enhancement of fund through re-appropriation (₹26.21 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).

2053 District Administration

	093	District Establishments			
55.	07	Kakching District			
		O.	109.00	186.50	150.04
		R.	77.50		-36.46

Augmentation of fund through re-appropriation (₹77.50 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).

Grant No. 4 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
56.	08	Imphal East District				
		O.	256.66	226.60	261.94	+35.34
		R.	-30.06			
Reduction of fund through re-appropriation (₹30.06 lakh) in March 2023 proved unjustified. Reasons for final excess have not been intimated though called for (August 2023).						
	094	District Establishments				
57.	11	Imphal West Sub-Divisions				
		O.	67.80	89.36	80.72	-8.64
		R.	21.56			
Augmentation of fund through re-appropriation (₹21.56 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).						
(Hill)						
2053 District Administration						
	093	District Establishments				
58.	04	Chandel District				
		O.	161.50	201.50	170.67	-30.83
		R.	40.00			
Additional fund of ₹40.00 lakh obtained through re-appropriation in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).						
59.	05	Tengnoupal District				
		O.	54.20	86.20	58.43	-27.77
		R.	32.00			
Augmentation of fund through re-appropriation (₹32.00 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).						
60.	11	Kamjong District				
		O.	115.23	160.68	137.35	-23.33
		R.	45.45			
Enhancement of fund through re-appropriation (₹45.45 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).						

Grant No. 4 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
61.	12	Pherzawl District			
		O.	112.16	172.16	155.04
		R.	60.00		-17.12
Augmentation of fund through re-appropriation (₹60.00 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).					
62.	13	Noney District			
		O.	93.16	139.16	118.26
		R.	46.00		-20.90
Enhancement of fund through re-appropriation (₹46.00 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).					
63.	30	Ukhrul District			
		O.	162.00	230.00	195.46
		R.	68.00		-34.54
Enhancement of fund through re-appropriation (₹68.00 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).					
	094	Other Establishments			
64.	15	Noney Sub-Division			
		O.	165.80	193.80	179.38
		R.	28.00		-14.42
Augmentation of fund through re-appropriation (₹28.00 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).					

1.2. Capital :

1.2.1. The grant in the Capital Section closed with a saving of ₹30.00 lakh. No part of the saving was surrendered during the year.

1.2.2. Saving in the grant occurred under:

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

01 Office Buildings

Grant No. 4 Concl'd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
051	Construction			
1.	01	Construction of Mini Secretariat Complex, Imphal East District		
	O.	30.00	30.00	...
				-30.00

Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (August 2023).

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

Grant No. 5 Finance Department

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

Voted :

Original	23,60,15,12			
Supplementary	8,72,03,22	32,32,18,34	28,18,18,19	-4,14,00,15
Amount surrendered during the year.				...

Charged :

Original	4,01			
Supplementary	35,73	39,74	...	-39,74
Amount surrendered during the year.				...

Capital:

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

Voted :

Original	2,60,01			
Supplementary	...	2,60,01	1,83,27	-76,74
Amount surrendered during the year.				2,51

Notes and comments :

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

	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Revenue:			
Voted:			
Valley Areas	2,33,121.41	2,35,429.45	+2,308.04
Hill Areas	90,096.93	46,388.74	-43,708.19
Total Voted:	3,23,218.34	2,81,818.19	-41,400.15
Charged:			
Valley Areas	39.74	...	-39.74
Hill Areas	...	...	...
Total Charged	39.74	...	-39.74
Capital:			
Voted:			
Valley Areas	260.01	183.27	-76.74
Hill Areas	...	...	...
Total Voted:	260.01	183.27	-76.74

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

1.1.1. The grant closed with a saving of ₹41,400.15 lakh. No part of the saving was surrendered during the year.

1.1.2. In view of the final saving of ₹41,400.15 lakh, supplementary provision of ₹87,203.22 lakh obtained in February 2023 proved excessive.

1.1.3. Saving occurred mainly under:

Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
		(₹ in lakh)	
Voted:			
(Hill)			
2054 Treasury and Accounts Administration			
	097 Treasury Establishment		
1.	05 Churachandpur Treasury		
	O. 205.73	128.75	103.32
	R. -76.98		- 25.43
Withdrawal of fund through re-appropriation (₹76.98 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).			
2.	18 Jiribam Treasury		
	O. 49.79	17.33	13.78
	R. -32.46		-3.55
Reduction of fund through re-appropriation (₹32.46 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).			
3.	19 Kangpokpi Sub-Treasury		
	O. 55.83	41.47	17.18
	R. -14.36		- 24.29
In view of the final saving of ₹24.29 lakh, the reduction of fund through re-appropriation (₹14.36 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).			
4.	26 Moreh Sub-Treasury		
	O. 39.50	21.46	19.93
	R. -18.04		- 1.53
Withdrawal of fund through re-appropriation (₹18.04 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).			

Grant No. 5 Contd.

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

5.	33	Senapati Treasury			
		O.	105.31	55.55	37.34
		R.	- 49.76		- 18.21

Reduction of fund through re-appropriation (₹49.76 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).

6.	37	Tamenglong Treasury			
		O.	110.50	67.98	29.81
		R.	-42.52		-38.17

Withdrawal of fund through re-appropriation (₹42.52 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).

7.	39	Ukhrul Treasury			
		O.	70.68	70.68	46.30
		R.			- 24.38

Reasons for saving have not been intimated though called for (August 2023).

8.	46	Saitu Gamphazol Sub- Treasury			
		O.	67.20	35.68	28.31
		R.	-31.52		-7.37

Reduction of provision by way of re-appropriation (₹31.52 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).

9.	47	Tadubi Sub-Treasury			
		O.	21.40	21.40	2.20
		R.			-19.20

Reasons for saving have not been intimated though called for (August 2023).

2071 Pension and other Retirement Benefit

01 Civil

101 Superannuation and Retirement Allowances

10.	36	Superannuation and Retirement Allowances			
		O.	39,393.88	45,000.00	22,821.41
		S.	5,606.12		-22,178.59

Enhancement of fund through supplementary (₹5,606.12 lakh) in February 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).

Grant No. 5 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
	102	Commuted value of Pension		
11.	06	Commuted value of Pension		
	O.	3,000.00	9,000.00	6,259.31
	S.	6,000.00		-2,740.69

Enhancement of fund through supplementary (₹6,000.00 lakh) in February 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).

	104	Gratuities		
12.	11	Gratuities		
	O.	2,700.00	18,310.00	6,098.18
	S.	15,610.00		-12,211.82

Enhancement of fund through supplementary (₹15,610.00 lakh) in February 2023 proved excessive. Reasons for final saving have not been intimated though called for (August 2023).

	105	Family Pension		
13.	09	Family Pension		
	O.	9,453.13	9,400.00	6,545.12
	R.	-53.13		-2,854.88

Withdrawal of fund through re-appropriation (₹53.13 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).

	111	Pensions to Legislators		
14.	28	Pension to Legislators		
	O.	549.75	540.00	202.61
	R.	-9.75		-337.39

Reduction of fund through re-appropriation (₹9.75 lakh) in March 2023 proved less. Reasons for final saving have not been intimated though called for (August 2023).

	115	Leave Encashment Benefits		
15.	44	Leave Salaries		
	O.	7,000.00	7,000.00	4,097.10
				-2,902.90

Reasons for final saving have not been intimated though called for (August 2023).

Grant No. 5 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(Valley)			
2047 Other Fiscal Services			
16.	103 34	Promotion of Small Savings Small Savings	
	O.	72.20	37.40
	R.	-34.80	38.71
			+1.31
Withdrawal of fund through re-appropriation (₹34.80 lakh) in March 2023 proved excessive. Reasons for anticipated saving and final excess have not been intimated though called for (August 2023).			
2048 Appropriation for Reduction or Avoidance of Debt			
17.	101 01	Sinking Funds Appropriation for Sinking Fund	
	O.	2,616.00	7,500.00
	S.	4,884.00	...
			-7,500.00
Enhancement of fund through supplementary (₹4,884.00 lakh) in February 2023 proved unjustified. Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (August 2023).			
18.	200 01	Other Appropriations Guarantee Redemption Fund	
	O.	1,187.50	2,500.00
	R.	1,312.50	...
			2,500.00
Additional fund of ₹1,312.50 lakh obtained through re-appropriation in March 2023 proved unnecessary. Reasons for non-utilisation of the entire provision have not been intimated though called for (August 2023).			
2054 Treasury and Accounts Administration			
19.	095 01	Directorate of Accounts and Treasuries Direction	
	O.	509.60	476.50
	R.	-33.10	400.71
			-75.79
Withdrawal of fund through re-appropriation (₹33.10 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).			
20.	097 03	Treasury Establishment Bishnupur Treasury	
	O.	134.00	134.50
	R.	0.50	64.79
			-69.71
Enhancement of fund through re-appropriation (₹0.50 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).			

Grant No. 5 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
21.	13	Imphal East District Treasury			
		O.	195.00	178.36	138.30
		R.	-16.64		-40.06
Withdrawal of fund through re-appropriation (₹16.64 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).					
22.	14	Imphal Sub-Treasury			
		O.	103.54	103.54	85.07
Reasons for saving have not been intimated though called for (August 2023).					
23.	15	Imphal Treasury			
		O.	249.32	249.32	156.27
Reasons for saving have not been intimated though called for (August 2023).					
24.	20	Lamphel Treasury			
		O.	198.35	177.71	137.90
		R.	-20.64		-39.81
Withdrawal of fund through re-appropriation (₹20.64 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).					
25.	27	Wangoi Sub- Treasury			
		O.	55.83	61.92	49.38
		R.	6.09		-12.54
Augmentation of fund through re-appropriation (₹6.09 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).					
26.	38	Thoubal Treasury			
		O.	148.08	148.08	76.58
Reasons for saving have not been intimated though called for (August 2023).					
27.	45	Kakching Sub-Treasury			
		O.	92.50	75.05	42.53
		R.	-17.45		-32.52
Withdrawal of fund through re-appropriation (₹17.45 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).					

Grant No. 5 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
	098	Local Fund Audit		
28.	03	Internal Audit Establishment		
	O.	410.92	303.78	213.96
	R.	-107.14		-89.82

Reduction of fund through re-appropriation (₹107.14 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).

2071 Pension and other Retirement Benefit

	01	Civil			
	102	Commutated value of Pension			
29.	06	Commutated Value of Pension			
	O.	22,000.00	42,010.00	30,353.49	-11,656.51
	S.	20,010.00			

Enhancement of fund through supplementary (₹20,010.00 lakh) in February 2023 proved excessive. Reasons for saving have not been intimated though called for (August 2023).

	111	Pensions to Legislators			
30.	28	Pensions to Legislators			
	O.	2,011.84	1,986.00	1,987.43	-1.43
	R.	-25.84			

Reduction of fund through re-appropriation (₹25.84 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).

	117	Govt. Contribution for Defined Contribution Pension Scheme			
31.	01	Govt. Contribution			
	O.	25,000.00	25,000.00	21,958.38	-3,041.62

Reasons for saving have not been intimated though called for (August 2023).

2075 Miscellaneous General Services

	103	State Lotteries			
32.	35	State Lotteries			
	O.	11.85	8.10	4.86	-3.24
	R.	-3.75			

Reduction of fund through re-appropriation (₹3.75 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).

Grant No. 5 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
104	Pensions and Awards in consideration of distinguished services		
33. 01	Awards for distinguished service.		
	O.	6.05	...
	R.	6.05	...

Reasons for withdrawal of entire provision through re-appropriation (₹6.05 lakh) in March 2023 have not been intimated though called for (August 2023).

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

**Voted:
(Hill)**

2054 Treasury and Accounts Administration

	097	Treasury Establishment		
34.	04	Chandel Treasury		
	O.	54.50	69.00	66.86
	R.	14.50		-2.14

Enhancement of fund through re-appropriation (₹14.50 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).

(Valley)

2071 Pension and other Retirement Benefits

	01	<i>Civil</i>		
	101	Superannuation and Retirement Allowances		
35.	36	Superannuation and Retirement Allowances		
	O.	72,886.02	1,01,047.90	1,22,285.83
	S.	28,161.88		+21,237.93

Enhancement of fund through supplementary (₹28,161.88 lakh) in February 2023 proved insufficient. Reasons for excess have not been intimated though called for (August 2023).

	104	Gratuities		
36.	11	Gratuities		
	O.	15,300.00	19,500.00	23,461.05
	S.	4,200.00		+3,961.05

Augmentation of fund through supplementary (₹4,200.00 lakh) in February 2023 proved insufficient. Reasons for excess have not been intimated though called for (August 2023).

Grant No. 5 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
37.	105 09	Family Pension Family Pension		
	O.	18,906.27	17,433.40	19,397.15
	R.	-1,472.87		+1,963.75

Withdrawal of fund through re-appropriation (₹1,472.87 lakh) in March 2023 proved unjustified. Reasons for final excess have not been intimated though called for (August 2023).

38.	115 44	Leave Encashment Benefits Leave Salaries		
	O.	11,000.00	14,470.00	14,507.03
	S.	2,731.22		+37.03
	R.	738.78		

Enhancement of fund through supplementary (₹2,731.22 lakh) in February 2023 and re-appropriation (₹738.78 lakh) in March 2023 proved insufficient. Reasons for final excess have not been intimated though called for (August 2023).

1.2. Revenue Charged :

1.2.1. The Charged portion of the grant closed with a saving of ₹39.74 lakh. No part of the saving was surrendered during the year.

1.2.2. Saving in the grant occurred under:

(Valley)**2235 Social Security and Welfare**

	60	Other Social Security and Welfare Programmes		
	800	Other Expenditure		
1.	27	Motor Accident Claim Tribunal		
	O.	4.00	39.74	...
	S.	35.73		-39.74
	R.	0.01		

In view of the final saving of ₹39.74 lakh, enhancement of fund through supplementary (₹35.73 lakh) in February 2023 and re-appropriation (₹0.01 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).

1.3. Capital :

1.3.1. The grant in the Capital Section closed with a saving of ₹76.74 lakh against which an amount of ₹2.51 lakh was surrendered during the year.

1.3.2. In view of the final saving of ₹76.74 lakh, the surrendered of ₹2.51 lakh in March 2023 proved less.

Grant No. 5 Contd.

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

1.3.3. Saving occurred mainly under:

(Valley)

4416 Investments in Agricultural Financial Institutions

	190	Investments in Public sector and other undertakings			
1.	04	Manipur Rural Bank			
	O.	70.00	70.00	...	-70.00

Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (August 2023).

7610 Loans to Government Servants etc.

	202	Advances for Purchase of Motor Conveyances			
2.	21	Loans to All India Services Officers			
	O.	9.00	...	...	...
	R.	-9.00			

Reasons for withdrawal of entire provision through re-appropriation (₹9.00 lakh) in March 2023 have not been intimated though called for (August 2023).

	204	Advance for Purchase of Computers			
3.	21	Loans to All India Services Officers (Purchase of Computer)			
	O.	6.00	...	...	...
	R.	-6.00			

Reasons for withdrawal of provision through surrender (₹2.51 lakh) and re-appropriation (₹3.49 lakh) in March 2023 have not been intimated though called for (August 2023).

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

(Valley)

7610 Loans to Government Servants etc.

	201	House Building Advances			
4.	21	Loans to All India Services Officers			
	O.	25.00	37.50	37.50	...
	R.	12.50			

Reasons for enhancement of fund through re-appropriation (₹12.50 lakh) in March 2023 have not been intimated though called for (August 2023).

Grant No. 5 Concl'd.

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

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 2022-23 the Government did not contribute towards the Fund.

The details of transaction of the fund are given in Statement No. 21 of the Finance Accounts 2022-23 and stand included under '8235- General and Other Reserve Funds: 117 - Guarantees Redemption Fund'.

Consolidated Sinking Fund:

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

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

The accretion to the Fund shall be invested in Government of India securities of such maturities as the Bank may determine from time to time in consultation with the State Government. The contribution forming the corpus of the fund shall remain intact until a substantial amount is built up. During the year 2022-23 the Government did not contribute towards the Fund.

The details of transaction of the Fund are given in Statement No. 21 of the Finance Accounts 2022-23 and stand included under '8222 - Sinking Fund, 01- Appropriation for Reduction or Avoidance of Debt 101- Sinking Funds'.

Grant No. 6 Transport

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

(₹ in thousand)

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

Voted :

Original	22,61,53		
Supplementary	...	22,61,53	13,58,65
Amount surrendered during the year.			1,10,27

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

Voted :

Original	36,24,78		
Supplementary	50,00	36,74,78	50,00
Amount surrendered during the year.			...

Notes and comments :

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

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

(₹ in lakh)

Revenue:				
Voted:	Valley Areas	2,008.60	1,184.10	-824.50
	Hill Areas	252.93	174.55	-78.38
	Total Voted:	2,261.53	1,358.65	-902.88
Capital:				
Voted:	Valley Areas	3,633.22	50.00	-3,583.22
	Hill Areas	41.56	...	-41.56
	Total Voted:	3,674.78	50.00	-3,624.78

1.1. Revenue :

1.1.1. The grant closed with a saving of ₹902.88 lakh against which an amount of ₹110.27 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹902.88 lakh surrendered amount of ₹110.27 lakh in March 2023 proved insufficient.

1.1.3. Saving occurred mainly under:

Grant No. 6 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Voted:			
(Hill)			
2041 Taxes on Vehicles			
101	Collection Charges		
1.	07 Senapati District		
	O.	80.20	39.57
	R.	-40.63	33.53
			-6.04
Withdrawal of fund through re-appropriation (₹40.63 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).			
2.	10 Kangpokpi District		
	O.	80.64	80.54
	R.	-0.10	64.69
			-15.85
Reduction of provision through re-appropriation (₹0.10 lakh) in March 2023 proved less. Reasons saving have not been intimated though called for (August 2023).			
3.	11 Chandel District		
	O.	12.20	12.20
			...
			-12.20
Reasons for non-utilisation/non-surrenderof the entire provision have not been intimated though called for (August 2023)			
(Valley)			
2041 Taxes on Vehicles			
001	Direction and Administration		
4.	03 Restoration/ Establishment of Manipur State Transport		
	O.	90.00	100.00
	R.	10.00	67.62
			-32.38
Enhancement of provision through re-appropriation (₹10.00 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).			
101	Collection Charges		
5.	08 Thoubal District		
	O.	61.96	66.37
	R.	4.41	46.50
			-19.87
Additional provision of ₹4.41 lakh obtained through re-appropriation in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).			

Grant No. 6 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
6.	09	Imphal East District			
		O.	72.74	74.04	67.43
		R.	1.30		-6.61
Enhancement of fund through re-appropriation (₹1.30 lakh) in March 2023 proved unjustified. Reasons for saving have not been intimated though called for (August 2023).					
	800	Other Expenditure			
7.	07	Strengthening of Directorate of Transport			
		O.	80.00	80.00	54.99
Reasons for saving have not been intimated though called for (August 2023).					
8.	09	Helicopter service-cum-airdispensary			
		O.	700.00	500.00	438.62
		R.	-200.00		-61.38
Withdrawal of fund through surrender (₹110.27 lakh) and re-appropriation (₹89.73 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).					
9.	12	VGF for UDAN International Scheme			
		O.	500.00	500.00	...
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (August 2023).					
10.	13	Corpus Fund to cover compensation for 3rd party Risk			
		O.	20.00	20.00	...
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (August 2023).					
11.	14	Monitoring of public service vehicles under Nirbhaya Framework			
		O.	104.00	104.00	61.07
Reasons for saving have not been intimated though called for (August 2023).					

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

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

001 Direction and Administration

Grant No. 6 Concl'd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
12.	01	Direction			
		O.	167.77	274.27	247.91
		R.	106.50		-26.36

Enhancement of fund through re-appropriation (₹106.50 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final savings have not been intimated though called for (August 2023).

1.2. Capital :

1.2.1. The grant in the Capital section closed with a saving of ₹3,624.78 lakh. No part of the saving was surrendered during the year.

1.2.2. In view of the final saving of ₹3,624.78 lakh, supplementary provision of ₹50.00 lakh obtained in February 2023 proved unnecessary.

1.2.3. Saving occurred mainly under.

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

	60	Others			
	800	Other Expenditure			
1.	16	Development of Heliports under RCS UDAN2.0			
		O.	3,583.22	3,583.22	...
					-3,583.22

Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (August 2023).

(Hill)**5075 Capital Outlay on Other Transport Services**

	60	Others			
	800	Other Expenditure			
2.	17	Resurfacing and making of Helipaid at AR Camp, Tamenglong			
		O.	41.56	41.56	...
					-41.56

Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (August 2023).

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

Grant No. 7 Police

Section & Major Head	Total grant / appropriation	Actual Expenditure (₹ in thousand)	Excess (+)/ Saving (-)
Revenue			
Major Head:	2055 Police		
	2059 Public Works		
	2216 Housing		
	2235 Social Security and Welfare		

Voted :

Original	21,22,56,49			
Supplementary	56,72,83	21,79,29,32	21,20,89,20	-58,40,12
Amount surrendered during the year.				...

Capital:**Major Head: 4055 Capital Outlay on Police**

Voted :

Original	78,82,72			
Supplementary	...	78,82,72	26,94,56	-51,88,16
Amount surrendered during the year.				15,62,22

Notes and comments :

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

	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Revenue:			
Voted:			
Valley Areas	1,69,556.72	1,65,456.40	-4,100.32
Hill Areas	48,372.60	46,632.80	-1,739.80
Total Voted:	2,17,929.32	2,12,089.20	-5,840.12
Capital:			
Voted:			
Valley Areas	7,616.92	2,694.56	-4,922.36
Hill Areas	265.80	...	-265.80
Total Voted:	7,882.72	2,694.56	-5,188.16

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

1.1.1. The grant closed with a saving of ₹5,840.12 lakh. No part of the saving was surrendered during the year.

1.1.2. In view of the final saving of ₹5,840.12 lakh, the supplementary provision of ₹5,672.83 lakh obtained in February 2023 proved unnecessary.

1.1.3. Saving occurred mainly under:

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Voted:			
(Hill)			
2055 Police			
104 Special Police			
1. 07 5th Battalion Manipur Rifles			
O.	4,975.28	5,077.34	4,860.09
R.	102.06		-217.25
In view of final saving of ₹217.25 lakh, enhancement of fund through re-appropriation (₹102.06 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).			
2. 08 6th Battalion Manipur Rifles			
O.	6,887.20	6,683.56	6,605.44
R.	-203.64		-78.12
Withdrawal of fund by way of re-appropriation (₹203.64 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).			
3. 35 10th India Reserve Battallion			
O.	68.60	93.80	56.74
R.	25.20		-37.06
Enhancement of fund by way of re-appropriation (₹25.20 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).			
4. 36 11th India Reserve Batallion			
O.	78.60	78.80	49.03
R.	0.20		-29.77
Enhancement of fund by way of re-appropriation (₹0.20 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).			

Grant No. 7 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
5.	109 16	District Police Chandel District		
	O.	5,189.30	5,094.39	5,082.76
	R.	-94.91		-11.63
Withdrawal of fund by way of re-appropriation (₹94.91 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).				
6.	17	Churachandpur District		
	O.	5,710.00	5,483.93	5,457.85
	R.	-226.07		-26.08
Withdrawal of fund by way of re-appropriation (₹226.07 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).				
7.	31	Senapati District		
	O.	7,626.80	7,360.65	7,348.74
	R.	-266.15		-11.91
Withdrawal of fund by way of re-appropriation (₹266.15 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).				
8.	32	Tamenglong District		
	O.	5,609.38	4,906.32	4,897.93
	R.	-703.06		-8.39
Withdrawal of fund by way of re-appropriation (₹703.06 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).				
9.	34	Ukhrul District		
	O.	5,183.64	4,879.01	4,864.90
	R.	-304.63		-14.11
Withdrawal of fund by way of re-appropriation (₹304.63 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).				

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

001 Direction and Administration

Grant No. 7 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
10.	01	Direction				
		O.	8,194.80	8,141.13	8,425.16	+284.03
		S.	1,600.00			
		R.	-1,653.67			
Enhancement of fund by way of supplementary (₹1,600.00 lakh) in February 2023 proved excessive and withdrawal though re-appropriation (₹1653.67 lakh) in March 2023 proved less. Reasons for anticipated saving and final excess have not been intimated though called for (August 2023).						
11.	02	Security Related Expenditure (SRE)				
		O.	3,000.00	2,806.29	2,611.26	-195.03
		R.	-193.71			
Withdrawal of fund by way of re-appropriation (₹193.71 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).						
12.	15	Centralized Procurement				
		O.	3,813.00	3,683.15	1,838.24	-1,844.91
		R.	-129.85			
Withdrawal of fund by way of re-appropriation (₹129.85 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).						
13.	18	Financial Assistance to Manipur Police Housing Corporation Limited				
		O.	1,900.00	3,098.77	2,538.94	-559.83
		S.	1,198.77			
Enhancement of fund by way of supplementary (₹1,198.77 lakh) in February 2023 proved excessive. Reasons for final saving have not been intimated though called for (August 2023).						
14.	20	State Emergency fund				
		O.	200.00	200.00	...	-200.00
Reasons for non-utilisation/non-surrender of the entire fund have not been intimated though called for (August 2023).						
15.	101 19	Criminal Investigation and Vigilance Crime Branch				
		O.	599.48	517.57	516.35	-1.22
		R.	-81.91			
Withdrawal of fund by way of re-appropriation (₹81.91 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).						

Grant No. 7 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
16.	21	CID (Technical)				
		O.	595.96	539.73	538.36	-1.37
		R.	-56.23			
Withdrawal of fund by way of re-appropriation (₹56.23 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).						
17.	26	Narcotic and Border Affairs				
		O.	398.23	395.12	308.13	-86.99
		R.	-3.11			
Withdrawal of fund by way of re-appropriation (₹3.11 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).						
18.	28	Prosecution Branch				
		O.	315.10	0.20	...	-0.20
		R.	-314.90			
Reasons for withdrawal of fund through re-appropriation (₹314.90 lakh) in March 2023 and non-utilisation of the remaining provision have not been intimated though called for (August 2023).						
19.	104 04	Special Police 12th Battalion Manipur Rifles (2nd IRB)				
		O.	6,897.16	6,864.76	6,841.82	-22.94
		R.	-32.40			
Withdrawal of fund by way of re-appropriation (₹32.40 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).						
20.	05	1st Battalion Manipur Rifles				
		O.	6,998.80	6,853.76	6,712.02	-141.74
		R.	-145.04			
Withdrawal of fund by way of re-appropriation (₹145.04 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).						
21.	06	2nd Battalion Manipur Rifles				
		O.	7,216.00	7,122.00	7,055.79	-66.21
		R.	-94.00			
Withdrawal of fund by way of re-appropriation (₹94.00 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).						

Grant No. 7 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
22.	09	7th Battalion Manipur Rifles				
		O.	6,930.40	6,925.70	6,918.03	-7.67
		R.	-4.70			
Withdrawal of fund by way of re-appropriation (₹4.70 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).						
23.	28	13th Battalion Manipur Rifles (3rd IRB)				
		O.	5,892.28	7,453.52	7,393.54	-59.98
		S.	1,556.00			
		R.	5.24			
Enhancement of fund by way of supplementary (₹1,556.00 lakh) in February 2023 proved excessive and re-appropriation (₹5.24 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).						
24.	32	17th Battalion Manipur Rifles (7th IRB)				
		O.	4,805.28	4,270.17	4,265.07	-5.10
		R.	-535.11			
Withdrawal of fund by way of re-appropriation (₹535.11 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).						
25.	109 22	District Police Imphal West District				
		O.	21,600.00	21,214.36	21,001.58	-212.78
		R.	-385.64			
Withdrawal of fund by way of re-appropriation (₹385.64 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).						
26.	33	Thoubal District				
		O.	14,563.10	14,460.89	14,442.80	-18.09
		R.	-102.21			
Withdrawal of fund by way of re-appropriation (₹102.21 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).						

Grant No. 7 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
27.	37	Kakching District				
		O.	106.00	113.36	60.31	-53.05
		R.	7.36			
Enhancement of fund by way of re-appropriation (₹7.36 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).						
28.	39	Kangpokpi District				
		O.	70.35	79.86	57.33	-22.53
		R.	9.51			
Augmentation of fund through re-appropriation (₹9.51 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).						
29.	41	Noney District				
		O.	77.34	1,410.30	83.75	-1,326.55
		S.	1,318.06			
		R.	14.90			
Enhancement of fund by way of supplementary (₹1,318.06 lakh) in February 2023 proved excessive and re-appropriation (₹14.90 lakh) in March 2023 proved unnecessary. Reasons for final saving have not been intimated though called for (August 2023).						
30.	42	Kamjong District				
		O.	92.50	104.00	64.79	-39.21
		R.	11.50			
Additional fund of ₹11.50 lakh obtained through re-appropriation in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).						
31.	43	Jiribam District				
		O.	51.83	47.60	36.35	-11.25
		R.	-4.23			
Withdrawal of fund by way of re-appropriation (₹4.23 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).						
32.	44	Traffic Control Police Wing				
		O.	79.80	45.30	37.23	-8.07
		R.	-34.50			
Withdrawal of fund by way of re-appropriation (₹34.50 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).						

Grant No. 7 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
33.	45	SP Railway			
		O.	57.88	52.00	32.56
		R.	-5.88		-19.44

Withdrawal of fund by way of re-appropriation (₹5.88 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).

	114	Wireless and Computer			
34.	14	Central Motor Transport Workshop			
		O.	1,157.89	1,243.88	1,073.96
		R.	85.99		-169.92

Enhancement of fund by way of re-appropriation (₹85.99 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).

35.	18	City Police Control Room			
		O.	455.53	418.46	417.12
		R.	-37.07		-1.34

Withdrawal of fund by way of re-appropriation (₹37.07 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).

2059 Public Works

01 Office Buildings

051 Construction

36.	27	Police Buildings			
		O.	50.00	50.00	...
					-50.00

Reasons for non-utilisation/non-surrender of the entire fund have not been intimated though called for (August 2023).

	053	Maintenance and Repairs			
37.	27	Police Buildings			
		O.	50.00	50.00	31.53
					-18.47

Reasons for saving have not been intimated though called for (August 2023).

Grant No. 7 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
2216 Housing			
80	<i>General</i>		
800	Other Expenditure		
38. 27	Police Buildings		
O.	65.00	65.00	25.17
			-39.83
Reasons for saving have not been intimated though called for (August 2023).			
2235 Social Security and Welfare			
01	<i>Rehabilitation</i>		
200	Other Relief Measures		
39. 29	Rehabilitation of Ex-underground		
O.	20.41	20.41	...
			-20.41
Reasons for non-utilisation/non-surrender of the entire fund have not been intimated though called for (August 2023).			
40. 35	Victims of Extremist Action		
O.	50.00	50.00	20.00
			-30.00
Reasons for saving have not been intimated though called for (August 2023).			
60	<i>Other Social Security and Welfare Programme</i>		
200	Other Programmes		
41. 37	Rajya Sainik Board/Zilla Sainik Board		
O.	45.52	30.41	21.35
R.	-15.11		
			-9.06
Withdrawal of fund by way of re-appropriation (₹15.11 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).			

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

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

003	Education and Training		
42. 24	Manipur Police Training Centre		
O.	3,213.24	3,410.44	3,399.52
			-10.92
R.	197.20		

Enhancement of fund by way of re-appropriation (₹197.20 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).

Grant No. 7 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
	101	Criminal Investigation and Vigilance			
43.	13	Criminal Investigation Department			
	O.	2,427.08	2,712.54	2,700.28	-12.26
	R.	285.46			
Enhancement of fund by way of re-appropriation (₹285.46 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).					
44.	20	CID (Security)			
	O.	2,810.60	3,312.77	3,306.45	-6.32
	R.	502.17			
Enhancement of fund by way of re-appropriation (₹502.17 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).					
	104	Special Police			
45.	03	11th Battalion Manipur Rifles (1st IRB)			
	O.	6,008.28	6,694.44	6,689.41	-5.03
	R.	686.16			
Enhancement of fund by way of re-appropriation (₹686.16 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).					
46.	30	15th Battalion Manipur Rifles (5th IRB)			
	O.	5,150.28	5,933.65	5,985.36	+51.71
	R.	783.37			
Enhancement of fund by way of re-appropriation (₹783.37 lakh) in March 2023 proved insufficient. Reasons for incurring excess expenditure over the budget provision have not been intimated though called for (August 2023).					
47.	31	16th Battalion Manipur Rifles (6th IRB)			
	O.	5,285.28	5,498.54	5,492.47	-6.07
	R.	213.26			
Enhancement of fund by way of re-appropriation (₹213.26 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).					

Grant No. 7 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
48.	33	8th India Reserve Battalion (Commando Battalion)				
		O.	3,381.28	3,952.26	3,945.65	-6.61
		R.	570.98			
Augmentation of fund by way of re-appropriation (₹570.98 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).						
49.	34	9th IRB (Mahila Indian Reserve Battalion)				
		O.	3,485.20	3,858.11	3,855.35	-2.76
		R.	372.91			
Additional fund of ₹372.91 lakh obtained through re-appropriation in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).						
50.	109 12	District Police Bishnupur District				
		O.	9,728.10	10,321.08	10,301.58	-19.50
		R.	592.98			
Enhancement of fund by way of re-appropriation (₹592.98 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).						
51.	23	Imphal East District				
		O.	13,206.90	13,152.50	14,380.12	+1,227.62
		R.	-54.40			
Withdrawal of fund by way of re-appropriation (₹54.40 lakh) in March 2023 proved unjustified. Reasons for incurring excess expenditure over the budget provision have not been intimated though called for (August 2023).						
52.	38	Tengnoupal District				
		O.	81.26	236.45	212.09	-24.36
		R.	155.19			
Augmentation of fund through re-appropriation (₹155.19 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).						

Grant No. 7 Contd.

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

53.	40	Pherzawl District			
		O.	72.57	111.07	87.76
		R.	38.50		-23.31

Enhancement of fund through re-appropriation (₹38.50 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).

	114	Wireless and Computer			
54.	36	Wireless			
		O.	4,165.00	4,403.32	4,361.33
		R.	238.32		-41.99

Enhancement of fund by way of re-appropriation (₹238.32 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).

	116	Forensic Science			
55.	20	Forensic Science			
		O.	370.53	413.90	380.23
		R.	43.37		-33.67

Additional fund of ₹43.37 lakh obtained through re-appropriation in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).

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

	104	Special Police			
56.	10	8th Battalion Manipur Rifles			
		O.	7,043.80	7,043.80	7,409.34
					+365.54

Reasons for incurring excess expenditure over the budget provision have not been intimated though called for (August 2023).

1.2. Capital :

1.2.1. The grant in Capital Section closed with a saving of ₹5,188.16 lakh against which an amount of ₹1,562.22 lakh was surrendered during the year.

1.2.2. In view of the final saving of ₹5,188.16 lakh, the surrendered of ₹1,562.22 lakh in March 2023 proved less.

1.2.3. Saving occurred mainly under:

Grant No. 7 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Voted:			
(Valley)			
4055 Capital Outlay on Police			
115	Modernisation of Police Force		
1.	25 Mordernisation of Police Force		
	O.	2,495.72	2,495.72
			1,984.03
			-511.69
Reasons for saving have not been intimated though called for (August 2023).			
207	State Police		
2.	03 Construction of Various Police Stations		
	O.	1,734.20	1,734.20
			630.70
			-1,103.50
Reasons for saving have not been intimated though called for (August 2023).			
3.	03 Strengthening of Forensic Science Laboratory under Nirbhaya Fund (Central Share)		
	O.	400.00	400.00
			79.83
			-320.17
Reasons for saving have not been intimated though called for (August 2023).			
4.	04 Infrastrcture Development for 10th and 11th IRB		
	O.	1,000.00	1,000.00
			...
			-1,000.00
Reasons for non-utilisation/non-surrender of the entire fund have not been intimated though called for (August 2023).			
5.	05 Upgradation of Guest House and Banquet Hall of 1st MR		
	O.	784.00	200.00
			...
			-200.00
	R.	-584.00	
Reasons for withdrawal of fund through re-appropriation (₹21.78 lakh) and surrender (₹562.22 lakh) in March 2023 and non-utilisation of the remaining provision have not been intimated though called for (August 2023).			
6.	06 Construction of housing units in 2nd MR		
	O.	1,200.00	200.00
			...
			-200.00
	R.	-1,000.00	
Reasons for withdrawal of fund through surrender (₹1,000.00 lakh) in March 2023 and non-utilisation of the remaining provision have not been intimated though called for (August 2023).			

Grant No. 7 Concl.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Voted:			
(Hill)			
4055 Capital Outlay on Police			
207	State Police		
7.	03	Construction of various Police Stations	
	O.	265.80	265.80
			...
			-265.80
Reasons for saving have not been intimated though called for (August 2023).			

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

1.3. New Service:

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

Revenue Voted:**(Valley)**

2055 Police			
	001	Direction and Administration	
1.	21	Inner Line Permit (ILP) Cell	
	R.	155.00	155.00
			147.99
			-7.01

Reasons for incurring expenditure through re-appropriation without creation of fund either in original or supplementary budget have not intimated though called for (August 2023).

Grant No. 8 Public Works Department

Section & Major Head	Total grant / appropriation	Actual Expenditure (₹ in thousand)	Excess (+)/ Saving (-)
Revenue			
Major Head:	2059 Public Works		
	2216 Housing		
	3054 Roads and Bridges		
Voted :			
	Original	1,43,22,14	
	Supplementary	...	1,43,22,14
	Amount surrendered during the year.		1,24,13,29
			-19,08,85
			91,95
Charged :			
	Original	1,99,00	
	Supplementary	2,01,00	4,00,00
	Amount surrendered during the year.		3,45
			-3,96,55
			...
Capital:			
Major Head:	4059 Capital Outlay on Public Works		
	4216 Capital Outlay on Housing		
	4552 Capital Outlay on North Eastern Areas		
	5054 Capital Outlay on Roads and Bridges		
Voted :			
	Original	8,83,30,33	
	Supplementary	1,04,46,85	9,87,77,18
	Amount surrendered during the year.		6,87,38,69
			-3,00,38,49
			...

Notes and comments :

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

	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Revenue:			
Voted:			
	Valley Areas	9,853.98	9,085.76
	Hill Areas	4,468.16	3,327.53
	Total Voted	14,322.14	12,413.29
			-1,908.85
Charged:			
	Valley Areas	400.00	3.45
	Hill Areas	...	...
	Total Charged	400.00	3.45
			-396.55
Capital:			
Voted:			
	Valley Areas	42,500.33	17,043.99
	Hill Areas	56,276.85	51,694.70
	Total Voted	98,777.18	68,738.69
			-30,038.49

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

1.1.1. The grant closed with a saving of ₹1,908.85 lakh against which an amount of ₹91.95 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹1,908.85 lakh, surrendered of ₹91.95 lakh in March 2023 proved less.

1.1.3. Saving in the grant occurred mainly under:

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Voted:			
(Hill)			
2059 Public Works			
	<i>60</i>	<i>Other Buildings</i>	
	053	Maintenance and Repairs	
1.	09	Functional Buildings	
	O.	500.00	400.00
	R.	-100.00	45.53
			-354.47
Withdrawal of fund through surrender (₹91.95 lakh) and re-appropriation (₹8.05 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).			
2216 Housing			
	<i>05</i>	<i>General Pool Accommodation</i>	
	053	Maintenance and Repairs	
2.	03	Residential Buildings in Hill & Valley areas	
	O.	150.00	100.00
	R.	-50.00	...
			-100.00
Reasons for reduction of fund through re-appropriation (₹50.00 lakh) in March 2023 and non-utilisation of the remaining provision have not been intimated though called for (August 2023).			
	800	Other Expenditure	
3.	01	Construction of General Pool Accommodation	
	O.	15.00	15.00
			...
			-15.00
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (August 2023).			
3054 Roads and Bridges			
	<i>01</i>	<i>National Highways</i>	
	337	Road Works	
4.	23	Road Works	
	O.	400.00	400.00
			391.06
			-8.94
Reasons for saving have not been intimated though called for (August 2023).			

Grant No. 8 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
03	<i>State Highways</i>		
337	Road Works		
5.	24	Specific Strategic Roads/Bridges in Hill and Valley areas	
	O.	700.00	700.00
			277.92
			-422.08

Reasons for saving have not been intimated though called for (August 2023).

	05	<i>Roads of Inter State or Economic Importance</i>	
	102	Bridges	
6.	21	Road & Bridges in Hill and Valley Areas	
	O.	1,500.00	1,500.00
			1,431.27
			-68.73

Reasons for saving have not been intimated though called for (August 2023).

	80	<i>General</i>	
	001	Direction and Administration	
7.	08	Execution	
	O.	1,203.16	1,250.50
			1,142.23
			-108.27
	R.	47.34	

Enhancement of fund through re-appropriation (₹47.34 lakh) in March 2023 proved unjustified. Reasons for saving have not been intimated though called for (August 2023).

(Valley)**2059 Public Works**

	80	<i>General</i>	
	001	Direction and Administration	
8.	01	Direction	
	O.	406.44	316.44
			229.83
			-86.61
	R.	-90.00	

Withdrawal of fund through re-appropriation (₹90.00 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).

9.	03	Architecture	
	O.	136.48	100.48
			61.17
			-39.31
	R.	-36.00	

Reduction of fund through re-appropriation (₹36.00 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).

Grant No. 8 Contd.

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

10.	07	Design			
		O.	315.47	303.96	206.32
		R.	-11.51		-97.64

In view of the final saving of ₹97.64 lakh, the reduction of fund through re-appropriation (₹11.51 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).

11.	08	Execution			
		O.	1,045.02	977.40	883.67
		R.	-67.62		-93.73

Withdrawal of fund through re-appropriation (₹67.62 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).

12.	26	Store Control			
		O.	123.02	91.10	84.28
		R.	-31.92		-6.82

Reduction of fund through re-appropriation (₹31.92 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).

	800	Other Expenditure			
13.	20	Other Expenditure			
		O.	100.00	100.00	43.63
		R.			-56.37

Reasons for saving have not been intimated though called for (August 2023).

2216 Housing

	05	<i>General Pool Accommodation</i>			
	800	Other Expenditure			
14.	01	Construction of General Pool Accommodation			
		O.	23.70	23.70	...
		R.			-23.70

Reasons for non-utilisation/non-surrender the entire provision have not been intimated though called for (August 2023).

	80	<i>General</i>			
	800	Other Expenditure			
15.	10	Furnishing of Residential Quarters			
		O.	22.00	22.00	...
		R.			-22.00

Reasons for non-utilisation/non-surrender the entire provision have not been intimated though called for (August 2023).

Grant No. 8 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
3054 Roads and Bridges			
	01	National Highways	
	337	Road Works	
16.	23	Road Works	
	O.	400.00	400.00
			380.39
			-19.61
Reasons for saving have not been intimated though called for (August 2023).			
	80	General	
	001	Direction and Administration	
17.	01	Direction	
	O.	859.80	746.74
			637.08
			-109.66
	R.	-113.06	
In view of the final saving of ₹109.66 lakh, the reduction of fund through re-appropriation (₹113.06 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).			
18.	08	Execution	
	O.	2,503.79	2,563.00
			2,310.22
			-252.78
	R.	59.21	
Enhancement of fund through re-appropriation (₹59.21 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).			
19.	26	Store Control	
	O.	700.16	581.74
			538.55
			-43.19
	R.	-118.42	
Withdrawal of fund through re-appropriation (₹118.42 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).			
	052	Machinery and Equipment	
20.	18	New Supply	
	O.	108.90	108.90
			8.00
			-100.90
Reasons for saving have not been intimated though called for (August 2023).			

Grant No. 8 Contd.

Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
		(₹ in lakh)	
800 Other Expenditure			
21. 20 Other Expenditure			
O.	104.20	104.20	27.12
			-77.08

Reasons for saving have not been intimated though called for (August 2023).

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

**Voted
(Valley)**

2059 Public Works

	60	Other Buildings			
	053	Maintenance and Repairs			
22.	09	Functional Buildings			
	O.		500.00	600.00	668.68
	R.		100.00		+68.68

Augmentation of fund through re-appropriation (₹100.00 lakh) in March 2023 proved insufficient. Reasons for final excess have not been intimated though called for (August 2023).

2216 Housing

	05	General Pool Accommodation			
	053	Maintenance and Repairs			
23.	03	Residential Buildings in Hill & Valley areas			
	O.		300.00	600.00	667.02
	R.		300.00		+67.02

Enhancement of fund through re-appropriation (₹300.00 lakh) in March 2023 proved insufficient. Reasons for final excess have not been intimated though called for (August 2023).

3054 Roads and Bridges

	03	State Highways
	337	Road Works

Grant No. 8 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
24.	24	Specific Stretegic Roads/Bridges in Hill and Valley areas			
	O.	800.00	800.00	803.49	+3.49
	05	<i>Roads of Inter State or Economic Importance</i>			
	102	Bridges			
25.	21	Road & Bridges in Hill and Valley Areas			
	O.	1,500.00	1,500.00	1,579.28	+79.28

Reasons for incurring expenditure in excess over the budget provision have not been intimated though called for (August 2023).

Reasons for incurring expenditure in excess over the budget provision have not been intimated though called for (August 2023).

1.2. Revenue Charged :

1.2.1. The Charged portion of the grant closed with a saving of ₹396.55 lakh. No part of the saving was surrendered during the year.

1.2.2. Saving occurred mainly under:

(Valley)

2216 Housing

	80	<i>General</i>			
	001	Direction and Administration			
1.	22	Raj Bhavan			
	O.	99.00	300.00	...	-300.00
	S.	201.00			

Reasons for enhancement of fund through supplementary (₹201.00 lakh) in February 2023 and non-utilisation of the entire provision have not been intimated though called for (August 2023).

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

1.3. Capital :

1.3.1. The grant in the Capital Section closed with a saving of ₹30,038.49 lakh. No part of the saving was surrendered during the year.

1.3.2. In view of the final saving of ₹30,038.49 lakh, supplementary provision of ₹10,446.85 lakh obtained in February 2023 proved unnecessary.

1.3.3. Saving occurred mainly under :-

Grant No. 8 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Voted			
(Hill)			
4059 Capital Outlay on Public Works			
	01	Office Buildings	
	051	Construction	
1.	11	Construction of Non-Residential PAB Building	
	O.	1,300.00	1,300.00
			951.38
			-348.62
Reasons for saving have not been intimated though called for (August 2023).			
4216 Capital Outlay on Housing			
	01	Government Residential Buildings	
	700	Other Housing	
2.	10	Buildings in Hill and Valley areas	
	O.	100.00	100.00
			...
			-100.00
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (August 2023).			
5054 Capital Outlay on Roads and Bridges			
	04	District & Other Roads	
	337	Road Works	
3.	02	South Asia Sub- Regional Economic Co-Operation	
	O.	650.00	200.00
			200.00
			...
	R.	-450.00	
Reasons for reduction of fund through re-appropriation (₹450.00 lakh) in March 2023 have not been intimated though called for (August 2023).			
4.	04	Construction of Roads under NABARD	
	O.	1,400.00	1,158.56
			1,100.88
	R.	-241.44	
			-57.68
Withdrawal of fund through re-appropriation (₹241.44 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).			
5.	48	Other Road Works (EAP)	
	O.	30,000.00	52,000.00
			37,554.35
	S.	10,446.85	
			- 14,445.65
	R.	11,553.15	
Enhancement of fund through supplementary (₹10,446.85 lakh) in February 2023 proved excessive and re-appropriation (₹11,553.15 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).			

Grant No. 8 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
	05	<i>Roads</i>		
	101	Bridges		
6.	09	Construction of Bridges under NABARD		
	O.	1,200.00	1,086.17	190.33
	R.	-113.83		-895.85

Reduction of fund through re-appropriation (₹113.83 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).

	337	Road Works		
7.	53	Improvement of Specific Strategic road/bridges in Hill and Valley areas		
	O.	10,000.00	10,000.00	8,579.48
				-1,420.52

Reasons for saving have not been intimated though called for (August 2023).

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

	01	<i>Office Buildings</i>		
	051	Construction		
8.	11	Construction of Non-Residential PAB Building		
	O.	1,800.00	1,800.00	1,574.12
				-225.88

Reasons for saving have not been intimated though called for (August 2023).

	80	<i>General</i>		
	800	Other Expenditure		
9.	48	Construction of Transit Hostel at Sanjenthong		
	O.	650.00	650.00	417.95
				-232.05

Reasons for saving have not been intimated though called for (August 2023).

5054 Capital Outlay on Roads and Bridges

04 *District & Other Roads*

Grant No. 8 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
	337	RoadsWorks		
10.	04	Construction of Roads under NABARD		
	O.	600.00	367.00	367.00
	R.	-233.00		...
Reasons for withdrawal of fund through re-appropriation (₹233.00 lakh) in March 2023 have not been intimated though called for (August 2023).				
11.	48	Other Road Works (EAP)		
	O.	458.57	...	...
	R.	-458.57		...
Reasons for withdrawal of entire provision through re-appropriation in March 2023 have not been intimated though called for (August 2023).				
12.	62	Upgradation of Moirang Sendra Road and Thanga Keibul Road under NESIDS (Central Share)		
	O.	1,000.00	1,000.00	...
	R.			-1,000.00
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (August 2023).				
	05	Roads		
	101	Bridges		
13.	09	Construction of Bridges under NABARD		
	O.	1,643.53	1,265.31	601.91
	R.	-378.22		-663.40
Reduction of fund through re-appropriation (₹378.22 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).				
	337	Road Works		
14.	53	Improvement of Specific Strategic road/bridges in Hill and Valley areas		
	O.	12,000.00	12,000.00	10,482.98
	R.			-1,517.02
Reasons for saving have not been intimated though called for (August 2023).				

Grant No. 8 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
	80	<i>General</i>		
	800	Other Expenditure		
15.	74	Construction of Imphal Ring Road (EAP) State Share		
	O.	2,500.00	2,500.00	407.63
				-2,092.37
Reasons for saving have not been intimated though called for (August 2023).				
16.	75	Construction of Imphal Ring Road (EAP) Central Share		
	O.	15,000.00	100.00	...
	R.	-14,900.00		-100.00
Reasons for withdrawal of fund through re-appropriation (₹14,900.00 lakh) in March 2023 and non-utilisation of the remaining provision have not been intimated though called for (August 2023).				
17.	77	Impvt. of Roads within Imphal City with rigid Pavement (EAP)		
	O.	4,500.00	800.00	800.00
	R.	-3,700.00		...

Reasons for reduction of fund through re-appropriation (₹3,700.00 lakh) in March 2023 have not been intimated though called for (August 2023).

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

**Voted:
(Hill)**

5054 Capital Outlay on Roads and Bridges

	05	<i>Roads</i>		
	337	Road Works		
18.	55	Central Road and Infrastructure Fund		
	O.	180.00	1000.00	200.00
	R.	820.00		-800.00

Augmentation of fund through re-appropriation (₹820.00 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).

(Valley)

5054 Capital Outlay on Roads and Bridges

05 *Roads*

Grant No. 8 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
	337	Road Works		
19.	55	Central Road and Infrastructure Fund		
	O.	1,333.00	3,000.00	1,276.00
	R.	1,667.00		-1,724.00

Enhancement of fund through re-appropriation (₹1,667.00 lakh) in March 2023 proved unnecessary. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).

1.3. New Service :

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

Capital Voted:**(Valley)****4059 Capital Outlay on Public Works**80 *General*

800 Other Expenditure

1. 49 Renovation of Domes of the Assembly Secretariat

R.	282.11	282.11	30.00	-252.11
----	--------	--------	-------	---------

Reasons for incurring expenditure without creation of fund either in original or supplementary budget not been intimated though called for (August 2023).

4216 Capital Outlay on Housing01 *Government Residential Buildings*

700 Other Housing

2. 11 Construction of Hon'ble Minister Shri Letpao Haokip's Quater TVII/E-4 Lamphel

R.	170.21	170.21	75.85	-94.36
----	--------	--------	-------	--------

Reasons for incurring expenditure without creation of fund either in original or supplementary budget not been intimated though called for (August 2023).

5054 Capital Outlay on Roads and Bridges04 *District & Other Roads*

337 Road Works

Grant No. 8 Concl'd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
3.	01	NESRIP from Tupul to Kasom Khullen			
	R.	1655.70	1655.70	1,655.64	-0.06
		Reasons for incurring expenditure without obtaining provision either in original or supplementary budget have not been intimated though called for (August 2023).			
	05	<i>Roads</i>			
	337	Road Works			
4.	58	Construction of approach road to Khongsang Railway Sub-Station-0.36 km			
	R.	150.00	150.00	195.00	+45.00
		Reasons for incurring expenditure without obtaining provision either in original or supplementary budget have not been intimated though called for (August 2023).			
5.	61	Improvement of Road from Teinem to SDO/BDO, LM Block and Phalee to SDO/BDO LM Block			
	R.	67.65	67.65	67.65	...
		Reasons for incurring expenditure without obtaining provision either in original or supplementary budget have not been intimated though called for (August 2023).			

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

337 Road Works

6.	01	NESRIP from Tupul to Kasom Khullen			
	R.	1,655.70	1,655.70	1,655.64	-0.06
		Reasons for incurring expenditure without obtaining provision either in original or supplementary budget have not been intimated though called for (August 2023).			

Grant No. 9 Information and Publicity

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

(₹ in thousand)

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

Voted :

Original	15,29,83		
Supplementary	1,00,58	16,30,41	14,74,88
Amount surrendered during the year.			-1,55,53
			...

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

Voted :

Original	60,00		
Supplementary	...	60,00	50,00
Amount surrendered during the year.			-10,00
			10,00

Notes and comments :

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

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

(₹ in lakh)

Revenue

Voted:	Valley Areas	1,538.60	1,376.73	-161.87
	Hill Areas	91.81	98.15	+6.34
	Total Voted:	1,630.41	1,474.88	-155.53

Capital

Voted:	Valley Areas	60.00	50.00	-10.00
	Hill Areas	...	...	...
	Total Voted:	60.00	50.00	-10.00

1.1. Revenue :

1.1.1. The grant closed with a saving of ₹155.53 lakh. No part of the saving was surrendered during the year.

1.1.2. In view of the final saving of ₹155.53 lakh, supplementary provision of ₹100.58 lakh obtained in February 2023 proved unnecessary.

1.1.3. Saving occurred mainly under:

Grant No. 9 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Voted:			
(Valley)			
2220 Information and Publicity			
	60	Others	
	001	Direction and Administration	
1.	01	Direction	
	O.	330.04	412.60
	S.	69.96	375.39
	R.	12.60	-37.21
Enhancement of provision through supplementary (₹69.96 lakh) in February 2023 proved excessive and re-appropriation (₹12.60 lakh) in March 2023 proved unnecessary. Reasons for saving was attributed to (i) non-release of pay of APO/Press (ii) Less expenditure of Medical reimbursement & Domestic Travel Expense and (iii) non-encashment of payment due to technical problem in Sub-Treasury office.			
	101	Advertising and Visual Publicity	
2.	02	Advertisement and Visual Publicity	
	O.	427.57	431.68
	R.	4.11	393.98
Additional fund obtained through re-appropriation (₹4.11 lakh) in March 2023 proved unnecessary. Reasons for saving was due to (i) less expenditure of Medical reimbursement & Domestic Travel Expense (ii) Non-release of LOC by Finance Department, Government of Manipur and (iii) non-encashment of payment due to technical problem in Imphal Sub-Treasury office.			
	102	Information Centres	
3.	01	Direction	
	O.	28.04	22.24
	R.	-5.80	20.84
Reduction of fund through re-appropriation (₹5.80 lakh) in March 2023 proved less. Reasons for saving was attributed to (i) wrong pay fixation of 1 (one) Gazetted officer and (ii) less expenditure of Medical re-imburement and Domestic Travel Expense.			
	106	Field Publicity	
4.	03	Field Establishment	
	O.	156.38	183.18
	S.	21.00	156.44
	R.	5.80	-26.74
Additional fund obtained through supplementary (₹21.00 lakh) in February 2023 proved excessive and re-appropriation (₹5.80 lakh) in March 2023 proved unjustified. Reasons for saving was due to (i) retirement of 1 (one) Deputy Director and (ii) less expenditure of Medical reimbursement of Domestic Travel Expense.			

Grant No. 9 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)		
5.	04	Field Publicity				
		O.	163.73	177.79	148.47	-29.32
		S.	9.62			
		R.	4.44			

Enhancement of provision through supplementary (₹9.62 lakh) in February 2023 and re-appropriation (₹4.44 lakh) in March 2023 proved unnecessary. Reasons for saving was attributed to (i) non-approval of proposal by Finance Department, Government of Manipur and (ii) technical problem in Imphal Sub-Treasury.

6.	110	Publications				
	06	Publication				
		O.	173.37	154.17	132.54	-21.63
		R.	-19.20			

Withdrawal of fund through re-appropriation (₹19.20 lakh) in March 2023 proved less. Reasons for saving was stated to be due to (i) less expenditure on Medical reimbursement & Domestic Travel Expense (ii) Non-release of LOC by Finance Department, Government of Manipur and (iii) Technical problem in Imphal Sub-Treasury.

(Hill)**2220 Information and Publicity**

60 Others

001 Direction and Administration

7.	01	Direction				
		O.	65.27	56.27	54.47	-1.80
		R.	-9.00			

Reduction of fund through re-appropriation (₹9.00 lakh) in March 2023 proved less. Reasons for saving was attributed to (i) non-payment of pay of Assistant Publicity Officer/Press (ii) less expenditure of Medical reimbursement and Domestic Travel Expense and (iii) Technical problem in Sub-Treasury office.

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

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

60 Others

106 Field Publicity

Grant No. 9 Concl.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
1.	03	Field Establishment				
		O.	25.58	21.78	42.72	+20.94
		R.	-3.80			

Withdrawal of fund through re-appropriation (₹3.80 lakh) in March 2023 proved unjustified. Reasons for excess was attributed to (i) retirement of 1 (one) Deputy Director and (ii) less expenditure of Medical reimbursement & Domestic Travel Expense.

1.2. Capital :

1.2.1. The grant in the Capital Section closed with a saving of ₹10.00 lakh against which the entire amount of ₹10.00 lakh was surrendered during the year.

1.2.2. Saving occurred mainly under:-

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

60 Others

101 Buildings

1.	05	Information and Publicity Buildings				
		O.	60.00	50.00	50.00	...
		R.	-10.00			

Reasons for withdrawal of fund through surrender (₹10.00 lakh) in March 2023 have not been intimated though called for (August 2023).

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

Grant No. 10 Education

Section & Major Head	Total grant / appropriation	Actual Expenditure (₹ in thousand)	Excess (+)/ Saving (-)
Revenue			
Major Head:	2202 General Education		
	2203 Technical Education		
	2204 Sports and Youth Services		
	2552 North Eastern Areas		
Voted :			
	Original	24,84,43,79	
	Supplementary	...	24,84,43,79
	Amount surrendered during the year.		20,66,04,49
			-41,839.30
			55,51,04
Capital:			
Major Head:	4202 Capital Outlay on Education, Sports, Art and Culture		
	4552 Capital Outlay on North Eastern Areas		
Voted :			
	Original	40,99,15	
	Supplementary	48,71,74	89,70,89
	Amount surrendered during the year.		37,06,32
			-52,64,57
			...

Notes and comments :

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

	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Revenue:			
Voted:			
Valley Areas	2,05,046.47	1,58,894.29	-46,152.18
Hill Areas	43,397.32	47,710.20	+4,312.88
Total Voted:	2,48,443.79	2,06,604.49	-41,839.30
Capital			
Voted:			
Valley Areas	8,320.89	3,556.32	-4,764.57
Hill Areas	650.00	150.00	-500.00
Total Voted:	8,970.89	3,706.32	-5,264.57

1.1. Revenue :

1.1.1. The grant closed with a saving of ₹41,839.30 lakh against which an amount of ₹5,551.04 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹41,839.30 lakh, surrendered of ₹5,551.04 lakh in March 2023 proved less.

1.1.3. Saving occurred mainly under:

Grant No. 10 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Voted:			
(Hill)			
2202 General Education			
	01	Elementary Education	
	001	Direction and Administration	
1.	01	Direction	
	O.	525.80	431.88
			415.14
	R.	-93.92	-16.74
In view of the final saving of ₹16.74 lakh, reduction of fund by way of re-appropriation (₹93.92 lakh) in March 2023 proved less. Reasons for final saving have not been intimated though called for (August 2023).			
	052	Equipment	
2.	24	Equipment for Middle Education	
	O.	5.00	5.00
			...
			-5.00
Reasons for non-utilisation/non-surrendered of the entire provision have not been intimated though called for (August 2023).			
3.	25	Equipment for Primary Education	
	O.	10.00	10.00
			...
			-10.00
Reasons for non-utilisation/non-surrendered of the entire provision have not been intimated though called for (August 2023).			
	104	Inspection	
4.	19	Primary School	
	O.	458.00	373.22
			343.14
	R.	-84.78	-30.08
In view of the final saving of ₹30.08 lakh, reduction of fund by way of re-appropriation (₹84.78 lakh) in March 2023 proved less. Reasons for final saving have not been intimated though called for (August 2023).			
	112	National Programme of Mid day Meals in Schools	
5.	42	Mid - Day Meals (State Share)	
	O.	180.00	200.00
			163.81
	R.	20.00	-36.19
Enhancement of fund by way of re-appropriation (₹20.00 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).			

Grant No. 10 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
	800	Other Expenditure		
6.	76	Other Expenditure		
	O.	7.50	7.50	...
				-7.50
Reasons for non-utilisation/non-surrendered of the entire provision have not been intimated though called for (August 2023).				
	02	Secondary Education		
	001	Direction and Administration		
7.	01	Direction		
	O.	61.50	61.50	16.00
				-45.50
Reasons for saving have not been intimated though called for (August 2023).				
8.	24	Equipment		
	O.	5.00	5.00	...
				-5.00
Reasons for non-utilisation/non-surrendered of the entire provision have not been intimated though called for (August 2023).				
	052	Equipments		
9.	12	Information and Communication Technology (ICT)		
	O.	18.00	18.00	...
				-18.00
Reasons for non-utilisation/non-surrendered of the entire provision have not been intimated though called for (August 2023).				
10.	68	Science Equipment		
	O.	10.00	10.00	...
				-10.00
Reasons for non-utilisation/non-surrendered of the entire provision have not been intimated though called for (August 2023).				
	101	Inspection		
11.	24	Secondary Schools		
	O.	190.83	0.75	0.25
	R.	-190.08		-0.50

In view of the final saving of ₹0.50 lakh, reduction of fund by way of re-appropriation (₹190.08 lakh) in March 2023 proved less. Reasons for final saving have not been intimated though called for (August 2023).

Grant No. 10 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
12.	109 24	Government Secondary Schools Secondary Schools			
	O.	16,490.85	23,946.35	16,213.06	-7,733.29
	R.	7,455.50			
In view of the final saving of ₹7,733.29 lakh, enhancement of fund by way of re-appropriation (₹7,455.50 lakh) in March 2023 proved unnecessary. Reasons for final saving have not been intimated though called for (August 2023).					
13.	800 62	Other Expenditure Remuneration of Contract Lecturers of Secondary Schools			
	O.	480.63	400.00	417.09	+17.09
	R.	-80.63			
Withdrawal of fund by way of re-appropriation (₹80.63 lakh) in March 2023 proved excessive. Reasons for anticipated saving and final excess have not been intimated though called for (August 2023).					
14.	83	Welfare of Students/Cadets			
	O.	20.00	10.00	7.31	-2.69
	R.	-10.00			
Withdrawal of fund by way of re-appropriation (₹10.00 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).					
	03	<i>University and Higher Education</i>			
	104	Assistance to Non-Government Colleges and Institutes			
15.	03	Assistance to Non-Government Colleges and Institutes			
	O.	38.64	38.64	...	-38.64
Reasons for non-utilisation/non-surrendered of the entire provision have not been intimated though called for (August 2023).					
16.	800 77	Other Expenditure Rashtriya Uchhatar Shiksha Abhiyan (RUSA) (Central Share)			
	O.	1,242.92	1,000.00	...	-1,000.00
	R.	-242.92			
Reduction of fund through re-appropriation (₹242.92 lakh) in March 2023 and non-utilisation of the remaining provision have not been intimated though called for (August 2023).					

Grant No. 10 Contd.

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

17.	78	State Share for Rashtriya Uchhatar Shiksha Abhiyan (RUSA)			
	O.	84.00	...	...	...
	R.	-84.00			

Reasons for withdrawal of entire provision through re-appropriation (₹84.00 lakh) in March 2023 have not been intimated though called for (August 2023).

	04	Adult Education			
	001	Direction and Administration			
18.	07	Direction (AE)			
	O.	77.22	77.22	11.11	-66.11

Reasons for saving was reportedly due to transfer of employees to valley districts.

	80	General			
	001	Direction and Administration			
19.	01	Direction			
	O.	1,478.74	1,177.00	1,039.38	-137.62
	R.	-301.74			

Withdrawal of fund by way of re-appropriation (₹301.74 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).

(Valley)**2202 General Education**

	01	Elementary Education			
	001	Direction and Administration			
20.	01	Direction			
	O.	790.26	735.77	678.86	-56.91
	R.	-54.49			

Withdrawal of fund by way of re-appropriation (₹54.49 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).

	052	Equipment			
21.	24	Equipment for Middle Education			
	O.	5.00	5.00	...	-5.00

Reasons for non-utilisation/non-surrendered of the entire provision have not been intimated though called for (August 2023).

22.	25	Equipment for Primary Education			
	O.	10.00	10.00	...	-10.00

Reasons for non-utilisation/non-surrendered of the entire provision have not been intimated though called for (August 2023).

Grant No. 10 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
23.	104 19	Inspection Primary School			
	O.	577.32	442.40	404.42	-37.98
	R.	-134.92			
Withdrawal of fund by way of re-appropriation (₹134.92 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).					
24.	112 42	National Programme of Mid day Meals in Schools Mid - Day Meals (State Share)			
	O.	180.00	212.00	...	-212.00
	R.	32.00			
Reasons for enhancement of fund by way of re-appropriation (₹32.00 lakh) in March and non-utilisation of the entire provision have not been intimated though called for (August 2023).					
25.	43	Mid- Day Meal (Central Share)			
	O.	4,500.00	5,300.00	2,536.45	-2,763.55
	R.	800.00			
Enhancement of fund by way of re-appropriation (₹800.00 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).					
26.	800 76	Other Expenditure Other Expenditure			
	O.	12.50	12.50	6.53	-5.97
Reasons for saving have not been intimated though called for (August 2023).					
27.	78	School Sports			
	O.	13.50	12.50	...	-12.50
	R.	-1.00			
Reasons for withdrawal of fund through re-appropriation (₹1.00 lakh) in March 2023 and non-utilisation of the entire provision have not been intimated though called for (August 2023).					
28.	80	School Meet			
	O.	13.50	13.50	...	-13.50
Reasons for non-utilisation/non-surrendered of the entire provision have not been intimated though called for (August 2023).					
	02	Secondary Education			
	001	Direction and Administration			

Grant No. 10 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
29.	01	Direction			
		O.	72.00	72.00	16.54
					-55.46
					Reasons for saving have not been intimated though called for (August 2023).
30.	24	Equipment			
		O.	5.00	5.00	...
					-5.00
					Reasons for non-utilisation/non-surrendered of the entire provision have not been intimated though called for (August 2023).
31.	052	Equipments			
	12	Information and Communication Technology (ICT)			
		O.	18.00	18.00	...
					-18.00
					Reasons for non-utilisation/non-surrendered of the entire provision have not been intimated though called for (August 2023).
32.	68	Science Equipment			
		O.	10.00	10.00	...
					-10.00
					Reasons for non-utilisation/non-surrendered of the entire provision have not been intimated though called for (August 2023).
33.	101	Inspection			
	24	Secondary Schools			
		O.	121.71	1.75	0.64
		R.	-119.96		-1.11
					Withdrawal of fund by way of re-appropriation (₹119.96 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).
34.	104	Teachers and Other Services			
	84	Welfare of Teachers			
		O.	25.00	25.00	...
					-25.00
					Reasons for non-utilisation/non-surrendered of the entire provision have not been intimated though called for (August 2023).
35.	105	Teachers Training			
	15	Hindi Teachers' Training College			
		O.	110.60	110.60	45.42
					-65.18
					Reasons for saving have not been intimated though called for (August 2023).

Grant No. 10 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
36.	107 23 O.	Scholarships Scholarship 36.24	36.24	0.48	-35.77
Reasons for saving have not been intimated though called for (August 2023).					
37.	24 O. R.	Merit Scholarship Scheme for Class X and XII Passed Students 144.00 -120.00	24.00	23.64	-0.36
Withdrawal of fund by way of re-appropriation (₹120.00 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).					
38.	110 64 O. R.	Assistance to Non-Govt. Secondary Schools Financial Assistance 485.00 -30.00	455.00	460.67	+5.67
Withdrawal of fund by way of re-appropriation (₹30.00 lakh) in March 2023 proved excessive. Reasons for anticipated saving and final excess have not been intimated though called for (August 2023).					
39.	65 O. R.	Financial Assistance 19.00 15.00	34.00	4.00	-30.00
Enhancement of fund by way of re-appropriation (₹15.00 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).					
40.	800 06 O.	Other Expenditure Financial Assistance to Education Boards 20.00	20.00	...	-20.00
Reasons for non-utilisation/non-surrendered of the entire provision have not been intimated though called for (August 2023).					
41.	62 O. R.	Remuneration of Contract Lecturers of Secondary Schools 1,096.36 -78.15	1,018.21	1,001.12	-17.09
Withdrawal of fund by way of re-appropriation (₹78.15 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).					

Grant No. 10 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)		
42.	83	Welfare of Students/Cadets				
		O.	32.25	22.25	12.23	-10.02
		R.	-10.00			
Withdrawal of fund by way of re-appropriation (₹10.00 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).						
43.	87	School Meet				
		O.	12.00	12.00	...	-12.00
Reasons for non-utilisation/non-surrendered of the entire provision have not been intimated though called for (August 2023).						
44.	89	Vocational Education				
		O.	5.00	5.00	...	-5.00
Reasons for non-utilisation/non-surrendered of the entire provision have not been intimated though called for (August 2023).						
45.	91	Development of School Library				
		O.	43.20	43.20	21.60	-21.60
Reasons for saving have not been intimated though called for (August 2023).						
46.	94	Incentive awards / rewards to the students of Govt., Schools who excel in HSLCE/HSE				
		O.	60.00	60.00	31.75	-28.25
Reasons for saving have not been intimated though called for (August 2023).						
	03	<i>University and Higher Education</i>				
	001	<i>Direction and Administration</i>				
47.	01	Direction				
		O.	477.00	438.00	341.00	-97.00
		R.	-39.00			
Withdrawal of fund by way of re-appropriation (₹39.00 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).						
48.	102	Assistance to Universities				
	01	Dhanamanjuri University				
		O.	500.00	500.00	300.00	-200.00
Reasons for saving have not been intimated though called for (August 2023).						

Grant No. 10 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
	103	Government Colleges and Institutes			
49.	11	Government Colleges and Institutions			
	O.	43,062.94	37,562.94	38,492.25	+929.31
	R.	-5,500.00			
Withdrawal of fund by way of re-appropriation (₹5,500.00 lakh) in March 2023 proved excessive. Reasons for anticipated saving and final excess have not been intimated though called for (August 2023).					
50.	31	Government Colleges and Institutions			
	O.	81.67	81.67	21.52	-60.16
Reasons for saving have not been intimated though called for (August 2023).					
	104	Assistance to Non-Government Colleges and Institutes			
51.	03	Assistance to Non-Government Colleges and Institutions			
	O.	961.36	961.36	420.30	-541.06
Reasons for saving have not been intimated though called for (August 2023).					
	105	Faculty Development Programme			
52.	19	D.M. College of Teacher Education			
	O.	470.90	470.90	319.94	-150.96
Reasons for saving have not been intimated though called for (August 2023).					
	107	Scholarships			
53.	23	Scholarships			
	O.	25.00	25.00	3.26	-21.74
Reasons for saving have not been intimated though called for (August 2023).					
54.	67	State Share of NEC			
	O.	25.00
	R.	-25.00			
Reasons for withdrawal of entire provision through re-appropriation have not been intimated though called for (August 2023).					
55.	68	Chief Minister's Scholarship Scheme for Civil Services Aspirants			
	O.	280.00	280.00	270.00	-10.00
Reasons for saving have not been intimated though called for (August 2023).					

Grant No. 10 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)		
800	Other Expenditure				
56.	77	Rashtriya Uchhaar Shiksha Abhiyan (RUSA) (Central Share)			
	O.	3,449.95	2,694.09	...	-2,694.09
	R.	-755.86			

Reasons for withdrawal of fund by way of re-appropriation (₹755.86 lakh) in March 2023 and non-utilisation of the remaining provision have not been intimated though called for (August 2023).

57.	78	State Share for Rashtriya Uchhatar Shiksha Abhiyan (RUSA)			
	O.	276.00	...	...	...
	R.	-276.00			

Reasons for withdrawal of entire provision through re-appropriation have not been intimated though called for (August 2023).

	04	<i>Adult Education</i>			
	001	Direction and Administration			
58.	01	Direction			
	O.	12.60	12.60	...	-12.60

Reasons for non-utilisation/non-surrendered of the entire provision have not been intimated though called for (August 2023).

59.	07	Direction (AE)			
	O.	322.55	359.30	287.96	-71.34
	R.	36.75			

Enhancement of fund by way of re-appropriation (₹36.75 lakh) in March 2023 proved unnecessary. Reasons for saving was reportedly due to retirement of employees during the year 2022-2023.

	05	<i>Language Development</i>			
	001	Direction and Administration			
60.	01	Direction			
	O.	134.28	110.88	89.07	-21.81
	R.	-23.40			

Reduction of fund by way of re-appropriation (₹23.40 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).

Grant No. 10 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
61.	102 20	Promotion of Modern Indian Languages and Literature Propagation of Hindi		
	O.	19.08	19.08	...
	R.			-19.08
Reasons for non-utilisation/non-surrendered of the entire provision have not been intimated though called for (August 2023).				
	80	<i>General</i>		
	001	Direction and Administration		
62.	01	Direction		
	O.	1,185.44	1,104.70	945.03
	R.	-80.74		-159.67
Reduction of fund by way of re-appropriation (₹80.74 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).				
	003	Training		
63.	08	District Institute of Educational Training		
	O.	370.23	270.17	326.86
	R.	-100.06		+56.69
Reduction of fund by way of re-appropriation (₹100.06 lakh) in March 2023 proved excessive. Reasons for anticipated saving and final excess have not been intimated though called for (August 2023).				
64.	16	Hindi Training Institute		
	O.	58.42	51.70	51.33
	R.	-6.72		-0.37
Reduction of fund by way of re-appropriation (₹6.72 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).				
65.	25	State Council of Educational Research and Training (SCERT)		
	O.	218.32	221.94	203.66
	R.	3.62		-18.28
Enhancement of fund by way of re-appropriation (₹3.62 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).				

Grant No. 10 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
66.	800 03	Other Expenditure Engineering Cell		
	O.	262.96	244.61	212.43
	R.	-18.35		-32.18
Reduction of fund by way of re-appropriation (₹18.35 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).				
67.	05	School Fagathansi Programme		
	O.	1,000.00	1,000.00	187.78
Reasons for saving have not been intimated though called for (August 2023).				
68.	73	Samagra Shiksha (SS) Central Share		
	O.	77,740.75	47,529.45	32,047.62
	R.	- 30,211.30		-15,481.83
Reduction of fund by way of re-appropriation (₹24,660.26 lakh) and surrender (₹5,551.04 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).				
2203 Technical Education				
69.	001 01	Direction and Administration Direction		
	O.	95.18	101.38	28.01
	R.	6.20		-73.37
Enhancement of fund by way of re-appropriation (₹6.20 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).				
70.	102 08	Assistance to Universities for Technical Education Financial Assistance		
	O.	890.00	1,120.00	870.88
	R.	230.00		-249.12
Enhancement of fund by way of re-appropriation (₹230.00 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).				
71.	105 12	Polytechnics Government Polytechnic		
	O.	1,608.60	1,610.60	1,160.81
	R.	2.00		-449.79
Enhancement of fund by way of re-appropriation (₹2.00 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).				

Grant No. 10 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
2204 Sports and Youth Services			
102	Youth Welfare Programmes for Students		
72. 17	National Cadet Corps		
	O.	269.19	269.19
			172.46
			-96.73

Reasons for saving have not been intimated though called for (August 2023).

2552 North Eastern Areas

	80	<i>General</i>		
	107	Scholarship		
73. 26	Financial Assistance for Professional Courses			
	O.	190.00	...	...
	R.	-190.00		

Reasons for withdrawal of entire provision by way of re-appropriation (₹190.00 lakh) in March 2023 have not been intimated though called for (August 2023).

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

(Valley)**2202 General Education**

	01	<i>Elementary Education</i>		
	101	Government Primary Schools		
74. 19	Primary School			
	O.	27,621.36	40,324.20	38,421.87
				-1,902.33
	R.	12,702.84		

Enhancement of fund by way of re-appropriation (₹12,702.84 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).

	02	<i>Secondary Education</i>		
	109	Government Secondary Schools		
75. 24	Secondary Schools			
	O.	25,124.15	31,611.37	27,345.26
				-4,266.11
	R.	6,487.22		

Enhancement of fund by way of re-appropriation (₹6,487.22 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).

Grant No. 10 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
76.	110 05	Assistance to Non-Government Secondary Schools			
	O.	1,187.69	1,199.69	1,198.92	-0.77
	R.	12.00			
Enhancement of fund by way of re-appropriation (₹12.00 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).					
77.	40	Financial Assistance			
	O.	200.00	300.00	300.00	...
	R.	100.00			
Reasons for enhancement of fund by way of re-appropriation (₹100.00 lakh) in March 2023 have not been intimated though called for (August 2023).					
	03	<i>University and Higher Education</i>			
	103	Government Colleges and Institutes			
78.	01	Remuneration for Contract/Casual Employees			
	O.	6.30	12.00	11.47	-0.53
	R.	5.70			
Enhancement of fund by way of re-appropriation (₹5.70 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).					
79.	112 50	Institutes of Higher Learning D.M. College of Teacher Education			
	O.	35.00	50.00	48.07	-1.93
	R.	15.00			
Enhancement of fund by way of re-appropriation (₹15.00 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).					
80.	800 75	Other Expenditure Students Amenities			
	O.	15.00	30.00	26.03	-3.97
	R.	15.00			
Enhancement of fund by way of re-appropriation (₹15.00 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).					

Grant No. 10 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
81.	80	Chief Minister's Scholarship Scheme for Civil Service Aspirants			
	O.	30.00	50.00	51.77	+1.77
	R.	20.00			

Enhancement of fund by way of re-appropriation (₹20.00 lakh) in March 2023 proved insufficient. Reasons for incurring excess expenditure over the budget provision have not been intimated though called for (August 2023).

	05	<i>Language Development</i>			
	102	Promotion of Modern Indian Languages and Literature			
82.	14	Development of Manipuri Language and Major Tribal Dialects			
	O.	30.00	71.00	70.87	-0.13
	R.	41.00			

Enhancement of fund by way of re-appropriation (₹41.00 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).

	80	<i>General</i>			
	800	Other Expenditure			
83.	74	Samagra Shiksha (SS) State Share			
	O.	5,011.03	6,064.80	6,045.22	-19.58
	R.	1,053.77			

Enhancement of fund by way of re-appropriation (₹1,053.77 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).

Voted:**(Hill)****2202 General Education**

	01	<i>Elementary Education</i>			
	101	Government Primary Schools			
84.	19	Primary School			
	O.	10,322.56	17,020.72	15,898.66	-1,122.06
	R.	6,698.16			

Enhancement of fund by way of re-appropriation (₹6,698.16 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).

Grant No. 10 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
102	Assistance to Non-Government Primary Schools		
85. 04	Assistance to Non-Government Primary Schools		
	O.	2,653.50	2,773.00
	R.	119.50	2,767.41
			-5.59

Enhancement of fund by way of re-appropriation (₹119.50 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).

03	<i>University and Higher Education</i>				
103	Government Colleges and Institutes				
86. 11	Government Colleges and Institutions				
	O.	8,733.06	5,033.06	10,127.24	+5,094.18
	R.	-3,700.00			

In view of final excess, withdrawal of fund by way of re-appropriation (₹3,700.00 lakh) in March 2023 proved unjustified. Reasons for incurring excess expenditure over the budget provision have not been intimated though called for (August 2023).

800	Other Expenditure				
87. 75	Students Amenities				
	O.	15.00	20.00	20.00	...
	R.	5.00			

Reasons for enhancement of fund by way of re-appropriation (₹5.00 lakh) in March 2023 have not been intimated though called for (August 2023).

1.2. Capital :

1.2.1. The grant in the Capital Section closed with a saving of ₹5,264.57 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**

02	<i>Technical Education</i>				
104	Polytechnics				
1. 93	Setting up of New Polytechnic (Central Share)				
	O.	500.00	500.00	...	-500.00

Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (August 2023).

Grant No. 10 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)		
(Valley)					
4202 Capital Outlay on Education, Sports, Art and Culture					
01	<i>General Education</i>				
600	General				
2.	01	State Share of NEC Project for up-gradation of Science Laboratories and Library Assistance in High and Higher Secondary Schools			
	S.	24.73	24.73	...	-24.73
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (August 2023).					
3.	03	Rejuvenation of Basic Infrastructure Gaps under Samagra Shiksha			
	S.	4,519.60	4,519.60	...	-4,519.60
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (August 2023).					
	02	<i>Technical Education</i>			
	104	Polytechnics			
4.	93	Setting up of New Polytechnic (Central Share)			
	O.	200.00	200.00	...	-200.00
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (August 2023).					
4552 Capital Outlay on North Eastern Areas					
	60	<i>General</i>			
	800	Other Expenditure			
5.	27	Upgradation of Science Laboratories and Library Assistance in High and Higher Secondary Schools			
	O.	74.51	80.00	59.93	-20.07
	S.	5.49			

Enhancement of provision by way of supplementary (₹5.49 lakh) in February 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).

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

Grant No. 10 Concl'd.

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

1.3. New Service:

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

Revenue voted:**(Valley)**

2202	General Education				
04	<i>Adult Education</i>				
103	Rural Functional Literacy Programmes				
1.	01	New India Literacy Programme (Central Share)			
	R.	109.85	109.85	25.29	-84.56

Reasons for incurring expenditure without creation of fund in original/supplementary provision have not been intimated. However, reasons for saving was reportedly due to non release of sufficient fund by State Finance Department.

2.	02	New India Literacy Programme (State Share)			
	R.	12.21	12.21	2.81	-9.40

Reasons for incurring expenditure without creation of fund in original/supplementary provision have not been intimated. However, reasons for saving was reportedly due to non release of sufficient fund by State Finance Department.

Grant No. 11 Medical, Health and Family Welfare Services

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

(₹ in thousand)

Revenue

Major Head: 2210 Medical and Public Health
2211 Family Welfare

Voted :

Original	12,39,17,28		
Supplementary	2,37,75,60	14,76,92,88	11,05,86,12
Amount surrendered during the year.			-3,71,06,76

...

Capital:

Major Head: 4210 Capital Outlay on Medical and Public Health

Voted :

Original	2,43,05,27		
Supplementary	27,28,15	2,70,33,42	1,94,91,45
Amount surrendered during the year.			-75,41,97

...

Notes and comments :

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

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

(₹ in lakh)

Revenue:

Voted: Valley Areas	1,28,829.30	92,214.56	-36,614.74
Hill Areas	18,863.58	18,371.56	-492.02
Total Voted	1,47,692.88	1,10,586.12	-37,106.76

Capital:

Voted: Valley Areas	9,156.42	2,684.49	-6,471.93
Hill Areas	17,877.00	16,806.96	-1,070.04
Total Voted	27,033.42	19,491.45	-7,541.97

1.1. Revenue :

1.1.1. The grant closed with a saving of ₹37,106.76 lakh. No part of the saving was surrendered during the year.

1.1.2. In view of the final saving of ₹37,106.76 lakh, supplementary provision of ₹23,775.60 lakh obtained in February 2023 proved unnecessary.

1.1.3. Saving occurred mainly under:

Grant No. 11 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Voted: (Hill)			
2210 Medical and Public Health			
	<i>01 Urban Health Services - Allopathy</i>		
	110 Hospital and Dispensaries		
1.	20 Hospitals		
	O. 978.33	978.33	872.24
			-106.09
	Reasons for saving have not been intimated though called for (August 2023).		
	<i>03 Rural Health Services-Allopathy</i>		
	101 Health Sub-centres		
2.	27 Primary Health Sub Centre		
	O. 2,338.40	2,059.87	2,016.33
	R. -278.53		-43.54
	Withdrawal of fund through re-appropriation (₹278.53 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).		
	103 Primary Health Centres		
3.	26 Primary Health Centre		
	O. 4,098.53	4,099.61	3,814.16
	R. 1.08		-285.45
	Enhancement of fund through re-appropriation (₹1.08 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).		
	104 Community Health Centres		
4.	29 Rural Hospitals		
	O. 1,477.79	1,478.66	1,341.63
	R. 0.87		-137.03
	Augmentation of fund through re-appropriation (₹0.87 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).		
	110 Hospitals and Dispensaries		
5.	10 Dispensaries		
	O. 228.16	186.77	182.28
	R. -41.39		-4.49
	Withdrawal of fund through re-appropriation (₹41.39 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).		

Grant No. 11 Contd.

Head			Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)	
			(₹ in lakh)			
6.	20	Hospitals				
		O.	4,779.10	4,511.27	4,366.37	-144.90
		R.	-267.83			
Reduction of fund through re-appropriation (₹267.83 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).						
	04	<i>Rural Health Services-Other systems of medicine</i>				
	200	Other Systems				
7.	12	Health Manpower Development				
		O.	1,178.75	988.91	946.11	-42.80
		R.	-189.84			
Reduction of fund through re-appropriation (₹189.84 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).						
	05	<i>Medical Education, Training and Research</i>				
	105	Allopathy				
8.	24	Nurses Training				
		O.	137.52	126.28	121.36	-4.92
		R.	-11.24			
Withdrawal of fund through re-appropriation (₹11.24 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).						
	06	<i>Public Health</i>				
	101	Prevention and Control of Diseases				
9.	04	Anti Leprosy Scheme				
		O.	276.36	281.95	264.71	-17.24
		R.	5.59			
Augmentation of fund through re-appropriation (₹5.59 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).						
10.	23	National Malaria Eradication Programme (NMEP)				
		O.	659.31	579.99	553.28	-26.71
		R.	-79.32			
Withdrawal of provision through re-appropriation (₹79.32 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).						

Grant No. 11 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
11.	24	Prevention and Food Adulteration			
	O.	321.79	321.81	302.78	-19.03
	R.	0.02			

Enhancement of fund by way of re-appropriation (₹0.02 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).

12.	31	Tuberculosis Clinic			
	O.	314.51	282.97	278.96	-4.01
	R.	-31.54			

Reduction of fund through re-appropriation (₹31.54 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).

	800	Other Expenditure			
13.	12	Mobile Ophthalmic Unit			
	O.	20.00	20.00	7.14	-12.86

Reasons for saving have not been intimated though called for (August 2023).

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

01 Urban Health Services - Allopathy

001 Direction and Administration

14.	01	Direction			
	O.	2,767.85	3,069.97	2,683.14	-386.83
	R.	302.12			

In view of the final saving of ₹386.83 lakh, enhancement of fund through re-appropriation (₹302.12 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).

15.	08	Expansion of Medical Directorate			
	O.	46.90	54.90	38.49	-16.41
	R.	8.00			

Augmentation of fund through re-appropriation (₹8.00 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).

Grant No. 11 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
16.	109 17	School Health Scheme Health Schemes			
	O.	84.96	80.26	76.85	-3.41
	R.	-4.70			
Withdrawal of fund through re-appropriation (₹4.70 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).					
17.	110 10	Hospital and Dispensaries Dispensaries			
	O.	313.27	292.17	273.70	-18.47
	R.	-21.10			
Reduction of fund through re-appropriation (₹21.10 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).					
18.	21	State Share of NEC			
	O.	62.97	62.97	...	-62.97
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (August 2023).					
19.	23	Construction of District Hospital Imphal West at Mayang Imphal (Central Share)			
	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 (August 2023).					
	03	<i>Rural Health Services- Allopathy</i>			
20.	101 27	Health Sub Centres Primary Health Sub Centre			
	O.	2,158.58	2,095.09	2,050.94	-44.15
	R.	-63.49			
Withdrawal of fund through re-appropriation (₹63.49 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).					
21.	103 27	Primary Health Centres National Health Mission			
	O.	37,560.00	51,750.44	32,689.27	-19,061.17
	S.	23,775.60			
	R.	-9,585.16			
Enhancement of fund through supplementary (₹23,775.60 lakh) in February 2023 proved unnecessary and reduction through re-appropriation (₹9,585.16 lakh) proved less. Reasons for final saving have not been intimated though called for (August 2023).					

Grant No. 11 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
	04	<i>Rural Health Services-Other systems of medicine</i>			
	102	Homeopathy			
22.	01	National Mission on AYUSH			
	O.	1,036.35	2,320.85	790.93	-1,529.92
	R.	1,284.50			
Enhancement of fund through re-appropriation (₹1,284.50 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).					
23.	14	Homeopathy			
	O.	895.40	899.36	876.86	-22.50
	R.	3.96			
Augmentation of fund by way of re-appropriation (₹3.96 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).					
24.	19	Homeopathy			
	O.	103.03	93.45	90.05	-3.40
	R.	-9.58			
Reduction of fund by way of re-appropriation (₹9.58 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).					
	200	Other Systems			
25.	12	Health Manpower Development			
	O.	2,244.16	2,222.79	2,030.23	-192.56
	R.	-21.37			
Withdrawal of fund by way of re-appropriation (₹21.37 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).					
	05	<i>Medical Education, Training and Research</i>			
	105	Allopathy			
26.	24	Nurses Training			
	O.	700.38	606.26	598.96	-7.30
	R.	-94.12			
Withdrawal of fund by way of re-appropriation (₹94.12 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).					

Grant No. 11 Contd.

Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)		
		(₹ in lakh)			
06	<i>Public Health</i>				
101	Prevention and Control of Diseases				
27. 04	Anti Leprosy Scheme				
	O.	366.52	366.78	300.70	-66.08
	R.	0.26			
Enhancement of fund by way of re-appropriation (₹0.26 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).					
28. 13	Epidemiological Unit				
	O.	59.68	45.93	37.19	-8.74
	R.	-13.75			
Withdrawal of fund by way of re-appropriation (₹13.75 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).					
29. 23	National Malaria Eradication Programme (NMEP)				
	O.	898.22	874.53	851.22	-23.31
	R.	-23.69			
Reduction of fund through re-appropriation (₹23.69 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).					
30. 24	Prevention and Food Adulteration				
	O.	433.94	441.89	421.43	-20.46
	R.	7.95			
Augmentation of fund through re-appropriation (₹7.95 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).					
31. 31	Tuberculosis Clinic				
	O.	543.95	511.50	481.06	-30.44
	R.	-32.45			
Withdrawal of fund through re-appropriation (₹32.45 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).					

Grant No. 11 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
32. 800 03	Other Expenditure Ambulance Services		
	O. 11.00	5.18	4.49
	R. -5.82		-0.69

Reduction of fund through re-appropriation (₹5.82 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).

33. 26	Assistance for COVID 19		
	O. 1,300.00	1,600.00	1,021.91
	R. 300.00		-578.09

Enhancement of fund through re-appropriation (₹300.00 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).

34. 27	Chief Minister's assistance for treatment of cancer patients		
	O. 500.00	50.00	...
	R. -450.00		-50.00

Reasons for withdrawal of fund through re-appropriation (₹450.00 lakh) in March 2023 and non-utilisation of the remaining provision have not been intimated though called for (August 2023).

35. 28	Implementation of e-Medicine/tele-Medicine		
	O. 1,051.00	1,051.00	...
			-1,051.00

Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (August 2023).

36. 30	15 Finance Commission Grant for Health sector at local body levels		
	O. 4,400.00	4,400.00	1,487.71
			-2,912.29

Reasons for final saving have not been intimated though called for (August 2023).

37. 31	Chief Minister's Health for All Scheme		
	O. 500.00	500.00	...
			-500.00

Reasons for non-utilisation/non-surrender of the entire budget provision have not been intimated though called for (August 2023).

2211 Family Welfare

001 Direction and Administration

Grant No. 11 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)		
38.	20	State Family Welfare				
		O.	5,627.05	8,560.21	2,528.72	-6,031.49
		R.	2,933.16			

Augmentation of fund through re-appropriation (₹2,933.16 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).

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

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

01 *Urban Health Services - Allopathy*

001 Direction and Administration

39.	11	District Headquarters				
		O.	1,066.85	1,595.64	1,571.05	-24.59
		R.	528.79			

Enhancement of fund through re-appropriation (₹528.79 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).

40.	110	Hospital and Dispensaries				
	09	Dental Clinic				
		O.	280.07	293.78	290.33	-3.45
		R.	13.71			

Augmentation of fund through re-appropriation (₹13.71 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).

	03	<i>Rural Health Services-Allopathy</i>				
	104	Community Health Centres				
41.	12	Drugs Control				
		O.	0.18	6.05	4.95	-1.10
		R.	5.87			

Enhancement of fund through re-appropriation (₹5.87 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).

Grant No. 11 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)		
06	<i>Public Health</i>				
800	Other Expenditure				
42.	01	Chief Minister's Hakshelgi Tengbang under Manipur Health Protection Scheme			
	O.	600.00	1,000.00	1,000.00	...
	R.	400.00			

Reasons for enhancement of fund through re-appropriation (₹400.00 lakh) in March 2023 have not been intimated though called for (August 2023).

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

	01	<i>Urban Health Services - Allopathy</i>			
	001	Direction and Administration			
43.	11	District Headquarters			
	O.	1,733.05	2,057.95	1,988.39	-69.56
	R.	324.90			

Augmentation of fund through re-appropriation (₹324.90 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).

	110	Hospital and Dispensaries			
44.	09	Dental Clinic			
	O.	532.61	563.80	551.72	-12.08
	R.	31.19			

Enhancement of fund through re-appropriation (₹31.19 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).

45.	20	Hospitals			
	O.	4,711.02	4,923.79	4,883.75	-40.04
	R.	212.77			

Enhancement of fund through re-appropriation (₹212.77 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).

46.	24	Non Recurring Grant under NESIDS			
	O.	10.00	30.00	30.00	...
	R.	20.00			

Reasons for enhancement of fund through re-appropriation (₹20.00 lakh) in March 2023 have not been intimated though called for (August 2023).

Grant No. 11 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)		
03	<i>Rural Health Services-Allopathy</i>				
103	Primary Health Centres				
47.	26	Primary Health Centre			
	O.	5,413.96	5,803.94	5,700.87	-103.07
	R.	389.98			
Enhancement of provision by way of re-appropriation (₹389.98 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).					
48.	29	Rural Hospitals			
	O.	4,263.53	4,568.37	4,483.14	-85.23
	R.	304.84			
Augmentation of provision by way of re-appropriation (₹304.84 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).					
	05	<i>Medical Education, Training and Research</i>			
	105	Allopathy			
49.	21	Medical Education and Specialised Training			
	O.	509.49	614.69	552.95	-61.74
	R.	105.20			
Enhancement of provision by way of re-appropriation (₹105.20 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).					
	200	Other Systems			
50.	14	Financial Assistance to (JNIMS)			
	O.	19,330.00	20,836.51	20,096.51	-740.00
	R.	1,506.51			
Enhancement of fund through re-appropriation (₹1,506.51 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).					
	06	<i>Public Health</i>			
	800	Other Expenditure			
51.	01	Chief Minister's Hakshelgi Tengbang under Manipur Health Protection Scheme			
	O.	1,400.00	3,000.00	3,000.00	...
	R.	1,600.00			
Reasons for enhancement of fund through re-appropriation (₹1,600.00 lakh) have not been intimated though called for (August 2023).					

Grant No. 11 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
80	<i>General</i>			
004	Health Statistics & Evaluation			
52.	16 Health Intelligence			
	O.	142.53	279.92	149.15
	R.	137.39		-130.77

Enhancement of fund through re-appropriation (₹137.39 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).

53.	18 Health Transport Organisation			
	O.	103.23	118.39	106.70
	R.	15.16		-11.69

Enhancement of fund through re-appropriation (₹15.16 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).

1.2. Capital :

1.2.1. The grant in the Capital Section closed with a saving of ₹7,541.97 lakh. No part of the saving was surrendered during the year.

1.2.2. In view of the final saving of ₹7,541.97 lakh, supplementary provision of ₹2,728.15 lakh obtained in February 2023 proved unnecessary.

1.2.3. Saving occurred mainly under:

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

	01	<i>Urban Health Services</i>			
	110	Hospital and Dispensaries			
1.	15	Hospitals			
	O.	200.00	200.00	166.46	-33.54
Reasons for saving have not been intimated though called for (August 2023).					
2.	20	Non Recurring Grant under NESIDS			
	O.	400.00	400.00	10.00	-390.00
Reasons for saving have not been intimated though called for (August 2023).					
	02	<i>Rural Health Services</i>			
	103	Primary Health Centres			

Grant No. 11 Contd.

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

3.	26	Primary Health Centre				
		O.	269.00	50.00	50.00	...
		R.	-219.00			

Reasons for withdrawal of fund through re-appropriation (₹219.00 lakh) in March 2023 have not been intimated though called for (August 2023).

	104	Community Health Centres				
4.	04	Establishment of Blood bank at CHC Nungba (NESIDS)				
		O.	250.00	250.00	10.00	-240.00

Reasons for saving have not been intimated though called for (August 2023).

	03	Medical Education Training & Research				
	200	Other Systems				
5.	04	Establishment of New Medical Colleges attached with District/Referral Hospital (State Share)				
		O.	200.00
		R.	-200.00			

Reasons for withdrawal of entire budget provision through re-appropriation (₹200.00 lakh) in March 2023 have not been intimated though called for (August 2023).

(Valley)**4210 Capital Outlay on Medical and Public Health**

	01	Urban Health Services				
	110	Hospitals and Dispensaries				
6.	15	Hospitals				
		O.	400.00	400.00	386.99	-13.01

Reasons for saving have not been intimated though called for (August 2023).

7.	20	Non Recurring Grant under NESIDS				
		O.	2,500.00	2,510.00	20.00	-2,490.00
		R.	10.00			

Enhancement of fund through re-appropriation (₹10.00 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).

Grant No. 11 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)		
02	<i>Rural Health Services</i>				
103	Primary Health Centres				
8.	26	Primary Health Centres			
	O.	269.00	50.00	35.00	-15.00
	R.	-219.00			

Withdrawal of fund through re-appropriation (₹219.00 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).

110	Hospitals and Dispensaries				
9.	02	Capacity Development for Developing Trauma Care Facilities (Central Share)			
	S.	228.15	531.78	...	-531.78
	R.	303.63			

Reasons for enhancement of fund through re-appropriation (₹303.63 lakh) and non-utilisation of the entire provision have not been intimated though called for (August 2023).

04	<i>Public Health</i>				
101	Prevention and Control of Diseases				
10.	01	Establishment of Infectious Disease Centre at Porompat under NESIDS			
	O.	560.04	560.04	...	-560.04

Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (August 2023).

80	<i>General</i>				
800	Other expenditure				
11.	01	PM Ayushman Bharat Health Infrastructure Mission (PM-ABHIM)			
	O.	2,222.23	4,620.00	1,648.00	-2,972.00
	S.	2,500.00			
	R.	-102.23			

Enhancement of fund through supplementary (₹2,500.00 lakh) in February 2023 proved unnecessary and reduction through re-appropriation (₹102.23 lakh) in March 2023 proved less. Reasons for final saving have not been intimated though called for (August 2023).

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

Grant No. 11 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)		
Voted:					
(Hill)					
4210 Capital Outlay on Medical and Public Health					
02	<i>Rural Health Services</i>				
104	Community Health Centres				
12. 03	Community Health Centre				
	O.	5.00	20.00	17.50	-2.50
	R.	15.00			

Enhancement of fund through re-appropriation (₹15.00 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).

Voted:
(Valley)

4210 Capital Outlay on Medical and Public Health					
01	<i>Urban Health Services</i>				
800	Other Expenditure				
13. 10	Expansion of Medical Directorate				
	O.	100.00	200.00	200.00	...
	R.	100.00			

Reasons for enhancement of fund through re-appropriation (₹100.00 lakh) in March 2023 have not been intimated though called for (August 2023).

02	<i>Rural Health Services</i>				
104	Community Health Centres				
14. 03	Community Health Centre				
	O.	5.00	30.00	22.50	-7.50
	R.	25.00			

Augmentation of fund through re-appropriation (₹25.00 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).

1.3. New Service :

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

Grant No. 11 Concl'd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Revenue Voted:			
(Hill)			
2210 Medical and Public Health			
05	<i>Medical Education, Training and Research</i>		
200	Other Systems		
1. 16	Churachandpur Medical College		
R.	616.00	616.00	327.69
			-288.31
Reasons for incurring expenditure through re-appropriation without obtaining provision either in original or supplementary budget have not been intimated though called for (August 2023).			
(Valley)			
2210 Medical and Public Health			
06	<i>Public Health</i>		
102	Prevention of food adulteration		
2. 01	Strengthening of Food Testing System (CSS)		
R.	62.57	62.57	31.29
			-31.28
Reasons for incurring expenditure through re-appropriation without obtaining provision either in original or supplementary budget have not been intimated though called for (August 2023).			
800	Other Expenditure		
3. 32	Chief Minister's Menstrual Hygiene Scheme		
R.	78.50	78.50	78.50
			...
Reasons for non-creation of fund either in original or supplementary budget and incurring expenditure have not been intimated though called for (August 2023).			

Grant No. 12 Municipal Administration, Housing and Urban Development

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

Revenue

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

Voted :

Original	3,60,76,33		
Supplementary	...	3,60,76,33	2,13,46,78
Amount surrendered during the year.			-1,47,29,55
			11,35,47

Capital:

Major Head:	4217 Capital Outlay on Urban Development		
--------------------	---	--	--

Voted :

Original	4,16,80,20		
Supplementary	45,82,39	4,62,62,59	1,48,37,50
Amount surrendered during the year.			-3,14,25,09
			...

Notes and comments :

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

	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
	(₹ in lakh)		
Revenue			
Voted:	Valley Areas	36,076.33	21,346.78
	Hill Areas	...	...
	Total Voted:	36,076.33	21,346.78
			-14,729.55
Capital			
Voted:	Valley Areas	46,262.59	14,837.50
	Hill Areas	...	...
	Total Voted:	46,262.59	14,837.50
			-31,425.09

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

1.1.1. The grant closed with a saving of ₹14,729.55 lakh against which an amount of ₹1,135.47 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹14,729.55 lakh, surrendered of ₹1,135.47 lakh in March 2023 proved less.

1.1.3. Saving occurred mainly under:

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Voted:			
(Valley)			
2217 Urban Development			
<i>01 State Capital Development</i>			
001 Direction and Administration			
1.	01	Town Planning	
	O.	205.31	162.98
	R.	-42.33	145.44
			-17.54
Reduction of fund through re-appropriation (₹42.33 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).			
	191	Assistance to Local Bodies Corporations, Urban Development Authorities, Town Improvement Board, etc.	
2.	04	Scheme under 15th FC Award	
	O.	6,400.00	4,250.00
	R.	-2,150.00	1,806.77
			-2,443.23
Withdrawal of fund through re-appropriation (₹2,150.00 lakh) in March 2023 proved less. Reasons for final saving have not been intimated though called for (August 2023).			
	800	Other Expenditure	
3.	01	Consumption Charges for Street Lighting	
	O.	300.00	380.69
	R.	80.69	223.36
			-157.33

Enhancement of fund through re-appropriation (₹80.69 lakh) in March 2023 proved unnecessary. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).

Grant No. 12 Contd.

Head		Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)	
		(₹ in lakh)			
4.	02	Municipal Administration, Housing and Urban Development			
	O.	772.40	792.17	708.46	-83.71
	R.	19.77			
		Additional fund obtained through re-appropriation (₹19.77 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).			
5.	03	Duties on Transfer of Property			
	O.	10.00	10.00	...	-10.00
		Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (August 2023).			
6.	04	Importing Knowledge for Building Construction			
	O.	15.00	15.01	1.64	-13.37
	R.	0.01			
		Additional fund of ₹0.01 lakh obtained in March 2023 proved unjustified. Reasons for saving have not been intimated though called for (August 2023).			
7.	08	Honorarium of Chairpersons, Vice Chairpersons, Councillors of Municipal Council			
	O.	297.96	142.77	90.95	-51.82
	R.	-155.19			
		Withdrawal of fund through re-appropriation (₹155.19 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).			
8.	15	Honorarium of Chairperson, Vice Chairman, Councillor of Nagar Panchayat			
	O.	378.98	193.17	115.83	-77.34
	R.	-185.81			
		Reduction of provision through re-appropriation (₹185.81 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).			
9.	16	Financial Assistance to Municipalities			
	O.	1,070.00	1,008.97	865.92	-143.05
	R.	-61.03			
		Withdrawal of fund through re-appropriation (₹61.03 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).			

Grant No. 12 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
10.	20	Development of Imphal City as Smart City				
		O.	16,300.00	19,400.00	9,600.00	-9,800.00
		R.	3,100.00			
Additional provision of ₹3,100.00 lakh obtained through re-appropriation in March 2023 proved unjustified. Reasons for saving have not been intimated though called for (August 2023).						
11.	37	Financial Assistance to Nagar Panchayats/ Small Town Committee				
		O.	445.00	410.14	101.84	-308.30
		R.	-34.86			
Reduction of fund through re-appropriation (₹34.86 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).						
12.	38	Pilot on Formulation of Local Area Plan (LAP) and Town Planning Scheme (TPS) under AMRUT (Central Share)				
		O.	80.00	80.00	...	-80.00
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (August 2023).						
13.	39	Formulation of GIS-based Master Plans for AMRUT Cities (Central Share)				
		O.	15.40	15.40	...	-15.40
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (August 2023).						
14.	40	City Convention Centre				
		O.	330.00	330.00	100.00	-230.00
Reasons for final saving have not been intimated though called for (August 2023).						
15.	45	Gandhi Memorial Hall				
		O.	100.00	10.00	10.00	...
		R.	-90.00			
Reasons for withdrawal of fund of ₹90.00 lakh in March 2023 through re-appropriation have not been intimated though called for (August 2023).						

Grant No. 12 Contd.

Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
		(₹ in lakh)	
16. 46	Master Plan for DHQ & Moreh Town		
	O.	187.56	87.56
	R.	-100.00	87.56

Reasons for withdrawal of fund through re-appropriation (₹100.00 lakh) in March 2023 have not been intimated though called for (August 2023).

3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions

	200	Other Miscellaneous Compensations and Assignments		
17. 04	Devolution under 3rd SFC Award to ULBs			
	O.	2,979.12	...	...
	R.	-2,979.12	...	...

Reasons for withdrawal of fund through surrender (₹1,135.47 lakh) and re-appropriation (₹1,843.65 lakh) in March 2023 have not been intimated though called for (August 2023).

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		
18. 21	Slum Clearance			
	O.	300.00	600.00	598.90
	R.	300.00		-1.10

Additional provision of ₹300.00 lakh through re-appropriation in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).

19. 41	Assistance to PDA for implementation of Project with HUDCO loan			
	O.	5,000.00	5,800.00	5,739.43
	R.	800.00		-60.57

Additional fund of ₹800.00 lakh through re-appropriation in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).

Grant No. 12 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
20.	42	Imphal Smart City Mission (State Share)				
		O.	600.00	800.00	723.00	-77.00
		R.	200.00			

Enhancement of fund through re-appropriation (₹200.00 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).

	80	<i>General</i>				
21.	191	Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Board etc.				
	01	Manipur Property Tax				
		O.	231.00	381.00	372.68	-8.32
		R.	150.00			

Augmentation of fund through re-appropriation (₹150.00 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).

1.2. Capital :

1.2.1 The grant in the Capital Section closed with a saving of ₹31,425.09 lakh. No part of the saving was surrendered during the year.

1.2.2. In view of the final saving of ₹31,425.09 lakh, supplementary provision of ₹4,582.39 lakh obtained in February 2023 proved unjustified.

1.2.3 Saving in the grant occurred mainly under:-

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

	01	<i>State Capital Development</i>				
	800	Other Expenditure				
1.	08	PMAY-Housing for all				
		O.	26,022.52	27,050.70	9,891.35	-17,159.35
		S.	742.80			
		R.	285.38			

Enhancement of fund through supplementary (₹742.80 lakh) in February 2023 and re-appropriation (₹285.38 lakh) in March 2023 proved unnecessary. Reasons for final saving have not been intimated though called for (August 2023).

Grant No. 12 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
2. 12	National Urban Livelihood Mission (NULM)			
	O. 2,034.55	2,759.31	1,814.90	-944.41
	R. 724.76			
	Enhancement of fund through re-appropriation (₹724.76 lakh) in March 2023 proved unjustified. Reasons for saving have not been intimated though called for (August 2023).			
60	<i>Other Urban Development Schemes</i>			
051	Construction			
3. 02	Atal Mission for Rejuvenation & Urban Transformation (AMRUT)			
	S. 1,419.19	1,437.59	730.85	-706.74
	R. 18.40			
	Additional fund of ₹18.40 lakh obtained through re-appropriation in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).			
4. 03	JNNURM/SWACH BHARAT			
	O. 2,318.00	306.45	306.45	...
	R. -2,011.55			
	Reasons for reduction of fund through re-appropriation (₹2,011.55 lakh) in March 2023 have not been intimated though called for (August 2023).			
5. 20	Atal Mission for Rejuvenation & Urban Transformation 2.0 (AMRUT 2.0) Central Share			
	O. 10,000.00	10,000.00	340.00	-9,660.00
	Reasons for saving have not been intimated though called for (August 2023).			
6. 21	Atal Mission for Rejuvenation & Urban Transformation 2.0 (AMRUT2.0) State Share			
	O. 300.00	200.00	...	-200.00
	R. -100.00			
	Reduction of provision of ₹100.00 lakh through re-appropriation in March 2023 proved less. Reasons for non-utilisation of remaining provision have not been intimated though called for (August 2023).			

Grant No. 12 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
7.	22	Swachh Bharat Mission 2.0 (Urban) Central Share		
	O.	162.00	2,730.40	162.00
	S.	2,420.40		-2,568.40
	R.	148.00		

Additional provision of ₹2,420.40 lakh obtained in February 2023 through supplementary and re-appropriation (₹148.00 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).

1.3. New Service :

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

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

051 Construction

1. 01 Construction of New Vendor Shed at Temporary Market, Khwairamband
Keithel

R. 490.00 490.00 490.00 ...

Reasons for non-creation of fund either through original or supplementary budget and incurring expenditure have not been intimated though called for (August 2023).

800 Other Expenditure

2. 30 Management of Solid Waste on Regional Basis (Cluster-B) under NLCPR
(Central Share)

R. 145.00 145.00 145.00 ...

Reasons for non-creation of fund either through original or supplementary budget and incurring expenditure have not been intimated though called for (August 2023).

60 *Other Urban Development Schemes*

3. 051 Construction

23 Swachh Bharat Mission 2.0 (Urban) State Share

R. 50.00 50.00 18.00 -32.00

Reasons for non-creation of fund either through original or supplementary budget have not been intimated though called for (August 2023).

Grant No. 12 Concl.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
4. 24 R.	Construction of brick fencing and leachate sump with pucca drain at Solid Waste Management Plant, Lamdeng 100.00	100.00	100.00 ...

Reasons for incurring expenditure without creation of fund either through original or supplementary budget have not been intimated though called for (August 2023).

Grant No. 13 Labour and Employment

Section & Major Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
		(₹ in thousand)	
Revenue			
Major Head:	2230 Labour and Employment		
	2235 Social Security and Welfare		
Voted :			
	Original	4,18,94,50	
	Supplementary	... 4,18,94,50	27,02,04
			-3,91,92,46
	Amount surrendered during the year.		3,37,06,74
Capital :			
Major Head:	4250 Capital Outlay on Other Social Services		
Voted :			
	Original	1,00,00	
	Supplementary	50,00 1,50,00	99,89
			-50,11
	Amount surrendered during the year.		...

Notes and comments :

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

	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
		(₹ in lakh)	
Revenue			
Voted:	Valley Areas	41,239.33	2,092.06
	Hill Areas	655.17	609.98
	Total Voted:	41,894.50	2,702.04
			-39,192.46
Capital			
Voted:	Valley Areas	150.00	99.89
	Hill Areas	...	...
	Total Voted:	150.00	99.89
			-50.11

1.1. Revenue :

1.1.1. The grant closed with a saving of ₹39,192.46 lakh against which an amount of ₹33,706.74 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹39,192.46 lakh, surrendered of ₹33,706.74 lakh in March 2023 proved less.

1.1.3. Saving occurred mainly under:

Grant No. 13 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Voted:			
(Hill)			
2230 Labour and Employment			
	03	Training	
	003	Training of Craftsmen and Supervisors	
1.	14	Training of Craftsman and Supervision	
	O.	517.29	517.29
			486.11
			-31.18
Reasons for saving have not been intimated though called for (August 2023).			
	101	Industrial Training Institutes	
2.	11	Industrial Training Institute	
	O.	30.20	30.20
			23.69
			-6.51
Reasons for saving have not been intimated though called for (August 2023).			
Voted:			
(Valley)			
2230 Labour and Employment			
	01	Labour	
	101	Industrial Relations	
3.	02	Administration of Labour Laws	
	O.	342.48	248.51
			193.69
			-54.82
	R.	-93.97	
Withdrawal of provision through surrender (₹14.64 lakh) and re-appropriation (₹79.33 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).			
4.	05	Refund of 1% Labour Cess	
	O.	2,405.73	2,405.73
			...
			-2,405.73
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (August 2023).			
	800	Other expenditure	
5.	05	Skill Development (SANKALP) Central Share	
	O.	95.00	175.00
			...
			-175.00
	R.	80.00	
Reasons for enhancement of fund through re-appropriation (₹80.00 lakh) in March 2023 and non-utilisation of the entire provision have not been intimated though called for (August 2023).			

Grant No. 13 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
6.	06	Bonded Labour Rehabilitation		
	O.	160.00	160.00	...
				-160.00
		Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (August 2023).		
	02	<i>Employment Service</i>		
	001	Direction and Administration		
7.	08	Directorate of Employment		
	O.	72.24	72.24	64.75
				-7.49
		Reasons for saving have not been intimated though called for (August 2023).		
	101	Employment Services		
8.	07	Imphal District		
	O.	54.30	54.30	47.10
				-7.20
		Reasons for saving have not been intimated though called for (August 2023).		
	03	<i>Training</i>		
	003	Training of Craftsmen and Supervisors		
9.	14	Training of Craftsman and Supervision		
	O.	1,403.30	1,384.30	1,072.29
	R.	-19.00		-312.01
		Reduction of fund through re-appropriation (₹19.00 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).		
	101	Industrial Training Institutes		
10.	04	Vocational Training Project		
	O.	55.00	55.00	...
				-55.00
		Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (August 2023).		
11.	11	Industrial Training Institute		
	O.	231.10	231.10	48.49
				-182.61
		Reasons for final saving have not been intimated though called for (August 2023).		

Grant No. 13 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
	102	Apprenticeship Training		
12.	03	Apprenticeship Training		
	O.	19.24	19.24	0.20
	R.			-19.04
Reasons for final saving have not been intimated though called for (August 2023).				
	800	Other expenditure		
13.	01	Skill Development Initiative Scheme		
	O.	209.00	...	...
	R.	-209.00		...
Reasons for withdrawal of the entire provision through surrender (₹209.00 lakh) in March 2023 have not been intimated though called for (August 2023).				
14.	02	Pradhan Mantri Kaushal Vima Yojana (PMKVY) Central Share		
	O.	33,583.10	600.00	...
	R.	-32,983.10		-600.00
Reasons for withdrawal of fund through surrender (₹32,983.10 lakh) in March 2023 and non-utilisation of the remaining provision have not been intimated though called for (August 2023).				
15.	03	Skill Strengthening for Industrial Value Enhancement (STRIVE) Central Share		
	O.	200.10	200.10	...
	R.			-200.10
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (August 2023).				
16.	04	Enhancing Skill Development Infrastructure in NE States (Central Share).		
	O.	1,527.51	1,527.51	390.87
	R.			-1,136.64
Reasons for saving have not been intimated though called for (August 2023).				
17.	06	Enhancing Skill Development Infrastruture in NE States (State Share)		
	O.	95.00	80.00	...
	R.	-15.00		-80.00
Reasons for withdrawal of fund through re-appropriation (₹15.00 lakh) in March 2023 and non-utilisation of the remaining provision have not been intimated though called for (August 2023).				

Grant No. 13 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
18. 07 Manipur Skill Development Institute			
O.	500.00	...	...
R.	-500.00		

Reasons for withdrawal of entire fund through surrender (₹500.00 lakh) in March 2023 have not been intimated though called for (August 2023).

2235 Social Security and Welfare01 *Rehabilitation*

200 Other Relief Measures

19. 01 Labour Cess/Labour victim Accidents

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

Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (August 2023).

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

Voted:**(Valley)****2230 Labour and Employment**02 *Employment Service*

001 Direction and Administration

20. 01 Direction

O.	68.89	72.84	71.78	-1.05
R.	2.95			

Additional fund of ₹2.95 lakh obtained through re-appropriation in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).

1.2. Capital :

1.2.1. The grant in the Capital section closed with a saving of ₹50.11 lakh. No part of the saving was surrendered during the year.

1.2.2. In view of the final saving of ₹50.11 lakh, supplementary provision of ₹50.00 lakh obtained in February 2023 proved unjustified.

1.2.3. Saving occurred mainly under:

Grant No. 13 Concl'd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(Valley)			
4250 Capital Outlay on other Social Services			
800	Other Expenditure		
1.	11	Industrial Training Institute	
	O.	100.00	150.00
	S.	50.00	99.89
			-50.11

Additional fund of ₹50.00 lakh obtained through Supplementary in February 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).

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

1.3. New Service :

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

Revenue Voted:**(Valley)****2230 Labour and Employment**02 *Employment Service*

800 Other Expenditure

1. 16 Model Career Centre (MCC) under National Career Service (NCS) Project

R. 10.94 10.94 10.94 ...

Reasons for non-creation of fund either in original or supplementary budget and incurring expenditure have not been intimated though called for (August 2023).

Grant No. 14 Department of Tribal Affairs and Hills Development

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

Revenue:

Major Head:	2071 Pension and Other Retirement Benefit		
	2225 Welfare of Scheduled Castes, Schedule Tribes, Other Backward Classes and Minorities.		
	3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions		

Voted :

Original	7,11,87,67			
Supplementary	1,39,81,94	8,51,69,61	5,31,39,34	-3,20,30,27
Amount surrendered during the year.				...

Capital:

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

Voted :

Original	12,03,43			
Supplementary	1,77,28	13,80,71	...	-13,80,71
Amount surrendered during the year.				...

Notes and comments :

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

	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)	
	(₹ in lakh)			
Revenue				
Voted:	Valley Areas	8,451.91	6,485.72	-1,966.19
	Hill Areas	76,717.70	46,653.62	-30,064.08
	Total Voted:	85,169.61	53,139.34	32,030.27
Capital				
Voted:	Valley Areas	177.28	...	-177.28
	Hill Areas	1,203.43	...	-1,203.43
	Total Voted:	1,380.71	...	-1,380.71

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

1.1.1. The grant closed with a saving of ₹32,030.27 lakh. No part of the saving was surrendered during the year.

1.1.2. In view of the final saving of ₹32,030.27 lakh, supplementary provision of ₹13,981.94 lakh obtained in February 2023 proved unnecessary.

1.1.3. Saving occurred mainly under:

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Voted:			
(Hill)			
2071 Pension and Other Retirement Benefits			
01	<i>Civil</i>		
110	Pension of Employees of Local Bodies		
1.	07 Leave Salaries of Autonomous District Councils		
	O.	1,200.00	1,200.00
			1,193.03
			-6.97
Reasons for saving have not been intimated though called for (August 2023).			
2225 Welfare of Scheduled Castes, Schedule Tribes, Other Backward Classes and Minorities			
02	<i>Welfare of Scheduled Tribes</i>		
001	Direction and Administration		
2.	01 Direction		
	O.	1,203.35	1,203.35
			1,055.14
			-148.21
Reasons for saving have not been intimated though called for (August 2023).			
277	Education		
3.	06 Education Development		
	O.	125.00	250.00
			10.00
	R.	125.00	
			-240.00
In view of the final saving of ₹240.00 lakh, enhancement of fund through re-appropriation (₹125.00 lakh) in March 2023 proved unjustified. Reasons for saving have not been intimated though called for (August 2023).			
4.	07 State Share for Pre Matric Scholarship		
	O.	30.00	30.00
			10.39
			-19.61
Reasons for saving have not been intimated though called for (August 2023).			

Grant No. 14 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
5.	08	State Share for Post Matric Scholarship			
		O.	900.00	500.00	500.00
		R.	-400.00		...
Reasons for withdrawal of fund through re-appropriation (₹400.00 lakh) in March 22023 have not been intimated though called for (August 2023).					
	282	Health			
6.	13	Medical & Public Health			
		O.	280.00	280.00	150.00
					-130.00
Reasons for saving have not been intimated though called for (August 2023).					
	283	Housing			
7.	08	Housing			
		O.	500.00	500.00	...
					-500.00
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (August 2023).					
	794	Special Central Assistance for Tribal Sub-Plan			
8.	15	Agriculture			
		O.	607.85	607.85	...
					-607.85
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (August 2023).					
9.	16	Animal Husbandry			
		O.	443.54	443.54	...
					-443.54
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (August 2023).					
10.	19	Special Development Programme under Proviso to Article 275 (1) of Constitution			
		O.	2,033.50	10,000.00	800.00
		S.	7,966.50		-9,200.00

In view of the final saving of ₹9,200.00 lakh, enhancement of fund by way of supplementary (₹7,966.50 lakh) in February 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).

Grant No. 14 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
11.	28	Village and Small Industries			
	O.		345.00	345.00	86.16
					-258.84
		Reasons for saving have not been intimated though called for (August 2023).			
	800	Other Expenditure			
12.	16	Procurement of Water Tank/Poly Pipes			
	O.		20.00	20.00	...
					-20.00
		Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (August 2023).			
3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions					
	200	Other Miscellaneous Compensation and Assignments			
13.	01	Public Works			
	O.		137.75	119.02	112.78
	R.		-18.73		-6.24
		In view of the final saving of ₹6.24 lakh, withdrawal of fund by way of re-appropriation (₹18.73 lakh) in March 2023 proved less. Reasons for final saving have not been intimated though called for (August 2023).			
14.	02	Elementary Education			
	O.		33,627.98	33,330.92	33,178.82
	R.		-297.06		-152.10
		In view of the final saving of ₹152.10 lakh, withdrawal of fund by way of re-appropriation (₹297.06 lakh) in March 2023 proved less. Reasons for final saving have not been intimated though called for (August 2023).			
15.	03	Medical and Public Health			
	O.		448.72	401.94	392.00
	R.		-46.78		-9.94
		In view of the final saving of ₹9.94 lakh, withdrawal of fund by way of re-appropriation (₹46.78 lakh) in March 2023 proved less. Reasons for final saving have not been intimated though called for (August 2023).			
16.	04	Headquarter			
	O.		677.15	648.15	637.58
	R.		-29.00		-10.57
		In view of the final saving of ₹10.57 lakh, withdrawal of fund by way of re-appropriation (₹29.00 lakh) in March 2023 proved less. Reasons for final saving have not been intimated though called for (August 2023).			

Grant No. 14 Contd.

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

17.	05	Soil and Water Conservation				
		O.	89.44	66.08	56.05	-10.03
		R.	-23.36			

In view of the final saving of ₹10.03 lakh, reduction of fund by way of re-appropriation (₹23.36 lakh) in March 2023 proved less. Reasons for final saving have not been intimated though called for (August 2023).

18.	06	Animal Husbandry				
		O.	305.21	275.34	290.06	+14.72
		R.	-29.87			

Withdrawal of provision by way of re-appropriation (₹29.87 lakh) in March 2023 proved excessive. Reasons for anticipated saving and final excess have not been intimated though called for (August 2023).

19.	07	Forestry and Wild Life				
		O.	29.66	25.25	24.22	-1.03
		R.	-4.41			

In view of the final saving of ₹1.03 lakh, reduction of fund by way of re-appropriation (₹4.41 lakh) in March 2023 proved less. Reasons for final saving have not been intimated though called for (August 2023).

20.	08	Salaries/Honorarium to District Council Members				
		O.	204.84	34.20	4.21	-29.99
		R.	-170.64			

In view of the final saving of ₹29.99 lakh, reduction of fund by way of re-appropriation (₹170.64 lakh) in March 2023 proved less. Reasons for final saving have not been intimated though called for (August 2023).

21.	09	Financial Assistance to ADC's				
		O.	480.00	520.00	370.00	-150.00
		R.	40.00			

In view of the final saving of ₹150.00 lakh, augmentation of fund through re-appropriation (₹40.00 lakh) in March 2023 proved unnecessary. Reasons for final saving have not been intimated though called for (August 2023).

Grant No. 14 Contd.

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

22.	12	Devolution of Funds under 3rd State Finance Commission Award		
	O.	5,593.95	...	...
	R.	-5,593.95		

Reasons for withdrawal of the entire provision by way of re-appropriation in March 2023 have not been intimated though called for (August 2023).

23.	16	Scheme under 15th FC Award		
	O.	7,843.00	15,686.00	...
	S.	6,015.44		
	R.	1,827.56		

Augmentation of fund by way of supplementary (₹6,015.44 lakh) in February 2023 and re-appropriation (₹1,827.56 lakh) in March 2023 proved unnecessary. Reasons for non-utilisation of the entire provision have not been intimated though called for (August 2023).

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

	02	<i>Welfare of Scheduled Tribes</i>		
	001	Direction and Administration		
24.	01	Direction		
	O.	909.25	944.30	624.93
	R.	35.05		-319.37

In view of the final saving of ₹319.37 lakh, enhancement of fund by way of re-appropriation (₹35.05 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).

	102	Economic Development		
25.	05	Economic Upliftment		
	O.	220.00	220.00	...
				-220.00

Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (August 2023).

	277	Education		
26.	07	State Share for Pre Matric Scholarship		
	O.	10.00	10.00	...
				-10.00

Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (August 2023).

Grant No. 14 Contd.

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

27.	08	State Share for Post-Matric Scholarship			
		O.	250.00	29.86	29.86
		R.	-220.14		...

No reasons for reduction of provision through re-appropriation (₹220.14 lakh) in March 2023 have been intimated though called for (August 2023).

28.	33	Tribal Research Institute (TRI)			
		O.	120.00	170.00	23.27
		R.	50.00		-146.73

Enhancement of fund by way of re-appropriation (₹50.00 lakh) in March 2023 proved unnecessary. Reasons for final saving have not been intimated though called for (August 2023).

	800	Other Expenditure			
29.	07	Post Matric Scholarships Scheme			
		O.	6,000.00	6,990.87	4,768.71
		R.	990.87		-2,222.16

Enhancement of fund by way of re-appropriation (₹990.87 lakh) in March 2023 proved unnecessary. Reasons for final saving have not been intimated though called for (August 2023).

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

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

	01	Civil			
	110	Pension of Employees of Local Bodies			
30.	06	Pension to Employees of Autonomous District Councils			
		O.	4,700.00	7,000.00	6,876.14
		R.	2,300.00		-123.86

In view of the final saving of ₹123.86 lakh, enhancement of fund by way of re-appropriation (₹2,300.00 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).

Grant No. 14 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)		
(Valley)					
2225 Welfare of Scheduled Castes, Schedule Tribes, Other Backward Classes and Minorities					
02	<i>Welfare of Scheduled Tribes</i>				
001	Direction and Administration				
31.	02	Financial Assistance to Manipur Tribal Development Corporation			
	O.	30.00	130.00	130.00	...
	R.	100.00			

Reasons for enhancement of fund by way of re-appropriation (₹100.00 lakh) in March 2023 have not been intimated though called for (August 2023).

1.2. Capital :

1.2.1. The grant in the Capital Section closed with a saving of ₹1,380.71 lakh. No part of the saving was surrendered during the year.

1.2.2. In view of the final saving of ₹1,380.71 lakh, supplementary provision of ₹177.28 lakh obtained in February 2023 proved unnecessary.

1.2.3. Saving occurred mainly under:

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

	02	<i>Welfare of Scheduled Tribes</i>			
	794	SCA to TSP			
1.	14	Construction of Community Hall			
	O.	570.00	570.00	...	-570.00

Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (August 2023).

2.	16	Preservation of Makhan Traditional Village			
	O.	13.95	13.95	...	-13.95

Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (August 2023).

Grant No. 14 Concl.

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

3.	19	Construction of M.I. Dams			
		O.	114.50	114.50	...
					-114.50

Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (August 2023).

	800	Other Expenditure			
4.	32	Construction of Buildings			
		O.	500.00	500.00	...
					-500.00

Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (August 2023).

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

	02	<i>Welfare of Scheduled Tribes</i>			
	794	SCA to TSP			
5.	20	Scheme under Pradhan Mantri Aadi Adarsh Gram Yojana (PMAAGY)			
		S.	177.28	177.28	...
					-177.28

Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (August 2023).

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

Grant No. 15 Consumer Affairs, Food and Public Distribution

Section & Major Head	Total grant / appropriation	Actual Expenditure (₹ in thousand)	Excess (+)/ Saving (-)
Revenue			
Major Head: 2408 Food, Storage and Warehousing			
3475 Other General Economic Services			
Voted :			
Original	1,67,76,64		
Supplementary	...	49,25,27	-1,18,51,37
Amount surrendered during the year.			1,31,74

Capital:			
Major Head: 4408 Capital Outlay on Food Storage and Ware Housing			

Voted :				
Original	...			
Supplementary	5,00,00	5,00,00	5,00,00	...
Amount surrendered during the year.				

Notes and comments :

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

	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Revenue:			
Valley Areas	16,302.34	4,519.35	-11,782.99
Hill Areas	474.30	405.92	-68.38
Total Voted:	16,776.64	4,925.27	11,851.37
Capital:			
Valley Areas	500.00	500.00	...
Hill Areas	...	...	...
Total Voted:	500.00	500.00	...

1.1. Revenue :

1.1.1. The grant closed with a saving of ₹11,851.37 lakh against which an amount of ₹131.74 lakh was surrendered during the year.

1.1.2. In view of final saving of ₹11,851.37 lakh, surrender of ₹131.74 lakh in March 2023 proved less.

1.1.3 Saving occurred mainly under:

Grant No. 15 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)		
Voted:					
(Hill)					
2408 Food, Storage and Warehousing					
01	<i>Food</i>				
001	Direction and Administration				
1. 04	Churachandpur District				
	O.	81.19	68.78	71.78	+3.00
	R.	-12.41			
Withdrawal of fund by way of re-appropriation (₹12.41 lakh) in March 2023 proved excessive. Reasons for anticipated saving and final excess have not been intimated though called for (August 2023).					
2. 16	Kangpokpi District				
	O.	93.84	78.65	78.18	-0.47
	R.	-15.19			
Withdrawal of fund by way of re-appropriation (₹15.19 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).					
3. 17	Ukhrul District				
	O.	56.65	47.55	42.01	-5.54
	R.	-9.10			
Withdrawal of fund by way of re-appropriation (₹9.10 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).					
4. 19	Noney Disrtict				
	O.	32.18	32.18	14.27	-17.91
Reasons for saving have not been intimated though called for (August 2023).					
5. 20	Kamjong Disrtict				
	O.	41.13	37.32	34.16	-3.16
	R.	-3.81			
Withdrawal of fund by way of re-appropriation (₹3.81 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).					
6. 22	Pherzawl District				
	O.	32.18	32.18	6.16	-26.02
Reasons for saving have not been intimated though called for (August 2023).					

Grant No. 15 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(Valley)			
2408 Food, Storage and Warehousing			
	<i>01 Food</i>		
	001 Direction and Administration		
7.	01 Direction		
	O.	997.78	873.70
	R.	- 124.08	791.49
			-82.21
Withdrawal of fund by way of re-appropriation (₹124.08 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).			
8.	02 Bishnupur District		
	O.	149.30	116.76
	R.	-32.54	113.27
			-3.49
Withdrawal of fund by way of re-appropriation (₹32.54 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).			
9.	08 Imphal District		
	O.	165.92	154.57
	R.	-11.35	144.43
			-10.14
Withdrawal of fund by way of re-appropriation (₹11.35 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).			
10.	09 Imphal East District		
	O.	166.19	125.31
	R.	-40.88	124.94
			-0.37
Withdrawal of fund by way of re-appropriation (₹40.88 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).			
11.	15 Thoubal District		
	O.	109.70	100.05
	R.	-9.65	97.70
			-2.35
Withdrawal of fund by way of re-appropriation (₹9.65 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).			
12.	23 Kakching District		
	O.	74.38	65.38
	R.	-9.00	55.42
			-9.96
Withdrawal of fund by way of re-appropriation (₹9.00 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).			

Grant No. 15 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
	101	Procurement and Supply		
13.	10	Central Assistance to State under NFSA		
	O.	2,500.00	2,500.00	...
	R.			-2,500.00
Reasons for non-utilisation/non-surrender of the provision have not been intimated though called for (August 2023).				
14.	11	Decentralised procurement of rice under NFSA (Central Share)		
	O.	8,000.00	7,500.00	...
	R.	-500.00		-7,500.00
Withdrawal of fund by way of re-appropriation (₹368.26 lakh) and surrender (₹131.74 lakh) in March 2023 proved less. Reasons for non-utilisation of the remaining provision have not been intimated though called for (August 2023).				
15.	12	Decentralised procurement of rice under NFSA (State Share)		
	O.	400.00	921.00	...
	R.	521.00		-921.00
Reasons for enhancement of fund through re-appropriation (₹521.00 lakh) in March 2023 and non-utilisation of the entire provision have not been intimated though called for (August 2023).				
	102	Food Subsidies		
16.	16	Transportation of Food Grains		
	O.	100.00	100.00	32.86
	R.			-67.14
Reasons for saving have not been intimated though called for (August 2023).				
	800	Other Expenditure		
17.	05	Consumer Dispute Redressal Commission (State Commission)		
	O.	89.12	102.45	65.77
	R.	13.33		-36.68
Enhancement of fund by way of re-appropriation (₹13.33 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).				
18	08	Payment of Compensation/Relief		
	O.	50.00	100.00	...
	R.	50.00		-100.00
Reasons for enhancement of fund through re-appropriation (₹50.00 lakh) in March 2023 and non-utilisation of the entire provision have not been intimated though called for (August 2023).				

Grant No. 15 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
19	09	Computerisation of Target Public Distribution System (Central Share)		
	O.	238.00	238.00	...
				-238.00
		Reasons for non-utilisation/non-surrender of the provision have not been intimated though called for (August 2023).		
20.	12	Procurement of PDS Rice		
	O.	5.00	5.00	...
				-5.00
		Reasons for non-utilisation/non-surrender of the provision have not been intimated though called for (August 2023).		
21.	13	PDS Computerisation		
	O.	40.00	40.00	...
				-40.00
		Reasons for non-utilisation/non-surrender of the provision have not been intimated though called for (August 2023).		
22.	15	Minimum Support Price (MSP)		
	O.	0.40	50.00	...
	R.	49.60		
				-50.00
		Reasons for enhancement of fund through re-appropriation (₹49.60 lakh) in March 2023 and non-utilisation of the entire provision have not been intimated though called for (August 2023).		
23.	31	Renovation of Godown		
	O.	50.00	50.00	...
				-50.00
		Reasons for non-utilisation/non-surrender of the provision have not been intimated though called for (August 2023).		
3475 Other General Economic Services.				
	106	Regulation of Weights and Measures		
24.	11	Regulation of Weights and Measures		
	O.	520.33	468.62	468.86
	R.	-51.71		+0.24
		Withdrawal of fund by way of re-appropriation (₹51.71 lakh) in March 2023 proved excessive. Reasons for anticipated saving and final excess have not been intimated though called for (August 2023).		

Grant No. 15 Concl.

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

25.	50	Regulation of Weights and Measures			
		O.	16.00	16.00	...
					-16.00

Reasons for non-utilisation/non-surrender of the provision have not been intimated though called for (August 2023).

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

Voted:**(Hill)****2408 Food, Storage and Warehousing**

01 Food

001 Direction and Administration

26. 03 Chandel District

	O.	44.14	50.53	48.14	-2.39
	R.	6.39			

Enhancement of fund by way of re-appropriation (₹6.39 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).

27.	13	Senapati District			
		O.	43.20	51.46	51.12
		R.	8.26		-0.34

Enhancement of fund by way of re-appropriation (₹8.26 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).

28.	21	Tengnoupal District			
		O.	19.98	42.25	32.24
		R.	22.27		-10.01

Enhancement of fund by way of re-appropriation (₹22.27 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).

1.2. Capital :

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

Grant No. 16 Co-operation

Section & Major Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
		(₹ in thousand)	
Revenue			
Major Head: 2425 Co-operation			
Voted :			
Original	37,98,97		
Supplementary	2,64,10	40,63,07	24,11,11
Amount surrendered during the year.			-16,51,96
			...

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

Voted :			
Original	50,00		
Supplementary	50,00	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	Excess (+)/ Saving (-)
		(₹ in lakh)	
Revenue:			
Voted:			
Valley Areas	3,012.05	1,814.03	-1,198.02
Hill Areas	1,051.02	597.08	-453.94
Total Voted	4,063.07	2,411.11	-1,651.96
Capital			
Voted:			
Valley Areas	58.00	58.00	...
Hill Areas	42.00	42.00	...
Total Voted	100.00	100.00	...

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

1.1.1. The grant closed with a saving of ₹1,651.96 lakh. No part of the saving was surrendered during the year.

1.1.2. In view of the final saving of ₹1,651.96 lakh, supplementary provision of ₹264.10 lakh obtained in February 2023 proved unnecessary.

1.1.3. Saving occurred mainly under:

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

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

1.	001	Direction and Administration			
	03	Zonal Administration			
	O.	1,039.52	1,039.52	594.58	-444.94

Reasons for saving have not been intimated though called for (August 2023).

2.	106	Assistance to Multipurpose Rural Co-operatives			
	20	Misc. Co-operative Societies			
	O.	9.00	9.00	...	-9.00

Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (August 2023).

(Valley)**2425 Co-operation**

3.	001	Direction and Administration			
	01	Direction			
	O.	767.84	784.24	418.34	-365.90
	S.	16.40			

Enhancement of fund by way of supplementary (₹16.40 lakh) in February 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).

4.	03	Zonal Administration			
	O.	1,280.69	1,280.69	947.63	-333.06

Reasons for saving have not been intimated though called for (August 2023).

5.	003	Training			
	14	Importing knowledge for Co-operative Movement			
	O.	135.00	135.00	107.12	-27.88

Reasons for saving have not been intimated though called for (August 2023).

Grant No. 16 Concl.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
	101	Audit of Co-operatives		
6.	02	Internal Audit Establishment		
	O.	546.52	546.52	259.61
				-286.91
Reasons for saving have not been intimated though called for (August 2023).				
	106	Assistance to Multipurpose Rural Co-operatives		
7.	20	Misc. Co-operative Societies		
	O.	8.90	8.90	...
				-8.90
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (August 2023).				
	800	Other expenditure		
8.	03	Computerization of Primary Agricultural Credit Societies (PACS)		
	S.	240.70	240.70	67.33
				-173.37

Reasons for saving have not been intimated though called for (August 2023).

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

1.2. Capital

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

Grant No. 17 Agriculture

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

(₹ in thousand)

Revenue

Major Head:	2401 Crop Husbandry		
	2408 Food, Storage and Warehousing		
	2415 Agricultural Research and Education		
	2435 Other Agricultural Programmes		
	2705 Command Area Development		
	3454 Census Surveys and Statistics		
	3475 Other General Economic Services		

Voted :

Original	3,32,91,26			
Supplementary	95,89	3,33,87,15	1,31,64,06	-2,02,23,09
Amount surrendered during the year.				...

Capital:

Major Head:	4705 Capital Outlay on Command Area Development		
--------------------	--	--	--

Voted :

Original	47,55,95			
Supplementary	18,28,75	65,84,70	2,28,37	-63,56,33
Amount surrendered during the year.				...

Notes and comments :

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

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

(₹ in lakh)

Revenue:

Voted:	Valley Areas	31,102.34	11,749.95	-19,352.39
	Hill Areas	2,284.81	1,414.11	-870.70
	Total Voted	33,387.15	13,164.06	-20,223.09

Capital:

Voted:	Valley Areas	5,584.70	228.37	-5,356.33
	Hill Areas	1,000.00	...	-1,000.00
	Total Voted	6,584.70	228.37	-6,356.33

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

1.1.1 The grant closed with a saving of ₹20,223.09 lakh. No part of the saving was surrendered during the year.

1.1.2. In view of the final saving of ₹20,223.09 lakh, supplementary provision of ₹95.89 lakh obtained in February 2023 proved unnecessary.

1.1.3. Saving occurred mainly under:

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Voted:			
(Hill)			
2401 Crop Husbandry			
001	Direction and Administration		
1. 01	Direction		
	O. 565.69	651.62	298.83
	R. 85.93		- 352.79
Enhancement of provision through re-appropriation (₹85.93 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).			
2.	25	Strengthening of Agricultural Extension & Administration	
	O.	953.74	1,097.00
	R.	143.26	856.98
Augmentation of fund through re-appropriation (₹143.26 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).			
3.	104	Agricultural Farms	
	02	Agricultural Farms (Commercial)	
	O.	39.29	45.18
	R.	5.89	10.81
Enhancement of fund through re-appropriation (₹5.89 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).			
4.	07	Experimental Farms	
	O.	31.00	35.64
	R.	4.64	5.79
Augmentation of fund through re-appropriation (₹4.64 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).			

Grant No. 17 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
109	Extension and Farmers' Training		
5. 08	Extension and Farmer's Training		
	O.	264.24	303.85
			146.18
	R.	39.61	- 157.67

In view of the final saving of ₹157.67 lakh, the enhancement of fund through re-appropriation (₹39.61 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).

800	Other Expenditure		
6. 25	National Food Security Mission (NFSM) (Central Share)		
	O.	430.70	53.42
			...
	R.	-377.28	-53.42

Reasons for withdrawal of fund through re-appropriation (₹377.28 lakh) in March 2023 and non-utilisation of the remaining provision have not been intimated though called for (August 2023).

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

001	Direction and Administration		
7. 01	Direction		
	O.	1,326.70	1,523.56
			728.08
	R.	196.86	- 795.48

Enhancement of fund through re-appropriation (₹196.86 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).

8. 25	Strengthening of Agricultural Extension & Administration		
	O.	1,003.32	1,154.19
			495.27
	R.	150.87	- 658.92

Augmentation of fund through re-appropriation (₹150.87 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).

9. 53	Strengthening of Agricultural Extension & Administration		
	O.	55.00	59.00
			36.28
	R.	4.00	- 22.72

Additional provision of ₹4.00 lakh obtained in March 2023 through re-appropriation proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).

Grant No. 17 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
	102	Food grain crops		
10.	10	Food grain crops		
	O.	212.68	244.61	73.18
	R.	31.93		- 171.43
Enhancement of fund through re-appropriation (₹31.93 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).				
11.	19	Regional Pulse and Oil Seeds Production Farm, Gamphazal		
	O.	83.81	96.38	31.96
	R.	12.57		-64.42
In view of the final saving of ₹64.42 lakh, enhancement of fund through re-appropriation (₹12.57 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).				
	103	Seeds		
12.	20	Regional Seed Farm for Major Field Crops, Kharungpat		
	O.	57.70	53.98	6.81
	R.	-3.72		-47.17
Withdrawal of fund through re-appropriation (₹3.72 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).				
	104	Agricultural Farms		
13.	07	Experimental Farms		
	O.	289.10	332.54	156.15
	R.	43.44		- 176.39
In view of the final saving of ₹176.39 lakh, the augmentation of fund through re-appropriation (₹43.44 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).				
	105	Manures and Fertilizers		
14.	14	Manures and Fertilizers		
	O.	170.09	195.59	84.10
	R.	25.50		- 111.49
Enhancement of fund through re-appropriation (₹25.50 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).				

Grant No. 17 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
	107	Plant Protection			
15.	17	Plant Protection			
	O.	302.55	345.10	160.48	- 184.62
	R.	42.55			

Augmentation of provision through re-appropriation (₹42.55 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).

	108	Commercial Crops			
16.	06	Commercial Crops			
	O.	187.59	215.04	89.14	-125.90
	R.	27.45			

In view of the final saving of ₹125.90 lakh, the enhancement of fund through re-appropriation (₹27.45 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).

	109	Extension and Farmers' Training			
17.	03	Agricultural Schools			
	O.	136.14	156.54	67.41	-89.13
	R.	20.40			

Enhancement of fund through re-appropriation (₹20.40 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).

18.	08	Extension and Farmer's Training			
	O.	211.32	242.94	159.70	- 83.24
	R.	31.62			

Additional provision of ₹31.62 lakh obtained through re-appropriation in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).

	113	Agricultural Engineering			
19.	12	Hiring & Repairing Services			
	O.	304.81	350.51	152.99	- 197.52
	R.	45.70			

Augmentation of fund through re-appropriation (₹45.70 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).

Grant No. 17 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
	800	Other Expenditure			
20.	01	Sub Mission on Agricultural Mechanization (SMAM) (Central Share)			
	O.	6,370.00	6,036.30	1,500.00	- 4,536.30
	R.	-333.70			
Withdrawal of provision through re-appropriation (₹333.70 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).					
21.	20	Pradhan Mantri Krishi Sinchayee Yojana (PMKSY) (Central Share)			
	O.	6,325.00	7,873.00	3,900.00	-3,973.00
	R.	1,548.00			
Enhancement of fund through re-appropriation (₹1,548.00 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).					
22.	21	State Matching Share for PMKSY			
	O.	666.67	411.44	433.34	+21.90
	R.	-255.23			
Withdrawal of fund through re-appropriation (₹255.23 lakh) in March 2023 proved excessive. Reasons for anticipated saving and final excess have not been intimated though called for (August 2023).					
23.	22	Rashtriya Krishi Vikas Yojna (RKVY) (Central Share)			
	O.	4,600.00	3,586.44	682.00	- 2,904.44
	R.	-1,013.56			
Reduction of provision through re-appropriation (₹1,013.56 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).					
24.	23	Support to State Extension Programme for Extension Reform (Central Share)			
	O.	2,495.00	1,789.22	125.33	- 1,663.89
	S.	95.89			
	R.	-801.67			
Enhancement of fund through supplementary (₹95.89 lakh) in February 2023 proved unnecessary and reduction through re-appropriation (₹801.67 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).					

Grant No. 17 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
25.	24	State Matching Share for National Food Security Mission (NFSM)		
	O.	108.33	24.38	24.38
	R.	-83.95		...
Reasons for withdrawal of fund through re-appropriation (₹83.95 lakh) have not been intimated though called for (August 2023).				
26.	25	National Food Security Mission (NFSM) (Central Share)		
	O.	1,294.30	833.76	219.38
	R.	-460.54		- 614.38
Withdrawal of fund through re-appropriation (₹460.54 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).				
27.	58	State Share of Sub Mission on Agri Mechanization (SMAM)		
	O.	500.00	463.28	393.28
	R.	-36.72		-70.00
Reduction of fund through re-appropriation (₹36.72 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).				
28.	59	State Share for support to State extension programme for extension Reform		
	O.	100.01	50.00	25.00
	R.	-50.01		-25.00
Withdrawal of fund through re-appropriation (₹50.01 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).				
29.	69	State Matching Share for RKVY		
	O.	236.56	111.00	76.00
	R.	-125.56		-35.00
Reduction of provision by way of re-appropriation (₹125.56 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).				
30.	70	Paramparagat Krishi Vikas Yojana (PKVY) (Central Share)		
	O.	8.97	8.03	...
	R.	-0.94		-8.03
Reasons for withdrawal of fund through re-appropriation (₹0.94 lakh) in March and non-utilisation of the remaining provision have not been intimated though called for (August 2023).				

Grant No. 17 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
31.	72	Soil Health Card (SHC) & Soil Health Management (SHM) Central Share		
	O.	400.00	351.49	48.65
	R.	-48.51		-302.84
Withdrawal of fund through re-appropriation (₹48.51 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).				
32.	73	State Share of Soil Health Care (SHC) & Soil Health Management (SHM)		
	O.	60.00	10.00	...
	R.	-50.00		-10.00
Reasons for withdrawal of fund through re-appropriation (₹50.00 lakh) in March 2023 and non-utilisation of the remaining provision have not been intimated though called for (August 2023).				
33.	74	Rainfed Area Development (RAD) Central Share.		
	O.	200.00	221.50	37.50
	R.	21.50		-184.00
Enhancement of fund through re-appropriation (₹21.50 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).				
34.	75	State Share of Rainfed Area Development (RAD)		
	O.	22.22	6.00	4.17
	R.	-16.22		-1.83
Reduction of fund of ₹16.22 lakh through re-appropriation in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).				
35.	76	Central Share for National Mission on Edible oil Plan		
	O.	682.07	640.78	182.07
	R.	-41.29		-458.71
Withdrawal of fund through re-appropriation (₹41.29 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).				
36.	77	State Share for National Mission on Edible oil Plan		
	O.	55.56	65.00	44.73
	R.	9.44		-20.27
Enhancement of fund through re-appropriation (₹9.44 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).				

Grant No. 17 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
37. 78 Central Share for National Mission on oil seed			
O.	400.00	234.00	50.00
R.	-166.00		-184.00

Withdrawal of fund through re-appropriation (₹166.00 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).

38. 79 State Share for National Mission on oil Seed			
O.	50.00	13.00	5.56
R.	-37.00		-7.44

Reduction of fund through re-appropriation (₹37.00 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).

2408 Food, Storage and Warehousing

02 Storage and Warehousing

101 Rural Godowns Programme

39. 22 Rural Godown Programme			
O.	63.93	73.51	24.18
R.	9.58		-49.33

Enhancement of provision through re-appropriation (₹9.58 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).

2415 Agricultural Research and Education

01 Crop Husbandry

004 Research

40. 03 All India Coordinated Rice Improvement Project (Central Share)			
O.	28.70	31.73	...
R.	3.03		-31.73

Enhancement of fund through re-appropriation (₹3.03 lakh) in March 2023 proved unnecessary. Reasons for non-utilisation of the entire provision have not been intimated though called for (August 2023).

41. 21 Rice Research Station			
O.	108.59	124.86	66.38
R.	16.27		- 58.48

Augmentation of fund through re-appropriation (₹16.27 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).

Grant No. 17 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
42.	24	Soil Testing Laboratory			
		O.	104.23	97.29	48.26
		R.	-6.94		-49.03

Withdrawal of fund through re-appropriation (₹6.94 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).

80 *General*

150 Assistance to I.C.A.R

43.	05	Assistance to Indian Council of Agricultural Research (ICAR)			
		O.	85.83	79.89	29.70
		R.	-5.94		-50.19

Reduction of fund through re-appropriation (₹5.94 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).

44.	09	Assistance to Indian Council of Agricultural Research (ICAR)			
		O.	17.86	20.60	2.27
		R.	2.74		-18.33

Augmentation of fund through re-appropriation (₹2.74 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).

277 *Education*

45.	09	Farmers' Training & Education			
		O.	75.03	86.30	43.47
		R.	11.27		-42.83

Augmentation of fund through re-appropriation (₹11.27 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).

46.	55	Training of Graduates & Post Graduates			
		O.	36.00	36.00	...
					-36.00

Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (August 2023).

2705 Command Area Development

001 Direction and Administration

Grant No. 17 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
47. 04 Area Development Authorities for Irrigation in Command Area			
O.	474.99	429.25	365.33
R.	-45.74		- 63.92

Withdrawal of fund through re-appropriation (₹45.74 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).

800 Other Expenditure			
48. 08 Area Development Authorities for Irrigation in Command Area			
O.	89.40	89.40	12.90
R.			-76.50

Reasons for saving have not been intimated though called for (August 2023).

3454 Census Surveys and Statistics

01 Census			
101 Computerisation of Census Data			
49. 04 Computerisation of Census Data (Central Share)			
O.	76.04	81.05	8.59
R.	5.01		-72.46

Enhancement of fund through re-appropriation (₹5.01 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).

3475 Other General Economic Services

107 Regulation of Markets			
50. 15 Marketing Intelligence			
O.	170.48	196.03	98.49
R.	25.55		-97.54

Additional fund of ₹25.55 lakh obtained through re-appropriation in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).

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

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

103 Seeds

Grant No. 17 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
51.	44	Procurement & Distribution of Seeds			
	O.	100.00	400.00	400.00	...
	R.	300.00			

Reasons for enhancement of fund through re-appropriation (₹300.00 lakh) in March 2023 and incurring expenditure over the budget provision have not been intimated though called for (August 2023).

1.2. Capital :

1.2.1. The grant in the Capital Section closed with a saving of ₹6,356.33 lakh. No part of the saving was surrendered during the year.

1.2.2. In view of the final saving of ₹6,356.33 lakh, supplementary provision of ₹1,828.75 lakh obtained in February 2023 proved unnecessary.

1.2.3. Saving occurred mainly under:

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

	103	Civil Works			
1.	01	Command Area Development and Water Management (CADWM) (Central Share)			
	O.	1,000.00	...	...	...
	R.	-1,000.00			

Reasons for withdrawal of entire fund through re-appropriation (₹1,000.00 lakh) in March 2023 have not been intimated though called for (August 2023).

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

	103	Civil Works			
2.	01	Command Area Development and Water Management (CADWM) (Central Share)			
	O.	1,039.00	...	...	...
	R.	-1,039.00			

Reasons for withdrawal of entire fund through re-appropriation (₹1,039.00 lakh) in March 2023 have not been intimated though called for (August 2023).

Grant No. 17 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
800 Other Expenditure			
3. 03 State Matching Share of AIBP			
O.	180.00	180.00	19.87
			- 160.13
Reasons for saving have not been intimated though called for (August 2023).			
4. 04 State Matching Share (Loan from NABARD under LTIF)			
O.	2,028.45	2,028.00	...
R.	-0.45		-2,028.00
Reasons for withdrawal of fund through re-appropriation (₹0.45 lakh) in March and non-utilisation of the remaining provision have not been intimated though called for (August 2023).			
5. 05 Construction /Improvement of field channels			
O.	300.00	300.00	...
			-300.00
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (August 2023).			
6. 06 CADWM of Thoubal Multipurpose Project (Phase-III)			
O.	160.00	3,066.20	160.00
S.	1,828.75		- 2,906.20
R.	1,077.45		
Augmentation of fund through supplementary (₹1,828.75 lakh) in February 2023 and re-appropriation (₹1,077.45 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).			

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

1.3. New Service :

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

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

800 Other Expenditure

Grant No. 17 Concl.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
1. 23 Support to State Extension Programme for Extension Reform (Central Share)			
R.	155.59	155.59	92.02 -63.57
Reasons for non-creation of fund either through original/supplementary and incurring expenditure have not been intimated though called for (August 2023).			
2. 72 Soil Health Card (SHC) & Soil Health Management (SHM) Central Share			
R.	30.56	30.56	3.35 -27.21
Reasons for non-creation of fund either through original/supplementary and incurring expenditure have not been intimated though called for (August 2023).			

Grant No. 18 Animal Husbandry and Veterinary including Dairy Farming

Section & Major Head	Total grant / appropriation	Actual Expenditure (₹ in thousand)	Excess (+)/ Saving (-)
Revenue			
Major Head: 2403 Animal Husbandry 2404 Dairy Development			
Voted :			
Original	2,14,20,82		
Supplementary	...	2,14,20,82	86,86,19
Amount surrendered during the year.			-1,27,34,63
			57,33,06

Capital:
Major Head: 4403 Capital Outlay on Animal Husbandry

Voted :			
Original	23,67,17		
Supplementary	68,00	24,35,17	6,95,99
Amount surrendered during the year.			-17,39,18
			...

Notes and comments :

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

	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Revenue:			
Voted:			
Valley Areas	16,111.14	6,607.22	-9,503.92
Hill Areas	5,309.68	2,078.97	- 3,230.71
Total Voted	21,420.82	8,686.19	-12,734.63
Capital:			
Voted:			
Valley Areas	2,415.17	675.99	- 1,739.17
Hill Areas	20.00	20.00	...
Total Voted	2,435.17	695.99	- 1,739.17

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

1.1.1. The grant closed with a saving of ₹12,734.63 lakh against which an amount of ₹5,733.06 lakh was surrendered during the year.

1.1.2 In view of the final saving of ₹12,734.63 lakh, surrendered of ₹5,733.06 lakh in March 2023 proved less.

1.1.3. Saving occurred mainly under:

Head		Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
(₹ in lakh)				
Voted:				
(Hill)				
2403 Animal Husbandry				
	001	Direction and Administration		
1.	01	Direction		
	O.	11.06	15.40	2.39
	R.	4.34		- 13.01
Enhancement of fund through re-appropriation (₹4.34 lakh) in March 2023 proved unnecessary. Reasons for saving was reportedly due to non-encashment during the financial year.				
2.	05	Execution		
	O.	1,603.33	320.75	320.34
	R.	-1,282.58		- 0.41
Withdrawal of fund through surrender (₹1,282.78 lakh) proved less and enhancement through re-appropriation (₹0.20 lakh) in March 2023 proved unnecessary. No proper reasons for saving have been intimated though called for (August 2023).				
	101	Veterinary Services and Animal Health		
3.	04	District/Sub-Divisional Veterinary Hospital and Dispensaries		
	O.	3,472.85	1,480.33	1,663.76
	R.	-1,992.52		+183.43
Withdrawal of fund through surrender (₹1,992.02 lakh) and re-appropriation (₹0.50 lakh) in March 2023 proved excessive. No proper reasons for anticipated saving and final excess have been intimated though called for (August 2023).				
4.	09	District and Sub-Divisional Veterinay Hospital		
	O.	5.00	5.00	...
				-5.00
Reasons for saving was reportedly due to non-release of fund by the Government of India during the financial year 2022-23.				

Grant No. 18 Contd.

Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)		
	(₹ in lakh)				
102	Cattle and Buffalo Development				
5.	12	Regional Exotic Cattle Breeding Farm, Turibari			
	O.	99.44	80.70	75.32	-5.38
	R.	-18.74			

Reduction of fund through re-appropriation (₹18.74 lakh) in March 2023 proved less. No proper reasons for saving have been intimated though called for (August 2023).

103	Poultry Development				
6.	11	Poultry Farm			
	O.	30.00	30.00	...	-30.00

Reasons for saving was reportedly due to non-finalisation of e-tender process for purchase of Poultry ration.

105	Piggery Development				
7.	18	Piggery Farms			
	O.	32.00	32.00	...	-32.00

Reasons for saving was attributed to non-finalisation of e-tender process for purchase of piggery ration.

109	Extension and Training				
8.	31	Composite Demonstration Units			
	O.	5.90	5.90	...	-5.90

Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (August 2023).

195	Assistance to Animal Husbandry Cooperatives				
9.	32	District Council			
	O.	30.00	30.00	...	-30.00

Reasons for non-utilisation/non-surrender of the provision was reportedly due to encashment permission not granted by Finance Department, Government of Manipur.

(Valley)**2403 Animal Husbandry**

001 Direction and Administration

Grant No. 18 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
10.	01	Direction				
		O.	1,839.24	1,050.98	1,036.25	- 14.73
		R.	-788.26			
Withdrawal of fund through surrender (₹641.06 lakh) and re-appropriation (₹147.20 lakh) in March 2023 proved less. No proper reasons for saving was intimated though called for (August 2023).						
11.	05	Execution				
		O.	1,088.60	849.73	306.77	- 542.96
		R.	-238.87			
Withdrawal of fund through surrender (₹239.39 lakh) proved less and enhancement through re-appropriation (₹0.52 lakh) in March 2023 proved unnecessary. No proper reasons for saving have been intimated though called for (August 2023).						
	101	Veterinary Services and Animal Health				
12.	04	District/Sub-Divisional Veterinary Hospital and Dispensaries				
		O.	2,737.93	2,923.99	1,852.69	- 1,071.30
		R.	186.06			
Augmentation of fund through re-appropriation (₹186.06 lakh) in March 2023 proved unnecessary. No proper reasons for saving have been intimated though called for (August 2023).						
13.	07	Assistance to State for Control of Animal Diseases (Central share)				
		O.	400.00	970.00	157.01	- 812.99
		R.	570.00			
Enhancement of fund through re-appropriation (₹570.00 lakh) in March 2023 proved unnecessary. Reasons for saving was reportedly due to less release of fund by the Government of India during the financial year 2022-23.						
14.	09	District and Sub-Divisional Veterinary Hospital				
		O.	10.00	10.00	...	-10.00
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (August 2023).						

Grant No. 18 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)		
15.	13	Rinderpest Eradication Programme			
	O.	263.65	41.05	80.36	+39.31
	R.	-222.60			
Withdrawal of fund through re-appropriation (₹222.60 lakh) in March 2023 proved excessive. Reasons for anticipated saving and final excess have not been intimated though called for (August 2023).					
16.	102	Cattle and Buffalo Development			
	09	Key Village and Artificial Insemination Programme			
	O.	3,484.13	1,906.32	1,782.93	- 123.39
	R.	-1,577.81			
Withdrawal of fund through surrender (₹1,577.81 lakh) in March 2023 proved less. Reasons for final saving have not been intimated though called for (August 2023).					
17.	103	Poultry Development			
	11	Poultry Farm			
	O.	412.47	250.29	231.62	- 18.67
	R.	-162.18			
Reduction of fund through re-appropriation (₹162.18 lakh) in March 2023 proved less. Reasons for saving was reportedly due to non-finalisation of e-tender process for purchase of Poultry ration.					
18.	105	Piggery Development			
	18	Piggery Farms			
	O.	48.00	48.00	21.21	- 26.79
Reasons for saving was attributed to non-finalisation of e-tender process for purchase of piggery ration.					
19.	106	Other Livestock Development			
	01	National Livestock Health and Disease Control Programme (Central Share)			
	O.	1,200.00	1,200.00	9.18	- 1,190.82
Reasons for saving was reportedly due to non-release of Central Share by the Government of India during the financial year.					
20.	02	National Livestock Management Programme (Central Share)			
	O.	3,000.00	3,000.00	307.98	- 2,692.02
Reasons for saving was reportedly due to less release of fund the Government of India.					

Grant No. 18 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
21.	03	National Mission on Bovine Productivity (Central Share)		
	O.	29.70	29.70	...
	R.			-29.70
		Reasons for non-utilisation/non-surrender of the entire provision was reportedly due to non-release of Central Share by the Government of India.		
22.	24	Feed for ponies at Marjing		
	O.	80.72	80.72	25.00
	R.			- 55.72
		Reasons for saving was reportedly due to non-finalisation of e-tender process for purchase of feed and fodder.		
23.	25	Livestock Health and Disease Control (LH & DC) Programme		
	O.	232.25	24.00	17.45
	R.	-208.25		- 6.55
		Reduction of fund through re-appropriation (₹208.25 lakh) in March 2023 proved less. Reasons for saving was attributed to less release of Central Share by the Government of India during the financial year 2022-23.		
24.	26	National Livestock Mission (NLM)		
	O.	340.01	250.00	184.80
	R.	-90.01		- 65.20
		Reduction of fund by way of re-appropriation (₹90.01 lakh) in March 2023 proved less. Reasons for saving was attributed to non-release of Central Share by the Government of India during the financial year 2022-23.		
25.	27	National Programme on Dairy Development (NPDD)		
	O.	174.05	174.05	...
	R.			-174.05
		Reasons for non-utilisation/non-surrender of the entire provision was reportedly due to non-release of Central Share by the Government of India during the financial year 2022-23.		
26.	107 07	Fodder and Feed Development Fodder Farms		
	O.	106.99	102.81	92.46
	R.	-4.18		- 10.35
		Reduction of fund through re-appropriation (₹4.18 lakh) in March 2023 proved less. No proper reasons for saving have been intimated though called for (August 2023).		

Grant No. 18 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
109	Extension and Training			
27.	02 B.V.Sc./Veterinary Field Assistant and Farmers' Training Programme			
	O.	35.00	35.00	24.99
				- 10.01
Reasons for saving have not been intimated though called for (August 2023).				
113	Administrative Investigation and Statistics			
28.	01 Sample Survery on estimation of Egg/Milk/Meat and Wool (Central Share)			
	O.	95.00	95.00	85.86
				-9.14
Reasons for saving have not been intimated though called for (August 2023).				

2404 Dairy Development

29.	001 Direction and Administration				
	01 Direction				
	O.	103.91	59.81	17.16	-42.65
	R.	-44.10			

Withdrawal of fund through re-appropriation (₹44.10 lakh) in March 2023 proved less. No proper reasons for saving have been intimated though called for (August 2023).

30.	102 Dairy Development Projects				
	03 Central Dairy Farm, Porompat				
	O.	221.56	170.99	137.17	-33.82
	R.	-50.57			

Reduction of fund through re-appropriation (₹50.57 lakh) in March 2023 proved less. No proper reasons for saving have been intimated though called for (August 2023).

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 ₹1,739.18 lakh. No part of the saving was surrendered during the year.

1.2.2. In view of the final saving of ₹1,739.18 lakh, supplementary provision of ₹68.00 lakh obtained in February 2023 proved unnecessary.

1.2.3. Saving occurred mainly under:

Grant No. 18 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Voted:			
(Valley)			
4403 Capital Outlay on Animal Husbandry			
800	Other Expenditure		
1. 07	Construction and Improvement of Veterinay Hospitals		
	O.	740.00	740.00
		200.85	- 539.15
Reasons for saving have not been intimated though called for (August 2023).			
2. 08	Establishment of Goat Farm		
	O.	1,260.00	1,260.00
		168.40	- 1,091.61
Reasons for saving have not been intimated though called for (August 2023).			
3. 09	Scheme under Rural Infrastructure Development Fund (RIDF)		
	O.	26.02	26.02
		...	-26.02
Reasons for non-utilisation/non-surrender of the entire provision was reportedly due to non-released of State Share by the Finance Department, Government of Manipur.			
4. 10	Establishment of a Poultry Breeding Farm at Ningthoukhong under NEC		
	O.	41.15	41.15
		...	-41.15
No proper reasons for non-utilisation/non-surrender of the entire provision have been intimated though called for (August 2023).			
5. 11	Purchase of land for Pony Conservation		
	O.	200.00	260.00
	S.	60.00	218.78
			- 41.22
Enhancement of fund through supplementary (₹60.00 lakh) in February 2023 proved excessive. No proper reasons for saving have been intimated though called for (August 2023).			

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

1.3. New Service :

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

Grant No. 18 Concl.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Voted:			
(Valley)			
2403 Animal Husbandry			
	195	Assistance to Animal Husbandry Cooperatives	
1.	19	Pony Development Programme	
	R.	36.66	36.66
		36.66	...

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 (August 2023).

Grant No. 19 Environment and Forest

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

Revenue

Major Head: 2402 Soil and Water Conservation
2406 Forestry and Wildlife
2407 Plantations
3435 Ecology and Environment

Voted :

Original	6,72,20,22		
Supplementary	...	6,72,20,22	1,60,82,76
Amount surrendered during the year .			-5,11,37,46
			3,91,72,90

Capital:

Major Head: 4406 Capital Outlay on Forestry and Wildlife
4552 Capital Outlay on North Eastern Areas
5425 Capital Outlay on Other Scientific and Environmental Research

Voted :

Original	71,27,00		
Supplementary	6,36,69	77,63,69	37,23,64
Amount surrendered during the year.			-40,40,05
			...

Notes and comments :

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

Section & Major Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
	(₹ in lakh)		
Revenue:			
Voted:			
Valley Areas	27,841.39	10,330.50	-17,510.89
Hill Areas	39,378.83	5,752.26	-33,626.57
Total Voted	67,220.22	16,082.76	-51,137.46
Capital:			
Voted:			
Valley Areas	7,303.89	3,660.04	-3,643.85
Hill Areas	459.80	63.60	-396.20
Total Voted	7,763.69	3,723.64	-4,040.05

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

1.1.1. The grant closed with a saving of ₹51,137.46 lakh against which an amount of ₹39,172.90 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹51,137.46 lakh, surrendered of ₹39,172.90 lakh in March 2023 proved less

1.1.3. Saving occurred mainly under:

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

Voted:**(Hill)****2402 Soil and Water Conservation**

	001	Direction and Administration				
1.	13	Soil Conservation Division				
		O.	338.05	211.15	139.87	-71.28
		R.	-126.90			

Withdrawal of fund by way of re-appropriation (₹126.90 lakh) in March 2023 proved less. Reasons for saving was stated due to vacancy of posts.

2.	14	Soil Conservation Division- II				
		O.	97.35	98.34	55.66	-42.68
		R.	0.99			

Enhancement of fund by way of re-appropriation (₹0.99 lakh) in March 2023 proved unnecessary. Reasons for saving was stated due to vacancy of posts.

2406 Forestry and Wildlife

	01	Forestry				
	001	Direction and Administration				
3.	01	Direction				
		O.	175.00	475.00	79.40	-395.60
		R.	300.00			

Enhancement of fund by way of re-appropriation (₹300.00 lakh) in March 2023 proved unnecessary. Reasons for saving was reportedly due to (i) non allocation of fund by Finance Department and (ii) non encashment of fund at Treasury due to e-Kuber problems.

4.	12	Eastern Forest Division				
		O.	224.58	220.44	179.73	-40.71
		R.	-4.14			

Withdrawal of fund by way of re-appropriation (₹4.14 lakh) in March 2023 proved less. Reasons for saving was stated due to vacancy of posts.

Grant No. 19 Contd.

Head		Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)	
		(₹ in lakh)			
5.	19	Northern Forest Division			
	O.	292.50	311.26	285.51	-25.75
	R.	18.76			
Enhancement of fund by way of re-appropriation (₹18.76 lakh) in March 2023 proved unnecessary. Reasons for saving was stated due to vacancy of posts.					
6.	28	Southern Forest Division			
	O.	490.06	328.16	323.38	-4.78
	R.	-161.90			
Withdrawal of fund by way of re-appropriation (₹161.90 lakh) in March 2023 proved less. Reasons for saving was stated due to vacancy of posts.					
7.	29	Tamenglong Forest Division			
	O.	227.65	192.28	159.93	-32.35
	R.	-35.37			
Withdrawal of fund by way of re-appropriation (₹35.37 lakh) in March 2023 proved less. Reasons for saving was stated due to vacancy of posts.					
8.	30	Chandel Forest Division			
	O.	254.89	195.38	185.47	-9.91
	R.	-59.51			
Withdrawal of fund by way of re-appropriation (₹59.51 lakh) in March 2023 proved less. Reasons for saving was stated due to vacancy of posts.					
9.	34	Senapati Forests Division			
	O.	286.76	283.11	204.00	-79.11
	R.	-3.65			
Withdrawal of fund by way of re-appropriation (₹3.65 lakh) in March 2023 proved less. Reasons for saving was stated due to vacancy of posts.					
10.	58	Pherzawl Forest Division			
	O.	138.58	92.15	84.31	-7.84
	R.	-46.43			
Withdrawal of fund by way of re-appropriation (₹46.43 lakh) in March 2023 proved less. Reasons for saving was attributed to vacancy of posts.					

Grant No. 19 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
11.	59	Kamjong Forest Division			
		O.	213.72	213.67	134.73
		R.	-0.05		-78.94
Withdrawal of fund by way of re-appropriation (₹0.05 lakh) in March 2023 proved less. Reasons for saving was reportedly due to vacancy of posts.					
12.	60	Tengnoupal Forest Division			
		O.	192.73	192.73	153.59
Reasons for saving was reportedly due to vacancy of posts.					
13.	61	Noney Forest Division			
		O.	262.09	192.82	163.50
		R.	-69.27		-29.32
Withdrawal of fund by way of re-appropriation (₹69.27 lakh) in March 2023 proved less. Reasons for saving was reportedly due to vacancy of posts.					
14.	005 36	Survey and Utilization of Forest Resources Working Plan			
		O.	248.34	248.34	189.88
Reasons for saving have not been intimated though called for (August 2023).					
15.	070 18	Communications and Buildings Forest Buildings			
		O.	100.00	121.00	43.90
		R.	21.00		-77.10
Enhancement of fund by way of re-appropriation (₹21.00 lakh) in March 2023 proved unnecessary. Reasons for saving was reportedly due to non sanction of proposed fund by Finance Department.					
16.	102 11	Social and Farm Forestry Restocking of Reserved Forests (Economic Plantation)			
		O.	891.97	632.06	699.14
		R.	-259.91		+67.08
Withdrawal of fund by way of re-appropriation (₹64.27 lakh) and surrender (₹195.64 lakh) in March 2023 proved excessive. Reasons for anticipated saving and final excess have not been intimated though called for (August 2023).					

Grant No. 19 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
105	Forest Produce			
17.	06 National Mission for Sustainable Agriculture (NMSA) (Central Share)			
	O.	744.00	284.40	...
	R.	-459.60		-284.40
Enhancement of fund by way of re-appropriation (₹140.40 lakh) and withdrawal through surrender (₹600.00 lakh) in March 2023 proved unjustified. Reasons for non-utilisation of the remaining provision was reportedly due to non release of fund by Ministry of Environment, Forest and Climate Change, Government of India.				
18.	24 TRIFED Project under the Scheme Mechanism for Marketing of Minor Forest Produce (Central Share)			
	O.	500.00	50.00	...
	R.	-450.00		-50.00
Reasons for withdrawal of fund through surrender (₹450.00 lakh) in March 2023 and non-utilisation of the remaining provision was reportedly due to non release of fund by Ministry of Environment, Forest and Climate Change, Government of India.				
19.	25 Sub-Mission on Agroforestry (SMAF) Central share			
	O.	300.00	...	...
	R.	-300.00		...
Reasons for withdrawal of entire provision by way of re-appropriation in March 2023 have not been intimated though called for (August 2023).				
	800 Other Expenditure			
20.	05 Intensification of Forest Management (Central Share)			
	O.	500.00	500.00	20.00
	R.			-480.00
Reasons for saving was reportedly due to non-released of 2nd installment by Ministry of Forest Environment and Climate Change, Government of India.				
21.	43 Green India Mission (Central Share)			
	O.	2,200.00	2,000.00	...
	R.	-200.00		-2,000.00
Enhancement of fund by way of re-appropriation (₹1,360.00 lakh) and withdrawal through surrender (₹1,560.00 lakh) in March 2023 proved unjustified. Reasons for non-utilisation of the remaining provision was reportedly due to non release of Central Share fund.				

Grant No. 19 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
22.	58	Scheme under EAP			
		O.	3,000.00	1,500.00	200.00
		R.	- 1,500.00		-1,300.00
		Withdrawal of fund by way of surrender (₹1,500.00 lakh) in March 2023 proved less. Reasons for saving was reportedly due to non release of fund by concerned Ministry.			
23.	59	State Component of External Aided Project (EAP)			
		O.	600.00	200.00	...
		R.	-400.00		-200.00
		Reasons for withdrawal of fund through surrender (₹400.00 lakh) in March 2023 and non-utilisation of the remaining provision was reportedly due to non release of fund by concerned Ministry.			
24.	60	Scheme under EAP (JICA)			
		O.	6,000.00	...	...
		R.	-6,000.00		...
		Reasons for withdrawal of entire fund through surrender (₹6,000.00 lakh) in March 2023 was reportedly due to non release of fund by Ministry of Forest, Environment and Climate Change, Government of India.			
25.	61	State Component of External Aided Project (JICA)			
		O.	1,000.00	1,000.00	429.31
					- 570.69
		Reasons for saving was reportedly due to non release of fund by the Government of Manipur.			
	02	<i>Environmental Forestry and Wild Life</i>			
	110	Wild Life Preservation			
26.	07	Elephant Project (Central Share)			
		O.	20.00	15.00	...
		R.	-5.00		-15.00
		Reasons for withdrawal of fund through re-appropriation (₹5.00 lakh) in March 2023 and non-utilisation of the remaining provision was reportedly due to non release of 2nd installment by Ministry of Environment Forest and Climate Change, Government of India.			

Grant No. 19 Contd.

Head		Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
		(₹ in lakh)		
27.	19	Yangoupokpi Lokchao Sanctuary (Central Share)		
	O.	40.00	34.28	8.57
	R.	-5.72		-25.71
Withdrawal of fund by way of re-appropriation (₹5.72 lakh) in March 2023 proved less. Reasons for saving was reportedly due to non release of 2nd installment by Ministry of Forest Environment and Climate Change, Government of India.				
28.	20	Siroy National Park (Central Share)		
	O.	34.99	39.75	9.94
	R.	4.76		-29.81
Enhancement of fund by way of re-appropriation (₹4.76 lakh) in March 2023 proved unnecessary. Reasons for saving was reportedly due to non release of 2nd installment by Ministry of Forest Environment and Climate Change, Government of India.				
29.	21	Kailam Wildlife Sanctuary (Central Share)		
	O.	32.69	35.80	8.95
	R.	3.11		-26.85
Enhancement of fund by way of re-appropriation (₹3.11 lakh) in March 2023 proved unnecessary. Reasons for saving was reportedly due to non release of 2nd installment by Ministry of Forest Environment and Climate Change, Government of India.				
30.	27	Zeilad Wildlife Sanctuary		
	O.	33.38	42.22	10.55
	R.	8.84		-31.67
Enhancement of fund by way of re-appropriation (₹8.84 lakh) in March 2023 proved unnecessary. Reasons for saving was reportedly due to non release of 2nd installment by Ministry of Forest Environment and Climate Change, Government of India.				
31.	28	Plunemai Community Reserve		
	O.	20.00	20.00	...
Reasons for non-utilisation/non-surrender of the provision was reportedly due to non release of 2nd installment by Ministry of Forest Environment and Climate Change, Government of India.				

Grant No. 19 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
32.	39	Lungphu Community Reserve (Central Share)		
	O.	46.38	43.65	12.12
	R.	-2.73		-31.53
Withdrawal of fund by way of re-appropriation (₹2.73 lakh) in March 2023 proved less. Reasons for saving was reportedly due to non release of 2nd installment by Ministry of Forest Environment and Climate Change, Government of India.				
33.	41	Development of Wildlife Habitats (State Share)		
	O.	23.05	21.00	...
	R.	-2.05		-21.00
Reasons for withdrawal of fund by way of re-appropriation (₹2.05 lakh) in March 2023 and non-utilisation of the remaining fund was reportedly due to non release of 2nd installment by Government of Manipur.				
	04	<i>Afforestation and Ecology Development</i>		
	101	National Afforestation and Ecology Development Programme		
34.	01	National Afforestation Programme		
	O.	1,102.00	750.00	...
	R.	-352.00		-750.00
Reasons for withdrawal of fund by way of surrender (₹352.00 lakh) in March 2023 and non-utilisation of the remaining provision was reportedly due to non release of fund by Ministry of Forest, Environment and Climate Change, Government of India.				
35.	02	National Afforestation Programs(State Share)		
	O.	122.44	72.44	...
	R.	-50.00		-72.44
Reasons for withdrawal of fund by way of re-appropriation (₹50.00 lakh) in March 2023 and non-utilisation of the remaining provision have not been intimated though called for (August 2023).				
	103	State Compensatory Afforestation		
36.	16	Manipur		
	O.	18,482.40	1,745.96	1,754.52
	R.	- 16,736.44		+8.56
Withdrawal of fund through re-appropriation (₹7.82 lakh) and surrender (₹16728.62 lakh) in March 2023 proved excessive. Reasons for anticipated saving and final excess have not been intimated though called for (August 2023).				

Grant No. 19 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(Valley)			
2402 Soil and Water Conservation			
001	Direction and Administration		
37.	15	Working Plan, Research and Training Circle	
	O.	65.67	20.38
	R.	-45.29	18.47
			-1.91
Withdrawal of fund by way of re-appropriation (₹45.29 lakh) in March 2023 proved less. Reasons for saving was reportedly due to vacancy of posts.			
	102	Soil Conservation	
38.	28	Loktak Development	
	O.	3,525.00	3,765.83
	R.	240.83	2,321.25
			-1,444.58
Enhancement of provision by way of re-appropriation (₹240.83 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023.)			
2406 Forestry and Wildlife			
	01	<i>Forestry</i>	
	001	Direction and Administration	
39.	01	Direction	
	O.	254.16	254.16
			164.25
			-89.91
Reasons for saving was reportedly due to (i) non allocation of fund by Finance Department and (ii) non encashment of fund at Treasury due to e-Kuber problems.			
40.	02	Animal Feed/Diet	
	O.	200.00	213.26
	R.	13.26	191.09
			- 22.17
Enhancement of provision by way of re-appropriation (₹13.26 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023.)			
41.	03	Bishnupur Forest Division	
	O.	281.79	196.77
	R.	-85.02	191.15
			-5.62
Withdrawal of fund by way of re-appropriation (₹85.02 lakh) in March 2023 proved less. Reasons for saving was reportedly due to vacancy of posts.			

Grant No. 19 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
42.	04	Central Forest Division				
		O.	744.86	632.43	537.47	-94.96
		R.	-112.43			
Withdrawal of fund by way of re-appropriation (₹112.43 lakh) in March 2023 proved less. Reasons for saving was reportedly due to vacancy of posts.						
43.	05	Chief Conservator of Forests, Territorial and Protection				
		O.	151.05	80.68	77.24	-3.44
		R.	-70.37			
Withdrawal of fund by way of re-appropriation (₹70.37 lakh) in March 2023 proved less. Reasons for saving was reportedly due to vacancy of posts.						
44.	06	Additional Principal Chief Conservator of Forests				
		O.	211.01	135.73	94.89	-40.84
		R.	-75.28			
Withdrawal of fund by way of re-appropriation (₹75.28 lakh) in March 2023 proved less. Reasons for saving was reportedly due to vacancy of posts.						
45.	07	Conservator of Forests (Eastern)				
		O.	22.07	17.60	13.92	-3.68
		R.	-4.47			
Withdrawal of fund by way of re-appropriation (₹4.47 lakh) in March 2023 proved less. Reasons for saving was reportedly due to vacancy of posts.						
46.	09	Conservator of Forests (Western)				
		O.	90.05	68.19	45.10	-23.09
		R.	-21.86			
Withdrawal of fund by way of re-appropriation (₹21.86 lakh) in March 2023 proved less. Reasons for saving was reportedly due to vacancy of posts.						
47.	10	Conservator of Forests, Central Circle				
		O.	68.08	22.66	21.73	-0.93
		R.	-45.42			
Withdrawal of fund by way of re-appropriation (₹45.42 lakh) in March 2023 proved less. Reasons for saving was reportedly due to vacancy of posts.						

Grant No. 19 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
48.	16	Jiribam Forest Division				
		O.	160.19	139.26	123.38	-15.88
		R.	-20.93			
Withdrawal of fund by way of re-appropriation (₹20.93 lakh) in March 2023 proved less. Reasons for saving was reportedly due to vacancy of posts.						
49.	17	Keibul Lamjao National Park				
		O.	353.08	185.19	165.90	-19.29
		R.	-167.89			
Withdrawal of fund by way of re-appropriation (₹167.89 lakh) in March 2023 proved less. Reasons for saving was reportedly due to vacancy of posts.						
50.	18	Manipur Forest School				
		O.	113.50	66.03	45.25	-20.78
		R.	-47.47			
Withdrawal of fund by way of re-appropriation (₹47.47 lakh) in March 2023 proved less. Reasons for saving was reportedly due to vacancy of posts.						
51.	20	Principal Chief Conservator of Forests				
		O.	875.37	892.35	689.19	-203.16
		R.	16.98			
Enhancement of fund by way of re-appropriation (₹16.98 lakh) in March 2023 proved unnecessary. Reasons for saving was reportedly due to vacancy of posts.						
52.	21	Research and Training				
		O.	140.87	78.44	64.16	-14.28
		R.	-62.43			
Withdrawal of fund by way of re-appropriation (₹62.43 lakh) in March 2023 proved less. Reasons for saving was reportedly due to vacancy of posts.						
53.	25	Social Forestry Division				
		O.	211.61	150.44	127.58	-22.86
		R.	-61.17			
Withdrawal of fund by way of re-appropriation (₹61.17 lakh) in March 2023 proved less. Reasons for saving was reportedly due to vacancy of posts.						

Grant No. 19 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
54.	31	Thoubal Forest Division				
		O.	464.69	340.25	335.70	-4.55
		R.	-124.44			
Withdrawal of fund by way of re-appropriation (₹124.44 lakh) in March 2023 proved less. Reasons for saving was reportedly due to vacancy of posts.						
55.	51	Chief Conservator of Forests (Territorial and Protection) No. 2				
		O.	106.05	53.64	32.25	-21.39
		R.	-52.41			
Withdrawal of fund by way of re-appropriation (₹52.41 lakh) in March 2023 proved less. Reasons for saving was reportedly due to vacancy of posts.						
56.	53	Director Manipur Zoological Garden				
		O.	499.25	428.67	360.33	-68.34
		R.	-70.58			
Withdrawal of fund by way of re-appropriation (₹70.58 lakh) in March 2023 proved less. Reasons for saving was reportedly due to vacancy of posts.						
57.	54	Deputy Conservator of Forests (Working Plan Division)				
		O.	144.41	89.53	68.26	-21.27
		R.	-54.88			
Withdrawal of fund by way of re-appropriation (₹54.88 lakh) in March 2023 proved less. Reasons for saving was reportedly due to vacancy of posts.						
58.	56	DFO/Urban Forestry Division				
		O.	180.28	95.96	90.39	-5.57
		R.	-84.32			
Withdrawal of fund by way of re-appropriation (₹84.32 lakh) in March 2023 proved less. Reasons for saving was reportedly due to vacancy of posts.						
59.	57	DFO/Wild Life Division				
		O.	199.30	146.89	115.42	-31.47
		R.	-52.41			
Withdrawal of fund by way of re-appropriation (₹52.41 lakh) in March 2023 proved less. Reasons for saving was reportedly due to vacancy of posts.						

Grant No. 19 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
	105	Forest Produce		
60.	06	National Mission for Sustainable Agriculture (NMSA) Central Share		
	O.	496.00	115.20	...
	R.	-380.80		-115.20
Enhancement of fund by way of re-appropriation (₹15.20 lakh) and withdrawal through surrender (₹396.00 lakh) in March 2023 proved unjustified. Reasons for non-utilisation of the remaining provision was reportedly due to non release of fund by Ministry of Forest, Environment and Climate Change, Government of India.				
61.	07	National Mission for Sustainable Agriculture (NMSA)(Central Share)		
	O.	137.78	...	...
	R.	-137.78		...
Reasons for withdrawal of entire fund through re-appropriation (₹137.78 lakh) in March 2023 was reportedly due to non release of fund by Ministry of Forest, Environment and Climate Change, Government of India.				
62.	24	TRIFED Project under the Scheme Mechanism for Marketing of Minor Forest Produce (Central Share)		
	O.	210.52	25.00	...
	R.	-185.52		-25.00
Reasons for withdrawal of fund by way of surrender (₹185.52 lakh) in March 2023 and non-utilisation of the remaining provision was reportedly due to non release of fund by Ministry of Forest, Environment and Climate Change, Government of India.				
63.	27	TRIFED Project under the Scheme Mechanism for Marketing of Minor Forest Produce (State Share)		
	O.	236.84	25.00	...
	R.	-211.84		-25.00
Reasons for withdrawal of fund by way of re-appropriation (₹211.84 lakh) in March 2023 and non-utilisation of the remaining provision was reportedly due to non-release of Central and State Share.				
64.	28	Sub Mission agro Forestry (SMAF) State Share		
	O.	33.33	...	...
	R.	-33.33		...
Reasons for withdrawal of entire fund through re-appropriation (₹33.33 lakh) in March 2023 have not been intimated though called for (August 2023).				

Grant No. 19 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
	800	Other Expenditure			
65.	05	Intensification of Forest Management (Central Share)			
	O.	200.00	200.00	41.00	-159.00
Reasons for saving was reportedly due to non release of 2nd installment by the Ministry of Forest, Environment and Climate Change, Government of India.					
66.	06	Intensification of Forest Management (State Share)			
	O.	49.57	5.94	6.94	+1.00
	R.	-43.63			
Withdrawal of fund by way of re-appropriation (₹43.63 lakh) in March 2023 proved excessive. Reasons for anticipated saving and final excess have not been intimated though called for (August 2023).					
67.	07	Green India Mission (State Share)			
	O.	233.67	233.67	60.56	-173.11
Reasons for saving was reportedly due to non-release of fund.					
68.	43	Green India Mission (Central Share)			
	O.	1,300.00	...	174.00	+174.00
	R.	-1,300.00			
No proper reasons for withdrawal of entire fund through surrender (₹1,300.00 lakh) in March 2023 proved excessive and incurring expenditure without remaining budget provision have not been intimated though called for (August 2023).					
69.	44	CM's Green Mission Manipur			
	O.	200.00	200.00	192.11	-7.89
Reasons for saving have not been intimated though called for (August 2023).					
70.	58	Scheme under EAP			
	O.	2,000.00	236.05	320.65	+84.60
	R.	-1,763.95			
Withdrawal of fund by way of surrender (₹1,763.95 lakh) in March 2023 proved excessive. Reasons for anticipated saving and final excess was reportedly due non release of fund by concerned Ministry.					
71.	60	Scheme under EAP(JICA)			
	O.	4,000.00
	R.	-4,000.00			
Reasons for withdrawal of entire fund through surrender (₹4,000.00 lakh) in March 2023 was reportedly due to non release of fund by Ministry of Forest, Environment and Climate Change, Government of India.					

Grant No. 19 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
72.	61	State Component of External Aided Project (JICA)			
	O.	500.00	500.00	117.17	-382.83
	Reasons for saving was reportedly due to non release of fund by Ministry of Forest, Environment and Climate Change by Finance Department, Government of Manipur.				
	02	<i>Environmental Forestry and Wild Life</i>			
	110	Wild Life Preservation			
73.	08	Project Tiger (Central Share)			
	O.	5.00
	R.	-5.00			
	Reasons for withdrawal of entire provision through re-appropriation (₹5.00 lakh) in March 2023 have not been intimated though called for (August 2023).				
74.	13	Keibul Lamjao National Park (Central Share)			
	O.	100.00	99.42	...	-99.42
	R.	0.58			
	Reasons for withdrawal of fund through re-appropriation (₹0.58 lakh) in March 2023 proved less and non-utilisation of the remaining provision have not been intimated though called for (August 2023).				
75.	23	Jiri Makru Sanctuary (Central Share)			
	O.	32.50	29.19	7.30	-21.89
	R.	-3.31			
	Withdrawal of fund through re-appropriation (₹3.31 lakh) in March 2023 proved less. Reasons for saving was reportedly due to non release of 2nd installment by Ministry of Forest, Environment and Climate Change, Government of India.				
76.	24	Integrated Development of Wildlife Habitats (Central Share)			
	O.	260.00	252.86	88.07	-164.79
	R.	-7.14			
	Withdrawal of fund through re-appropriation (₹7.14 lakh) in March 2023 proved less. Reasons for saving was reportedly due to non release of 2nd installment by Ministry of Forest, Environment and Climate Change, Government of India.				

Grant No. 19 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
77.	25	Bunning Wildlife Sanctuary (Central Share)		
	O.	31.88	31.34	7.83
	R.	0.54		-23.51
Enhancement of fund through re-appropriation (₹0.54 lakh) in March 2023 proved unnecessary. Reasons for saving was reportedly due to non release of 2nd installment by Ministry of Forest, Environment and Climate Change, Government of India.				
78.	26	Amur Falcon Conservation (Central Share)		
	O.	100.00	77.50	21.53
	R.	-22.50		-55.98
Withdrawal of fund through re-appropriation (₹22.50 lakh) in March 2023 proved less. Reasons for saving was reportedly due to non release of 2nd installment by Ministry of Forest, Environment and Climate Change, Government of India.				
79.	29	Azuram Community Reserve (Central Share)		
	O.	37.00	35.70	10.18
	R.	-1.30		-25.53
Withdrawal of fund through re-appropriation (₹1.30 lakh) in March 2023 proved less. Reasons for saving was reportedly due to non release of 2nd installment by Ministry of Forest, Environment and Climate Change, Government of India.				
80.	35	Wildlife Management		
	O.	185.64	156.64	132.63
	R.	-29.00		-24.01
Withdrawal of fund through re-appropriation (₹29.00 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).				
81.	41	Development of Wildlife Habitats (State Share)		
	O.	62.93	60.22	15.69
	R.	-2.71		-44.53
Withdrawal of fund through re-appropriation (₹2.71 lakh) in March 2023 proved less. Reasons for saving was reportedly due to non release of 2nd installment by Finance Department, Government of Manipur.				
04	<i>Afforestation and Ecology Development</i>			
101	National Afforestation and Ecology Development Programme			

Grant No. 19 Contd.

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

82.	01	National Afforestation Programme			
		O.	348.00	250.00	...
		R.	-98.00		-250.00

Reasons for withdrawal of fund by way of surrender (₹98.00 lakh) in March 2023 and non-utilisation of the remaining provision was reportedly due to non release of 2nd installment by Ministry of Forest, Environment and Climate Change, Government of India.

83.	02	National Afforestation Programs(State Share)			
		O.	38.67	38.67	...
		R.			-38.67

Reasons for saving was reportedly due to non release of 2nd installment by Finance Department, Government of Manipur.

84.	103	State Compensatory Afforestation			
	16	Manipur			
		O.	4,108.17	513.04	508.03
		R.	- 3,595.13		-5.01

Reduction of fund by way of re-appropriation (₹1.96 lakh) and surrender (₹3,593.17 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).

3435 Ecology and Environment

03 *Environmental Research and Ecological Regeneration*

003 Environmental Education/Training/Extension

85.	16	Solid Waste Management			
		O.	100.00	100.00	80.00
		R.			- 20.00

Reasons for saving was reportedly due to non receipt of encashment permission from Finance Department, Government of Manipur.

04 *Prevention and Control of Pollution*

104 Impact Assessment

86.	26	Pollution Control			
		O.	405.00	405.00	317.78
		R.			-87.22

Reasons for saving was reportedly due to non receipt of encashment permission from Finance Department, Government of Manipur.

60 *Others*

800 Other Expenditure

Grant No. 19 Contd.

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

87.	01	Direction			
		O.	593.46	640.25	576.65
		R.	46.79		

Enhancement of fund by way of re-appropriation (₹46.79 lakh) in March 2023 proved unnecessary. Reasons for saving was reportedly due to non receipt of encashment permission from Finance Department, Government of Manipur.

88.	78	Environment Education & Information Dissemination Programs			
		O.	300.00	300.00	...
					-300.00

Reasons for non-utilisation of entire fund was reportedly due to non receipt of encashment permission from Finance Department, Government of Manipur.

89.	79	Environmental Monitoring R&D with Multidisciplinary Scientific Study of River Catchments and Springsheds			
		O.	600.00	600.00	...
					-600.00

Reasons for non-utilisation of entire fund was reportedly due to non receipt of encashment permission from Finance Department, Government of Manipur.

90.	80	Climate Change Impact Studies			
		O.	201.60	201.60	...
					-201.60

Reasons for non-utilisation of entire fund was reportedly due to non receipt of encashment permission from Finance Department, Government of Manipur.

91.	81	Environmental Planning & Management of Wetlands and Water Bodies			
		O.	400.00	400.00	...
					-400.00

Reasons for non-withdrawal/non-surrender of fund was reportedly due to non receipt of encashment permission from Finance Department, Government of Manipur.

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

Voted:**(Valley)****2406 Forestry and Wild Life**

01 Forestry

005 Survey and Utilization of Forest Resources

Grant No. 19 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
92.	36	Working Plan				
		O.	181.16	181.16	214.39	+33.23
Reasons for incurring excess expenditure over the budget provision have not been intimated though called for (August 2023).						
	102	Social and Farm Forestry				
93.	01	Social Forestry Plantation				
		O.	137.08	187.08	174.10	-12.98
		R.	50.00			
Enhancement of fund by way of re-appropriation (₹50.00 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).						
94.	11	Restocking of Reserved Forests(Economic Plantation)				
		O.	459.44	527.71	488.32	-39.39
		R.	68.27			
Enhancement of fund by way of re-appropriation (₹68.27 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).						
	800	Other Expenditure				
95.	59	State Component of External Aided Project (EAP)				
		O.	200.00	150.00	311.07	+161.07
		R.	-50.00			
Withdrawal of fund through surrender (₹50.00 lakh) in March 2023 proved unjustified. Reasons for incurring excess expenditure over the budget provision have not been intimated though called for (August 2023).						
3435 Ecology and Environment						
	60	Others				
	800	Other Expenditure				
96.	77	Eco Development Programs and Natural Resources Conservation				
		O.	180.00	230.00	220.00	-10.00
		R.	50.00			
Enhancement of fund by way of re-appropriation (₹50.00 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final saving was reportedly due to non receipt of encashment permission by Finance Department.						

Grant No. 19 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(Hill)			
2402 Soil and Water Conservation			
102	Soil Conservation		
97. 03	Afforestation		
	O.	91.01	91.01
			95.28
			+4.27

Reasons for excess expenditure over the budget provision have not been intimated though called for (August 2023).

1.2. Capital :

1.2.1. The grant in the Capital Section closed with a saving of ₹4,040.05 lakh. No part of the saving was surrendered during the year.

1.2.2. In view of the final saving of ₹4,040.05 lakh, supplementary provision of ₹636.69 lakh obtained in February 2023 proved unnecessary.

1.2.3. Saving occurred mainly under:

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

	208	Ecology and Environment			
1.	02	Construction of Environment Buildings			
	O.		200.00	200.00	...
					-200.00
2.	03	National Plan for Conservation of Aquatic Eco-systems (NPCA)			
	O.		2,132.16	2,222.77	1,559.81
	S.		90.61		-662.96

Enhancement of fund by way of supplementary (₹90.61 lakh) in February 2023 proved unnecessary. Reasons for final saving was reportedly due to non-receipt of encashment permission from the Finance Department, Government of Manipur.

	800	Other Expenditure			
3.	01	Rejuvenation and Conservation of Nambul River at Imphal (NRCP) (Central Share)			
	O.		4,000.00	4,000.00	1,500.00
					- 2,500.00

Reasons for saving was reportedly due to non-receipt of encashment permission from the Finance Department, Government of Manipur.

Grant No. 19 Contd.

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

4.	02	State Share of Rejuvenation and Conservation of Nambul River at Imphal (NRCP)			
	O.	392.00	392.00	111.12	-280.88

Reasons for saving was reportedly due to non-receipt of encashment permission from the Finance Department, Government of Manipur.

Voted:**(Hill)****4406 Capital Outlay on Forestry and Wild Life**01 *Forestry (I)*

800 Other Expenditure

5.	01	National Mission for Green India			
	S.	2,39.00	2,39.00	46.52	-192.48

Reasons for saving have not been intimated though called for (August 2023).

4552 Capital Outlay on North Eastern Areas27 *Forestry*

6.	800	Other Expenditure			
	02	Development of Duncan Park at Somsai, Ukhrul			
	O	50.00	50.00	...	-50.00

Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (August 2023).

5425 Capital Outlay on Other Scientific and Environmental Research

208 Ecology and Environment

7.	03	National Plan for Conservation of Aquatic Eco-systems (NPCA)			
	O.	163.72	170.80	17.08	- 153.72
	S.	7.08			

Enhancement of fund by way of supplementary (₹7.08 lakh) in February 2023 proved unnecessary. Reasons for final saving was reportedly due to non-receipt of encashment permission from the 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.

1.3. New Service:

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

Grant No. 19 Concl'd.

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

Revenue Voted:**(Valley)****2406 Forestry and Wild life**

	01	Forestry				
	070	Communications and Buildings				
1.	18	Forest Buildings				
	R.		29.00	29.00	56.10	+27.10

Reasons for creation of fund through re-appropriation and incurring expenditure in excess over the re-appropriated amount have not been intimated though called for (August 2023).

	102	Social and Farm Forestry				
2.	12	Forest Protection				
	R.		100.00	100.00	103.28	+3.28

Reasons for creation of fund through re-appropriation and incurring expenditure in excess over the re-appropriated amount have not been intimated though called for (August 2023).

	105	Forest Produce				
3.	26	Financial Assistance to Manipur State Biofuel Board (MSBB)				
	R.		10.00	10.00	10.00	...

Reasons for creation of fund through re-appropriation budget and incurring expenditure have not been intimated though called for (August 2023).

	02	Environmental Forestry and Wild Life				
	110	Wild Life Preservation				
4.	36	Development of Community Reserve (Wildlife)				
	R.		60.00	60.00	74.96	+14.96

Reasons for creation of fund through re-appropriation and incurring expenditure in excess over the re-appropriated amount have not been intimated though called for (August 2023).

(Hill)**2406 Forestry and Wild life**

	01	Forestry				
	102	Social and Farm Forestry				
5.	12	Forest Protection				
	R.		100.00	100.00	70.34	-29.66

Reasons for creation of fund through re-appropriation budget and incurring expenditure have not been intimated though called for (August 2023).

Grant No. 20 Community and Rural Development

Section & Major Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
(₹ in thousand)			
Revenue			
Major Head:	2501 Special Programmes for Rural Development		
	2505 Rural Employment		
	2515 Other Rural Development Programme		
Voted :			
	Original	23,29,84,14	
	Supplementary	7,12,31,91	30,42,16,05
			15,06,05,05
			-15,36,11,00
	Amount surrendered during the year.		
			...
Capital			
Voted :			
	Original	17,16,50,00	
	Supplementary ..		17,16,50,00
			4,97,23,50
			-12,19,26,50
	Amount surrendered during the year.		
			20,00,00

Notes and comments :

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

	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
(₹ in lakh)			
Revenue:			
Voted:	Valley Areas	92,381.20	72,592.21
	Hill Areas	2,11,834.85	78,012.84
	Total Voted	3,04,216.05	1,50,605.05
			-1,53,611.00
Capital:			
Voted:	Valley Areas	35,400.15	21,093.00
	Hill Areas	1,36,249.85	28,630.50
	Total Voted	1,71,650.00	49,723.50
			-1,21,926.50

1.1. Revenue :

1.1.1. The grant closed with a saving of ₹1,53,611.00 lakh. No part of the saving was surrendered during the year.

1.1.2. In view of the final saving of ₹1,53,611.00 lakh, supplementary provision of ₹71,231.91 lakh obtained in February 2023 proved unnecessary.

1.1.3. Saving occurred mainly under:

Grant No. 20 Contd.

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

Voted:**(Valley)****2501 Special Programmes for Rural Development**

	01	<i>Integrated Rural Development Programme</i>			
	001	Direction and Administration			
1.	05	Monitoring Cell			
	O.	336.08	320.25	237.19	- 83.06
	R.	- 15.83			

In view of the final saving of ₹83.06 lakh, withdrawal of fund by way of re-appropriation (₹15.83 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).

	101	Subsidy to District Rural Development Agency			
2.	01	District Rural Development Programme (Central Share)			
	O.	287.00	82.04	82.36	+0.32
	R.	- 204.96			

Withdrawal of fund by way of re-appropriation (₹204.96 lakh) in March 2023 proved excessive. Reasons for anticipated saving and final excess have not been intimated though called for (August 2023).

3.	14	State Matching Share for CSS			
	O.	22.22	10.00	...	-10.00
	R.	- 12.22			

Reasons for reduction of fund through re-appropriation (₹12.22 lakh) in March 2023 and non-utilisation of the remaining provision have not been intimated though called for (August 2023).

	800	Other Expenditure			
4.	01	RURBAN (State Share)			
	O.	150.00	111.00	...	-111.00
	R.	- 39.00			

Reasons for reduction of fund through re-appropriation (₹39.00 lakh) in March 2023 and non-utilisation of the remaining provision have not been intimated though called for (August 2023).

5.	03	Shyam Prasad Mukherji RURBAN Mission (SPMRM)			
	O.	3,500.00	2,629.00	...	-2,629.00
	R.	- 871.00			

Reasons for reduction of fund through re-appropriation (₹871.00 lakh) in March 2023 and non-utilisation of the remaining provision have not been intimated though called for (August 2023).

Grant No. 20 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
6.	17	Financial Assistance to Manipur State Rural Roads Development Agencies			
	O.	207.00	239.83	192.00	- 47.83
	R.	32.83			
Enhancement of provision by way of re-appropriation (₹32.83 lakh) in March 2023 proved unnecessary. Reasons for final saving have not been intimated though called for (August 2023).					
7.	20	Rural Engineering Department			
	O.	2,180.00	1,786.92	1,570.22	- 216.70
	R.	- 393.08			
In view of the final saving of ₹216.70 lakh, withdrawal of fund by way of re-appropriation (₹393.08 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).					
2505 Rural Employment					
	02	<i>Rural Employment Guarantee Scheme</i>			
	101	National Rural Employment Guarantee Scheme			
8.	01	State Matching Share for NREGP			
	O.	1,800.00	800.00	...	-800.00
	R.	-1,000.00			
Reasons for reduction of fund through re-appropriation (₹1,000.00 lakh) in March 2023 and non-utilisation of the remaining provision have not been intimated though called for (August 2023).					
9.	05	Wages component under MGNREGA (Central Share)			
	S.	51,65.67	16,516.56	...	-16,516.56
	R.	11,350.89			
Reasons for enhancement of fund through re-appropriation (₹11,350.89 lakh) in March 2023 and non-utilisation of the entire provision have not been intimated though called for (August 2023).					
	60	<i>Other Programmes</i>			
	101	Employment Services			
10.	09	Self Employment Programme-NRLM (Central Share)			
	O.	4,980.00	7,901.60	2,568.38	- 5,333.22
	R.	2,921.60			
Enhancement of provision by way of re-appropriation (₹2,921.60 lakh) in March 2023 proved unnecessary. Reasons for final saving have not been intimated though called for (August 2023).					

Grant No. 20 Contd.

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

11.	11	Start Up Village Entrepreneurship Programme (SVEP) Central Share			
	O.	240.92	240.92	110.69	- 130.23

Reasons for saving have not been intimated though called for (August 2023).

12.	15	Rural Self -Employment Training Institute (RSETI) Central share			
	O.	52.46	52.46	8.21	- 44.25

Reasons for saving have not been intimated though called for (August 2023).

2515 Other Rural Development Programme

	001	Direction and Administration			
13.	01	Direction			
	O.	4,178.20	4,483.06	3,857.34	- 625.72
	R.	304.86			

Enhancement of provision by way of re-appropriation (₹304.86 lakh) in March 2023 proved unnecessary. Reasons for final saving have not been intimated though called for (August 2023).

	800	Other expenditure			
14.	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 (August 2023).

15.	02	Pradhan Mantri Awas Yojana - Gramin (PMAYG) Central Share			
	O.	20,953.83	14,609.82	11,019.78	- 3,590.04
	R.	- 6,344.01			

In view of the final saving of ₹3,590.04 lakh, withdrawal of fund by way of re-appropriation (₹6,344.01 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).

16.	03	State Share of PMAYG			
	O.	1,500.00	1,224.00	1,223.17	- 0.83
	R.	- 276.00			

In view of the final saving of ₹0.83 lakh, withdrawal of fund by way of re-appropriation (₹276.00 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).

Grant No. 20 Contd.

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

(Hill)

2501 Special Programmes for Rural Development

	01	<i>Integrated Rural Development Programme</i>		
	101	Subsidy to District Rural Development Agency		
17.	01	District Rural Development Programme (Central Share)		
	O.	413.00	118.00	117.68
	R.	- 295.00		-0.32

In view of the final saving of ₹0.32 lakh, withdrawal of fund by way of re-appropriation (₹295.00 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).

18.	14	State Matching Share for CSS		
	O.	27.78	12.23	22.23
	R.	- 15.55		+10.00

In view of the final excess of ₹10.00 lakh, withdrawal of fund by way of re-appropriation (₹15.55 lakh) in March 2023 proved excessive. Reasons for anticipated saving and final excess have not been intimated though called for (August 2023).

2505 Rural Employment

	02	<i>Rural Employment Guarantee Scheme</i>		
	101	National Rural Employment Guarantee Scheme		
19.	01	State Matching Share for NREGP		
	O.	7,200.00	3,200.00	2,555.78
	R.	- 4,000.00		- 644.22

In view of the final saving of ₹644.22 lakh, withdrawal of fund by way of re-appropriation (₹4,000.00 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).

20.	02	MGNREGA (Central Share)		
	O.	1,28,512.00	92,496.36	66,523.62
	R.	- 36,015.64		- 25,972.74

In view of the final saving of ₹25,972.74 lakh, withdrawal of fund by way of re-appropriation (₹36,015.64 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).

21.	05	Wages component under MGNREGA (Central Share)		
	S.	6,60,66.24	6,60,66.24	...
				-6,60,66.24

Reasons for creation of provision through supplementary February 2023 and non-utilisation of entire provision have not been intimated though called for (August 2023).

Grant No. 20 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
	60	<i>Other Programmes</i>		
	101	Employment Services		
22.	09	Self Employment Programme-NRLM (Central Share)		
	O.	1,020.00	1,975.40	...
	R.	955.40		-1,975.40

Reasons for enhancement of fund through re-appropriation (₹955.40 lakh) in March 2023 and non-utilisation of the entire provision have not been intimated though called for (August 2023).

2515 Other Rural Development Programme

	102	Community Development		
23.	02	Block Development Office		
	O.	4,179.74	2,792.85	2,388.53
	R.	- 1,386.89		- 404.32

In view of the final saving of ₹404.32 lakh, withdrawal of fund by way of re-appropriation (₹1,386.89 lakh) in March 2023 proved less. Reasons for final saving have not been intimated though called for (August 2023).

24.	03	Development Blocks		
	O.	8.09	8.09	...
	R.			-8.09

Reasons for saving have not been intimated though called for (August 2023).

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

Voted:**(Valley)****2515 Other Rural Development Programme**

	102	Community Development		
25.	02	Block Development Office		
	O.	827.26	2,284.15	2,061.98
	R.	1,456.89		- 222.17

Enhancement of fund by way of re-appropriation (₹1,456.89 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).

1.2. Capital :

1.2.1. The grant in the Capital Section closed with a saving of ₹1,21,926.50 lakh against which an amount of ₹2,000.00 lakh was surrendered during the year.

1.2.2. In view of the final saving of ₹1,21,926.50 lakh, surrendered of ₹2,000.00 lakh in March 2023 proved less.

Grant No. 20 Contd.

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

1.2.3. Saving occur mainly under:

Voted:**(Valley)****4515 Capital Outlay on other Rural Development Programmes**

	103	Rural Development				
1.	01	Pradhan Mantri Gram Sadak Yojana (PMGSY)				
		O.	35,400.15	35,400.15	21,093.00	- 14,307.15

Reasons for saving have not been intimated though called for (August 2023).

Voted:**(Hill)****4515 Capital Outlay on other Rural Development Programmes**

	103	Rural Development				
2.	01	Pradhan Mantri Gram Sadak Yojana (PMGSY)				
		O.	136,249.85	134,249.85	28,630.50	-105,619.35
		R.	- 2,000.00			

Withdrawal of fund by way of surrender (₹2,000.00 lakh) in March 2023 proved less. Reasons for final saving have not been intimated though called for (August 2023).

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

1.3. New Service :

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

Revenue Voted:**(Valley)****2515 Other Rural Development Programme**

	800	Other expenditure				
1.	04	Central Share for PMAY-G (ST Component)				
		R.	9,780.03	9,780.03	4,890.02	- 4,890.02

Reasons for non-creation of fund in original/supplementary budget and incurring expenditure have not been intimated though called for (August 2023).

Grant No. 20 Concl.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
2.	05 State Share of PMAY-G (ST Component)			
	R.	757.27	757.27	543.34 - 213.94
Reasons for non-creation of fund in original/supplementary budget and incurring expenditure have not been intimated though called for (August 2023).				
3.	06 Central Share for PMAY-G (SC Component)			
	R.	408.33	408.33	204.17 - 204.17
Reasons for non-creation of fund in original/supplementary budget and incurring expenditure have not been intimated though called for (August 2023).				
4.	07 State Share for PMAY-G (SC Component)			
	R.	45.37	45.37	22.69 - 22.69
Reasons for non-creation of fund in original/supplementary budget and incurring expenditure have not been intimated though called for (August 2023).				

Grant No. 21 Textiles, Commerce and Industries

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

Revenue

Major Head:	2552 Northern Eastern Areas		
	2851 Village and Small Industries		
	2852 Industries		
	2853 Non-ferrous Mining and Metallurgical Industries		
	2875 Other Industries		

Voted :

Original	1,84,04,75		
Supplementary	..	1,84,04,75	47,03,57
Amount surrendered during the year.			-1,37,01,18
			60,30,04

Capital:

Major Head:	4851 Capital Outlay on Village and Small Industries		
	4860 Capital Outlay on Consumer Industries		

Voted :

Original	26,96,35		
Supplementary	...	26,96,35	9,43,92
Amount surrendered during the year.			-17,52,43
			...

Notes and comments :

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

	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Revenue:			
Voted:			
Valley Areas	14,150.60	3,993.81	-10,156.79
Hill Areas	4,254.15	709.76	-3,544.39
Total Voted:	18,404.75	4,703.57	-13,701.18
Capital:			
Voted:			
Valley Areas	415.30	553.72	-1,727.33
Hill Areas	2,281.05	390.20	-25.10
Total Voted	2,696.35	943.92	-1,752.43

Grant No. 21 Contd.**1.1. Revenue :**

1.1.1. The grant closed with a saving of ₹13,701.18 lakh against which an amount of ₹6,030.04 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹13,701.18 lakh surrendered of ₹6,030.04 lakh in March 2023 proved less.

1.1.3. Saving occurred mainly under:

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Voted:				
(Valley)				
2851 Village and Small Industries				
	001	Direction and Administration		
1.	01	Direction		
	O.	1,252.84	1,052.01	841.45
	R.	- 200.83		- 210.56
In view of the final saving of ₹210.56 lakh, withdrawal of provision by way of surrender (₹30.04 lakh) and by way of re-appropriation (₹170.79 lakh) in March 2023 proved less. Reasons for final saving have not been intimated though called for (August 2023).				
2.	22	Indo-Myanmar Foreign Trade and Export		
	O.	36.00	16.00	15.64
	R.	- 20.00		- 0.36
Reduction of fund by way of re-appropriation (₹20.00 lakh) in March 2023 proved less. Reasons for final saving have not been intimated though called for (August 2023).				
3.	47	Ease of Doing Business (Single Window Clearance System)		
	O.	200.00	100.00	...
	R.	- 100.00		-100.00
Reasons for withdrawal of provision by way of re-appropriation (₹100.00 lakh) in March 2023 and non utilisation of the remaining provision have not been intimated though called for (August 2023).				
	003	Training		
4.	04	Handicraft Training Centres		
	O.	57.68	60.32	47.37
	R.	2.64		- 12.95
Enhancement of fund by way of re-appropriation (₹2.64 lakh) in March 2023 proved unnecessary. Reasons for final saving have not been intimated though called for (August 2023).				

Grant No. 21 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
5.	05	Handloom Training Centres			
	O.	148.29	150.62	132.74	- 17.88
	R.	2.33			
		Enhancement of fund by way of re-appropriation (₹2.33 lakh) in March 2023 proved unnecessary. Reasons for final saving have not been intimated though called for (August 2023).			
6.	12	Small Scale Industries Training Centres			
	O.	105.03	99.38	81.06	- 18.32
	R.	- 5.65			
		Reduction of fund by way of re-appropriation (₹5.65 lakh) in March 2023 proved less. Reasons for final saving have not been intimated though called for (August 2023).			
7.	101 23	Industrial Estates Industrial Estates			
	O.	116.03	116.30	85.06	- 31.24
	R.	0.27			
		Enhancement of fund by way of re-appropriation (₹0.27 lakh) in March 2023 proved unnecessary. Reasons for final saving have not been intimated though called for (August 2023).			
8.	102 03	Small Scale Industries Execution			
	O.	198.19	179.68	137.71	- 41.97
	R.	- 18.51			
		Reduction of fund by way of re-appropriation (₹18.51 lakh) in March 2023 proved less. Reasons for final saving have not been intimated though called for (August 2023).			
9.	21	Incentives under Industrial Policy			
	O.	15.00	15.00	...	-15.00
		Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (August 2023).			
10.	103 01	Handloom Industries National Handloom Development Programme (NHDP)			
	O.	1,865.00	2,480.26	319.95	- 2,160.31
	R.	615.26			
		Enhancement of fund by way of re-appropriation (₹615.26 lakh) in March 2023 proved unnecessary. Reasons for final saving have not been intimated though called for (August 2023).			

Grant No. 21 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
11.	02	Handloom and Textiles		
	O.	1,137.63	1,137.63	322.73
	R.			- 814.90
Reasons for final saving have not been intimated though called for (August 2023).				
12.	42	North Eastern Region Textile Promotion Scheme (Central Share)		
	O.	4,200.00	...	...
	R.	-4,200.00		...
Reasons for withdrawal of the entire provision by way of surrender in March 2023 have not been intimated though called for (August 2023).				
13.	86	Development of Exportable products and their Marketing		
	O.	222.00	222.00	187.84
	R.			- 34.16
Reasons for final saving have not been intimated though called for (August 2023).				
14.	88	Handloom Development Programme		
	O.	169.40	169.40	113.24
	R.			- 56.16
Reasons for final saving have not been intimated though called for (August 2023).				
15.	92	Powerloom		
	O.	134.19	35.50	35.50
	R.	-98.69		...
Reasons for withdrawal of fund by way of re-appropriation (₹98.69 lakh) in March 2023 have not been intimated though called for (August 2023).				
16.	104 03	Handicraft Industries Execution		
	O.	85.63	85.63	35.68
	R.			- 49.95
Reasons for final saving have not been intimated though called for (August 2023).				
17.	04	Ambedkar Hastshilp Vikas Yojana (Central Share)		
	O.	162.50	...	...
	R.	-162.50		...
Reasons for withdrawal of the entire provision by way of re-appropriation in March 2023 have not been intimated though called for (August 2023).				

Grant No. 21 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
18.	42	Modernization			
		O.	45.00	36.00	36.00
		R.	-9.00		...
Reasons for withdrawal of the provision by way of re-appropriation (₹9.00 lakh) in March 2023 have not been intimated though called for (August 2023).					
19	46	Publicity & Exhibition, Documentation			
		O.	12.00	12.00	...
		R.			-12.00
Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (August 2023).					
20	95	Cluster Development of Handicraft			
		O.	18.75	15.00	...
		R.	-3.75		-15.00
Reasons for withdrawal of provision by way of re-appropriation (₹3.75 lakh) in March 2023 and non utilisation of the remaining provision have not been intimated though called for (August 2023).					
21	96	Infrastructure and Technology Development Scheme (ITDS) Central Share			
		O.	227.10	227.10	...
		R.			-227.10
Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (August 2023).					
22	97	State Share for NERTPS of HC			
		O.	40.00	40.00	...
		R.			-40.00
Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (August 2023).					
	105	Khadi and Village Industries			
23	07	Khadi and Village Industries			
		O.	510.04	510.04	221.25
		R.			- 288.79
Reasons for final saving have not been intimated though called for (August 2023).					
	109	Monitoring and Evaluation			
24.	10	Monitoring Cell			
		O.	64.25	64.25	37.95
		R.			-26.30
Reasons for final saving have not been intimated though called for (August 2023).					

Grant No. 21 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
2852 Industries				
08	<i>Consumer Industries</i>			
201	Sugar			
25. 09	Manipur Sugar Mills			
	O. 71.22	40.50	26.94	- 13.56
	R. -30.72			
Reduction of fund by way of re-appropriation (₹30.72 lakh) in March 2023 proved less. Reasons for final saving have not been intimated though called for (August 2023).				
26. 13	Khandsary Sugar Factory			
	O. 44.94	48.46	33.66	- 14.80
	R. 3.52			
Enhancement of provision by way of re-appropriation (₹3.52 lakh) in March 2023 proved unnecessary. Reasons for final saving have not been intimated though called for (August 2023).				
600	Others			
27. 66	Training on FPI			
	O. 150.00	150.00	69.50	- 80.50
Reasons for final saving have not been intimated though called for (August 2023).				
28. 79	Publicity and Campaign			
	O. 50.00	50.00	33.44	-16.56
Reasons for final saving have not been intimated though called for (August 2023).				
80	<i>General</i>			
800	Other Expenditure			
29. 01	PM Formalization of Micro Food Processing Enterprises Scheme (PM FME) (Central Share)			
	O. 1,936.12	1,936.12	327.07	-1,609.05
. Reasons for final saving have not been intimated though called for (August 2023).				

Grant No. 21 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)		
2853 Non-ferrous Mining and Metallurgical Industries					
02	<i>Regulation and Development of Mines</i>				
001	Direction and Administration				
30.	01	Direction			
	O.	250.45	185.74	133.56	- 52.18
	R.	- 64.71			
Withdrawal of provision by way of re-appropriation (₹64.71 lakh) in March 2023 proved less. Reasons for final saving have not been intimated though called for (August 2023).					
	102	Mineral Exploration			
31.	07	Development of Mines			
	O.	15.00	15.00	8.04	- 6.96
Reasons for final saving have not been intimated though called for (August 2023).					
Voted:					
(Hill)					
2851 Village and Small Industries					
	001	Direction and Administration			
32.	01	Direction			
	O.	349.49	252.75	200.46	- 52.29
	R.	- 96.74			
Withdrawal of provision by way of re-appropriation (₹96.74 lakh) in March 2023 proved less. Reasons for final saving have not been intimated though called for (August 2023).					
	003	Training			
33.	05	Handloom Training Centres			
	O.	65.54	64.79	54.51	- 10.28
	R.	- 0.75			
Withdrawal of provision by way of re-appropriation (₹0.75 lakh) in March 2023 proved less. Reasons for final saving have not been intimated though called for (August 2023).					
34.	12	Small Scale Industries Training Centres			
	O.	79.29	72.59	55.33	- 17.26
	R.	- 6.70			
Withdrawal of provision by way of re-appropriation (₹6.70 lakh) in March 2023 proved less. Reasons for final saving have not been intimated though called for (August 2023).					

Grant No. 21 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
35.	102 03	Small Scale Industries Execution		
	O.	36.03	22.48	13.21
	R.	- 13.55		- 9.27

Withdrawal of provision by way of re-appropriation (₹13.55 lakh) in March 2023 proved less. Reasons for final saving have not been intimated though called for (August 2023).

36.	103 01	Handloom Industries National Handloom Development Programme (NHDP)		
	O.	835.00	811.63	175.00
	R.	- 23.37		- 636.63

Withdrawal of provision by way of re-appropriation (₹23.37 lakh) in March 2023 proved less. Reasons for final saving have not been intimated though called for (August 2023).

37.	02	Handloom and Textiles		
	O.	544.02	544.02	80.54
	R.			- 463.48

Reasons for final saving have not been intimated though called for (August 2023).

38.	42	North Eastern Region Textile Promotion Scheme (Central Share)		
	O.	1,800.00	...	...
	R.	-1,800.00		...

Reasons for withdrawal of the entire provision by way of surrender in March 2023 have not been intimated though called for (August 2023).

39.	86	Development of Exportable products and their Marketing		
	O.	78.00	78.00	...
	R.			-78.00

Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (August 2023).

40.	88	Handloom Development Programme		
	O.	50.60	50.60	19.50
	R.			- 31.10

Reasons for final saving have not been intimated though called for (August 2023).

Grant No. 21 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
41.	92	Powerloom			
		O.	54.81	14.50	14.50
		R.	- 40.31		...
Reasons for withdrawal of provision by way of re-appropriation (₹40.31 lakh) in March 2023 have not been intimated though called for (August 2023).					
	104	Handicraft Industries			
42.	04	Ambedkar Hastshilp Vikas Yojana (Central Share)			
		O.	87.50	...	...
		R.	-87.50		...
Reasons for withdrawal of the entire provision by way of re-appropriation in March 2023 have not been intimated though called for (August 2023).					
43.	46	Publicity & Exhibition, Documentation			
		O.	12.00	12.00	...
		R.			-12.00
Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (August 2023).					
44.	95	Cluster Development of Handicraft			
		O.	6.25	5.00	...
		R.	- 1.25		-5.00
Reasons for withdrawal of provision by way of re-appropriation (₹1.25 lakh) in March 2023 and non utilisation of the remaining provision have not been intimated though called for (August 2023).					
45.	96	Infrastructure and Technology Development Scheme (ITDS) Central Share			
		O.	131.00	131.00	...
		R.			-131.00
Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (August 2023).					
46.	97	State Share for NERTPS of HC			
		O.	18.00	18.00	...
		R.			-18.00
Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (August 2023).					

Grant No. 21 Contd.

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

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

Voted:**(Valley)****2875 Other Industries**

	60	Other Industries			
	190	Assistance to Public Sector and Other Undertakings			
47.	02	Manipur Food Industries Corporation Ltd.			
	O.	4.80	104.80	102.00	- 2.80
	R.	100.00			

Enhancement of provision by way of re-appropriation (₹100.00 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).

1.2. Capital :

1.2.1. The grant in the Capital Section closed with a saving of ₹1,752.43 lakh. No part of the saving was surrendered during the year.

1.2.2. Saving occurred mainly under:-

Voted:**(Valley)****4860 Capital Outlay on Consumer Industries**

	01	Textiles			
	190	Investments in Public Sector and Other Undertakings			
1.	36	Cotton & Spinning Mills			
	O.	75.00	75.00	...	-75.00

Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (August 2023).

2.	81	Financial Assistance to MHHDC			
	O.	300.00	300.00	11.47	- 288.53

Reasons for final saving have not been intimated though called for (August 2023).

3.	82	Financial Assistance to MEETAC			
	O.	90.00	90.00	...	-90.00

Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (August 2023).

Grant No. 21 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
60 <i>Others</i>			
102 Foods and Beverages			
4. 02 Setting up of Mega Food Park under NABARD			
O.	1,263.00	1,263.00	... -1,263.00

Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (August 2023).

600 Others			
5. 83 Fragrance & Flavour Development Programme			
O.	9.00	9.00	... -9.00

Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (August 2023).

**Voted:
(Hill)**

4860 Capital Outlay on Consumer Industries

01 <i>Textiles</i>			
190 Investments in Public Sector and Other Undertakings			
6. 36 Cotton & Spinning Mills			
O.	25.00	25.00	... -25.00

Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (August 2023).

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

1.3. New Service :

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

**Voted:
(Valley)**

2552 North Eastern Areas

800 Other Expenditure

Grant No. 21 Concl.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
1.	41	World Bamboo Workshop			
		R.	9.00	9.00	9.00

Reasons for creation of fund through re-appropriation (₹9.00 lakh) in March 2023 have not been intimated though called for (August 2023).

2852 Industries

	08	<i>Consumer Industries</i>			
	600	Others			
2.	11	Food and Beverage			
		R.	3.00	3.00	3.00

Reasons for creation of fund through re-appropriation (₹3.00 lakh) in March 2023 and incurring expenditure have not been intimated though called for (August 2023).

Grant No. 22 Public Health Engineering

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

Revenue

Major Head: 2059 Public Works
2215 Water Supply and Sanitation

Voted :

Original	1,57,83,49		
Supplementary	10,40,00	1,68,23,49	1,04,21,37
Amount surrendered during the year.			-64,02,12
			..

Capital:

Major Head: 4059 Capital Outlay on Public Works
4215 Capital Outlay on Water Supply and Sanitation
4552 Capital Outlay on North Eastern Areas

Voted :

Original	21,80,36,57		
Supplementary	...	21,80,36,57	7,77,79,18
Amount surrendered during the year.			-14,02,57,39
			3,63,74,04

Notes and comments :

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

	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Revenue:			
Voted:			
Valley Areas	11,150.96	6,836.27	-4,314.69
Hill Areas	5,672.53	3,585.10	-2,087.43
Total Voted:	16,823.49	10,421.37	-6,402.12
Capital:			
Voted:			
Valley Areas	1,91,065.52	54,242.37	-1,36,823.15
Hill Areas	26,971.05	23,536.81	-3,434.24
Total Voted	2,18,036.57	77,779.18	1,40,257.39

Grant No. 22 Contd.**1.1. Revenue :**

1.1.1. The grant closed with a saving of ₹6,402.12 lakh. No part of the saving was surrendered during the year.

1.1.2. In view of the final saving of ₹6,402.12 lakh, supplementary provision of ₹1,040.00 lakh obtained in February 2023 proved unnecessary.

1.1.3. Saving in the grant occurred mainly under:

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Voted:			
(Valley)			
2215 Water Supply and Sanitation			
	<i>01 Water Supply</i>		
	001 Direction and Administration		
1.	01 Direction		
	O.	4,087.15	4,087.15
			3,388.89
			-698.26
Reasons for saving was attributed to non-filling up of vacant posts during the year.			
	101 Urban Water Supply Programmes		
2.	03 Execution		
	O.	1,092.02	1,092.02
			580.07
			-511.95
Reasons for saving was attributed to non-filling up of vacant posts during the year.			
3.	09 Store Control		
	O.	226.14	226.14
			109.83
			-116.31
Reasons for saving was reportedly due to non-filling up of vacant posts during the year.			
4.	10 Water Supply Installation and Connection		
	O.	715.13	1,715.13
			291.05
	S.	1,000.00	-1,424.08
In view of the final saving of ₹1,424.08 lakh, the supplementary provision of ₹1,000.00 lakh obtained in February 2023 proved unnecessary. Reasons for saving was reportedly due to non-filling up of vacant posts and non-allocation of Cheque Drawal Authority.			
5.	23 Operation and Maintenance for Urban Water Supply		
	O.	121.90	121.90
			100.43
			-21.47
Reasons for saving was attributed to non-allocation of fund by the Government of Manipur.			

Grant No. 22 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
	102	Rural Water Supply Programmes		
6.	10	Water Supply Installation and Connection		
	O.	975.34	975.34	389.84
				-585.50
Reasons for saving was attributed to non-filling up of vacant posts during the year.				
7.	18	Operation and Maintenance for Rural		
	O.	1,274.49	1,294.49	795.85
	S.	20.00		-498.64
Enhancement of fund through supplementary (₹20.00 lakh) in February 2023 proved unnecessary. Reasons for saving was reportedly due to non-allocation of Cheque Drawal Authority by the Government of Manipur.				
	800	Other Expenditure		
8.	06	Other Expenditure		
	O.	198.42	198.42	89.29
				-109.13
Reasons for saving was reportedly due to non-filling up of vacant posts.				
	02	<i>Sewerage and Sanitation</i>		
	001	Direction and Administration		
9.	03	Execution		
	O.	1,157.68	1,157.68	912.13
				-245.55
Reasons for saving was reportedly due to non-filling up of vacant posts.				
	107	Sewerage Services		
10.	03	Execution		
	O.	282.46	282.46	178.53
				-103.93
Reasons for saving was stated to be due to non-filling up of vacant posts.				
Voted:				
(Hill)				
2215 Water Supply and Sanitation				
	01	<i>Water Supply</i>		
	102	Rural Water Supply Programmes		
11.	10	Water Supply Installation and Connection		
	O.	969.47	969.47	298.47
				-671.00
Reasons for saving was stated to be due to non-filling up of vacant posts.				

Grant No. 22 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
12.	18	Operation and Maintenance for Rural		
	O.	1,146.00	1,166.00	761.93
	S.	20.00		-404.07

In view of the final saving of ₹404.07 lakh, supplementary provision of ₹20.00 lakh obtained in February 2023 proved unnecessary. Reasons for anticipated excess and final saving was attributed to non-allocation of Cheque Drawal Authority by the Government of Manipur.

	02	<i>Sewerage and Sanitation</i>			
	001	Direction and Administration			
13.	03	Execution			
	O.	1,736.83	1,736.83	725.06	-1,011.77

Reasons for saving was reportedly due to non-filling up of vacant posts.

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 ₹1,40,257.39 lakh against which an amount of ₹36,374.04 lakh was surrendered during the year.

1.2.2. In view of the final saving of ₹1,40,257.39 lakh, surrendered of ₹36,374.04 lakh in March 2023 proved less.

1.2.3. Saving occurred mainly under:

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

	01	<i>Office Buildings</i>			
	051	Construction			
1.	10	Other Administrative Buildings			
	O.	50.00	50.00	...	-50.00

No specific reasons for non-utilisation/non-surrender of the entire provision have been intimated though called for (August 2023).

4215 Capital Outlay on Water Supply and Sanitation

	01	<i>Water Supply</i>			
	101	Urban Water Supply			

Grant No. 22 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
2.	01	EAP Component (Central Share)		
	O.	1,00,000.00	1,00,000.00	44,575.17
	R.			-55,424.83
		Reasons for saving was reportedly due to non-allocation of Fund by the Central Government.		
3.	02	EAP Component (State Share)		
	O.	25,000.00	250.00	1,000.00
	R.	-24,750.00		+750.00
		Withdrawal of fund through surrender (₹24,500.00 lakh) and re-appropriation (₹250.00 lakh) in March 2023 proved excessive. Reasons for anticipated saving and final excess was reportedly due to non-allocation of fund by the Government of Manipur.		
4.	17	Water Supply in Other Towns		
	O.	83.40	333.40	57.97
	R.	250.00		-275.43
		Enhancement of fund through re-appropriation (₹250.00 lakh) in March 2023 proved unnecessary. Reasons for saving was reportedly due to non-allocation of fund by the State Government.		
	102	Rural Water Supply		
5.	06	Augmentation of Water Supply Scheme under SIDF		
	O.	100.00	100.00	...
	R.			-100.00
		Reasons for non-utilisation of the fund was reportedly due to non-allocation of fund by the Government of Manipur.		
6.	42	Jal Jeevan Misson (Central Share)		
	O.	21,232.31	25,600.00	...
	R.	4,367.69		-25,600.00
		In view of the final saving of ₹25,600.00 lakh, augmentation of fund through re-appropriation in March 2023 proved unnecessary. Reasons for non-utilisation of fund was reportedly due to non-allocation of fund by the Government of India.		
7.	44	Jal Jeevan Misson		
	O.	1,542.51	2,392.51	1,646.25
	R.	850.00		-746.26
		Enhancement of fund through re-appropriation (₹850.00 lakh) in March 2023 proved unnecessary. No proper reasons for saving have been intimated though called for (August 2023).		

Grant No. 22 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
8.	46	Rural Water Supply Scheme		
	O.	55.20	55.20	6.43
				-48.77
Reasons for saving was reportedly due to non-allocation of fund by the Government of Manipur.				
	02	<i>Sewerage and Sanitation</i>		
	101	Urban Sanitation Services		
9.	19	Imphal Sewerage		
	O.	80.00	80.00	67.50
				-12.50
Reasons for saving was attributed to non-allocation of fund by the Government of Manipur.				
	102	Rural Sanitation Services		
10.	01	Swachh Bharat Mission (Gramin) (Central Share)		
	O.	2,058.00	2,092.73	...
	R.	34.73		-2,092.73
Reasons for enhancement of fund through re-appropriation (₹34.73 lakh) in March 2023 and non-utilisation of the entire provision was reportedly due to non-allocation of fund by the Government of India.				
11.	12	State Share for Swachh Bharat Mission (Gramin)		
	O.	313.60	163.90	...
	R.	-149.70		-163.90
Reasons for withdrawal of fund through re-appropriation (₹149.70 lakh) in March 2023 and non-utilisation of the remaining provision was reportedly due to non-allocation of fund by the Government of Manipur.				
	106	Sewerage Services		
12.	02	Integrated Sewerage System for Imphal City (Phase-II) (EAP)		
	O.	38,500.00	15,600.00	...
	R.	-22,900.00		-15,600.00
Reasons for withdrawal of fund through surrender (₹11,874.04 lakh) and through re-appropriation (₹11,025.96 lakh) in March 2023 and non-utilisation of the entire provision was reportedly due to non-allocation of fund by the Government of India.				

4552 Capital Outlay on North Eastern Areas10 *Water Supply*

Grant No. 22 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
102	Rural Water Supply			
13.	16	Installation of decentralised water purification system (Water ATM) in Manipur		
	O.	400.00	400.00	...
				-400.00

No proper reasons for non-utilisation/non-surrender of the entire provision have been intimated though called for (August 2023).

Voted:**(Hill)****4215 Capital Outlay on Water Supply and Sanitation**

01 Water Supply

102 Rural Water Supply

14. 42 Jal Jeevan Misson (Central Share)

O. 21,232.30 25,600.00 ... -25,600.00

R. 4,367.70

Reasons for enhancement of fund through re-appropriation (₹4,367.70 lakh) in March 2023 and non-utilisation of the entire provision was stated to be due to non-allocation of fund by the Government of India.

15. 44 Jal Jeevan Misson

O. 1,551.00 2,296.00 1,403.04 -892.96

R. 745.00

In view of the final saving of ₹892.96 lakh, enhancement of fund through re-appropriation (₹745.00 lakh) in March 2023 proved unnecessary. Reasons for saving was reportedly due to non-allocation of fund by the Government of Manipur.

16. 46 Jal Jeevan Misson

O. 64.80 64.80 ... -64.80

Reasons for non-utilisation of the entire provision was stated to be due to non-allocation of fund by the Government of India.

02 Sewerage and Sanitation

102 Rural Sanitation Services

17. 01 Swachh Bharat Mission (Gramin) (Central Share)

O. 3,087.00 3,087.00 ... -3,087.00

Reasons for non-utilisation of the entire provision was stated to be due to non-allocation of fund by the Government of India.

Grant No. 22 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
18.	12	State Share for Swachh Bharat Mission (Gramin)		
	O.	470.40	305.20	...
	R.	-165.20		-305.20

Reasons for withdrawal of fund through re-appropriation (₹165.20 lakh) in March 2023 and non-utilisation of the entire provision was stated to be due to non-allocation of fund by the Government of India.

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

Voted:**(Valley)****4215 Capital Outlay on Water Supply and Sanitation**

	01	<i>Water Supply</i>			
	101	Urban Water Supply			
19.	05	Imphal Water Supply			
	O.	1,572.73	1,572.73	6,393.63	+4,820.90

Reasons for incurring expenditure in excess over the budget provision have not been intimated though called for (August 2023).

	102	Rural Water Supply			
20.	17	Augmentation of Water Supply Scheme in Hill Districts			
	O.	...	...	47.53	+47.53

Information/reasons for incurring expenditure without budget provision have not been intimated though called for (August 2023)

	800	Other Expenditure			
21.	12	Other Expenses			
	O.	32.00	47.00	38.83	-8.17
	R.	15.00			

Enhancement of fund through re-appropriation (₹15.00 lakh) in March 2023 proved excessive. No proper reasons for incurring expenditure in excess over the budget provision have been intimated though called for (August 2023).

Grant No. 22 Concl.

Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
		(₹ in lakh)	
Voted:			
(Hill):			
4215 Capital Outlay on Water Supply and Sanitation			
01	<i>Water Supply</i>		
101	Urban Water Supply		
22.	01	EAP Component (Central Share)	
	O.	...	21,572.50
			+21,572.50

Information/reasons for incurring expenditure without budget provision have not been intimated though called for (August 2023).

1.3. New Service :

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

Capital Voted :**(Valley)**

4215 Capital Outlay on Water Supply and Sanitation					
	01	<i>Water Supply</i>			
	102	Rural Water Supply			
1.	41	North East Special Scheme (NESIDS) Central Share			
	R.	364.98	364.98	364.94	...

Reasons for incurring expenditure through re-appropriation (₹364.98 lakh) in March 2023 without creation of fund either through original/supplementary budget have not been intimated though called for (August 2023).

Grant No. 23 Power

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

(₹ in thousand)

Revenue

Major Head:	2552 North Eastern Areas
	2801 Power
	2810 Non-Conventional Sources of Energy

Voted :

Original	4,93,25,19			
Supplementary	25,12,77	5,18,37,96	3,17,95,13	-2,00,42,83
Amount surrendered during the year.				...

Notes and comments :

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

Revenue	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
----------------	--	-------------------------------	-----------------------------------

(₹ in lakh)

Voted:

Valley Areas	51,160.19	31,795.13	-19,365.06
Hill Areas	677.77	...	-677.77
Total Voted:	51,837.96	31,795.13	-20,042.83

1.1. Revenue :

1.1.1. The grant closed with a saving of ₹20,042.83 lakh. No part of the saving was surrendered during the year.

1.1.2. In view of the final saving ₹20,042.83 lakh, supplementary provision of ₹2,512.77 lakh obtained in February 2023 proved unnecessary.

1.1.3. Saving occurred mainly under:

Grant No. 23 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Voted:			
(Valley)			
2801 Power			
	05	<i>Transmission and Distribution</i>	
	001	Direction and Administration	
1.	01	Direction	
	O.	289.40	193.32
	R.	-96.08	169.52
			-23.80
Withdrawal of provision by way of re-appropriation (₹96.08 lakh) in March 2023 proved less. Reasons for final saving have not been intimated though called for (August 2023).			
	800	Other Expenditure	
2.	04	Installation of 2x5 MVA, 33/11 KV SS along with associated 33 KV LILO line and related works at Sugnu TBL (Central Share)	
	O.	13.57	13.57
			...
			-13.57
Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (August 2023).			
3.	06	Installation of 2x5 MVA, 33/11 KV SS along with associated 33 KV LILO line and related works at Sekmai, IW (Central Share)	
	O.	63.16	63.16
			...
			-63.16
Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (August 2023).			
4.	07	Installation of 2x5 MVA, 33/11 KV SS along with associated 33 KV LILO line and related works at Khongjom TBL(Central Share)	
	O.	68.77	68.77
			...
			-68.77
Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (August 2023).			
5.	12	Renovation and Modernisation of 2 (two) Nos. 132/33 KV SS at Yaingangpokpi and Ningthoukhong in Manipur (NLCPR)	
	O.	9.20	9.20
			...
			-9.20
Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (August 2023).			

Grant No. 23 Contd.

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

6. 14 Installation of 2x5 MVA, 33 KV SS alongwith associated 33 KV line and related works at Sekmajin in Imphal West (NLCPR)

O. 17.06 17.06 ... -17.06

Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (August 2023).

80 *General*

001 Direction and Administration

7. 17 Administrative Officer (Power) Electricity Department Manipur

O. 186.50 107.01 167.46 +60.45

R. -79.49

Withdrawal of provision by way of re-appropriation (₹79.49 lakh) in March 2023 proved excessive. Reasons for anticipated saving and final excess have not been intimated though called for (August 2023).

800 Other Expenditure

8. 38 Financial Assistance to MSPCL

O. 12,600.00 13,600.00 2,008.40 - 11,591.60

S. 1,000.00

Enhancement of provision by way of supplementary (₹1,000.00 lakh) in February 2023 proved unnecessary. Reasons for final saving have not been intimated though called for (August 2023).

9. 39 Financial Assistance to MSPDCL

O. 27,538.00 27,538.00 23,892.00 -3,646.00

Reasons for final saving have not been intimated though called for (August 2023).

10. 40 Financial Assistance for Development Work

O. 6,900.00 8,400.00 4,738.57 -3,661.43

S. 1,500.00

Enhancement of provision by way of supplementary (₹1,500.00 lakh) in February 2023 proved unnecessary. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).

2810 Non-Conventional Sources of Energy

60 *Others*

800 Other Expenditure

Grant No. 23 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
11.	14	Renewable Energy Development Agency (MANIREDA)			
	O.	805.56	960.00	655.66	-304.34
	S.	12.77			
	R.	141.67			

Enhancement of fund by way of supplementary (₹12.77 lakh) in February 2023 and re-appropriation (₹141.67 lakh) in March 2023 proved unnecessary. Reasons for final saving have not been intimated though called for (August 2023).

Voted:**(Hill)****2552 North Eastern Areas***24 Transmission and Distribution*

	101	Contribution to Central Resource Pool for Development of North Eastern Region		
12.	09	Stringing of 132 KV S/C line Second Circuit on D/C Towers from Kakching to Churachandpur		

	O.	100.40	100.40	...	-100.40
--	----	--------	--------	-----	---------

Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (August 2023).

13.	11	Installation of 2x5 MVA, 33 KV Sub-Station along with the associated 33 KV LILO line and related works at Mayangkhang Senapati Dist.		
-----	----	--	--	--

	O.	18.76	18.76	...	-18.76
--	----	-------	-------	-----	--------

Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (August 2023).

14.	12	Installation of 2x5 MVA, 33 KV Sub-Station along with the associated 33 KV line and related works at Mao, Senapati Dist.		
-----	----	--	--	--

	O.	69.58	69.58	...	-69.58
--	----	-------	-------	-----	--------

Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (August 2023).

15.	13	Installation of 2x5 MVA, 33 KV Sub-Station associated with 132 KV Sub-Station at Chandel, Manipur (NEC Share)		
-----	----	---	--	--

	O.	155.44	155.44	...	-155.44
--	----	--------	--------	-----	---------

Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (August 2023).

Grant No. 23 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
2801 Power			
05	<i>Transmission and Distribution</i>		
800	Other Expenditure		
16. 15	Installation of 2x1 MVA, 33/11 KV SS along with associated 33 KV line and related works at Chakpikarong in Chandel (NLCPR)		
O.	56.34	56.34	... -56.34
Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (August 2023).			
17. 22	Installation of 2x5 MVA, 33/11 KV SS along with associated 33 KV line and related works at Nungbi Khullen in Ukhrul (NLCPR)		
O.	97.00	97.00	... -97.00
Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (August 2023).			
18. 26	Installation of 2x5 MVA, 33/11 KV SS along with associated 33 KV line and related work at Gunnom in Ukhrul District (MSPCL)		
O.	87.12	87.12	... -87.12
Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (August 2023).			
19. 27	Installation of 2x1 MVA 33 KV SS along with associated 33 KV line at Henglep in Churachandpur (NLCPR)		
O.	89.26	89.26	... -89.26
Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (August 2023).			

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

**Voted:
(Valley)**

2801 Power

80	<i>General</i>
001	Direction and Administration

Grant No. 23 Concl.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
20.	10	Executive Engineer (Elect.) MRT Division			
		O.	156.20	190.00	163.53
		R.	33.80		-26.47

Enhancement of provision by way of re-appropriation (₹33.80 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).

Grant No. 24 Vigilance and Anti-Corruption Department

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

(₹ in thousand)

Revenue

Major Head: 2070 Other Administrative Services

Voted :

Original	8,24,19		
Supplementary	...	8,24,19	5,74,41
Amount surrendered during the year.			-2,49,78
			1,58,36

Notes and comments :

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

Revenue	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
----------------	--	-------------------------------	-----------------------------------

(₹ in lakh)

Voted:

Valley Areas	824.19	574.41	-249.78
Hill Areas	...	...	...
Total Voted:	824.19	574.41	-249.78

1.1. Revenue :

1.1.1. The grant closed with a saving of ₹249.78 lakh against which an amount of ₹158.36 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹249.78 lakh, surrendered of ₹158.36 lakh in March 2023 proved less.

1.1.3. Saving occurred mainly under:

Grant No. 24 Concl.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Voted:			
(Valley)			
2070 Other Administrative Services			
104	Vigilance		
1.	01	Vigilance Department	
	O.	536.83	378.47
	R.	-158.36	351.17
			-27.30

Withdrawal of fund through surrender (₹158.36 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).

2.	02	Anti Corruption Wing		
	O.	287.36	287.36	223.24
				-64.12

Reasons for saving have not been intimated though called for (August 2023).

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

Grant No. 25 Youth Affairs and Sports Department

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

(₹ in thousand)

Revenue**Major Head: 2204 Sports and Youth Services**

Voted :

Original	72,49,36		
Supplementary	73,76	73,23,12	52,38,89

Amount surrendered during the year. ...

Capital:**Major Head: 4202 Capital Outlay on Education, Sports, Art and Culture**

Voted :

Original	66,57,35		
Supplementary	6,55,80	73,13,15	23,96,36

Amount surrendered during the year. ...

Notes and comments :

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

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

(₹ in lakh)

Revenue:				
Voted:	Valley Areas	6,545.14	4,585.19	-1,959.95
	Hill Areas	777.98	653.70	-124.28
	Total Voted:	7,323.12	5,238.89	-2,084.23
Capital:				
Voted:	Valley Areas	4,071.60	2,159.81	-1,911.79
	Hill Areas	3,241.55	236.55	-3,005.00
	Total Voted:	7,313.15	2,396.36	-4,916.79

1.1. Revenue :

1.1.1. The grant closed with a saving of ₹2,084.23 lakh. No part of the saving was surrendered during the year.

1.1.2. In view of the final saving ₹2,084.23 lakh, supplementary provision of ₹73.76 lakh obtained in February 2023 proved unnecessary.

1.1.3. Saving occurred mainly under:

Grant No. 25 Contd.

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

Voted:**(Hill)****2204 Sports and Youth Services**

	001	Direction and Administration				
1.	01	Direction				
		O.	221.35	176.58	167.73	-8.85
		R.	-44.77			

Reduction of fund by way of re-appropriation (₹44.77 lakh) in March 2023 proved less. Reasons for final saving have not been intimated though called for (August 2023).

	101	Physical Education				
2.	04	Promotion of Games in Schools				
		O.	540.83	480.81	477.62	-3.19
		R.	-60.02			

Withdrawal of provision through re-appropriation (₹60.02 lakh) in March 2023 proved less. Reasons for final saving have not been intimated though called for (August 2023).

3.	07	Physical Education				
		O.	5.00	5.00	...	-5.00

Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (August 2023).

(Valley)**2204 Sports and Youth Services**

	001	Direction and Administration				
4.	01	Direction				
		O.	920.89	777.78	683.94	-93.84
		R.	-143.11			

Withdrawal of provision through re-appropriation (₹143.11 lakh) in March 2023 proved less. Reasons for final saving have not been intimated though called for (August 2023).

	101	Physical Education				
5.	03	Physical Education				
		O.	452.99	301.29	209.60	-91.69
		R.	-151.70			

Withdrawal of provision through re-appropriation (₹151.70 lakh) in March 2023 proved less. Reasons for final saving have not been intimated though called for (August 2023).

Grant No. 25 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
6.	04	Promotion of Games in Schools			
	O.	1,340.73	1,328.62	1,268.57	-60.05
	R.	-12.11			
Withdrawal of provision through re-appropriation (₹12.11 lakh) in March 2023 proved less. Reasons for final saving have not been intimated though called for (August 2023).					
7.	07	Physical Education			
	O.	25.00	25.00	...	-25.00
Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (August 2023).					
	103	Youth Welfare Programmes for Non-Students			
8.	09	Youth Welfare Programmes for Non Students			
	O.	40.00	450.00	48.02	-401.98
	S.	73.76			
	R.	336.24			
In view of the final saving of ₹401.98 lakh, enhancement of fund through supplementary (₹73.76 lakh) in February 2023 proved excessive and re-appropriation (₹336.24 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).					
	104	Sports and Games			
9.	02	Coaching in Sports and Games			
	O.	105.60	105.60	30.51	-75.09
Reasons for final saving have not been intimated though called for (August 2023).					
10.	04	Development of Sports and Games			
	O.	1,500.00	983.18	638.90	-344.28
	R.	-516.82			
Withdrawal of provision through re-appropriation (₹516.82 lakh) in March 2023 proved less. Reasons for final saving have not been intimated though called for (August 2023).					

Grant No. 25 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
11.	05	Grant-in-Aid to Non-Government Institution				
	O.		150.00	202.55	122.64	-79.91
	R.		52.55			
Enhancement of provision through re-appropriation (₹52.55 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).						
12.	06	Improvement of Sport Materials/ Equipments				
	O.		100.00	100.00	0.45	-99.55
Reasons for final saving have not been intimated though called for (August 2023).						
13.	08	Promotion of Games				
	O.		600.00	600.00	283.94	-316.06
Reasons for final saving have not been intimated though called for (August 2023).						
14.	10	Implementation of Schemes under Khello India				
	O.		50.00	50.00	43.82	-6.18
Reasons for final saving have not been intimated though called for (August 2023).						
15.	12	Organisation of National Level Championship				
	O.		150.00	150.00	30.00	-120.00
Reasons for final saving have not been intimated though called for (August 2023).						
16.	15	Promotion of Sports Clubs				
	O.		100.00	100.00	66.00	-34.00
Reasons for final saving have not been intimated though called for (August 2023).						
17.	16	Welfare of Meritorious Sportsperson				
	O.		186.60	186.60	...	-186.60
Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (August 2023).						
18.	17	Regular Coaching Centre (RCC)				
	O.		193.57	193.57	61.63	-131.94
Reasons for final saving have not been intimated though called for (August 2023).						

Grant No. 25 Contd.

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

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

(Valley)

2204 Sports and Youth Services

	01	Elementary Education			
	104	Sports and Games			
19.	09	Financial Assistance to Manipur Olympic Association			
	O.	105.00	470.01	470.00	-0.01
	R.	365.01			

Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).

20.	13	Promotion of Indigenous Games			
	O.	150.00	300.00	300.00	...
	R.	150.00			

Reasons for additional provisions of ₹150.00 lakh through re-appropriation in March 2023 have not been intimated though called for (August 2023).

1.2. Capital :

1.2.1. The grant in the Capital Section closed with a saving of ₹4,916.79 lakh. No part of the saving was surrendered during the year.

1.2.2. In view of the final saving ₹4,916.79 lakh, supplementary provision of ₹655.80 lakh obtained in February 2023 proved unnecessary.

1.2.3 Saving occurred mainly under:

Voted:

(Hill)

4202 Capital Outlay on Education, Sports, Art and Culture

	03	Sports and Youth Services			
	800	Other Expenditure			
1.	08	Sports Infrastructure			
	O.	100.00	100.00	95.00	-5.00

Reasons for final saving have not been intimated though called for (August 2023).

Grant No. 25 Contd.

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

2.	18	Construction of Astro turf for 5 -a- side hockey stadium in 16 Districts		
	O.	3,000.00	3,000.00	... -3,000.00

Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (August 2023).

(Valley)**4202 Capital Outlay on Education, Sports, Art and Culture**03 *Sports and Youth Services*

800 Other Expenditure

3.	08	Sports Infrastructure		
	O.	200.00	705.80	694.01 -11.79
	S.	505.80		

Enhancement of fund through supplementary (₹505.80 lakh) in February 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).

4.	18	Construction of Astro turf for 5 -a- side hockey stadium in 16 Districts		
	O.	1,800.00	1,800.00	... -1,800.00

Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (August 2023).

5.	22	Construction of Saikhom Mirabai Chanu Fitness Centre at Nongpok Kakching Imphal East		
	S.	100.00	100.00	... -100.00

Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (August 2023).

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 though re-appropriation without the knowledge of the Legislature has been noticed in the following case. Excess expenditure incurred requires

Voted:**(Valley)****2204 Sports and Youth Services**

104 Sports and Games

Grant No. 25 Concl.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
1.	18	CM's Sagol Kangjei Championship			
		R.	27.18	27.18	27.18
					...

Reasons for creation of fund through re-appropriation (₹27.18 lakh) in March 2023 have not been intimated though called for (August 2023).

Grant No. 26 Administration of Justice

Section & Major Head	Total grant / appropriation	Actual Expenditure (₹ in thousand)	Excess (+)/ Saving (-)
Revenue			
Major Head:	2014 Administration of Justice		
	2015 Elections		
	2070 Other Administrative Services		
	2235 Social Security and Welfare		
Voted :			
	Original	75,97,67	
	Supplementary	11,43,40	87,41,07
			41,50,53
			-45,90,54
	Amount surrendered during the year		
		
Charged :			
	Original	52,81,83	
	Supplementary	...	52,81,83
			37,99,85
			-14,81,98
	Amount surrendered during the year.		
			8,95,81
Capital:			
Major Head:	4059 Capital Outlay on Public Works		
Voted :			
	Original	28,77,40	
	Supplementary	6,72,16	35,49,56
			21,34,78
			-14,14,78
	Amount surrendered during the year.		
		

Notes and comments :

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

	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Revenue:			
Voted:	Valley Areas	7,124.44	3,497.84
	Hill Areas	1,616.63	652.69
	Total Voted:	8,741.07	4,150.53
			-4,590.54
Charged:			
	Valley Areas	5,281.83	3,799.85
	Hill Areas	...	...
	Total Charged	5,281.83	3,799.85
			-1,481.98
Capital:			
Voted:	Valley Areas	3,549.56	2,134.78
	Hill Areas	...	...
	Total Voted:	3,549.56	2,134.78
			-1,414.78

Grant No. 26 Contd.**1.1. Revenue :**

1.1.1. The grant closed with a saving of ₹4,590.54 lakh. No part of the saving was surrendered during the year.

1.1.2. In view of the final saving of ₹4,590.54 lakh, supplementary provision of ₹1,143.40 lakh obtained in February 2023 proved unnecessary.

1.1.3 Saving in the grant occurred mainly under:

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

Voted:**(Hill)****2014 Administration of Justice**

	105	Civil and Session Courts			
1.	21	District Sessions Court, Senapati			
		O.	408.78	425.67	209.84
		R.	16.89		-215.83

Enhancement of fund through re-appropriation (₹16.89 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (June 2022).

2.	24	District Sessions Court, Churachandpur			
		O.	296.58	214.99	157.93
		R.	-81.59		-57.06

In view of the final saving of ₹57.06 lakh, reduction of fund through re-appropriation (₹81.59 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).

3.	25	District Sessions Court, Ukhrul			
		O.	409.41	463.19	183.26
		S.	39.86		-279.93
		R.	13.92		

Augmentation of fund through supplementary (₹39.86 lakh) in February 2023 and re-appropriation (₹13.92 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).

4.	26	District Sessions Court Tamenglong			
		O.	262.00	308.00	101.65
		R.	46.00		-206.35

Augmentation of fund through re-appropriation (₹46.00 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).

Grant No. 26 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
2015 Elections			
101	Election Commission		
5.	17	State Election Commission	
	O.	100.00	200.00
	S.	100.00	...
			-200.00

Reasons for enhancement of provision through supplementary (₹100.00 lakh) in February 2023 and non-utilisation of the entire provision have not been intimated though called for (August 2023).

Voted:**(Valley)****2014 Administration of Justice**

103	Special Courts		
6.	16	Special Court	
	O.	138.42	187.32
	S.	45.20	131.66
	R.	3.70	-55.66

Augmentation of fund through supplementary (₹45.20 lakh) in February 2023 and re-appropriation (₹3.70 lakh) in March 2023 proved unnecessary. No proper reasons for saving have been intimated though called for (August 2023).

7.	17	Fast Track Special Court (Central Share)	
	O.	109.74	109.74
			83.46
			-26.28

Reasons for saving have not been intimated though called for (August 2023).

105	Civil and Session Courts		
8.	04	Manipur State Legal Services Authority	
	O.	412.73	419.15
	R.	6.42	221.59
			-197.56

Enhancement of fund by way of re-appropriation (₹6.42 lakh) in March 2023 proved unnecessary. Reasons for saving was attributed to (i) late appointment of District Legal Services Authority Secretary, 1(one) Dy. Member Secretary and 1 (one) Accountant (ii) non travel plan and (iii) late released of fund by concerned Department etc.

Grant No. 26 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
9.	07	Family Court (West)			
		O.	212.00	222.00	131.75
		R.	10.00		-90.25
Enhancement of fund through re-appropriation (₹10.00 lakh) in March 2023 proved unnecessary. Reasons for saving was reportedly due to (i) non-filling up of various post which was lying vacant and (ii) non-claim of Medical re-imburement.					
10.	08	Family Court (Imphal East)			
		O.	88.00	1,02.00	41.08
		R.	14.00		-60.92
Augmentation of fund through re-appropriation (₹14.00 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).					
11.	09	Family Court (Thoubal)			
		O.	71.00	78.00	12.78
		R.	7.00		-65.22
Augmentation of fund through re-appropriation (₹7.00 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).					
12.	10	Family Court (Bishnupur)			
		O.	71.00	72.00	16.90
		R.	1.00		-55.10
Enhancement of provision through re-appropriation (₹1.00 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).					
13.	19	District Sessions Court, Thoubal			
		O.	490.80	490.80	202.41
Reasons for saving was reportedly due to retirement and non-fillup of vacancy of post.					
14.	20	District Sessions Court, Bishnupur			
		O.	355.40	353.23	153.31
		R.	-2.17		-199.92
Withdrawal of fund through re-appropriation (₹2.17 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).					

Grant No. 26 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
15.	22	District Sessions Court, Manipur, Imphal East			
	O.	884.55	1056.86	469.70	-587.16
	S.	170.14			
	R.	2.17			
Enhancement of fund through supplementary (₹170.14 lakh) in February 2023 and re-appropriation (₹2.17 lakh) in March 2023 proved unnecessary. Reasons for saving was attributed to (i) non-fill up of vacant posts (ii) superannuation (iii) non-implementation of 7th pay for judicial officers.					
16.	23	District Sessions Court, Manipur, Imphal West			
	O.	709.93	781.25	358.30	-422.95
	S.	67.82			
	R.	3.50			
Enhancement of fund through supplementary (₹67.82 lakh) in February 2023 and re-appropriation (₹3.50 lakh) in March 2022 proved unnecessary. Reasons for saving was stated to be due non-implementation of 7th pay of Judicial officers and payment of arrear thereof.					
	114	Legal Advisors and Counsels			
17.	02	Advocate General's Office			
	O.	143.48	213.21	94.77	-118.44
	S.	34.02			
	R.	35.71			
Enhancement of fund through supplementary (₹34.02 lakh) in February 2023 and through re-appropriation (₹35.71) in March 2021 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).					
18.	05	Directorate of Prosecution			
	O.	142.58	102.92	73.51	-29.41
	R.	-39.66			
Withdrawal of fund through re-appropriation (₹39.66 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).					
19.	10	Legal Remembrance Cell			
	O.	234.90	334.90	258.55	-76.35
	S.	100.00			
In view of the final savings of ₹76.35 lakh, enhancement of fund through supplementary (₹100.00 lakh) in February 2023 proved excessive. Reasons for saving have not been intimated though called for (June 2022).					

Grant No. 26 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
20.	14	Public Prosecutor cum Additional Advocate (District)			
	O.	527.40	548.12	435.63	-112.49
	R.	20.72			
Augmentation of fund through re-appropriation (₹20.72 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).					
21.	15	Public Prosecutor Cum-Government Advocate (High Court)			
	O.	393.54	352.95	347.97	-4.98
	R.	-40.59			
Withdrawal of fund through re-appropriation (₹40.59 lakh) in March 2023 proved less. Reasons for saving was attributed to (i) non-claimed of medical re-imburement during 2022-23 (ii) non-claimed of Travelling Advance (iii) due to non-encashment of fund on time.					
	800	Other Expenditure			
22.	01	Additional Facilities for the Courts			
	O.	62.94	49.56	33.94	-15.62
	R.	-13.38			
Withdrawal of fund through re-appropriation (₹13.38 lakh) in March 2023 proved less. Reasons for saving was stated to be due to non-encashment of Office Expenses and Domestic Travel Expenses.					
23.	02	Fast Track Court (Manipur East)			
	O.	94.28	118.22	35.90	-82.32
	R.	23.94			
Enhancement of fund through re-appropriation (₹23.94 lakh) in March 2023 proved unnecessary. Reasons for saving was stated to be due to (i) non-filling up of vacant post (ii) non-implementation of 7th pay commission and supperannuation of staff etc.					
24.	03	Fast Track Court (Manipur West)			
	O.	94.28	1,25.76	32.46	-93.30
	S.	7.44			
	R.	24.04			
Enhancement of fund through supplementary (₹7.44 lakh) in February 2023 and re-appropriation (₹24.04 lakh) in March 2023 proved unnecessary. Reasons for final saving was reportedly due to non-fill up of vacant post and (ii) non-implemenation of 7th pay for Judicial Officers.					

Grant No. 26 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
25. 08	Financial Assistance to Bar Council of Manipur		
	O.	6.00	....
	R.	-6.00	....

Reasons for withdrawal of entire provision through re-appropriation in March 2023 have not been intimated though called for (August 2023).

2015 Election

	101	Election Commission			
26.	17	State Election Commission			
		O.	360.69	896.73	189.51
		S.	578.92		-707.22
		R.	-42.88		

Enhancement of fund through supplementary (₹578.92 lakh) in February 2023 proved unnecessary and reduction through re-appropriation (₹42.88 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).

2070 Other Administrative Services

	105	Special Commission of Enquiry			
27.	12	Protection of Human Rights			
		O.	473.50	492.00	150.14
		R.	18.50		-341.86

In view of the final saving of ₹341.86 lakh, enhancement of fund by way of re-appropriation (₹18.50 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).

2235 Social Security and Welfare

	60	<i>Other Social Security and Welfare Programme</i>			
	800	Other Expenditure			
28.	04	Administrative of Justice			
		O.	21.24	...	...
		R.	-21.24		...

Reasons for withdrawal of entire provision through re-appropriation in March 2023 have not been intimated though called for (August 2023).

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

Grant No. 26 Contd.

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

1.2. Revenue Charged :

1.2.1. The charged portion of the grant also closed with a saving of ₹1,481.98 lakh against which an amount of ₹895.81 lakh was surrendered during the year.

1.2.2. In view of the final saving of ₹1,481.98 lakh, surrendered of ₹895.81 lakh in March 2023 proved less.

1.2.3. Saving occurred under:

(Valley)

2014 Administration of Justice

	102	High Courts (Charged)				
29.	19	High Court of Manipur				
		O.	5,281.83	4,386.02	3,799.85	-586.17
		R.	-895.81			

Withdrawal of fund through surrender (₹895.81 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).

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

1.3. Capital :

1.3.1. The grant in the Capital Section closed with a saving of ₹1,414.78 lakh. No part of the saving was surrendered during the year.

1.3.2. In view of the final saving of ₹1,414.78 lakh, supplementary provision of ₹672.16 lakh obtained in February 2023 proved unnecessary.

1.3.3. Saving occurred under:

Voted:

(Valley)

4059 Capital Outlay on Public Works

	60	Other Buildings				
	800	Other Expenditure				
1.	06	Court at Kakching, Noney and Senapati				
		O.	1,153.60	1,153.00	100.00	-1,053.00
		R.	-0.60			

Withdrawal of fund through re-appropriation (₹0.60 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (June 2022).

Grant No. 26 Concl.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
2.	50	Infrastructure Development of Manipur Judicial Academy			
	O.	616.80	700.60	308.40	-392.20
	S.	83.20			
	R.	0.60			

In view of the final saving of ₹392.20 lakh, the augmentation of fund through supplementary (₹83.20 lakh) in February 2023 and through re-appropriation (₹0.60 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).

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

(Valley)

4059 Capital Outlay on Public Works

	60	<i>Other Buildings</i>			
	800	Other Expenditure			
3	02	State Matching Share for CSS			
	O.	107.00	142.21	172.64	+30.43
	S.	35.21			

Enhancement of fund through supplementary (₹35.21 lakh) in February 2023 proved insufficient. Reasons for excess expenditure over the budget provision have not been intimated though called for (August 2023)

Grant No. 27 Election

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

(₹ in thousand)

Revenue**Major Head: 2015 Elections**

Voted :

Original	20,67,64		
Supplementary	....	20,67,64	12,63,44
Amount surrendered during the year.			-8,04,20
			1,94,36

Capital:**Major Head: 4059 Capital Outlay on Public Works**

Voted :

Original	7,80,25		
Supplementary	...	7,80,25	7,80,25
Amount surrendered during the year.			...
			...

Notes and comments :

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

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

(₹ in lakh)

Revenue:			
Voted:			
Valley Areas	1,644.86	1,009.40	-635.46
Hill Areas	422.78	254.04	-168.74
Total Voted:	2,067.64	1,263.44	-804.20
Capital:			
Voted:			
Valley Areas	780.25	780.25	...
Hill Areas	...	...	...
Total Voted:	780.25	780.25	...

1.1. Revenue :

1.1.1. The grant closed with a saving of ₹804.20 lakh against which an amount of ₹194.36 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹804.20 lakh, surrendered of ₹194.36 lakh in March 2023 proved less.

1.1.3 Saving occurred mainly under:

Grant No. 27 Concl'd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Voted: (Hill)			
2015 Elections			
102	Electoral Officers		
1. 04	Electoral Office		
	O.	422.78	254.57
			254.04
	R.	-168.21	-0.53

Reduction of provision by way of re-appropriation (₹168.21 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).

Voted:**(Valley)****2015 Elections**

102	Electoral Officers		
2. 04	Electoral Office		
	O.	957.48	658.28
			647.86
	R.	-299.20	-10.42

Reduction of provision by way of re-appropriation (₹299.20 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).

108	Issue of Photo Identity Cards to Voters		
3. 05	Preparation and Printing of Electoral Rolls		
	O.	658.33	931.38
			332.54
	R.	273.05	-598.84

Additional fund of ₹273.05 lakh obtained in March 2023 through re-appropriation proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).

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

1.2. Capital :

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

Grant No. 28 State Excise

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

Revenue**Major Head: 2039 State Excise****2235 Social Security and Welfare**

Voted :

Original	12,51,03		
Supplementary	21,19	12,72,22	9,16,27
Amount surrendered during the year.			....

Capital**Major Head: 4047 Capital Outlay on Other Fiscal Services**

Voted:

Original	1,00,00		
Supplementary	...	1,00,00	50,00
Amount surrendered during the year.			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 (-)
Revenue:			
Voted:			
Valley Areas	1,272.22	916.27	-355.95
Hill Areas	...	...	...
Total Voted:	1,272.22	916.27	-355.95
Capital:			
Voted:			
Valley Areas	100.00	50.00	-50.00
Hill Areas	...	...	...
Total Voted:	100.00	50.00	-50.00

1.1. Revenue :

1.1.1. The grant closed with a saving of ₹355.95 lakh. No part of the saving was surrendered during the year.

1.1.2. In view of the final saving of ₹355.95 lakh, supplementary provision of ₹21.19 lakh obtained in February 2023 proved unnecessary.

1.1.3. Saving occurred mainly under:

Grant No. 28 Contd.

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

Voted:**(Valley)****2039 State Excise**

	001	Direction and Administration				
1.	01	Direction				
	O.		24.34	24.34	8.63	-15.71

Reasons for saving was attributed to (i) non-drawal of Medical reimbursement (ii) retirement of staff (iii) pending arrears of MACP (iv) non-claim of Travelling Advance etc.

2.	02	Execution				
	O.		67.61	67.61	19.31	-48.30

Reasons for saving was attributed to (i) non-drawal of medical reimbursement (ii) non-claim of Travelling advance etc.

2235 Social Security and Welfare

	02	<i>Social Welfare</i>				
	105	Prohibition				
3.	03	Prohibition				
	O.		1,159.08	1,180.27	888.34	-291.93
	S.		21.19			

Enhancement of fund through supplementary (₹21.19 lakh) in February 2023 proved unnecessary. Reasons for saving was reportedly due to (i) non-drawal of medical reimbursement (ii) non-claim of Travelling Advance etc.

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 ₹50.00 lakh and entire amount of ₹50.00 lakh was surrendered during the year.

1.2.2. Saving occurred under:-

Voted:**(Valley)****4047 Capital Outlay on other Fiscal Services**

039 State Excise

Grant No. 28 Concl'd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
1.	03	Construction/Upgradation of Excise Stations		
	O.	1,00.00	50.00	50.00
	R.	-50.00		...

Reasons for withdrawal of fund through surrender (₹50.00 lakh) in March 2023 have not been intimated though called for (August 2023).

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

Grant No. 29 Sales Tax, Other Taxes/Duties on Commodities and Services

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

Revenue

Major Head:	2040 Taxes on Sales, Trade etc.		
	2045 Other Taxes and Duties on Commodities and Services		
	2070 Other Administrative Services		

Voted :

Original	6,83,55			
Supplementary	98,35	7,81,90	7,73,77	-8,13
Amount surrendered during the year.				...

Notes and comments :

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

	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
Revenue:			
Voted:			
Valley Areas	781.90	773.77	-8.13
Hill Areas	...	...	...
Total Voted:	781.90	773.77	-8.13

1.1. Revenue :

1.1.1. The grant closed with a saving of ₹8.13 lakh. No part of saving was surrendered during the year.

1.1.2. In view of the final saving of ₹8.13 lakh, supplementary provision of ₹98.35 lakh obtained in February 2023 proved excessive.

1.1.3. Saving occurred mainly under:

Grant No. 29 Concl.

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

Voted:**(Valley)****2040 Taxes on Sales, Trade etc.**

	001	Direction and Administration				
1.	01	Direction				
		O.	288.97	258.22	251.82	-6.40
		R.	-30.75			

Withdrawal of provision by way of re-appropriation (₹30.75 lakh) in March 2023 proved less. Reasons for final saving have not been intimated though called for (August 2023).

	101	Collection Charges				
2.	02	Collection Charges				
		O.	376.37	358.86	358.71	-0.15
		R.	-17.51			

Withdrawal of provision by way of re-appropriation (₹17.51 lakh) in March 2023 proved less. Reasons for final saving have not been intimated though called for (August 2023).

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

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

	800	Other Expenditure				
3.	01	Refund of VAT & Professional Tax				
		S.	98.35	150.00	148.93	-1.07
		R.	51.65			

Enhancement of provision by way of re-appropriation (₹51.65 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).

Grant No. 30 Planning

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

Revenue

Major Head: 2575 Other Special Area Programmes
3451 Secretariat-Economic Services

Voted :

Original	3,00,69,67			
Supplementary	...	3,00,69,67	45,63,11	-2,55,06,56
Amount surrendered during the year.				1,34,85,89

Capital:

Major Head: 4575 Capital Outlay on other Special Areas Programmes

Voted :

Original	10,93,22,41			
Supplementary	1,48,78,45	12,42,00,86	4,89,82,28	-7,52,18,58
Amount surrendered during the year.				...

Notes and comments :

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

	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
	(₹ in lakh)		
Revenue:			
Voted:			
Valley Areas	21,721.60	2,068.35	-19,653.25
Hill Areas	8,348.07	2,494.76	-5,853.31
	30,069.67	4,563.11	-25,506.56
Capital:			
Voted:			
Valley Areas	1,13,848.86	46,082.60	-67,766.26
Hill Areas	10,352.00	2,899.68	-7,452.32
	1,24,200.86	48,982.28	-75,218.58

Grant No. 30 Contd.

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

1.1. Revenue :

1.1.1. The grant closed with a saving of ₹25,506.56 lakh against which an amount of ₹13,485.89 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹25,506.56 lakh, surrendered of ₹13,485.89 lakh obtained in March 2023 proved less.

1.1.3 Saving occurred mainly under:

Voted:**(Hill)****2575 Other Special Area Programmes**02 *Backward Areas*

800 Other Expenditure

1. 01 Integrated Water Management Programme (IWMP) (Central Share)

O. 3,619.11 ... 684.36 +684.36

R. -3,619.11

Reasons for withdrawal of provision by way of surrender (₹3,485.89 lakh) and re-appropriation (₹133.22 lakh) in March 2023 and final excess have not been intimated though called for (August 2023).

2. 16 State Share of Integrated Watershed Management Programme (IWMP)

O. 397.51 ... 71.43 +71.43

R. -397.51

Reasons for withdrawal of entire provision by way of re-appropriation (₹397.51 lakh) in March 2023 and anticipated saving and final excess have not been intimated though called for (August 2023).

06 *Border Area Development*

102 Development of Border Areas

3. 01 Border Area Development Programme (Central Share)

O. 3,500.00 2,000.00 1,493.00 -507.00

R. -1,500.00

Reduction of provision through re-appropriation (₹1,500.00 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023)

Grant No. 30 Contd.

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

4.	02	State Share for Border Area Development			
	O.	350.00	200.00	165.90	-34.10
	R.	-150.00			

Withdrawal of fund through re-appropriation (₹150.00 lakh) in March 2023 proved less. Reasons for final saving have not been intimated though called for (August 2023).

3451 Secretariat - Economics Services

	092	Other Offices			
5.	03	Directorate of Planning			
	O.	373.23	308.70	74.36	-234.34
	R.	-64.53			

Reduction of provision by way of re-appropriation (₹64.53 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).

	102	District Planning Machinery			
6.	07	Planning at District Level			
	O.	108.22	81.54	5.71	-75.83
	R.	-26.68			

Withdrawal of fund through re-appropriation (₹26.68 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).

(Valley)**2575 Other Special Area Programmes**

	02	<i>Backward Areas</i>			
	800	Other Expenditure			
7.	01	Integrated Water Management Programme (IWMP) (Central Share)			
	O.	1,468.64	1,154.95	240.00	-914.95
	R.	-313.69			

Withdrawal of provision by way of re-appropriation (₹313.69 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).

8.	16	State Share of Integrated Watershed Management Programme (IWMP)			
	O.	167.80	102.76	31.33	-71.43
	R.	-65.04			

Reduction of provision by way of re-appropriation (₹65.04 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).

Grant No. 30 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
9.	17	Payment of Staff Salaries		
	O.	44.00	44.00	37.03
				-6.97
Reasons for final saving have not been intimated though called for (August 2023).				
3451 Secretariat - Economic Services				
	092	Other Offices		
10.	03	Directorate of Planning		
	O.	917.70	794.06	497.13
	R.	-123.64		-296.93
Reduction of fund through re-appropriation (₹123.64 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).				
11.	04	Crash Scheme for Generation of Employment		
	O.	627.00	627.00	507.39
				-119.61
Reasons for saving have not been intimated though called for (August 2023).				
12.	06	Planning Machinery (HQ)		
	O.	544.66	545.20	368.30
	R.	0.54		-176.90
Enhancement of fund through re-appropriation (₹0.54 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).				
13.	22	Assistance to NGOs/Association/Local Bodies		
	O.	68.00	78.00	56.00
	R.	10.00		-22.00
Enhancement of fund through re-appropriation (₹10.00 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).				
	102	District Planning Machinery		
14.	07	Planning at District Level		
	O.	207.80	154.84	35.75
	R.	-52.96		-119.09
Reduction of fund through re-appropriation (₹52.96 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).				

Grant No. 30 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
	800	Other Expenditure		
15.	20	Equity fund for Manipur Start up Policy 2016		
	O.	10,000.00	5,000.00	...
	R.	-5,000.00		-5,000.00

Reasons for withdrawal of fund through surrender (₹5,000.00 lakh) in March 2023 and non-utilisation of the remaining provision have not been intimated though called for (August 2023).

16.	23	State Share Development Corpus Fund		
	O.	2,000.00	...	...
	R.	-2,000.00		...

Reasons for withdrawal of entire budget provision through surrender (₹2,000.00 lakh) in March 2023 have not been intimated though called for (August 2023).

17.	24	Development Corpus Fund		
	O.	5,000.00	...	...
	R.	-5,000.00		...

Reasons for withdrawal of entire budget provision through surrender (₹5,000.00 lakh) in March 2023 have not been intimated though called for (August 2023).

18.	27	Sub Division Development Monitoring Mission (SDDMM)		
	O.	500.00	500.00	44.80
	R.			-455.20

Reasons for final saving have not been intimated though called for (August 2023).

19.	28	SDG Cell		
	O.	50.00	50.00	...
	R.			-50.00

Reasons for non-surrender/non-utilisation of the entire provision have not been intimated though called for (August 2023).

1.1.4. The saving mentioned in Note 1.1.3 above was partly counter-balanced by excess as under:

(Valley)

3451 Secretariat - Economic Services

092 Other Offices

Grant No. 30 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
20.	27	Remote Sensing Application Centre (MARSAC)			
	O.	120.00	127.58	126.17	-1.41
	R.	7.58			

Enhancement of fund through re-appropriation (₹7.58 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).

1.2. Capital :

1.2.1. The grant in the Capital Section closed with a saving of ₹75,218.58 lakh. No part of the saving was surrendered during the year.

1.2.2. In view of the final saving of ₹75,218.58 lakh, supplementary provision of ₹14,878.45 lakh obtained in February 2023 proved unnecessary.

1.2.3. Saving in the grant occur mainly under:

Voted:**(Hill)****4575 Capital Outlay on Other Special Areas Programmes**

	60	<i>Others</i>			
	800	Other Expenditure			
1.	04	Central Assistance under Hill Area Development Programme (HADP) to Tamenglong District			
	O.	5222.00	2200.00	614.67	-1585.33
	R.	-3022.00			

Withdrawal of fund through re-appropriation (₹3,022.00 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).

2.	05	Central Assistance under Hill Area Development Programme (HADP) to Noney District			
	O.	3,029.00	700.00	120.01	-579.99
	R.	-2,329.00			

Reduction of fund through re-appropriation (₹2,329.00 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).

3.	19	Special Development Fund for Border and Under-Development Districts			
	O.	2,100.00	2,100.00	2,060.00	-40.00

Reasons for saving have not been intimated though called for (August 2023).

Grant No. 30 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Voted:			
(Valley)			
4575 Capital Outlay on Other Special Areas Programmes			
60	<i>Others</i>		
800	Other Expenditure		
4. 07	Special Assistance to States for Capital Expenditure		
O.	80,000.00	1,00,000.00	40,160.01
S.	14,878.45		
R.	5,121.55		

Enhancement of fund through supplementary (₹14,878.45 lakh) in February 2023 and re-appropriation (₹5,121.55 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).

5. 15	Rural Infrastructure Development Fund (RIDF)		
O.	18,822.13	18,822.13	5,749.86
			-13,072.27

Reasons for saving have not been intimated though called for (August 2023).

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

(Valley)

4575 Capital Outlay on Other Special Areas Programmes

60	<i>Others</i>		
800	Other Expenditure		
6. 18	Construction of New ILP Counter at Jiribam		
O.	98.28	122.73	122.73
R.	24.45		...

Reasons for enhancement of fund through re-appropriation (₹24.45 lakh) in March 2023 and incurring expenditure over the budget provision have not been intimated though called for (August 2023).

1.3. New Service :

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

Revenue Voted:

(Valley)

3451 Secretariat - Economic Services

092 Other Offices

Grant No. 30 Concl.

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

1.	25	Manipur State Planning Authority			
		R.	166.35	166.35	69.36

Reasons for incurring expenditure without obtaining provision either in original or supplementary budget have not been intimated though called for (August 2023).

	800	Other Expenditure			
2.	29	District Meeyamgi Numit			
		R.	50.00	50.00	50.00

Reasons for creation of fund through re-appropriation without obtaining fund either in original or supplementary budget have not been intimated though called for (August 2023).

Capital Voted:**(Valley)****4575 Capital Outlay on Special Areas Programme**60 *Others*

800 Other Expenditure

3.	20	Construction of 21 playgrounds in Kuilong Village, Tamei Sub-Division, Tamenglong District			
		R.	105.00	105.00	105.00

Reasons for incurring expenditure through re-appropriation without obtaining fund either in original or supplementary budget have not been intimated though called for (August 2023).

Grant No. 31 Fire Protection and Control

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

Revenue

Major Head: 2070 Other Administrative Services

(**₹ in thousand**)

Voted :

Original	35,87,83		
Supplementary	...	35,87,83	21,92,17
Amount surrendered during the year.			-13,95,66
			...

Notes and comments :

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

Revenue: Voted:	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
Valley Areas	3,587.83	2,192.17	-1,395.66
Hill Areas	...	...	...
Total Voted	3,587.83	2,192.17	-1,395.66

(**₹ in lakh**)**1.1. Revenue :**

1.1.1 The grant closed with a saving of ₹1,395.66 lakh. No part of the saving was surrendered during the year.

1.1.2. Saving occurred mainly under:

Grant No. 31 Concl'd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Voted:			
(Valley)			
2070 Other Administrative Services			
108	Fire Protection and Control		
1. 02	Fire Protection and Control		
O.	3,587.83	3,587.83	2,192.17
			-1,395.66

Reasons for saving have not been intimated though called for (August 2023).

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

Grant No. 32 Jails

Section & Major Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
Revenue			
Major Head: 2056 Jails			
Voted :			
Original	41,67,78		
Supplementary	...	41,67,78	38,13,50
Amount surrendered during the year.			1,97,11
Capital			
Voted :			
Original	1,00,00		
Supplementary	...	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	Excess (+)/ Saving (-)
Revenue:			
Voted:			
Valley Areas	3,331.50	3,211.53	-1,19.97
Hill Areas	836.28	601.97	-2,34.31
Total Voted	4,167.78	3,813.50	-354.28
Capital:			
Voted:			
Valley Areas	100.00	...	-100.00
Hill Areas	...	...	...
Total Voted	100.00	...	-100.00

1.1. Revenue :

1.1.1. The grant closed with a saving of ₹354.28 lakh against which an amount of ₹197.11 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹354.28 lakh, surrender of ₹197.11 lakh in March 2023 proved less.

1.1.3. Saving occurred mainly under:

Grant No. 32 Contd.

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

Voted:**(Valley)****2056 Jails**

	101	Jails				
1.	02	Central Jail, Imphal				
		O.	1,560.50	1,529.71	1,493.93	-35.78
		R.	-30.79			

Reduction of fund by way of re-appropriation (₹30.79 lakh) in March 2023 proved less. Reasons for saving was reportedly due to retirement of some staff and non-payment of medical reimbursement.

2.	09	Implementation of Eprisons project (Central Share)				
		O.	82.00	82.00	...	-82.00

Reasons for non-utilisation of entire provision was reportedly due to non-finalisation of tender process in the GeM.

Voted:**(Hill)****2056 Jails**

	101	Jails				
3.	03	District Jail (Chandel)				
		O.	461.90	277.34	276.89	-0.45
		R.	-184.56			

Reduction of fund by way of re-appropriation (₹184.56 lakh) in March 2023 proved less. Reasons for saving was reportedly due to insufficient balance for payment of salary in respect of Grade IV employees.

4.	04	District Jail, Churachandpur				
		O.	374.38	332.18	325.09	-7.09
		R.	-42.20			

Reduction of fund by way of re-appropriation (₹42.20 lakh) in March 2023 proved less. Reasons for saving was reportedly due to transfer and expiry of some staffs.

Grant No. 32 Concl'd.

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

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

Voted:**(Valley)****2056 Jails**

	001	Direction and Administration				
5.	01	Direction				
		O.	212.02	226.26	224.06	-2.20
		R.	14.24			

Enhancement of fund through re-appropriation (₹14.24 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).

	101	Jails				
6.	08	Sajiwa Jail				
		O.	1,172.47	1,195.52	1,193.53	-1.99
		R.	23.05			

Augmentation of fund through re-appropriation (₹23.05 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).

1.2. Capital :

1.2.1. The grant in the Capital Section closed with a saving of ₹100.00 lakh and no part of the saving was surrendered during the year.

1.2.2. Saving occurred mainly under :-

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

	800	Other Expenditure				
1.	02	Upgradation of Jail				
		O.	100.00	100.00	...	-100.00

Reasons for non-utilisation of entire provision have not been intimated though called for (August 2023).

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

Grant No. 33 Home Guards

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

Revenue**Major Head: 2070 Other Administrative Services**

Voted :

Original	52,51,89		
Supplementary	4,00,00	56,51,89	54,63,84
Amount surrendered during the year.			-1,88,05
			...

Notes and comments :

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

	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Revenue:			
Total Voted: Valley Areas	5,651.89	5,463.84	-188.05
Hill Areas	...	...	...
Total Voted	5,651.89	5,463.84	-188.05

1.1. Revenue :

1.1.1. The grant closed with a saving of ₹188.05 lakh. No part of the saving was surrendered during the year.

1.1.2. In view of the final saving of ₹188.05 lakh, supplementary provision of ₹400.00 lakh obtained in March 2023 proved excessive.

1.1.3. Saving occurred mainly under:

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Voted:			
(Valley)			
2070 Other Administrative Services			
107 Home Guards			
1. 02 Village Police			
O.	5,251.89	5,651.89	5,463.84
S.	400.00		-188.05

In view of the final saving of ₹188.05 lakh, enhancement of fund by way of supplementary ₹400.00 lakh in March 2023 proved excessive. Reasons for final saving have not been intimated though called for (August 2023).

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

Section & Major Head	Grant No. 34 Rehabilitation	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
			(₹ in thousand)	
Revenue				
Major Head: 2235 Social Security and Welfare				
Voted :				
	Original	6,94,32		
	Supplementary	...	3,16,48	-3,77,84
	Amount surrendered during the year.			1,48

Notes and comments :

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

	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
		(₹ in lakh)	
Revenue:			
Voted:	Valley Areas	694.32	-377.84
	Hill Areas	...	...
	<u>Total Voted</u>	<u>694.32</u>	<u>-377.84</u>

1.1. Revenue :

1.1.1. The grant closed with a saving of ₹377.84 lakh against which an amount of ₹1.48 lakh was surrendered during the year.

1.1.2. Saving occurred mainly under:

Grant No. 34 Concl.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Voted:			
(Valley)			
2235 Social Security and Welfare			
	<i>01 Rehabilitation</i>		
	001 Direction and Administration		
1.	01 Direction		
	O.	92.64	92.84
	R.	0.20	53.18
			-39.66
Enhancement of fund by way of re-appropriation (₹0.20 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).			
	200 Other Relief Measures		
2.	03 Payment of Compensation/Relief		
	O.	200.00	200.00
			56.00
			-144.00
Reasons for saving have not been intimated though called for (August 2023).			
3.	08 Victims of Extremist Action		
	O.	200.00	200.00
			36.80
			-163.20
Reasons for saving have not been intimated though called for (August 2023).			
	800 Other Expenditure		
4.	01 Manipur Victims Compensation Scheme 2011		
	O.	150.00	150.00
			138.50
			-11.50
Reasons for saving have not been intimated though called for (August 2023).			
5.	04 Central Victim Compensation Fund(Central Share)		
	O.	50.00	50.00
			32.00
			-18.00
Reasons for final saving have not been intimated though called for (August 2023).			

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

Grant No. 35 Stationery and Printing

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

(₹ in thousand)

Revenue**Major Head: 2058 Stationery and Printing**

Voted :

Original	7,24,39		
Supplementary	21,50	7,45,89	5,14,31
Amount surrendered during the year.			-2,31,58
			...

Capital**Major Head: 4058 Capital Outlay on Stationery and Printing**

Voted :

Original	50,00		
Supplementary	...	50,00	...
Amount surrendered during the year.			-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	Excess (+)/ Saving (-)
--	--	-------------------------------	-----------------------------------

(₹ in lakh)

Revenue:				
Voted:	Valley Areas	745.89	514.31	-231.58
	Hill Areas	...	...	...
	Total Voted	745.89	514.31	-231.58
Capital:				
Voted:	Valley Areas	50.00	...	-50.00
	Hill Areas	...	...	...
	Total Voted	50.00	...	-50.00

1.1. Revenue :

1.1.1 The grant closed with a saving of ₹231.58 lakh. No part of the saving was surrendered during the year.

1.1.2. In view of the final saving of ₹231.58 lakh, supplementary provision of ₹21.50 lakh obtained in February 2023 proved unnecessary.

1.1.3. Saving occurred mainly under:

Grant No. 35 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Voted:			
(Valley)			
2058 Stationery and Printing			
1.	101 Purchase and Supply of Stationery Stores		
	02 Purchase and Supply of Stationery Stores		
	O.	55.09	75.09
	S.	20.00	
			53.50
			-21.59
Enhancement of fund by way of supplementary (₹20.00 lakh) in February 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).			
2.	103 Government Presses		
	01 Government Press		
	O.	4,28.50	4,21.50
	S.	1.50	
	R.	-8.50	
			3,88.80
			-32.70
Enhancement of provision by way of supplementary (₹1.50 lakh) in February 2023 proved unnecessary and reduction through re-appropriation (₹8.50 lakh) in March 2023 proved less. Reasons for final saving have not been intimated though called for (August 2023).			
3.	02 Strengthening of Technical and Administrative Staff		
	O.	85.00	85.00
			7.50
			-77.50
Reasons for final saving of ₹77.50 lakh have not been intimated though called for (August 2023).			
4.	05 Modernization of Government Press		
	O.	75.00	75.00
			...
			-75.00
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (August 2023).			
5.	06 Printing of High Security Government ID cards		
	O.	15.00	15.00
			...
			-15.00
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (August 2023).			

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

Grant No. 35 Concl.

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

1.2. Capital :

1.2.1. The grant in the Capital Section closed with a saving of ₹50.00 lakh. No part of the saving was surrendered during the year.

1.2.2. Saving occurred under :-

Voted**(Valley)****4058 Capital Outlay on Stationery and Printing**

	103	Government Presses				
1.	01	Construction of new factory building				
	O.		50.00	50.00	...	-50.00

Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (August 2023).

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	Excess (+)/ Saving (-)
	(₹ in thousand)		

Revenue**Major Head: 2702 Minor Irrigation**

Voted :

Original	15,19,88		
Supplementary	...	15,19,88	8,81,31
Amount surrendered during the year.			-6,38,57
			2,90,41

Capital:**Major Head: 4552 Capital Outlay on North Eastern Areas
4702 Capital Outlay on Minor Irrigation**

Voted :

Original	3,28,47,12		
Supplementary	35,59,94	3,64,07,06	20,08,56
Amount surrendered during the year.			-3,43,98,50
		

Notes and comments :

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

	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
	(₹ in lakh)		
Revenue:			
Voted:			
Valley Areas	1,513.88	870.31	-643.57
Hill Areas	6.00	11.00	+5.00
Total Voted:	1,519.88	881.31	-638.57
Capital:			
Voted:			
Valley Areas	31,091.26	1,653.38	-29,437.88
Hill Areas	5,315.80	355.18	-4,960.62
Total Voted:	36,407.06	2,008.56	-34,398.50

1.1. Revenue :

1.1.1. The grant closed with a saving of ₹638.57 lakh against which an amount of ₹290.41 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹638.57 lakh, surrendered of ₹290.41 lakh in March 2023 proved less.

1.1.3 Saving occurred mainly under:

Grant No. 36 Contd.

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

Voted:**(Valley)****2702 Minor Irrigation**

	80	General				
	001	Direction and Administration				
1.	01	Direction				
		O.	585.90	455.44	290.25	-165.19
		R.	-130.46			

Withdrawal of provision by way of surrender (₹140.41 lakh) proved less and enhancement through re-appropriation (₹9.95 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).

2.	03	Execution				
		O.	856.34	652.18	506.36	-145.82
		R.	-204.16			

Withdrawal of provision by way of surrender (₹150.00 lakh) and re-appropriation (₹54.16 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).

	800	Other Expenditure				
3.	02	Rationalisation of Minor Irrigation Statistic (Central Share)				
		O.	60.13	55.40	18.25	-37.15
		R.	-4.73			

Reduction of fund by way of re-appropriation (₹4.73 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).

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

Voted:**(Valley)****2702 Minor Irrigation**

	01	Surface Water				
	103	Diversion Schemes				
4.	05	Pick-up Weir				
		O.	10.71	19.00	19.00	...
		R.	8.29			

Reasons for enhancement of fund through re-appropriation (₹8.29 lakh) in March 2023 and incurring expenditure over the budget provision have not been intimated though called for (August 2023).

Grant No. 36 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)		
80	<i>General</i>				
052	Machinery and Equipment				
5. 04	Maintenance of Machinery				
	O.	0.80	20.00	20.00
	R.	19.20			

Reasons for augmentation of fund through re-appropriation (₹19.20 lakh) in March 2023 and incurring expenditure over the budget provision have not been intimated though called for (August 2023).

(Hill)**2702 Minor Irrigation**

01	<i>Surface Water</i>				
103	Diversion Schemes				
6. 05	Pick-up Weir				
	O.	6.00	11.00	11.00	...
	R.	5.00			

Reasons for augmentation of provision through re-appropriation (₹5.00 lakh) in March 2023 and incurring expenditure over the budget provision have not been intimated though called for (August 2023).

1.2. Capital :

1.2.1. The grant in the Capital Section closed with a saving of ₹34,398.50 lakh. No part of the saving was surrendered during the year.

1.2.2. In view of the final saving of ₹34,398.50 lakh, supplementary provision of ₹3,559.94 lakh obtained in February 2023 proved unnecessary.

1.2.3. Saving occurred mainly under:

Voted:**(Valley)****4702 Capital Outlay on Minor Irrigation**

101	<i>Surface Water</i>				
1. 11	PMKSY- Surface Minor Irrigation (SMI) (Central Share)				
	O.	10,640.00	14,604.40	....	-14,604.40
	S.	3,559.94			
	R.	404.46			

In view of the final saving of ₹14,604.40 lakh, augmentation of fund through supplementary (₹3,559.94 lakh) in February 2023 and through re-appropriation (₹404.46 lakh) in March 2023 proved unjustified. Reasons for non-utilisation of the provision have not been intimated though called for (August 2023).

Grant No. 36 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
2. 12 State Matching Share of Surface Minor Irrigation (SMI)			
O.	400.00	100.00	.... -100.00
R.	-300.00		

Reasons for reduction of fund through re-appropriation (₹300.00 lakh) and non-utilisation of the remaining provision have not been intimated though called for (August 2023).

102 Ground Water			
3. 11 PMKSY Har Khet Ko Pani (HKKP) Ground Water (Central Share)			
O.	10,000.00	10,000.00	244.68 -9,755.32

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

4. 12 State Matching Share of PMKSY - Har Khet Ko Pani (HKKP) Ground Water			
O.	200.00	...	... ..
R.	-200.00		

Reasons for reduction of entire provision by way of re-appropriation (₹200.00 lakh) in March 2023 have not been intimated though called for (June 2022).

800 Other Expenditure			
5. 07 Rural Infrastructure Development Fund (RIDF)			
O.	5,007.87	5,007.87	.... -5,007.87

Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (August 2023).

Voted:**(Hill)****4702 Capital Outlay on Minor Irrigation**

101 Surface Water			
6. 05 Pick up weir, Low Head Barrage, Percolation Tank			
O.	500.00	500.00	344.38 -155.62

Reasons for saving have not been intimated though called for (August 2023).

Grant No. 36 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
7.	06	River Lift Irrigation Scheme		
	O.	45.00	100.00	...
	R.	55.00		

Additional provision of ₹55.00 lakh through re-appropriation in March 2023 proved unnecessary. Reasons for non-utilisation of the entire provision have not been intimated though called for (August 2023).

8.	11	PMKSY- Surface Minor Irrigation (SMI) (Central Share)		
	O.	4,560.00	4,560.00	...
	R.			

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

9.	12	State Matching Share of Surface Minor Irrigation (SMI)		
	O.	200.00	60.00	....
	R.	-140.00		

Reduction of fund by way of re-appropriation (₹140.00 lakh) in March 2023 proved less. Reasons for non-utilisation of the remaining provision have not been intimated though called for (August 2023).

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

Voted:**(Valley)****4702 Capital Outlay on Minor Irrigation**

101 Surface Water

10.	05	Pick up weir, Low Head Barrage, Percolation Tank		
	O.	1,100.00	1,100.00	1,148.04
	R.			+48.04

Reasons for incurring excess expenditure against the budget provision have not been intimated though called for (August 2023).

Grant No. 36 Concl'd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
11.	06	River Lift Irrigation Scheme		
	O.	90.00	200.00	115.00
	R.	110.00		-85.00

Enhancement of fund through re-appropriation (₹110.00 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).

	102	Ground Water		
12.	08	Strengthening of Ground Water		
	O.	47.25	47.25	99.45
	R.			+52.20

Reasons for incurring expenditure in excess of the budget provision have not been intimated though called for (August 2023).

1.3. New Service :

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

Voted:**(Valley)****2702 Minor Irrigation**80 *General*

800 Other Expenditure

1.	03	Irrigation Census under PMKSY		
	R.	16.45	16.45	16.45

Reasons for incurring expenditure through re-appropriation without creation of fund either in original or supplementary budget have not been intimated though called for (August 2023).

Grant No. 37 Fisheries

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

(₹ in thousand)

Revenue**Major Head: 2405 Fisheries**

Voted :

Original	61,96,79		
Supplementary	...	61,96,79	30,94,05
Amount surrendered during the year.			95,05

Capital:**Major Head: 4405 Capital Outlay on Fisheries**

Voted :

Original	5,00		
Supplementary	5,00	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 :

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

(₹ in lakh)

Revenue			
Voted:			
Valley Areas	5,612.75	2,581.82	-3,030.93
Hill Areas	584.04	512.23	-71.81
Total Voted	6,196.79	3,094.05	-3,102.74
Capital:			
Voted:			
Valley Areas	10.00	...	-10.00
Hill Areas	...	...	...
Total Voted	10.00	...	-10.00

1.1.Revenue :

1.1.1. The grant closed with a saving of ₹3,102.74 lakh against which an amount of ₹95.05 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹3,102.74 lakh, surrendered of ₹95.05 lakh in March 2023 proved less.

1.1.3. Saving occurred mainly under:

Grant No. 37 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Voted:			
(Valley)			
2405 Fisheries			
1.	001 Direction and Administration		
	01 Direction		
	O.	1,293.90	1,252.74
	R.	-41.16	1,113.16
			-139.58
Reduction of fund through re-appropriation (₹41.16 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).			
2.	20 Strengthening of Technical and Administrative Staff		
	O.	14.80	14.80
			8.62
			-6.18
Reasons for saving have not been intimated though called for (August 2023).			
3.	101 Inland fisheries		
	02 Commercial Fish Farm		
	O.	112.30	111.10
	R.	-1.20	88.90
			-22.20
Withdrawal of fund through re-appropriation (₹1.20 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).			
4.	03 Fish Fry Distribution		
	O.	116.90	121.57
	R.	4.67	109.81
			-11.76
Additional provision of ₹4.67 lakh obtained through re-appropriation in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).			
5.	20 Development of Fisheries		
	O.	400.00	400.00
			29.84
			-370.16
Reasons for final saving have not been intimated though called for (August 2023).			
6.	109 Extension and Training		
	04 Fishery Extension		
	O.	96.35	94.00
	R.	-2.35	86.72
			-7.28
Reduction of provision through re-appropriation (₹2.35 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).			

Grant No. 37 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
7.	800 01	Other Expenditure State Share of Centrally Sponsored Schemes		
	O.	170.00	34.00	16.77
	R.	-136.00		-17.23
Withdrawal of fund through surrender (₹95.05 lakh) and re-appropriation (₹40.95 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).				
8.	02	Financial Assistance to Fish Farm Development Agency (FFDA)		
	O.	256.00	150.00	140.86
	R.	-106.00		-9.14
Withdrawal of fund through re-appropriation (₹106.00 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).				
9.	03	Assistance to Pisciculturists		
	O.	6.00	6.00	...
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (August 2023).				
10	10	Pradhan Mantri Matsya Sampada Yojana (Central Share)		
	O.	3,000.00	2,963.76	846.66
	R.	-36.24		-2,117.10
Reduction of fund through re-appropriation (₹36.24 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).				

**Voted:
(Hill)****2405 Fisheries**

11.	001 01	Direction and Administration Direction		
	O.	507.70	499.26	460.99
	R.	-8.44		-38.27

Withdrawal of fund through re-appropriation (₹8.44 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).

Grant No. 37 Concl.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
	101	Inland Fisheries		
12.	03	Fish Fry Distribution		
	O.	67.14	62.57	49.59
	R.	-4.57		-12.98

Withdrawal of fund of ₹4.57 lakh through re-appropriation in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).

13.	15	Fishery Extension		
	O.	6.00	6.00	...
				-6.00

Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (August 2023).

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 saving of ₹10.00 lakh. No part of the saving was surrendered during the year.

1.2.2. Saving occurred under:

Voted:**(Valley)****4405 Capital Outlay on Fisheries**

	800	Other Expenditure		
1	18	Construction of Fish Farms		
	O.	5.00	10.00	...
	S.	5.00		-10.00

Reasons for enhancement of fund through supplementary (₹5.00 lakh) in February 2023 and non-utilisation/non-surrender of the remaining provision have not been intimated though called for (August 2023).

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	Excess (+)/ Saving (-)
-------------------------------------	--	-------------------------------	-----------------------------------

(₹ in thousand)

Revenue**Major Head: 2515 Other Rural Development Programme****3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions**

Voted :

Original	1,38,89,10			
Supplementary	23,37,97	1,62,27,07	56,83,26	-1,05,43,81
Amount surrendered during the year.				...

Notes and comments :

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

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

(₹ in lakh)

Revenue:			
Voted:			
Valley Areas	16,227.07	5,683.26	-10,543.81
Hill Areas	...	...	...
Total Voted	16,227.07	5,683.26	-10,543.81

1.1. Revenue :

1.1.1. The grant closed with a saving of ₹10,543.81 lakh. No part of the saving was surrendered during the year.

1.1.2. In view of the final saving of ₹10,543.81 lakh, supplementary provision of ₹2,337.97 lakh obtained in February 2023 proved unnecessary.

1.1.3. Saving occurred mainly under:-

Grant No. 38 Contd.

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

Voted:**(Valley)****2515 Other Rural Development Programme**

	101	Panchayati Raj				
1.	01	Direction				
		O.	1,781.04	1,402.60	1,174.89	-227.71
		R.	-378.44			

Withdrawal of provision by way of re-appropriation (₹378.44 lakh) in March 2023 proved less. Reasons for final saving have not been intimated though called for (August 2023).

2.	12	Schemes under 15th FC Award				
		O.	5,658.84	11,259.47	2,744.45	-8,515.02
		S.	2,337.97			
		R.	3,262.66			

Enhancement of provision by way of supplementary (₹2,337.97 lakh) in February 2023 and re-appropriation (₹3,262.66 lakh) in March 2023 proved unnecessary. Reasons for final saving have not been intimated though called for (August 2023).

3.	13	Extension Training Centre (ETC)				
		O.	25.00	25.00	2.50	-22.50

Reasons for saving have not been intimated though called for (August 2023).

3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions

	200	Other Miscellaneous Compensations and Assignments				
4.	05	Devolution to PRIs under 3rd SFC Awards				
		O.	4,673.33	...	...	...
		R.	-4,673.33			

Reasons for withdrawal of entire provision through re-appropriation (₹4673.33 lakh) in March 2023 have not been intimated though called for (August 2023).

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

(Valley)**2515 Other Rural Development Programme**

	101	Panchayati Raj
--	-----	----------------

Grant No. 38 Concl.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
5.	09	Rashtriya Gram Swaraj Abhiyan (RGSA)		
	O.	931.89	2,721.00	949.30
	R.	1,789.11		-1,771.70

Additional provision of ₹1,789.11 lakh obtained through re-appropriation in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).

Grant No. 39 Sericulture

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

(₹ in thousand)

Revenue**Major Head: 2851 Village and Small Industries**

Voted :

Original	32,89,00		
Supplementary	9,36,69	42,25,69	23,71,53
Amount surrendered during the year.			-18,54,16
			...

Notes and comments :

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

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

(₹ in lakh)

Revenue:

Voted:	Valley Areas	3,162.22	1,755.35	-1,406.87
	Hill Areas	1,063.47	616.18	-447.29
	Total Voted	4,225.69	2,371.53	-1,854.16

1.1. Revenue :

1.1.1. The grant closed with a saving of ₹1,854.16 lakh. No part of the saving was surrendered during the year.

1.1.2. In view of the final saving of ₹1,854.16 lakh, supplementary provision of ₹936.69 lakh obtained in February 2023 proved unnecessary.

1.1.3. Saving occurred mainly under:-

Grant No. 39 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Voted:			
(Valley)			
2851 Village and Small Industries			
107	Sericulture Industries		
1.	01 Direction		
	O.	1,974.85	2,331.17
	S.	356.32	1,684.61
			-646.56
Enhancement of fund through supplementary (₹356.32 lakh) in February 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).			
2.	04 Execution		
	O.	16.50	17.00
	S.	0.50	0.97
			-16.03
Additional provision of ₹0.50 lakh obtained through supplementary in February 2023 proved unnecessary. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).			
3.	06 General sericulture Development Programme		
	O.	9.00	9.00
			3.97
			-5.03
Reasons for final saving have not been intimated though called for (August 2023).			
4.	20 State Share of NERTPS		
	O.	419.00	419.00
			...
			-419.00
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (August 2023).			
5.	21 Information Technology		
	O.	10.00	25.21
	S.	15.21	14.71
			-10.50
Augmentation of fund through supplementary (₹15.21 lakh) in February 2023 proved excessive. Reasons for saving have not been intimated though called for (August 2023).			
6.	22 Manipur Sericulture Project		
	S.	300.00	300.00
			...
			-300.00
Reasons for creation of provision through supplementary in February 2023 and non-utilisation/non-surrender of the entire provision have not been intimated though called for (August 2023).			

Grant No. 39 Concl.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(Hill)				
2851 Village and Small Industries				
	107	Sericulture Industries		
7	01	Direction		
	O.	801.65	1,047.63	604.84
	S.	245.98		-442.79

Reasons for enhancement of fund through supplementary (₹245.98 lakh) in February 2023 and final saving have not been intimated though called for (August 2023).

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

Grant No. 40 Water Resources Department

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

Revenue

Major Head:	2700 Major Irrigation		
	2701 Medium Irrigation		
	2711 Flood Control and Drainage		

Voted :

Original	70,64,40		
Supplementary	...	70,64,40	54,01,18
Amount surrendered during the year.			-16,63,22
			10,79,41

Capital:

Major Head:	4700 Capital Outlay on Major Irrigation		
	4711 Capital Outlay on Flood Control Projects		

Voted :

Original	8,68,71,33		
Supplementary	...	8,68,71,33	2,04,75,61
Amount surrendered during the year.			-6,63,95,72
			3,96,11,37

Notes and comments :

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

	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Revenue:			
Voted:			
Valley Areas	6,260.80	4,796.83	-1,463.97
Hill Areas	803.60	604.35	-199.25
Total Voted	7,064.40	5,401.18	-1,663.22
Capital:			
Voted:			
Valley Areas	85,736.62	19,918.95	-65,817.67
Hill Areas	1,134.71	556.66	-578.05
Total Voted	86,871.33	20,475.61	-66,395.72

Grant No. 40 Contd.**1.1. Revenue :**

1.1.1. The grant closed with a saving of ₹1,663.22 lakh against which an amount of ₹1,079.41 lakh was surrendered during the year.

1.1.2. In view of the saving of ₹1,663.22 lakh, surrendered of ₹1,079.41 lakh in March 2023 proved less.

1.1.3. Saving in the grant occurred mainly under:

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(Valley)			
2700 Major Irrigation			
	<i>01 Water Development</i>		
	001 Direction and Administration		
1.	01 Direction		
	O.	402.00	251.50
	R.	-150.50	229.34
			-22.16

In view of the final saving of ₹22.16 lakh, reduction of fund by way of surrender (₹144.57 lakh) and re-appropriation (₹5.93 lakh) in March 2023 proved less. Reasons for final saving was attributed to (i) non-drawal of salary due to Central Management Information System and (ii) retirement of officers and staff.

	<i>02 Singda Irrigation Project</i>		
	001 Direction and Administration		
2.	01 Direction		
	O.	391.60	288.60
	R.	-103.00	257.78
			-30.82

Withdrawal of fund by way of surrender (₹103.00 lakh) in March 2023 proved less. Reasons for saving was stated due to (i) non-drawal of salary due to Central Management Information System and (ii) retirement of officers and staff.

	<i>03 Khuga Irrigation Project</i>		
	001 Direction and Administration		
3.	01 Direction		
	O.	151.80	95.92
	R.	-55.88	53.19
			-42.73

Reduction of fund by way of surrender (₹55.88 lakh) in March 2023 proved less. Reasons for saving was attributed to (i) non-drawal of salary due to Central Management Information System and (ii) retirement of officers and staff.

	<i>04 Thoubal River Irrigation Project</i>		
	001 Direction and Administration		

Grant No. 40 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
4.	01	Direction			
		O.	1,214.40	1,003.20	946.47
		R.	-211.20		-56.73

Withdrawal of fund by way of surrender (₹211.20 lakh) in March 2023 proved less. Reasons for final saving was due to (i) non-drawal of salary due to Central Management Information System and (ii) retirement of officers and staff.

	05	<i>Dolaihabhi River Irrigation Project</i>			
	001	Direction and Administration			
5.	01	Direction			
		O.	102.00	90.80	89.26
		R.	-11.20		-1.54

Reduction of fund by way of surrender (₹11.20 lakh) in March 2023 proved less. Reasons for saving was due to (i) non-drawal of salary due to Central Management Information System and (ii) retirement of officers and staff.

2701 Medium Irrigation

	04	<i>Medium Irrigation Non-Commercial</i>			
	001	Direction and Administration			
6.	01	Direction			
		O.	2,045.40	1,882.16	1,682.70
		R.	-163.24		-199.46

Withdrawal of fund by way of surrender (₹163.24 lakh) in March 2023 proved less. Reasons for saving was due to (i) non-drawal of salary due to Central Management Information System and (ii) retirement of officers and staff.

2711 Flood Control and Drainage

	01	<i>Flood Control</i>			
	001	Direction and Administration			
7.	03	Execution			
		O.	1,709.60	1,423.53	1,214.08
		R.	-286.07		-209.45

Withdrawal of fund by way of surrender (₹292.00 lakh) proved less and enhancement by re-appropriation (₹5.93 lakh) in March 2023 proved unnecessary. Reasons for final saving was due to (i) non-drawal of salary due to Central Management Information System and (ii) retirement of officers and staff.

Grant No. 40 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Voted:			
(Hill)			
2700 Major Irrigation			
	03	<i>Khuga Irrigation Project</i>	
	001	Direction and Administration	
8.	01	Direction	
	O.	401.60	375.92
			343.20
	R.	-25.68	-32.72

Withdrawal of fund by way of surrender (₹25.68 lakh) in March 2023 proved less. Reasons for saving was due to (i) non-drawal of salary due to Central Management Information System and (ii) retirement of officers and staff.

	05	<i>Dolaihabhi River Irrigation Project</i>	
	001	Direction and Administration	
9.	01	Direction	
	O.	402.00	330.80
			261.16
	R.	-71.20	-69.64

Reduction of fund by way of surrender (₹71.20 lakh) in March 2023 proved less. Reasons for saving was due to (i) non-drawal of salary due to Central Management Information System and (ii) retirement of officers and staff.

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

Voted:**(Valley)****2700 Major Irrigation**

	80	<i>General</i>	
	800	Other Expenditure	
10.	05	Irrigation Project	
	O.	2,00.00	2,00.00
			2,80.00
			+80.00

No proper reasons for incurring excess expenditure against the budget provision have been intimated though called for (August 2023)

Capital:

1.2.1. The grant in the Capital Section closed with a saving of ₹66,395.72 lakh against which an amount of ₹39,611.37 lakh was surrendered during the year.

Grant No. 40 Contd.

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

1.2.2. In view of the final saving of ₹66,395.72 lakh, surrendered of ₹39,611.37 lakh in March 2023 proved less.

1.2.3. Saving occurred mainly under:

Voted:**(Valley)****4700 Capital Outlay on Major Irrigation**

03 Thoubal River Irrigation Project

800 Other Expenditure

1.	01	Thoubal River Irrigation Project				
		O.	1,742.70	3,182.03	1,100.00	-2,082.03
		R.	1,439.33			

Enhancement of fund through re-appropriation (₹1,439.33 lakh) in March 2023 proved unnecessary. No proper reasons for saving have been intimated though called for (August 2023).

2.	12	Thoubal River Irrigation Project				
		O.	9,600.00	4,506.00	2,863.50	-1,642.50
		R.	-5,094.00			

Reduction of fund through re-appropriation (₹5,094.00 lakh) in March 2023 proved less. Reasons for final saving was reportedly due to non-release of Check Drawal Authority.

06 Dam Rehabilitation & Improvement Project (Central Share)

800 Other Expenditure

3.	01	Dam Rehabilitation & Improvement Project (Central Share)				
		O.	7,500.00	3,860.42	3,276.97	-583.45
		R.	-3,639.58			

Withdrawal of fund through surrender (₹3,639.58 lakh) in March 2023 proved less. Reasons for final saving was reportedly due to non-release of Cheque Drawing Authority.

4711 Capital Outlay on Flood Control Projects

01 Flood Control

103 Civil Works

4.	01	Civil Works				
		O.	883.92	2,435.18	...	-2,435.18
		R.	1,551.26			

Reasons for enhancement of fund through re-appropriation (₹1,551.26 lakh) in March 2023 and non-utilisation of the entire provision was reportedly due to non-release of Cheque Drawal Authority.

Grant No. 40 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)		
03	<i>Drainage</i>				
103	Civil Works				
5.	02	Rejuvenation of Lamphelpat Water body (EAP)			
	O.	19,500.00	5,200.00	...	-5,200.00
	R.	-14,300.00			

Withdrawal of fund by way of surrender (₹9,677.79 lakh) and through re-appropriation (₹4,622.21 lakh) in March 2023 proved less. Reasons for final saving was attributed to non-release of Cheque Drawal Authority.

6.	08	Flood Management and Border Area Programme			
	O.	41,100.00	16,000.00	5,033.14	-10,966.86
	R.	-25,100.00			

Withdrawal of fund by way of surrender (₹21,200.00 lakh) and re-appropriation (₹3,900.00 lakh) in March 2023 proved less. Reasons for final saving was attributed to non-release of Cheque Drawal Authority.

(Hill)**4700 Capital Outlay on Major Irrigation**

	01	<i>Khuga Irrigation Project</i>			
	800	Other Expenditure			
7.	10	Khuga Irrigation Project			
	O.	864.71	820.06	307.89	-512.17
	R.	-44.65			

Withdrawal of fund by way of re-appropriation (₹44.65 lakh) in March 2023 proved less. Reasons for final saving was attributed to non-release of Cheque Drawal Authority.

	04	<i>Dolaihabhi River Irrigation Project</i>			
	800	Other Expenditure			
8.	12	Dolaihabhi River Irrigation Project			
	O.	270.00	415.00	248.77	-166.23
	R.	145.00			

In view of the final saving of ₹166.23 lakh, enhancement of fund by way of re-appropriation (₹145.00 lakh) in March 2023 proved unjustified. Reasons for final saving was reportedly due to non-release of Cheque Drawal Authority.

Grant No. 40 Contd.

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

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

Voted:**(Valley)****4700 Capital Outlay on Major Irrigations**

	03	<i>Thoubal River Irrigation Project</i>		
	800	Other Expenditure		
9.	11	Thoubal River Irrigation Project (AIBP)		
	O.	280.00	390.35	289.52
	R.	110.35		-100.83

Augmentation of fund through re-appropriation (₹110.35 lakh) in March 2023 proved excessive. No proper reasons for anticipated excess and final saving have been intimated though called for (August 2023).

	05	<i>ERM Loktak Lift Irrigation Project</i>		
	800	Other Expenditure		
10.	01	ERM Loktak Lift Irrigation Project (RIDF)		
	O.	3,900.00	8,331.82	5,487.50
	R.	4,431.82		-2,844.32

Enhancement of fund by way of re-appropriation (₹4,431.82 lakh) in March 2023 proved excessive. No proper reasons for anticipated excess and final saving have been intimated though called for (August 2023).

4711 Capital Outlay on Flood Control Projects

	01	<i>Flood Control</i>		
	103	Civil Works		
11.	03	Civil Works		
	O.	1,230.00	1,818.19	1,567.42
	R.	588.19		-250.77

Enhancement of fund by way of re-appropriation (₹588.19 lakh) in March 2023 proved excessive. No proper reasons for anticipated excess and final saving have been intimated though called for (August 2023).

Grant No. 40 Concl.

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

1.3. New Service :

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

Capital Voted:**(Valley)****4711 Capital Outlay on Flood Control Projects**

	03	Drainage				
	103	Civil Works				
1.	01	Improvement of Pemikhong Drainage System under NLCPR				
	R.		300.91	300.91	300.90	-0.01

Reasons for creation of fund through re-appropriation and incurring expenditure have not been intimated though called for (August 2023).

Grant No. 41 Art and Culture

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

(₹ in thousand)

Revenue

Major Head: 2205 Art and Culture
2552 North Eastern Areas

Voted :

Original	39,02,02		
Supplementary	4,58,83	43,60,85	32,90,73
Amount surrendered during the year.			-10,70,12
			...

Capital:

Major Head: 4202 Capital Outlay on Education, Sports, Art and Culture

Voted :

Original	15,30,00		
Supplementary	1,01,86	16,31,86	13,30,81
Amount surrendered during the year.			-3,01,05
		

Notes and comments :

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

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

(₹ in lakh)

Revenue:

Voted:	Valley Areas	4,299.96	3,265.76	-1,034.20
	Hill Areas	60.89	24.97	-35.92
	Total Voted	4,360.85	3,290.73	-1,070.12

Capital:

Voted:	Valley Areas	1,631.86	1,255.81	-376.05
	Hill Areas	...	75.00	75.00
	Total Voted	1,631.86	1,330.81	-301.05

1.1. Revenue :

1.1.1. The grant closed with a saving of ₹1,070.12 lakh. No part of the saving was surrendered during the year.

1.1.2. In view of the final saving ₹1,070.12 lakh, supplementary provision of ₹458.83 lakh obtained in February 2023 proved unnecessary.

1.1.3. Saving occurred mainly under:

Grant No. 41 Contd.

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

Voted:**(Hill)****2205 Art and Culture**

	105	Public Library				
1.	13	Public Library				
		O.	60.89	60.89	24.97	-35.92

Reasons for saving have not been intimated though called for (August 2023).

(Valley)**2205 Art and Culture**

	001	Direction and Administration				
2.	01	Direction				
		O.	309.75	463.07	342.31	-120.76
		S.	115.00			
		R.	38.32			

Enhancement of provision by way of supplementary (₹115.00 lakh) in February 2023 proved excessive and re-appropriation (₹38.32 lakh) in March 2023 proved unjustified. Reasons for saving have not been intimated though called for (August 2023).

	102	Promotion of Arts and Culture				
3	01	Financial Assistance to Manipur University of Culture				
		O.	532.00	582.00	493.99	-88.01
		S.	50.00			

Enhancement of provision by way of supplementary (₹50.00 lakh) in February 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).

4.	10	Promotion of Film				
		S.	156.94	156.94	....	-156.94

Reasons for creation of provision through supplementary (₹150.94 lakh) in February 2023 and non-utilisation/non-surrender of the entire provision have not been intimated though called for (August 2023).

5.	11	I.N.A./Museum-Cum -Library				
		O.	231.49	231.49	108.23	-123.26

Reasons for saving have not been intimated though called for (August 2023).

Grant No. 41 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
6.	17	Financial Assistance to Manipur State Kala Academy			
	O.		159.00	159.00	135.91
					-23.09
		Reasons for saving have not been intimated though called for (August 2023).			
7.	19	Financial Assistance to Sumang Leela Council			
	O.		20.00	20.00	...
					-20.00
		Reasons for non-utilisation/non-surrender of the entire provision saving have not been intimated though called for (August 2023).			
	103	Archaeology			
8.	04	Archaeology			
	O.		143.47	148.40	89.52
	R.		4.93		-58.88
		Enhancement of provision by way of re-appropriation (₹4.93 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).			
9.	14	Kangla Fort Board			
	O.		85.60	1,80.60	1,72.93
	S.		95.00		-7.67
		Enhancement of provision by way of supplementary (₹95.00 lakh) in February 2023 proved excessive. Reasons for saving have not been intimated though called for (August 2023).			
	104	Archives			
10.	04	Archives			
	O.		104.50	120.50	102.20
	R.		16.00		-18.30
		Enhancement of provision by way of re-appropriation (₹16.00 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).			
	105	Public Library			
11.	13	Public Library			
	O.		167.86	182.86	105.68
	R.		15.00		-77.18
		Enhancement of provision by way of re-appropriation (₹15.00 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).			

Grant No. 41 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
	107	Museums		
12.	18	Museum and Art Gallery		
	O.	180.00	132.79	100.40
	R.	-47.21		-32.39
Withdrawal of provision by way of re-appropriation (₹47.21 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).				
	800	Other Expenditure		
13.	04	Heritage Protection		
	O.	100.00	100.00	79.99
	R.			-20.01
Reasons for saving have not been intimated though called for (August 2023).				
14.	08	Government Dance College		
	O.	183.60	197.20	179.31
	R.	13.60		-17.89
Enhancement of provision by way of re-appropriation (₹13.60 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).				
15.	15	Promotion and Development of Film		
	O.	105.85	120.85	56.23
	R.	15.00		-64.62
Enhancement of provision by way of re-appropriation (₹15.00 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).				
16.	20	Open Air Theatre		
	O.	55.41	105.41	85.45
	S.	41.89		-19.96
	R.	8.11		
Enhancement of provision by way of supplementary (₹41.89 lakh) in February 2023 proved excessive and re-appropriation (₹8.11 lakh) in March 2023 proved unjustified. Reasons for saving have not been intimated though called for (August 2023).				
17.	27	Grant to Manipur State Film & Television Institute		
	O.	150.00	150.00	48.46
	R.			-1,01.54
Reasons for saving have not been intimated though called for (August 2023).				

Grant No. 41 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
18.	28	Chief Minister's Artistisingi Tengbang			
		O.	600.00	500.00	469.99
		R.	-100.00		-30.01

Withdrawal of provision by way of re-appropriation (₹100.00 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).

2552 North Eastern Areas

17 Arts & Culture

102 Promotion of Arts & Culture

19. 03 Heritage Protection in Hill And Plain Districts of Manipur

O. 100.00

R. -100.00

Reasons for withdrawal of the entire provision through re-appropriation (₹100.00 lakh) in March 2023 have not been intimated though called for (August 2023).

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

(Valley)**2205 Art and Culture**

102 Promotion of Arts and Culture

20. 15 Support to Manipur State Kala Academy

O. 147.99 158.3 154.17 -4.13

R. 10.31

Enhancement of provision by way of re-appropriation (₹10.31 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).

105 Public Library

21. 22 Public Library

O. 31.25 40.00 40.00

R. 8.75

Reasons for enhancement of provision by way of re-appropriation (₹8.75 lakh) in March 2023 have not been intimated though called for (August 2023).

Grant No. 41 Contd.

Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
	(₹ in lakh)		
800 Other Expenditure			
22. 09 Government Music College			
O.	33.50	59.42	58.77
R.	25.92		-0.65

Enhancement of provision by way of re-appropriation (₹25.92 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).

23. 23 Republic Day Celebration at New Delhi			
O.	20.00	41.00	41.00
R.	21.00		....

Enhancement of provision by way of re-appropriation (₹21.00 lakh) in March 2023 have not been intimated though called for (August 2023).

1.2. Capital :

1.2.1. The grant in the Capital Section closed with a saving of ₹301.05 lakh. No part of the saving was surrendered during the year.

1.2.2. In view of the final saving of ₹301.05 lakh, supplementary provision of ₹101.86 lakh obtained in February 2023 proved unjustified.

1.2.3. Saving occurred mainly under:

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

	04	<i>Art and Culture</i>			
	800	Other Expenditure			
1.	15	Heritage Protection			
	O.	200.00	200.00	113.95	-86.05
	R.				
2.	19	Shifting of A. R. From Canchipur			
	O.	800.00	758.40	758.40	....
	R.	-41.60			

Reasons for withdrawal of provision by way of re-appropriation (₹41.60 lakh) in March 2023 have not been intimated though called for (August 2023).

Grant No. 41 Contd.

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

3.	21	Construction of Office and Auditorium of Manipur Sahhita Parishad		
	O.	100.00	10.00	...
	R.	-90.00		-10.00

Reasons for withdrawal of provision by way of re-appropriation (₹90.00 lakh) in March 2023 and non-utilisation of the remaining provision have not been intimated though called for (August 2023).

4.	22	Construction of Office and Auditorium of Manipur Sahhita Parishad Upgradation of Kangla Helipad and adjoining structures temples		
	O.	250.00	100.00	100.00
	R.	-150.00		....

Reasons for withdrawal of provision by way of re-appropriation (₹150.00 lakh) in March 2023 have not been intimated though called for (August 2023).

5.	24	Upgradation of Auditorium of INA Museum		
	S.	101.86	150.00	50.00
	R.	48.14		-100.00

Enhancement of provision through re-appropriation (₹48.14 lakh) in March 2023 proved unjustified. Reasons for saving have not been intimated though called for (August 2023).

1.3. New Service :

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

Revenue Voted:**(Valley)****2552 Art and Culture**17 *Arts & Culture*

102 Promotion of Arts and Culture

1.	02	Renovation of Auditorium & Classroom Jawaharlal Nehru Dance Academy (Central Share)		
	R.	30.27	30.27	30.27
				...

Reasons for creation of fund through re-appropriation (₹30.27 lakh) in March 2023 and incurring expenditure have not been intimated though called for (August 2023).

Grant No. 41 Concl'd.

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

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

	04	Art and Culture				
	800	Other Expenditure				
2.	15	Heritage Protection				
	R.		75.00	75.00	75.00	...

Reasons for creation of fund through re-appropriation (₹75.00 lakh) in March 2023 and incurring expenditure have not been intimated though called for (August 2023).

(Valley)**4202 Capital Outlay on Education, Sports, Art and Culture**

	04	Art and Culture				
	800	Other Expenditure				
3.	23	Bioremediation and Improvement of Water Bodies at Officer Colony Sanjenthong				
	R.		53.46	53.46	53.46	...

Reasons for creation of fund through re-appropriation (₹75.00 lakh) in March 2023 and incurring expenditure have not been intimated though called for (August 2023).

Grant No. 42 State Academy of Training

Section & Major Head	Total grant / appropriation	Actual Expenditure (₹ in thousand)	Excess (+)/ Saving (-)
Revenue			
Major Head: 2070 Other Administrative Services			
Voted :			
Original	11,19,93		
Supplementary	52,05	11,71,98	7,04,28
Amount surrendered during the year.			-4,67,70
		

Capital:			
Major Head: 4070 Capital Outlay on Other Administrative Services			
Voted :			
Original	5,00,00		
Supplementary	...	5,00,00	....
Amount surrendered during the year.			-5,00,00
			3,00,00

Notes and comments :

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

	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Revenue:			
Voted:			
Valley Areas	1,171.98	704.28	-467.70
Hill Areas	...	...	...
Total Voted	1,171.98	704.28	-467.70
Capital:			
Voted:			
Valley Areas	500.00	....	-500.00
Hill Areas	...	...	...
Total Voted	500.00	....	-500.00

Grant No. 42 Contd.**1.1. Revenue :**

1.1.1. The grant closed with a saving of ₹467.70 lakh. No part of the saving was surrendered during the year.

1.1.2. In view of the final saving of ₹467.70 lakh, supplementary provision of ₹52.05 lakh obtained in February 2023 proved unnecessary.

1.1.3. Saving occurred mainly under:

Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
		(₹ in lakh)	
Voted:			
(Valley)			
2070 Other Administrative Services			
003	Training		
1. 01	State Academy of Training		
	O.	693.93	696.98
	S.	12.05	430.24
	R.	-9.00	-266.74
Enhancement of fund through supplementary (₹12.05 lakh) in February 2023 proved unnecessary and reduction of fund through re-appropriation (₹9.00 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).			
2. 02	Capacity Building/Skill Development Programme		
	O.	385.00	425.00
	S.	40.00	228.45
Augmentation of fund through supplementary (₹40.00 lakh) in February 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).			

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

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

800 Other Expenditure

Grant No. 42 Concl'd.

Head			Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
(₹ in lakh)					
3.	01	CMs Award for Good Governance			
		O.	11.00	20.00	17.20
		R.	9.00		-2.80

Enhancement of provision through re-appropriation (₹9.00 lakh) in March 2023 proved excessive and reasons for excess expenditure over the budget provision have been intimated though called for (August 2023).

1.2. Capital :

1.2.1. The grant in the Capital Section closed with a saving of ₹500.00 lakh against which an amount of ₹300.00 lakh was surrendered during the year.

1.2.2. In view of the final saving of ₹500.00 lakh, surrendered of ₹300.00 lakh in March 2023 proved less.

1.2.3. Saving in the grant occurred under:

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

	800	Other Expenditure			
1.	03	Construction of SAT Hostel			
		O.	5,00.00	2,00.00	....
		R.	-3,00.00		-2,00.00

Reasons for withdrawal of fund by way of surrender (₹300.00 lakh) in March 2023 and non-utilisation of the remaining provision have not been intimated though called for (August 2023).

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

Grant No. 43 Horticulture and Soil Conservation

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

Revenue

Major Head: 2401 Crop Husbandry
2402 Soil and Water Conservation
2415 Agricultural Research and Education
2552 North Eastern Areas

Voted :

Original	88,69,99			
Supplementary	77,12	89,47,11	52,37,61	-37,09,50
Amount surrendered during the year .				....

Capital:

Major Head: 4401 Capital Outlay on Crop Husbandry
4402 Capital Outlay on Soil and Water Conservation

Voted :

Original	3,75,00			
Supplementary	....	3,75,00	3,75,00	...
Amount surrendered during the year.				...

Notes and comments :

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

Section & Major Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
	(₹ in lakh)		
Revenue:			
Voted:			
Valley Areas	6,394.73	3,351.74	-3,042.99
Hill Areas	2,552.38	1,885.87	-666.51
Total Voted	8,947.11	5,237.61	-3,709.50
Capital:			
Voted:			
Valley Areas	3,75.00	375.00	...
Hill Areas	...	...	...
Total Voted	375.00	375.00	...

Grant No. 43 Contd.**1.1. Revenue :**

1.1.1. The grant closed with a saving of ₹3,709.50 lakh. No part of the saving was surrendered during the year.

1.1.2. In view of the final saving of ₹3,709.50 lakh, supplementary provision of ₹77.12 lakh obtained in February 2023 proved unnecessary.

1.1.3. Saving in the grant occurred mainly under:

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Voted:			
(Hill)			
2401 Crop Husbandry			
1.	001 Direction and Administration		
	01 Direction		
	O.	202.07	202.07
			111.06
			-91.01
	Reasons for saving have not been intimated though called for (August 2023).		
2.	02 Execution		
	O.	363.59	363.59
			254.16
			-109.43
	Reasons for saving have not been intimated though called for (August 2023).		
3.	103 Seeds		
	01 Mao Potato Farm		
	O.	202.44	202.44
			140.62
			-61.82
	Reasons for saving have not been intimated though called for (August 2023).		
4.	02 Foundation Farm at Mao		
	O.	92.24	92.24
			76.65
			-15.59
	Reasons for saving have not been intimated though called for (August 2023).		
5.	108 Commercial Crops		
	01 Commercial Crops		
	O.	75.00	75.00
			40.08
			-34.92
	Reasons for saving have not been intimated though called for (August 2023).		

Grant No. 43 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
119 Horticulture and Vegetable Crops			
6. 01 Fruit Preservation Factory			
O.	28.15	32.11	16.63
R.	3.96		-15.48

Additional provision of ₹3.96 lakh obtained through re-appropriation in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023)

7. 02 Fruit Progeny Orchard and Nurseries			
O.	152.32	152.32	99.92
			-52.40

Reasons for saving have not been intimated though called for (August 2023).

2402 Soil and Water Conservation

001 Direction and Administration			
8. 01 Direction			
O.	518.64	458.64	375.36
R.	-60.00		-83.28

Withdrawal of fund through re-appropriation (₹60.00 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).

101 Soil Survey and Testing			
9. 01 Soil Survey and Testing			
O.	155.97	155.97	113.86
			-42.11

Reasons for saving have not been intimated though called for (August 2023).

102 Soil Conservation			
10. 01 Soil Conservation			
O.	169.52	169.38	107.40
R.	-0.14		-61.98

Withdrawal of fund through re-appropriation (₹0.14 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).

103 Land Reclamation and Development			
11. 01 Assistance to Small and Marginal Farmers for increasing Agricultural Production			
O.	32.40	32.40	....
			-32.40

Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (August 2023).

Grant No. 43 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
(Valley)			
2401 Crop Husbandry			
001	Direction and Administration		
12.	01 Direction		
	O.	207.26	207.26
			156.75
			-50.51
Reasons for saving have not been intimated though called for (August 2023).			
13.	02 Execution		
	O.	401.17	401.17
			281.81
			-119.36
Reasons for saving have not been intimated though called for (August 2023).			
	103 Seeds		
14.	01 Mao Potato Farm		
	O.	51.05	51.05
			23.54
			-27.51
Reasons for saving have not been intimated though called for (August 2023).			
	108 Commercial Crops		
15.	01 Commercial Crops		
	O.	53.55	53.55
			30.12
			-23.43
Reasons for saving have not been intimated though called for (August 2023).			
	109 Extension and Farmers' Training		
16.	01 Horticulture Extension Services		
	O.	43.12	43.12
			29.20
			-13.92
Reasons for saving have not been intimated though called for (August 2023).			
	119 Horticulture and Vegetable Crops		
17.	01 Fruit Preservation Factory		
	O.	1,62.27	1,62.27
			1,46.25
			-16.02
Reasons for saving have not been intimated though called for (August 2023).			
18.	02 Fruit Progeny Orchard and Nurseries		
	O.	92.67	93.97
			73.63
			-20.34
	R.	1.30	

Enhancement of fund through re-appropriation (₹1.30 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).

Grant No. 43 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
800	Other Expenditure			
19.	01	Mission for Integrated Development of Horticulture (Central Share)		
	O.	3,699.90	3,596.99	1,216.50
	S.	77.12		-2,380.49
	R.	-180.03		

In view of the final saving of ₹2,380.49 lakh, the supplementary provision of ₹77.12 lakh obtained in February 2023 proved unnecessary and reduction through re-appropriation (₹180.03 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).

20.	02	State Share for Mission for Integrated Development of Horticulture		
	O.	296.00	205.26	205.22
	R.	-90.74		-0.04

Withdrawal of fund through re-appropriation (₹90.74 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).

21.	08	Farmimg System in shifting cultivation areas of Manipur		
	O.	77.77	77.77	51.29
	R.			-26.48

Reasons for saving have not been intimated though called for (August 2023).

2402 Soil and Water Conservation

	101	Soil Survey and Testing		
22.	01	Soil Survey and Testing		
	O.	187.19	191.08	133.47
	R.	3.89		-57.61

Additional provision of ₹3.89 lakh obtained through re-appropriation in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).

	102	Soil Conservation		
23.	01	Soil Conservation		
	O.	241.01	240.85	200.65
	R.	-0.16		-40.20

Withdrawal of fund through re-appropriation (₹0.16 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).

Grant No. 43 Concl'd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)		
103	Land Reclamation and Development				
24. 01	Assistance to Small and Marginal Farmers for increasing Agricultural Production				
	O.	32.40	32.40	-32.40

Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (August 2023).

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

(Valley)

2402 Soil and Water Conservation

	001	Direction and Administration			
25. 01	Direction				
	O.	351.06	441.62	381.82	-59.80
	R.	90.56			

Additional fund of ₹90.56 lakh obtained through re-appropriation in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).

2415 Agriculture Research and Education

01 Crop Husbandry

	277	Research			
26. 01	Training of Graduate and Post Graduate				
	O.	7.57	18.00	17.79	-0.21
	R.	10.43			

Augmentation of fund through re-appropriation (₹10.43 lakh) in March 2023 proved excessive. Reasons for saving have not been intimated though called for (August 2023).

1.2. Capital :

1.2.1 The grant in the Capital Section closed with no specific excess or saving during the year.

Grant No. 44 Social Welfare Department

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

Revenue

**Major Head: 2235 Social Security and Welfare
2236 Nutrition**

Voted :

Original	7,64,38,73			
Supplementary	4,44,36,00	12,08,74,73	6,33,69,48	-5,75,05,25
Amount surrendered during the year.				...

Capital:

Major Head: 4235 Capital Outlay on Social Security and Welfare

Voted :

Original	58,78,44			
Supplementary	2,68,84	61,47,28	10,73,35	-50,73,93
Amount surrendered during the year.				...

Notes and comments :

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

Section & Major Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
	(₹ in lakh)		
Revenue:			
Voted:			
Valley Areas	80,265.03	45,141.99	-35,123.04
Hill Areas	40,609.70	18,227.49	-22,382.21
Total Voted:	1,20,874.73	63,369.48	-57,505.25
Capital:			
Voted:			
Valley Areas	6,147.28	1,073.35	-5,073.93
Hill Areas	...	...	...
Total Voted:	6,147.28	1,073.35	-5,073.93

1.1. Revenue :

1.1.1. The grant closed with a saving of ₹57,505.25 lakh. No part of the saving was surrendered during the year.

1.1.2. In view of the final saving of ₹57,505.25 lakh, supplementary provision of ₹44,436.00 lakh obtained in February 2023 proved unnecessary.

1.1.3. Saving occurred mainly under:

Grant No. 44 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)		
Voted:					
(Hill)					
2235 Social Security and Welfare					
02	<i>Social Welfare</i>				
001	Direction and Administration				
1. 05	District Social Welfare Office, Churachandpur				
	O.	22.47	27.78	10.89	-16.89
	R.	5.31			
Enhancement of fund through re-appropriation (₹5.31 lakh) in March 2023 proved unnecessary. Reasons for saving was attributed to non-filling up of vacant posts.					
2. 12	District Social Welfare Office, Senapati				
	O.	23.92	28.84	10.44	-18.40
	R.	4.92			
Augmentation of fund through re-appropriation (₹4.92 lakh) in March 2023 proved unnecessary. Reasons for saving was reportedly due to inability to fill up the vacant posts.					
102	Child Welfare				
3. 14	Family and Child Welfare Project				
	O.	91.54	81.30	37.17	-44.13
	R.	-10.24			
Augmentation of fund through re-appropriation (₹10.24 lakh) in March 2023 proved unnecessary. Reasons for saving was reportedly due to inability to fill up the vacant posts.					
4. 40	State Share for ICDS Scheme (General)				
	O.	2,458.87	...	...	...
	R.	-2,458.87			
No proper reasons for withdrawal of the entire provision through re-appropriation in March 2023 have been intimated though called for (August 2023).					
5. 54	Integrated Child Development Services Scheme (Central Share)				
	O.	15,812.53	16,096.28	12,043.28	-4,053.00
	S.	2,588.11			
	R.	-2,304.36			
Enhancement of fund through supplementary (₹2,588.11 lakh) in February 2023 proved unnecessary and reduction through re-appropriation (₹2,304.36 lakh) in March 2023 proved less. Reasons for saving was attributed to non-release of adequate central share for repayment to the borrowing account.					

Grant No. 44 Contd.

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

6.	94	Saksham Anganwadi (Central Share)			
		S.	15,259.37	15,259.37	4,387.53
					-10,871.84

Reasons for saving was reportedly due to non-encashment of matching state share during the financial year 2022-23.

	103	Women's Welfare			
7.	04	Mission for Protection & Empowerment of Women Scheme (Central Share)			
		O.	870.63	870.63	...
					-870.63

Reasons for non-utilisation of the entire provision was attributed to late released of Central Share by the Government of India.

8.	28	Working Ladies Hostels			
		O.	22.70	9.00	...
		R.	-13.70		-9.00

Reasons for withdrawal of fund through re-appropriation (₹13.70 lakh) in March 2023 and non-utilisation of the remaining amount was attributed to non-obtaining of sanction order in time.

9.	31	Women and Children Programme			
		O.	145.60	75.98	67.79
		R.	-69.62		-8.19

Withdrawal of fund through re-appropriation (₹69.62 lakh) in March 2023 proved less. Reasons for saving was attributed to inability in filling up of vacant posts.

2236 Nutrition

	02	<i>Distribution of nutritious food and beverages</i>			
	101	Special Nutrition Programmes			
10.	51	Supplementary Nutrition Programme (SNP) (Central Share)			
		S.	3,264.44	3,918.42	...
		R.	653.98		-3,918.42

In view of the final saving of ₹3,918.42 lakh, the additional fund of ₹653.98 lakh obtained through re-appropriation in March 2023 proved unnecessary. Reasons for non-utilisation of the entire provision was reportedly due to non-encashment of the fund during the financial year 2022-23.

Grant No. 44 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)		
Voted:					
(Valley)					
2235 Social Security and Welfare					
02	<i>Social Welfare</i>				
001	Direction and Administration				
11. 01	Direction				
	O.	1,669.48	1,740.53	1,448.23	-292.30
	R.	71.05			
Enhancement of fund through re-appropriation (₹71.05 lakh) in March 2023 proved unnecessary. No proper reasons for saving have been intimated though called for (August 2023).					
12. 07	District Social Welfare Office, Bishnupur				
	O.	27.63	32.98	20.75	-12.23
	R.	5.35			
Enhancement of fund through re-appropriation (₹5.35 lakh) in March 2023 proved unnecessary. Reasons for saving was reportedly due to non-filling up of vacant posts.					
13. 14	District Social Welfare Office, Imphal East				
	O.	31.75	41.63	16.70	-24.93
	R.	9.88			
Augmentation of fund through re-appropriation (₹9.88 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).					
14. 16	Government Deaf and Mute School				
	O.	85.54	88.63	57.83	-30.80
	R.	3.09			
Augmentation of fund through re-appropriation (₹3.09 lakh) in March 2023 proved unnecessary. Reasons for saving was stated due to non-filling up of vacant posts.					
15. 25	Production-Cum-Training Centre under R.T.I.				
	O.	7.32	7.84	1.00	-6.84
	R.	0.52			
Augmentation of fund through re-appropriation (₹0.52 lakh) in March 2023 proved unnecessary. Reasons for saving was stated due to non-filling up of vacant posts.					

Grant No. 44 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
101	Welfare of Handicapped			
16.	09 Government Deaf and Mute School			
	O.	15.80	16.40	3.80
	R.	0.60		-12.60
	Augmentation of fund through re-appropriation (₹0.60 lakh) in March 2023 proved unnecessary. Reasons for saving was stated due to non-filling up of vacant posts.			
17.	10 Government Ideal Blind School			
	O.	49.23	38.44	40.87
	R.	-10.79		+2.43
	Withdrawal of fund through re-appropriation (₹10.79 lakh) in March 2023 proved excessive. No proper reasons for anticipated saving and final excess have been intimated though called for (August 2023).			
18.	11 Handicapped			
	O.	86.21	125.32	69.88
	R.	39.11		-55.44
	Enhancement of fund through re-appropriation (₹39.11 lakh) in March 2023 proved unnecessary. Reasons for saving was attributed to non-obtaining of encashment permission.			
19.	15 Government Ideal Blind School			
	O.	183.72	191.95	161.27
	R.	8.23		-30.68
	Augmentation of fund through re-appropriation (₹8.23 lakh) in March 2023 proved unnecessary. Reasons for saving was attributed to non-filling up of vacant posts.			
20.	38 Financial Assistance to Disability Commissioner			
	O.	15.00	20.00	...
	R.	5.00		-20.00
	Additional fund of ₹5.00 obtained through re-appropriation in March 2023 proved unnecessary. Reasons for saving was attributed to non-encashment of fund during the financial year 2022-23.			
21.	39 B.B. Paul Mental Development Home (Special School) Mongshangei			
	O.	203.73	129.44	129.14
	R.	-74.29		-0.30
	Reduction of fund by way of re-appropriation (₹74.29 lakh) in March 2023 proved less. Reasons for saving was attributed to non-encashment of fund during the year 2022-23.			

Grant No. 44 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
102	Child Welfare			
22.	07	Beti Bachao Beti Padhao (BBBP) (Central Share)		
	O.	20.00	350.00	...
	R.	330.00		-350.00

Reasons for enhancement of fund through re-appropriation (₹330.00 lakh) in March 2023 and non-utilisation of the entire provision was reportedly due to non-release of Central Share during the financial year 2022-23 by the Government of India.

23.	24	Welfare of Children in need of Care and Protection (Central Share)		
	O.	853.00	655.00	...
	R.	-198.00		-655.00

Reasons for reduction of fund through re-appropriation (₹198.00 lakh) in March 2023 and non-utilisation of the remaining provision was reportedly due to non-release of Central Share during the financial year 2022-23 by the Government of India.

24.	36	Pradhan Mantri Matru Vandana Yojana (PMMVY) (Central Share)		
	O.	1,536.10	860.32	7.53
	R.	-675.78		-852.79

In view of the final saving of ₹852.79 lakh, the reduction of fund through re-appropriation (₹675.78 lakh) in March 2023 proved less. Reasons for saving was attributed to non-release of Central Share by the Government of India during 2022-23.

25.	40	State Share for ICDS Scheme (General)		
	O.	2,807.83	71.11	44.23
	R.	-2,736.72		-26.88

Withdrawal of fund through re-appropriation (₹2,736.72 lakh) in March 2023 proved less. Reasons for saving was reportedly due to non-encashment of contingent charges during the financial year 2022-23.

26.	54	Integrated Child Development Services Scheme (Central Share)		
	O.	18,402.39	20,097.15	15,283.03
	S.	3,293.96		-4,814.12
	R.	-1,599.20		

In view of the final saving of ₹4,814.12 lakh, the supplementary provision of ₹3,293.96 lakh obtained in February 2023 proved unnecessary and reduction of fund through re-appropriation (₹1,599.20 lakh) in March 2023 proved less. Reasons for saving was attributed to non-release of Central Share by the Government of India.

Grant No. 44 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
27.	94	Saksham Anganwadi (Central Share)			
	S.	15,937.56	18,650.34	6,339.92	-12,310.42
	R.	2,712.78			

In view of the final saving of ₹12,310.42 lakh, the additional fund of ₹2,712.78 lakh obtained through re-appropriation in March 2023 proved unnecessary. Reasons for saving was attributed to less released of Central Share by the Government of India.

	103	Women's Welfare			
28.	02	Scheme for Protection and Empowerment of Women (Ujjawala Scheme) (Central Share)			
	O.	347.00	...	...	...
	R.	-347.00			

Reasons for withdrawal of entire budget provision through re-appropriation (₹347.00 lakh) in March 2023 have not been intimated though called for (August 2023).

29.	04	Mission for Protection & Empowerment for Women Scheme (Central Share)			
	O.	327.26	327.26	...	-327.26

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

30.	05	State Matching Share of NGOs dealing with Protection & Empowerment Women Scheme (State Share)			
	O.	183.97	167.00	165.96	-1.04
	R.	-16.97			

Withdrawal of fund through re-appropriation (₹16.97 lakh) in March 2023 proved less. Reasons for saving was reportedly due to limited expenditure against Central Share during the year.

31	27	Rural Training Institute for Women			
	O.	70.62	66.06	59.77	-6.29
	R.	-4.56			

Withdrawal of fund through re-appropriation (₹4.56 lakh) in March 2023 proved less. Reasons for saving was reportedly due to inability to fill up vacant posts during the year.

Grant No. 44 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
32.	28	Working Ladies Hostels			
	O.	64.94	56.40	20.09	-36.31
	R.	8.54			
Enhancement of fund through re-appropriation (₹8.54 lakh) in March 2023 proved unnecessary. No proper reasons for saving have been intimated though called for (August 2023).					
33.	29	Swadhar Greh Scheme (Central Share)			
	O.	365.60	30.00	29.76	-0.24
	R.	-335.60			
Reduction of fund through re-appropriation (₹335.60 lakh) in March 2023 proved less. No proper reasons for saving have been intimated though called for (August 2023).					
34.	31	Women and Children Programme			
	O.	413.94	410.17	365.97	-44.20
	R.	-3.77			
In view of the final saving of ₹44.20 lakh, reduction of fund through re-appropriation (₹3.77 lakh) in March 2023 proved less. Reasons for saving was reportedly due to non-filling up of vacant posts.					
35.	50	Gender Budgeting in the State			
	O.	1.83	5.00	0.92	-4.08
	R.	3.17			
Enhancement of fund through re-appropriation (₹3.17 lakh) in March 2023 proved unnecessary. Reasons for saving was reportedly due to non-encashment during the financial year 2022-23.					
	104	Welfare of aged, infirm and destitute			
36.	31	Welfare of aged, infirm and destitute			
	O.	2,864.95	2,864.95	2,653.81	-211.14
No proper reasons for saving was intimated though called for (August 2023).					
37.	32	Old Age Pension Scheme (NOAPS) (Central Share)			
	O.	3,139.11
	R.	-3,139.11			
No proper reasons for withdrawal of the entire provision through re-appropriation in March 2023 have been intimated though called for (August 2023).					

Grant No. 44 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)		
	105	Prohibition				
38.	16	Prohibition				
		O.	200.00	245.00	188.92	-56.08
		R.	45.00			

Enhancement of fund through re-appropriation (₹45.00 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).

	800	Other Expenditure				
39.	30	Urban Community Development Project				
		O.	40.85	41.71	30.04	-11.67
		R.	0.86			

Augmentation of fund through re-appropriation (₹0.86 lakh) in March 2023 proved unnecessary. Reasons for saving was reportedly due to non-filling up of vacant post.

2236 Nutrition

	02	<i>Distribution of nutritious food and beverages</i>				
	101	Special Nutrition Programmes				
40.	03	RGSEAG - SABLA (Central Share)				
		O.	1,000.00	50.97	50.97	...
		R.	-949.03			

No proper reasons for withdrawal of fund through re-appropriation (₹949.03 lakh) in March 2023 have been intimated though called for (August 2023).

42.	29	Special Nutrition Programme				
		O.	25.55	24.74	7.96	-16.78
		R.	-0.81			

Reduction of fund through re-appropriation (₹0.81 lakh) in March 2023 proved less. Reasons for saving was reportedly due to non-filling of vacant posts.

43.	48	Wheat Based Nutrition Programme (Central Share)				
		O.	9,604.76	4,203.53	4203.53	...
		R.	-5,401.23			

No proper reasons for reduction of fund through re-appropriation (₹5,401.23 lakh) in March 2023 have been intimated though called for (August 2023).

Grant No. 44 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
44.	49	National Nutrition Mission (NNM) (Central Share)		
	O.	4,772.69	95.00	95.00
	R.	-4,677.69		...

No proper reasons for reduction of fund through re-appropriation (₹4,677.69 lakh) in March 2023 have been intimated though called for (August 2023).

45.	50	State Matching share of National Nutrition Mission (NNM) (State Share)		
	O.	530.30	37.35	37.34
	R.	-492.95		-0.01

Withdrawal of fund through re-appropriation (₹492.95 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).

46.	51	Supplementary Nutrition Programme (SNP) (Central Share)		
	S.	4,092.56	4,789.17	...
	R.	696.61		-4,789.17

No proper reasons for enhancement of fund through re-appropriation (₹696.61 lakh) in March 2023 and non-utilisation of the entire provision have been intimated though called for (August 2023).

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*

001 Direction and Administration

47.	17	District Social Welfare Office, Kamjong		
	O.	0.44	5.00	3.99
	R.	4.56		-1.01

Enhancement of fund through re-appropriation (₹4.56 lakh) in March 2023 proved excessive. No proper reasons for anticipated excess and final saving have been intimated though called for (August 2023).

Grant No. 44 Contd.

Head			Total grant / appropriation		Actual Expenditure	Excess (+)/ Saving (-)
					(₹ in lakh)	
48.	18	District Social Welfare Office, Pherzawl				
		O.	1.00	5.00	3.87	-1.13
		R.	4.00			

Enhancement of fund through re-appropriation (₹4.00 lakh) in March 2023 proved excessive. No proper reasons for anticipated excess and final saving have been intimated though called for (August 2023).

49.	19	District Social Welfare Office, Noney				
		O.	1.00	5.00	3.99	-1.00
		R.	4.00			

Augmentation of fund through re-appropriation (₹4.00 lakh) in March 2023 proved excessive. No proper reasons for anticipated excess and final saving have been intimated though called for (August 2023).

(Valley)**2235 Social Security and Welfare**02 *Social Welfare*001 *Direction and Administration*

50.	15	District Social Welfare Office, Tengnoupal				
		O.	1.26	5.00	3.99	-1.01
		R.	3.74			

Enhancement of fund through re-appropriation (₹3.74 lakh) in March 2023 proved excessive. No proper reasons for anticipated excess and final saving have been intimated though called for (August 2023).

51.	22	District Social Welfare Office, Kakching				
		O.	0.84	5.00	3.70	-1.30
		R.	4.16			

Augmentation of fund through re-appropriation (₹4.16 lakh) in March 2023 proved excessive. No proper reasons for anticipated excess and final saving have been intimated though called for (August 2023).

52.	23	District Social Welfare Office, Kangpokpi				
		O.	1.26	5.00	3.95	-1.04
		R.	3.74			

Augmentation of fund through re-appropriation (₹3.74 lakh) in March 2023 proved excessive. No proper reasons for anticipated excess and final saving have been intimated though called for (August 2023).

Grant No. 44 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
53.	24	District Social Welfare Office, Jiribam			
		O.	1.00	5.00	4.00
		R.	4.00		-1.00
Enhancement of fund through re-appropriation (₹4.00 lakh) in March 2023 proved excessive. No proper reasons for anticipated excess and final saving have been intimated though called for (August 2023).					
	101	Welfare of Handicapped			
54.	40	Mission Blind School Heikakpokpi			
		O.	148.06	165.25	163.70
		R.	17.19		-1.55
Enhancement of fund through re-appropriation (₹17.19 lakh) in March 2023 proved excessive. No proper reasons for anticipated excess and final saving have been intimated though called for (August 2023).					
	102	Child Welfare			
55.	25	Voluntary Organisations			
		O.	27.00	35.00	30.50
		R.	8.00		-4.50
In view of the final saving of ₹4.50 lakh, the enhancement of fund through re-appropriation (₹8.00 lakh) in March 2023 proved excessive. No proper reasons for anticipated excess and final saving have been intimated though called for (August 2023).					
56.	38	Incentive to Anganwadi Workers and Helpers			
		O.	42.75	100.00	99.98
		R.	57.25		-0.01
Enhancement of fund through re-appropriation (₹57.25 lakh) in March 2023 proved excessive. No proper reasons for anticipated excess and final saving have been intimated though called for (August 2023).					
	103	Women's Welfare			
57.	07	Establishment of Women Development Corporation			
		O.	90.00	100.00	100.00
		R.	10.00		...
No proper reasons for enhancement of fund through re-appropriation (₹10.00 lakh) in March 2023 have been intimated though called for (August 2023).					

Grant No. 44 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
	106	Correctional Services			
58.	33	Scheme under S.I.T. Act and Probation of Offender Act/Juvenile Act (Central Share)			
	O.	2,200.00	5,183.75	4,908.72	-275.03
	R.	2,983.75			

Enhancement of fund through re-appropriation (₹2,983.75 lakh) in March 2023 proved excessive. No proper reasons for anticipated excess and final saving have been intimated though called for (August 2023).

	200	Other Programmes			
59.	12	Schemes of Chief Ministergi Shotharabasingi Tengbhangh (CMST)			
	O.	1,025.48	1,447.34	1,391.28	-56.06
	R.	421.86			

Enhancement of fund through re-appropriation (₹421.86 lakh) in March 2023 proved excessive. No proper reasons for anticipated excess and final saving have been intimated though called for (August 2023).

2236 Nutrition

	02	<i>Distribution of nutritious food and beverages</i>			
	101	Special Nutrition Programmes			
60.	30	State Share for Nutrition Programme			
	O.	600.00	1,219.00	1,219.00	...
	R.	619.00			

No proper reasons for incurring of expenditure over the budget provision have been intimated though called for (August 2023).

1.2. Capital :

1.2.1. The grant in the Capital Section closed with a saving of ₹5,073.93 lakh. No part of the saving was surrendered during the year.

1.2.2. In view of the final saving of ₹5,073.93 lakh, supplementary provision of ₹268.84 lakh obtained in February 2023 proved unnecessary.

1.2.3. Saving in the grant occurred mainly under:

Voted:**(Valley)****4235 Capital Outlay on Social Security and Welfare**

02 *Social Welfare*

Grant No. 44 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
800	Other Expenditure			
1.	36 Construction of Anganwadi Centres (Central Share)			
	O.	4,500.00	2,024.84	...
	R.	-2,475.16		-2,024.84

Reasons for withdrawal of fund through re-appropriation (₹2,475.16 lakh) in March 2023 and non-utilisation of the remaining provision was reportedly due to non-release of Central share by the Government of India.

2.	37 State Share for Construction of Anganwadi Centres			
	O.	200.00	20.00	...
	R.	-180.00		-20.00

No proper reasons for withdrawal of fund through re-appropriation (₹180.00 lakh) in March 2023 and non-utilisation of the remaining provision have been intimated though called for (August 2023).

3.	39 Construction of Toilets and providing Drinking Water Facilities in Anganwadi Centres (Central Share)			
	O.	878.43	2,385.35	773.35
	S.	268.84		-1,612.00
	R.	1,238.08		

Enhancement of fund through supplementary (₹268.84 lakh) in February 2023 and re-appropriation (₹1,238.08 lakh) in March 2023 proved unnecessary. Reasons for saving was reportedly due to non-release of Central Share by the Government of India.

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

1.3. New Service :

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

Revenue Voted:**(Hill)****2235 Social Security and Welfare**02 *Social Welfare*

Grant No. 44 Contd.

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

	102	Child Welfare		
1.	95	Saksham Anganwadi (State Share)		
	R.	2,328.49	2,328.49	487.50
				-1,840.99

No proper reasons for incurring expenditure through re-appropriation without creation of fund either in original or supplementary budget have been intimated though called for (August 2023).

	104	Welfare of aged, infirm and destitute		
2.	33	Indira Gandhi National Widow Pension Scheme (IGNWPS) (Central Share)		
	R.	47.42	47.42	47.31
				-0.11

No proper reasons for incurring expenditure through re-appropriation without creation of fund either in original or supplementary budget have been intimated though called for (August 2023).

3.	34	Indira Gandhi National Disability Pension Scheme (IGNDPS) (Central Share)		
	R.	22.48	22.48	14.65
				-7.83

No proper reasons for incurring expenditure through re-appropriation without creation of fund either in original or supplementary budget have been intimated though called for (August 2023).

	03	<i>National Social Assistance Programme</i>		
	101	National Old Age Pension Scheme		
4.	01	Old Age Pension Scheme (NOAPS) (Central Share)		
	R.	594.90	594.90	532.90
				-62.00

No proper reasons for incurring expenditure through re-appropriation without creation of fund either in original or supplementary budget have been intimated though called for (August 2023).

	102	National Family Benefit Scheme		
5.	01	National Family Benefit Scheme (NFBS) (Central Share)		
	R.	24.12	24.12	20.08
				-4.04

No proper reasons for incurring expenditure without obtaining fund either through original or supplementary budget have been intimated though called for (August 2023).

2236 Nutrition

	02	<i>Distribution of nutritious food and beverages</i>		
	101	Special Nutrition Programmes		

Grant No. 44 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
6.	05	Scheme for Adolescent Girls (SAG) (State Share)			
	R.		10.00	10.00	4.23
					-5.77
No proper reasons for incurring expenditure through re-appropriation without creation of fund either in original or supplementary budget have been intimated though called for (August 2023).					
7.	30	State Share for Nutrition Programme			
	R.		506.00	506.00	506.00
					...
Reasons for incurring expenditure through re-appropriation without obtaining provision either in original or supplementary have not been intimated though called for (August 2023).					
(Valley)					
2235 Social Security and Welfare					
	02	<i>Social Welfare</i>			
	102	Child Welfare			
8.	95	Saksham Anganwadi (State Share)			
	R.		2,845.93	2,845.93	704.44
					-2,141.49
Reasons for incurring expenditure through re-appropriation without obtaining provision either in original or supplementary have not been intimated though called for (August 2023).					
	104	Welfare of aged, infirm and destitute			
9.	33	Indira Gandhi National Widow Pension Scheme (IGNWPS) (Central Share)			
	R.		221.06	221.06	220.14
					-0.92
Reasons for incurring expenditure through re-appropriation without obtaining provision either in original or supplementary have not been intimated though called for (August 2023).					
10.	34	Indira Gandhi National Disability Pension Scheme (IGNDPS) (Central Share)			
	R.		48.60	48.60	32.00
					-16.60
No proper reasons for incurring expenditure through re-appropriation without creation of fund either in original or supplementary budget have been intimated though called for (August 2023).					
	106	Correctional Services			
11.	35	Integrated Child Protection Scheme (ICPS) (Central Share)			
	R.		969.42	969.42	1.71
					-967.72
Reasons for incurring expenditure through re-appropriation without obtaining provision either in original or supplementary have not been intimated though called for (August 2023).					

Grant No. 44 Concl'd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
	800	Other Expenditure		
12.	01	Welfare of Transgender		
	R.	10.00	10.00	6.65
				-3.35

Reasons for incurring expenditure through re-appropriation without obtaining provision either in original or supplementary have not been intimated though called for (August 2023).

	03	<i>National Social Assistance Programme</i>		
	101	National Old Age Pension Scheme		
13.	01	Old Age Pension Scheme (NOAPS) (Central Share)		
	R.	1,905.10	1,905.10	1,856.37
				-48.73

Reasons for incurring expenditure through re-appropriation without obtaining provision either in original or supplementary have not been intimated though called for (August 2023).

	102	National Family Benefit Scheme		
14.	01	National Family Benefit Scheme (NFBS) (Central Share)		
	R.	182.58	182.58	1.97
				-180.61

No proper reasons for incurring expenditure without obtaining fund either through original or supplementary budget have been intimated though called for (August 2023).

2236 Nutrition

	02	<i>Distribution of nutritious food and beverages</i>		
	101	Special Nutrition Programmes		
15.	05	Scheme for Adolescent Girls (SAG) (State Share)		
	R.	12.00	12.00	2.99
				-9.01

Reasons for incurring expenditure through re-appropriation without obtaining provision either in original or supplementary have not been intimated though called for (August 2023).

Grant No. 45 Tourism

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

Revenue**Major Head: 3452 Tourism**

Voted :

Original	24,77,10		
Supplementary	23,86,21	48,63,31	39,85,98
Amount surrendered during the year.			-8,77,33
		

Capital:**Major Head: 4552 Capital Outlay on North Eastern Areas
5452 Capital Outlay on Tourism**

Voted :

Original	2,67,93,68		
Supplementary	...	2,67,93,68	20,31,52
Amount surrendered during the year.			-2,47,62,16
			2,22,50,26

Notes and comments :

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

	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
	(₹ in lakh)		
Revenue:			
Voted:			
Valley Areas	4,013.31	3,135.98	-877.33
Hill Areas	850.00	850.00	....
Total Voted	4,863.31	3,985.98	-877.33
Capital:			
Voted:			
Valley Areas	26,559.46	1,797.30	-24,762.16
Hill Areas	234.22	234.22	...
Total Voted	26,793.68	2,031.52	-24,762.16

1.1. Revenue :

1.1.1 The grant closed with a saving of ₹877.33 lakh. No part of the saving was surrendered during the year.

1.1.2. In view of the final saving ₹877.33 lakh, supplementary provision of ₹2,386.21 lakh obtained in February 2023 proved excessive.

1.1.2. Saving occurred mainly under:

Grant No. 45 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Voted:			
(Valley)			
3452 Tourism			
	01	<i>Tourist Infrastructure</i>	
	800	Other Expenditure	
1.	06	Tourist Publicity	
	O.	100.00	1,633.05
	S.	1,593.00	-59.95
Enhancement of fund through supplementary (₹1,593.00 lakh) in February 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).			
2.	07	Organizing Sangai Festival	
	O.	1,000.00	1,000.00
	S.	500.00	-500.00
Enhancement of fund through supplementary (₹500.00 lakh) in February 2023 proved unnecessary. Reasons for final saving have not been intimated though called for (August 2023).			
3.	10	Sponsorship of Local Festivals	
	O.	18.00	18.18
	S.	52.00	-51.82
Enhancement of fund through supplementary (₹52.00 lakh) in February 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).			
	80	<i>General</i>	
	001	Direction and Administration	
4.	01	Direction	
	O.	409.10	404.75
	S.	11.21	-15.56
Enhancement of fund through supplementary (₹11.21 lakh) in February 2023 proved unnecessary. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).			
	800	Other Expenditure	
5.	02	Development of Tourism	
	O.	250.00	250.00
			...
			-250.00
Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (August 2023).			

Grant No. 45 Contd.

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

1.2. Capital :

1.2.1. The grant in the Capital Section closed with a saving of ₹24,762.16 lakh against which an amount of ₹22,250.26 lakh was surrendered during the year.

1.2.2. In view of the final saving of ₹24,762.16 lakh, surrendered of ₹22,250.26 lakh in March 2023 proved less.

1.2.3. Saving occurred mainly under:

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

	01	Tourist Infrastructure			
	800	Other Expenditure			
1.	11	Construction of Hill (Tribal) Chief Guest House at Palace Compound			
	O.	426.00	426.00	...	-426.00

Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (August 2023).

5452 Capital Outlay on Tourism

	01	Tourist Infrastructure			
	101	Tourist Centre			
2.	04	State's Share of Centrally Sponsored Schemes			
	O.	300.00	100.00	...	-100.00
	R.	-200.00			

Withdrawal of provision through re-appropriation (₹200.00 lakh) in March 2023 proved less. Reasons for non-utilisation of the remaining amount have not been intimated though called for (August 2023).

3.	05	Tourism Buildings			
	O.	100.00	100.00	...	-100.00

Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (August 2023).

4.	21	Loktak Lake Eco-Tourism Project (EAP)			
	O.	25,000.00	1,100.00	287.63	-812.38
	R.	-23,900.00			

Withdrawal of provision through surrender (₹22,250.26 lakh) and re-appropriation (₹1,649.74 lakh) in March 2023 proved less. Reasons for final saving have not been intimated though called for (August 2023).

Grant No. 45 Concl'd.

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

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

Voted:**(Valley)****5452 Capital Outlay on Tourism**01 *Tourist Infrastructure*

101 Tourist Centre

6. 18 Purchase/acquisition of Land Development of INA complex at Moirang

O.	733.46	1,998.43	1,368.43	-630.00
----	--------	----------	----------	---------

R.	1,264.97			
----	----------	--	--	--

Augmentation of fund through re-appropriation (₹1,264.97 lakh) in March 2023 proved excessive. Reasons for anticipated excess and final saving have not been intimated though called for (August 2023).

1.3. New Service :

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

Voted:**(Valley)****5452 Capital Outlay on Tourism**01 *Tourist Infrastructure*

101 Tourist Centre

1. 29 Construction of Tensile Roofing of Bhagyachandra Open Air Theatre (BOAT)

R.	141.24	141.24	141.24	...
----	--------	--------	--------	-----

Reasons for non-creation of fund either in original/supplementary and incurring expenditure have not been intimated though called for (August 2023).

Grant No. 46 Science and Technology

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

(₹ in thousand)

Revenue

Major Head:	2501	Special Programmes for Rural Development
	3425	Other Scientific Research

Voted :

Original	5,48,50		
Supplementary	...	5,48,50	4,84,88
Amount surrendered during the year.			-63,62
			2,61

Notes and comments :

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

Revenue:	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
----------	--------------------------------	-----------------------	---------------------------

(₹ in lakh)

Voted:	Valley Areas	548.50	484.88	-63.62
	Hill Areas	...	...	...
	Total Voted	548.50	484.88	-63.62

1.1. Revenue :

1.1.1. The grant closed with a saving of ₹63.62 lakh against which an amount of ₹2.61 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹63.62 lakh, surrendered of ₹2.61 lakh in March 2023 proved less.

1.1.3. Saving occurred mainly under:

Grant No. 46 Concl'd.

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

Voted:**(Valley)****2501 Special Programmes for Rural Development**04 *Integrated Rural Energy Planning Programme*

105 Project Implementation

1. 10 Devolution of Powers to PRIs

O.	14.00	14.00	...	-14.00
----	-------	-------	-----	--------

Reasons for non-utilisation/non-surrender of the entire provision was stated to be due to financial constraint of the State Government.

2. 11 Devolution of Powers to ADCs

O.	14.00	14.00	...	-14.00
----	-------	-------	-----	--------

Reasons for non-utilisation/non-surrender of the entire provision was attributed to financial constraint of the State Government.

3425 Other Scientific Research60 *Others*

001 Direction and Administration

3. 01 Direction

O.	338.50	336.69	312.42	-24.27
----	--------	--------	--------	--------

R.	-1.81
----	-------

Reasons for final saving was reportedly due to no claims of TA, retirement of two staff and non completion of recruitment process of new staff.

4. 09 S and T Knowledge Resource Centre

O.	66.00	65.20	56.90	-8.30
----	-------	-------	-------	-------

R.	-0.80
----	-------

Reasons for final saving was reportedly due to financial constraint of the State Government.

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

Grant No. 47 Minorities and Other Backward Classes and Scheduled Castes Department

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

(₹ in thousand)

Revenue

Major Head:	2225 Welfare of Scheduled Castes, Schedule Tribes, Other Backward Classes and Minorities		
	2250 Other Social Services		

Voted :

Original	95,02,28		
Supplementary	11,05,87	1,06,08,15	32,25,02
Amount surrendered during the year.			-73,83,13
			...

Capital:

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

Voted :

Original	5,68,54,34		
Supplementary	...	5,68,54,34	1,78,18,46
Amount surrendered during the year.			-3,90,35,88
			1,07,00,36

Notes and comments :

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

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

(₹ in lakh)

Revenue:			
Voted:	Valley Areas	10,608.15	3,225.02
	Hill Areas	...	...
	Total Voted	10,608.15	3,225.02
Capital:			
Voted:	Valley Areas	56,854.34	17,818.46
	Hill Areas	...	...
	Total Voted	56,854.34	17,818.46

1.1.Revenue:

1.1.1. The grant closed with a saving of ₹7,383.13 lakh. No part of the saving was surrendered during the year.

1.1.2 In view of the final saving of ₹7,383.13 lakh, supplementary provision of ₹1,105.87 lakh obtained in February 2023 proved unnecessary.

1.1.3. Saving occurred mainly under:

Grant No. 47 Contd.

Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
		(₹ in lakh)	
Voted:			
(Valley)			
2225 Welfare of Scheduled Castes, Schedule Tribes, Other Backward Classes and Minorities			
01	<i>Welfare of Scheduled Castes</i>		
277	Education		
1. 02	Pre Matric Scholarship Scheme for SC Students (Central Share)		
	O.	100.00	100.00
			67.24
			-32.76
Reasons for final saving have not been intimated though called for (August 2023)			
2. 04	Post Matric Scholarship Scheme for SC Students (Central Share)		
	O.	900.00	660.97
			660.97
	R.	-239.03	...
Reasons for withdrawal of fund through re-appropriation (₹239.03 lakh) in March 2023 have not been intimated though called for (August 2023).			
3. 06	Post Matric Scholarship for SC Students (State Share)		
	O.	225.82	164.51
			110.03
	R.	-61.31	-54.48
Withdrawal of fund through re-appropriation (₹61.31 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).			
4. 07	State Share of Pre-Matric Scholarship for SC Students		
	O.	100.00	15.90
			6.23
	R.	-84.10	-9.67
Reduction of fund through re-appropriation (₹84.10 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).			
5. 793	Special Central Assistance for Scheduled Castes Component Plan		
16	Pradhan Mantri Adarsh Gram Yojana (PMAGY)		
	O.	168.00	83.20
		
	R.	-84.80	-83.20
Reasons for withdrawal of provision through re-appropriation (₹84.80 lakh) in March 2023 and non-utilisation of the remaining provision have not been intimated though called for (August 2023).			

Grant No. 47 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
6.	17	Special Central Assistance to Scheduled Castes Sub Plan (SCA to SCSP) Central Share		
	O.	1,250.00	1,250.00	...
	R.			-1,250
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (August 2023).				
7.	18	Pradhan Mantri Anusuchti jaati Adhyuday yojana (PMAJAY)		
	O.	600.00	800.00	....
	R.	200.00		-800.00
Reasons for enhancement of provision through re-appropriation (₹200.00 lakh) in March 2023 and non-utilisation of the entire provision have not been intimated though called for (August 2023).				
	03	<i>Welfare of Backward Classes</i>		
	001	Direction and Administration		
8.	02	Welfare of Backward Classes		
	O.	110.82	110.82	62.24
	R.			-48.58
Reasons for final saving have not been intimated though called for (August 2023).				
	102	Economic Development		
9.	18	Socio Economic Development Progress of Minorities and OBCs		
	O.	150.00	165.50	121.16
	R.	15.50		-44.34
Enhancement of fund through re-appropriation (₹15.50 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).				
	277	Education		
	03	Post Matric Scholarship to Other Backward Classes Students (Central Share)		
10.				
	O.	3,000.00	1,629.00	....
	R.	-1,371.00		-1,629.00
Reasons for withdrawal of fund through re-appropriation (₹1,371.00 lakh) in March 2023 and non-utilisation of the remaining provision have not been intimated though called for (August 2023).				
11.	04	Pre-Matric Scholarship to Other Backward Classes Students (Central Share)		
	O.	95.00	...	...
	R.	-95.00		...
Reasons for withdrawal of entire provision through re-appropriation (₹95.00 lakh) in March 2023 have not been intimated though called for (August 2023).				

Grant No. 47 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
12.	05	Post-Matric Scholarship to Students belonging to Economically Backward Classes (Central Share)		
	O.	650.00	64.74	64.74
	R.	-585.26		...
Reasons for withdrawal of fund through re-appropriation (₹585.26 lakh) in March 2023 have not been intimated though called for (August 2023).				
13.	06	State Share of CSS for Pre-Matric Scholarship (OBC)		
	O.	138.90	27.48	12.48
	R.	-111.42		-15.00
Withdrawal of fund through re-appropriation (₹111.42 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).				
14.	12	PM-YASASVI (Post Matric Scholarship for OBC, EBC & DNT) (Central Share)		
	O.	102.75	3,252.55	237.38
	S.	1,105.87		-3,015.17
	R.	2,043.93		
Enhancement of fund through supplementary (₹1,105.87 lakh) in February 2023 proved excessive and through re-appropriation (₹2,043.93 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).				
	800	Other Expenditure		
15.	19	Reservation Policy and Upliftment of OBCs		
	O.	85.81	85.81	..
				-85.81
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (June 2022).				
	04	<i>Welfare of Minorities</i>		
	001	Direction and Administration		
16.	03	Welfare of Minorities		
	O.	126.18	126.18	112.49
				-13.69
Reasons for saving have not been intimated though called for (August 2023).				

Grant No. 47 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)	
	800	Other Expenditure			
17.	11	Welfare of Haj Pilgrimage			
	O.	94.00	100.00	73.81	-26.19
	R.	6.00			

Additional fund of ₹6.00 lakh obtained through re-appropriation in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).

1.2 Capital:

1.2.1. The grant in the Capital Section closed with a saving of ₹39,035.88 lakh against which an amount of ₹10,700.36 lakh was surrendered during the year.

1.2.2. In view of the final saving of ₹39,035.88 lakh, surrendered of ₹10,700.36 lakh in March 2023 proved less.

1.2.3. Saving occurred mainly under:

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

	01	<i>Welfare of Scheduled Castes</i>			
	800	Other Expenditure			
1.	05	Babu Jagjivan Ram Chhatrawas Yojana (BJRCY) Boy's Hostel			
	O.	120.34	369.68	78.75	-290.93
	R.	249.34			

Enhancement of fund through re-appropriation (₹249.34 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).

2.	06	Babu Jagjivan Ram Chhatrawas Yojana (BJRCY) Girls Hostel			
	O.	354.00	1,221.00	171.00	-1,050.00
	R.	867.00			

Enhancement of fund through re-appropriation (₹867.00 lakh) in March 2023 proved unnecessary. Reasons for final saving have not been intimated though called for (August 2023).

	03	<i>Welfare of Backward Classes</i>			
	800	Other Expenditure			

Grant No. 47 Contd.

Head		Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
3.	21	Construction of Hostel for OBC Boys		
		O.	350.00	175.00
		R.	-175.00	157.50
				-17.50

Withdrawal of fund through re-appropriation (₹175.00 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).

4.	22	Construction of Hostel for OBC Girls		
		O.	980.00	525.00
		R.	-455.00	48.50
				-476.50

Withdrawal of fund through re-appropriation (₹455.00 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).

04 Welfare of Minorities

800 Other Expenditure

5.	24	Pradhan Mantri Jan Vikas Karyakaram (PMJVK)		
		O.	54,000.00	41,500.00
		R.	-12,500.00	14,999.41
				-26,500.59

Withdrawal of fund through surrender (₹10,700.36 lakh) and re-appropriation (₹1,799.64 lakh) in March 2023 proved less. Reasons for saving have not been intimated though called for (August 2023).

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

Voted:
(Valley)

4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, OBC & Minorities

03 Welfare of Backward Classes

800 Other Expenditure

6.	20	Civil Works in areas covered by Backward Classes		
		O.	750.00	2,063.30
		R.	1,313.30	2,063.30
				...

Reasons for enhancement of fund through re-appropriation (₹1,313.30 lakh) in March 2023 have not been intimated though called for (August 2023).

Grant No. 47 Concl'd.

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

1.3. New Service :

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

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

	01	<i>Welfare of Scheduled Castes</i>			
	102	Economic Development			
1.	03	Village Development Plan for Champu Khangpok Floating Village, Loktak Lake			
	R.		20.04	20.04	20.03
					-0.01

Reasons for non-creation of fund either in original or supplementary budget and incurring expenditure have not been intimated though called for (August 2023).

	277	Education			
2.	08	Loan re-imburement to MOBEDS			
	R.		61.32	61.32	61.31
					-0.01

Reasons for non-creation of fund either in original or supplementary budget and incurring expenditure have not been intimated though called for (August 2023).

	03	<i>Welfare of Backward Classes</i>			
	277	Education			
3.	14	State Share of CSS for PM-YASASVI (Post Matric Scholarship for OBC, EBC & DNT)			
	R.		79.28	79.28	26.38
					-52.90

Reasons for creation of fund through re-appropriation (₹61.32 lakh) and incurring expenditure have not been intimated though called for (August 2023).

Grant No. 48 Relief and Disaster Management

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

Revenue

Major Head: 2245 Relief on account of Natural Calamities

Voted :

Original	1,13,14,88		
Supplementary	14,19,50	1,27,34,38	15,64,41
Amount surrendered during the year.			-1,11,69,97
			5,60,00

Capital

Major Head: 4250 Capital Outlay on other Social Services

Voted :

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

Notes and comments :

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

	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Revenue:			
Voted:			
Valley Areas	12,734.38	1,564.41	-11,169.97
Hill Areas	...	...	...
Total Voted	12,734.38	1,564.41	-11,169.97
Capital:			
Voted:			
Valley Areas	100.00	...	-100.00
Hill Areas	...	...	...
Total Voted	100.00	...	-100.00

1.1. Revenue :

1.1.1. The grant closed with a saving of ₹11,169.97 lakh against which an amount of ₹560.00 lakh was surrendered during the year.

1.1.2. In view of the final saving ₹11,169.97 lakh, surrendered amount of ₹560.00 lakh in March 2023 proved less.

1.1.3. Saving occurred mainly under :

Grant No. 48 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
Voted:			
(Valley)			
2245 Relief on account of Natural Calamities			
	01	<i>Drought</i>	
	101	Gratuitous Relief	
1.	01	State Disaster Response Fund	
	O.	627.00	627.00
			...
			-627.00
Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (August 2023).			
	02	<i>Floods, Cyclones etc</i>	
	101	Gratuitous Relief	
2.	01	State Disaster Response Fund	
	O.	2,000.00	2,000.00
			1,098.01
			-901.99
Reasons for saving have not been intimated though called for (August 2023).			
	80	<i>General</i>	
	101	Centre for Training in Disaster Preparedness	
3.	03	Aapda Mitra	
	O.	425.50	...
			...
	R.	-425.50	...
Reasons for withdrawal of entire provision through re-appropriation in March 2023 have not been intimated though called for (August 2023).			
	102	Management of Natural Disasters, Contingency Plans in disaster prone areas	
4.	01	Relief and Disaster Management	
	O.	341.00	426.00
			289.51
	R.	85.00	-136.49
Enhancement of fund through re-appropriation (₹85.00 lakh) in March 2023 proved unnecessary. Reasons for saving have not been intimated though called for (August 2023).			
5.	02	Civil Defence	
	O.	122.38	122.38
			116.05
			-6.33
Reasons for saving have not been intimated though called for (August 2023).			

Grant No. 48 Contd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
6.	03	National Disaster Management Authority (NDMA) Central Share)			
	O.		57.21	57.21	23.84
					-33.37
		Reasons for saving have not been intimated though called for (August 2023).			
7.	04	Conduct of Mock Exercise (Central Share)			
	O.		34.00	34.00	...
					-34.00
		Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (August 2023).			
8.	05	Extension of Emergency Response Support (ERSS)			
	S.		54.79	54.79	...
					-54.79
		Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (August 2023).			
9.	103 01	Assistance to States from National Disaster Response Fund Drought			
	O.		2,653.00	2,653.00	...
					-2,653.00
		Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (August 2023).			
10.	800 07	Other Expenditure Relief Assistance to Other States			
	O.		100.00	100.00	36.99
					-63.01
		Reasons for saving have not been intimated though called for (August 2023).			
11.	08	State Disaster Response Fund (SDRMF under 15th FC Award)			
	O.		3,920.00	5,680.00	....
	S.		1,419.50		
	R.		340.50		

Enhancement of provision through supplementary (₹1,419.50 lakh) in February 2023 and re-appropriation (₹340.50 lakh) in March 2023 proved unjustified. Reasons for non-utilisation/non-surrender of the entire provision have not been intimated though called for (August 2023).

Grant No. 48 Concl.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
12. 09 State Disaster Mitigation Fund (SDRMF under 15th FC Award)			
O.	980.00	420.00	...
R.	-560.00		

Reasons for withdrawal of provision through surrender (₹560.00 lakh) in March 2023 and non-utilisation of the remaining amount have not been intimated though called for (August 2023).

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

1.2. Capital :

1.2.1. The grant in the Capital Section closed with a saving of ₹100.00 lakh. No part of the saving was surrendered during the year.

1.2.2. Saving occurred mainly under:

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

	800	Other Expenditure			
1.	01	Construction of Civil Defence Office Building			
	O.	50.00	50.00	...	-50.00

Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (August 2023).

2.	02	Construction of Relief & DM Office Building			
	O.	50.00	50.00	...	-50.00

Reasons for non-utilisation and non-surrender of the entire provision have not been intimated though called for (August 2023).

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

Grant No. 49 Economics and Statistics

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

(₹ in thousand)

Revenue**Major Head: 3454 Census Surveys and Statistics**

Voted :

Original	29,17,50		
Supplementary	5,00	29,22,50	14,54,88
Amount surrendered during the year.			-14,67,62
			...

Capital :**Major Head 4059 Capital Outlay on Public Works**

Original	...		
Supplementary	25,00	25,00	....
Amount surrendered during the year.			-25,00
		

Notes and Comments :

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

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

(₹ in lakh)

Revenue:			
Voted:			
Valley Areas	1,741.00	1,016.66	-724.34
Hill Areas	1,181.50	438.22	-743.28
Total Voted:	2,922.50	1,454.88	-1,467.62
Capital:			
Voted:			
Valley Areas	25.00	....	-25.00
Hill Areas	....	....	....
Total Voted:	25.00	....	-25.00

1.1. Revenue :

1.1.1. The grant closed with a saving of ₹1,467.62 lakh. No part of the saving was surrendered during the year.

1.1.2. In view of the final saving of ₹1,467.62 lakh, supplementary provision of ₹5.00 lakh obtained in February 2023 proved unnecessary.

1.1.3. Saving occurred mainly under:

Grant No. 49 Contd.

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

Voted:**(Hill)****3454 Census Surveys and Statistics**

	01	<i>Census</i>				
	001	Direction and Administration				
1.	01	Direction				
		O.	704.50			
		S.	2.00	706.50	244.59	-461.91

Augmentation of provision through supplementary (₹2.00 lakh) in February 2023 proved unnecessary. Reasons for final saving was reportedly due to non-claim of TA/DA & Medical Reimbursement.

	800	Other Expenditure				
2.	04	Land Utilization Survey/Crop Cutting Experiment under Crop Insurance Scheme				
		O.	76.00	76.00	33.93	-42.07

Reasons for final saving was reportedly due to non-claim of TA/DA & Medical Reimbursement.

	02	<i>Surveys and Statistics</i>				
	201	National Sample Survey Organisation				
3.	05	National Sample Survey Organisation				
		O.	315.00	315.00	113.48	-201.52

Reasons for final saving was reportedly due to non-claim of TA/DA & Medical Reimbursement.

	205	State Statistical Agency				
4.	08	Strengthening of Statistics Machinery				
		O.	84.00	84.00	46.21	-37.79

Reasons for final saving was reportedly due to non-claim of TA/DA & Medical Reimbursement.

(Valley)**3454 Census Surveys and Statistics**

	01	<i>Census</i>				
	001	Direction and Administration				
5.	01	Direction				
		O.	1,038.00	1,041.00	602.60	-438.40
		S.	3.00			

Enhancement of provision through supplementary (₹3.00 lakh) in February 2023 proved unnecessary. Reasons for final saving was reportedly due to non-release of fund during the year.

Grant No. 49 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
6. 04 Land Utilization Survey/Crop Cutting Experiment under Crop Insurance Scheme			
O.	70.00	70.00	32.24 -37.76
Reasons for final saving was reportedly due to non-claim of TA/DA & Medical Reimbursement.			
02 <i>Surveys and Statistics</i>			
201 National Sample Survey Organisation			
7. 05 National Sample Survey Organisation			
O.	465.00	465.00	288.49 -176.51
Reasons for final saving was reportedly due to non-claim of TA/DA & Medical Reimbursement.			
203 Computer Services			
8. 02 Computer Services			
O.	36.00	36.00	18.09 -17.91
Reasons for final saving was reportedly due to non-claim of TA/DA & Medical Reimbursement.			
205 State Statistical Agency			
9. 08 Strengthening of Statistics Machinery			
O.	114.00	114.00	60.24 -53.76

Reasons for final saving was reportedly due to non-claim of TA/DA & Medical Reimbursement.

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 ₹25.00 lakh. No part of the saving was surrendered during the year.

1.2.2. Saving occurred under:

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

01 *Office Buildings*

051 Construction

Grant No. 49 Concl'd.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
10	16	India Statistical Strengthening Project (ISSP)			
		S.	25.00	25.00	.... -25.00

Reasons for creation of provision through supplementary (₹25.00 lakh) in February 2023 and non-utilisation/non-surrender of the entire provision was reportedly due to non-release of fund during the year.

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

Section & Major Head	Total grant / appropriation	Actual Expenditure	Excess (+)/ Saving (-)
		(₹ in thousand)	
Revenue			
Major Head:	3425 Other Scientific Research		
	5425 Capital Outlay on Other Scientific and Environmental Research		
Voted :			
	Original	51,24,78	
	Supplementary	...	51,24,78
	Amount surrendered during the year.		27,63,71
			-23,61,07
			61,19

Capital
Major Head: 5425 Capital Outlay on Other Scientific and Environmental Research

Voted :			
	Original	1,43,90,00	
	Supplementary	...	1,43,90,00
	Amount surrendered during the year.		47,30,00
			-96,60,00
			36,60,00

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	Excess (+)/ Saving (-)
		(₹ in lakh)	
Revenue:			
Voted:	Valley Areas	5,124.78	2,763.71
	Hill Areas	...	...
	Total Voted	5,124.78	2,763.71
			-2,361.07
Capital:			
Voted:	Valley Areas	14,390.00	4,730.00
	Hill Areas	...	...
	Total Voted	14,390.00	4,730.00
			-9,660.00

1.1. Revenue:

1.1.1. The grant closed with a saving of ₹2,361.07 lakh against which an amount of ₹61.19 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹2,361.07 lakh, surrendered amount of ₹61.19 lakh in March 2023 proved less.

1.1.3. Saving occurred mainly under:

Grant No. 50 Contd.

Head	Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)		
Voted:					
(Valley)					
3425 Other Scientific Research					
60	<i>Others</i>				
001	Direction and Administration				
1. 01	Direction				
	O.	424.78	370.89	370.72	-0.17
	R.	-53.89			
Withdrawal of provision through surrender (₹53.89 lakh) in March 2023 proved less. No proper reasons for saving have been intimated though called for (August 2023).					
2.	26	Promotion of Information Technology (IT)			
	O.	4,000.00	3,992.70	1,693.00	-2,299.70
	R.	-7.30			

Withdrawal of fund through surrender (₹7.30 lakh) in March 2023 proved less. Reasons for saving was attributed to non-release of fund by Treasury Office and non-issue of utilisation order by the 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 ₹9,660.00 lakh against which an amount of ₹3,660.00 lakh was surrendered during the year.

1.2.2. Saving occurred mainly under:

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

800	Other Expenditure				
1. 01	Construction of IIIT				
	O.	1,000.00	1,000.00	...	-1,000.00

Reasons for non-utilisation/non-surrender of the entire provision was stated due to non-encashment of the amount by the concerned Treasury.

Grant No. 50 Concl.

Head			Total grant / appropriation	Actual Expenditure (₹ in lakh)	Excess (+)/ Saving (-)
2.	05	Manipur IT SEZ (EAP)			
		O.	10,000.00	5,000.00	...
		R.	-5,000.00		-5,000.00

Withdrawal of provision through re-appropriation (₹1,340.00 lakh) and surrender (₹3,660.00 lakh) in March proved less. Reasons for non-utilisation of the remaining provision have not been intimated though called (August 2023).

1.3. New Service :

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

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

	800	Other Expenditure			
1.	08	LAN project at Civil Secretariat, Mantripukhri			
		R.	1,340.00	1,340.00	1,340.00
					...

Reasons for non-creation of fund either through original or supplementary budget and incurring expenditure have not been intimated though called for (August 2023).

APPENDIX
(Referred in the Summary of Appropriation Accounts)

Grant-wise details of estimates and actual recoveries which have been adjusted in the accounts as reduction of expenditure

(₹ in thousand)

Sl. No.	Name of Grant	Budget Estimates		Actual		Actuals compared with Budget Estimates			
		Revenue	Capital	Revenue	Capital	Saving		Excess	
						Revenue	Capital	Revenue	Capital
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	7. Police	13,00,00	...	...	...	13,00,00	...	...	...
2	8. Public Works Department	8,00,00	...	7,71,45	...	28,55	...	...	...
3	15. Consumer Affairs, Food and Public Distribution	1,00,00	...	...	...	1,00,00	...	...	...
4	19. Environment	2,25,90,57	...	22,62,55	...	2,03,28,02	...	...	...
5	48. Relief and Disaster Management	26,27,00	...	10,98,01	...	15,28,99	...	...	...
	Total Amount	2,74,17,57	...	41,32,01	...	2,32,85,56	...	...	...

**© COMPTROLLER AND
AUDITOR GENERAL OF INDIA
2023
www.cag.gov.in**

<https://cag.gov.in/ae/manipur/en>