



सत्यमेव जयते

APPROPRIATION ACCOUNTS 2022-23



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

GOVERNMENT OF MIZORAM



सत्यमेव जयते

APPROPRIATION ACCOUNTS

2022-23

GOVERNMENT OF MIZORAM

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Introductory

This compilation containing the Appropriation Accounts of the Government of Mizoram for the year 2022-23 presents the accounts of sums expended in the year ended 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-appropriations, withdrawals or Surrenders sanctioned by a Competent Authority.

Charged Appropriations and expenditure are shown in Italics.

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

Saving

- (i) Comments are to be made for overall saving exceeding 5 *per cent* of the total provisions (*i.e.* upto 5 *per cent* of the total provisions – No comments).
- (ii) Comments are to be made in individual sub-heads for saving exceeding ₹ 5 lakh in case of total grants less than ₹ 20 crore.
- (iii) Comments are to be made in individual sub-heads for saving exceeding ₹ 10 lakh in case of total grants exceeding ₹ 20 crore.

Charged Appropriation:

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

Excess

- (i) General Comments would be made for regularisation of excess over the provisions in all cases where there is overall excess (any amount).
- (ii) Comments are to be made in individual sub-heads for excess exceeding ₹ 5 lakh in case of total grants less than ₹ 20 crore.
- (iii) Comments are to be made in individual sub-heads for excess exceeding ₹ 10 lakh in case of total grants exceeding ₹ 20 crore.

Charged Appropriation:

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

Original provision and supplementary grants are only taken for comments.

SUMMARY OF APPROPRIATION ACCOUNTS

SUMMARY OF APPROPRIATION ACCOUNTS 2022-23
GOVERNMENT OF MIZORAM

Number and Name of Grant or Appropriation (1)	Amount of Grant or Appropriation		Expenditure		Saving		Excess	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
1. Legislative Assembly								
Voted	36,11,28	60,00	33,18,26	...	2,93,02	60,00	...	...
Charged	1,34,64	...	1,01,14	...	33,50	...	...	...
2. Governor								
Voted	30,60	...	29,98	...	62	...	...	...
Charged	10,34,83	...	9,40,14	...	94,69	...	...	...
3. Council of Ministers								
Voted	7,54,04	...	7,10,28	...	43,76	...	...	...
4. Law and Judicial								
Voted	60,13,24	...	45,01,35	...	15,11,89	...	...	...
Charged	11,76,32	...	11,73,26	...	3,06	...	...	...
5. Vigilance								
Voted	7,15,43	...	7,12,18	...	3,25	...	...	...
Charged	2,33,25	...	2,16,46	...	16,79	...	...	...
6. Land Revenue and Settlement								
Voted	33,95,28	...	30,01,00	...	3,94,28	...	...	...

(₹ in thousand)

SUMMARY OF APPROPRIATION ACCOUNTS 2022-23
GOVERNMENT OF MIZORAM - Contd.

Number and Name of Grant or Appropriation	Amount of Grant or Appropriation		Expenditure		Saving		Excess	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
7. Excise and Narcotics								
Voted	49,52,94	...	39,63,70	...	9,89,24	...	...	...
8. Taxation								
Voted	24,77,75	48,73	23,17,28	...	1,60,47	48,73	...	...
9. Finance								
Voted	18,03,11,77	13,17,56,99	18,80,29,82	5,07,00	...	13,12,49,99	77,18,05	...
10. Mizoram Public Service Commission								
Voted	...	...	...	...	...	...	...	...
Charged	9,12,43	...	9,11,13	...	1,30	...	...	...
11. Secretariat Administration								
Voted	1,30,31,82	...	1,25,63,83	...	4,67,99	...	...	...
12. Parliamentary Affairs								
Voted	98,50	...	94,61	...	3,89	...	...	...

(₹ in thousand)

SUMMARY OF APPROPRIATION ACCOUNTS 2022-23
GOVERNMENT OF MIZORAM - Contd.

Number and Name of Grant or Appropriation (1)	Amount of Grant or Appropriation		Expenditure		Saving		Excess	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
13. Personnel and Administrative Reforms Voted	6,43,89	...	6,08,14	...	35,75	...	...	...
14. Planning and Programme Implementation Voted	1,00,01,20	3,28,98,96	97,97,77	3,05,45,13	2,03,43	23,53,83	...	...
15. General Administration Voted	1,56,27,72	12,70,11	1,45,72,95	12,70,11	10,54,77	...	...	...
16. Home Voted	8,02,62,80	2,88,08	7,89,78,27	2,88,08	12,84,53	...	...	...
17. Food, Civil Supplies and Consumer Affairs Voted	2,65,41,12	7,00,00	2,28,61,59	7,00,00	36,79,53	...	...	...
18. Printing and Stationery Voted	12,81,40	...	12,21,71	...	59,69	...	...	...

(₹ in thousand)

SUMMARY OF APPROPRIATION ACCOUNTS 2022-23
GOVERNMENT OF MIZORAM - Contd.

Number and Name of Grant or Appropriation (1)	Amount of Grant or Appropriation		Expenditure		Saving		Excess	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
19. Local Administration								
Voted	2,59,15,60	29,50	64,08,91	29,50	1,95,06,69	...	...	...
20. School Education								
Voted	16,12,44,78	5,28,45	13,92,67,32	...	2,19,77,46	5,28,45	...	...
21. Higher and Technical Education								
Voted	3,32,90,84	...	2,69,82,81	-97	63,08,03	97	...	...
22. Sports and Youth Services								
Voted	28,90,46	24,50,00	27,69,92	24,50,00	1,20,54	...	...	...
23. Art and Culture								
Voted	14,08,91	7,00	12,99,78	7,00	1,09,13	...	...	...
24. Health and Family Welfare								
Voted	7,27,90,04	1,87,12,01	6,00,36,13	1,24,60,13	1,27,53,91	62,51,88	...	...

(₹ in thousand)

SUMMARY OF APPROPRIATION ACCOUNTS 2022-23
GOVERNMENT OF MIZORAM - Contd.

Number and Name of Grant or Appropriation	Amount of Grant or Appropriation		Expenditure		Saving		Excess	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
25. Public Health Engineering								
Voted	4,21,18,17	3,69,85,35	4,00,12,38	1,08,36,72	21,05,79	2,61,48,63	...	...
26. Information and Public Relations								
Voted	12,03,90	4,05,92	12,01,38	2,99,93	2,52	1,05,99	...	...
27. District Councils and Minority Affairs								
Voted	5,50,06,77	3,46,50	5,50,06,76	3,11,85	1	34,65	...	...
28. Labour, Employment, Skill Development and Entrepreneurship								
Voted	36,00,24	...	20,35,29	...	15,64,95	...	...	...
29. Social Welfare								
Voted	2,53,36,81	41,58,01	1,98,76,56	11,44,75	54,60,25	30,13,26	...	...

(₹ in thousand)

SUMMARY OF APPROPRIATION ACCOUNTS 2022-23
GOVERNMENT OF MIZORAM - Contd.

Number and Name of Grant or Appropriation (1)	Amount of Grant or Appropriation		Expenditure		Saving		Excess	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
30. Disaster Management and Rehabilitation Voted	84,54,54	...	65,58,12	...	18,96,42	...	...	...
31. Agriculture Voted	1,38,28,18	86,38,97	68,54,50	86,38,97	69,73,68	...	...	...
32. Horticulture Voted	1,11,16,12	...	91,03,91	...	20,12,21	...	...	...
33. Land Resources, Soil and Water Conservation Voted	38,44,55	...	37,04,63	...	1,39,92	...	...	...
34. Animal Husbandry and Veterinary Voted	81,82,54	20,21,88	75,08,33	19,84,36	6,74,21	37,52	...	...

(₹ in thousand)

SUMMARY OF APPROPRIATION ACCOUNTS 2022-23
GOVERNMENT OF MIZORAM - Contd.

Number and Name of Grant or Appropriation (1)	Amount of Grant or Appropriation		Expenditure		Saving		Excess	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
35. Fisheries								
Voted	27,03,07	...	26,40,46	...	62,61	...	...	...
36. Environment, Forests and Climate Change								
Voted	2,65,69,23	47,82,00	1,36,19,83	...	1,29,49,40	47,82,00	...	...
37. Co-operation								
Voted	16,72,48	2,19,16	14,57,77	2,19,16	2,14,71	...	...	...
38. Rural Development								
Voted	5,41,52,34	2,21,00	3,57,35,19	2,21,00	1,84,17,15	...	...	...
39. Power and Electricity								
Voted	9,52,58,04	53,11,74	9,45,15,10	45,73,52	7,42,94	7,38,22	...	...
40. Commerce and Industries								
Voted	70,54,18	31,49,79	65,65,66	31,49,47	4,88,52	32	...	...

(₹ in thousand)

SUMMARY OF APPROPRIATION ACCOUNTS 2022-23
GOVERNMENT OF MIZORAM - Contd.

Number and Name of Grant or Appropriation	Amount of Grant or Appropriation		Expenditure		Saving		Excess	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
41. Sericulture								
Voted	18,00,87	2,00,00	16,89,42	2,00,00	1,11,45	...	...	...
42. Transport								
Voted	46,92,90	50,93	42,78,62	50,93	4,14,28	...	...	...
43. Tourism								
Voted	20,02,14	9,47,25	16,85,35	9,47,25	3,16,79	...	...	...
45. Public Works								
Voted	5,88,07,53	11,94,69,00	5,33,71,29	3,94,66,02	54,36,24	8,00,02,98	...	...
46. Urban Development and Poverty Alleviation								
Voted	6,10,21,06	1,26,61,00	83,57,43	25,52,97	5,26,63,63	1,01,08,03	...	...
47. Irrigation and Water Resources								
Voted	14,44,04	95,31,56	14,22,33	23,02,37	21,71	72,29,19	...	...

SUMMARY OF APPROPRIATION ACCOUNTS 2022-23
GOVERNMENT OF MIZORAM - Contd.

(₹ in thousand)

Number and Name of Grant or Appropriation (1)	Amount of Grant or Appropriation		Expenditure		Saving		Excess	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
48. Information and Communication Technology								
Voted	9,38,10	72,50,00	9,30,99	72,50,00	7,11	...	...	...
49. Public Debt								
Charged	6,40,90,84	13,48,02,88	5,55,14,00	26,03,14,90	85,76,84	...	...	12,55,12,02
Total:								
Voted	1,13,80,99,21	40,50,99,89	96,21,78,89	13,24,05,25	17,59,20,32	27,26,94,64	77,18,05	...
Charged	6,75,82,31	13,48,02,88	5,88,56,13	26,03,14,90	87,26,18	...	...	12,55,12,02
Grand Total	1,20,56,81,52	53,99,02,77	1,02,10,35,02	39,27,20,15	18,46,46,50	27,26,94,64	77,18,05	12,55,12,02

SUMMARY OF APPROPRIATION ACCOUNTS 2022-23
GOVERNMENT OF MIZORAM - Contd.

The excess over the following voted grant requires regularisation:

REVENUE PORTION

Serial Number	Grant Number	Name of Grant
1.	9	Finance

The excess over the following charged appropriation requires regularisation:

CAPITAL PORTION

Serial Number	Appropriation Number	Name of Appropriation
1.	49	Public Debt

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

No advance was drawn from the Contingency Fund during the year 2022-23.

SUMMARY OF APPROPRIATION ACCOUNTS 2022-23
GOVERNMENT OF MIZORAM - Concl'd.

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

(₹ in thousand)

Total expenditure according to Appropriation Accounts:	Voted	Charged	Total
Revenue:	96,21,78,89	5,88,56,13	1,02,10,35,02
Capital:	13,24,05,25	26,03,14,90	39,27,20,15
Total:	1,09,45,84,14	31,91,71,03	1,41,37,55,17
Deduct Total Recoveries ^[*]			
Revenue:	1,18,18,52	...	1,18,18,52
Total:	1,18,18,52	...	1,18,18,52
Net Total	1,08,27,65,62	31,91,71,03	1,40,19,36,65
Total Expenditure shown in Statement 11 of Finance Accounts (Vol. I):			
	Voted	Charged	Total
Revenue:	95,03,60,37	5,88,56,13	1,00,92,16,50
Capital:	13,24,05,25	26,03,14,90	39,27,20,15
Total:	1,08,27,65,62	31,91,71,03	1,40,19,36,65

^[*] The details of recoveries referred above are given in appendix at page 201.

Report of the Comptroller and Auditor General of India

Audit of the Appropriation Accounts of the Government of Mizoram

Opinion

The Appropriation Accounts of the Government of Mizoram 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 Mizoram 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 Mizoram 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, Mizoram for compilation and preparation of the Appropriation Accounts.

Responsibilities for Compilation of Annual Accounts

The Accounts Wing of the Office of the Principal Accountant General, Mizoram 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 Mizoram 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 Audit Wing of the Office of the Principal Accountant General, Mizoram 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 Accounts Wing and the Audit Wing of the Office of the Principal Accountant General are independent of each other and are distinct units with separate cadres.

Date: 2 November 2023

Place: New Delhi



(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India

Grant No. 1 Legislative Assembly

		Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in thousand)				
1.1	Revenue (Voted):			
	Major Heads:			
2011	Parliament/State/Union Territory Legislatures			
2015	Elections			
	Original	30,62,02		
	Supplementary	5,49,26	33,18,26	(-)2,93,02
	Amount surrendered during the year (31 March 2023)			2,92,81
1.2	Revenue (Charged):			
	Major Head:			
2011	Parliament/State/Union Territory Legislatures			
	Original	1,24,64		
	Supplementary	10,00	1,01,14	(-)33,50
	Amount surrendered during the year (31 March 2023)			33,51
1.3	Capital (Voted):			
	Major Head:			
7610	Loans to Government Servants, etc.			
	Original	60,00		
	Supplementary	...	...	(-)60,00
	Amount surrendered during the year (31 March 2023)			60,00

Grant No. 1 Legislative Assembly - Contd.**Notes and Comments:****1.1 Revenue (Voted):**

1.1.1 Against the available saving of ₹ 293.02 lakh, ₹ 292.81 lakh only was surrendered during the year.

1.1.2 In view of saving of ₹ 293.02 lakh, supplementary provision of ₹ 549.26 lakh obtained during the year proved excessive.

1.1.3 Saving occurred mainly under:

Serial Number	Head	Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-) (₹ in lakh)
(i)	2011 Parliament/State/Union Territory Legislatures			
	02 State/Union Territory Legislatures			
	103 Legislative Secretariat			
	01 Assembly Secretariat (Voted)			
	O.	2,135.98		
	S.	21.00		
	R.	(-)245.32	1,911.66	1,911.65 (-)0.01

Withdrawal of ₹ 245.32 lakh from the provision was the net effect of (a) decrease of ₹ 263.23 lakh by way of surrender, stated due to less expenditure than anticipated (₹ 257.62 lakh, ₹ 1.02 lakh, ₹ 0.18 lakh and ₹ 4.41 lakh under salaries, wages, domestic travel expenses and foreign travel expenses respectively), (b) further decrease of ₹ 0.11 lakh through re-appropriation, stated due to re-provision of fund (₹ 0.11 lakh under minor works) to other head of account and (c) increase of ₹ 18.02 lakh through re-appropriation, stated due to more expenditure than anticipated (₹ 12.02 lakh and ₹ 6.00 lakh under medical treatment and other administrative expenses respectively).

Reasons for saving of ₹ 0.01 lakh have not been intimated (July 2023).

(ii) 101 Legislative Assembly
02 M.L.A. (Voted)

O.	744.12			
S.	18.00			
R.	(-) 67.71	694.41	694.41	...

Grant No. 1 Legislative Assembly - Contd.

Reduction of ₹ 67.71 lakh from the provision was the net result of (a) decrease of ₹ 55.85 lakh through re-appropriation, stated due to re-provision of fund (₹ 25.93 lakh and ₹ 29.92 lakh under medical treatment and domestic travel expenses respectively) to other heads of account, (b) further decrease of ₹ 24.89 lakh by way of surrender, stated due to less expenditure than anticipated (₹ 0.75 lakh and ₹ 4.14 lakh under wages and medical treatment respectively), non-performance of foreign tour (₹ 19.00 lakh under foreign travel expenses) and non-occurrence of write off/losses (₹ 1.00 lakh under write off/losses) and (c) increase of ₹ 13.03 lakh through re-appropriation, stated due to more expenditure than anticipated (₹ 2.89 lakh, ₹ 10.03 lakh and ₹ 0.11 lakh under salaries, supplies and materials and minor works respectively).

1.1.4 Saving mentioned at note 1.1.3 above was partly offset by excess under:

Serial Number	Head	Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(i)	2011 Parliament/State/Union Territory Legislatures			
	02 State/Union Territory Legislatures			
	101 Legislative Assembly			
	03 EX-MLA (Voted)			
	O.	70.00		
	S.	40.00		
	R.	24.55	134.55	...

Augmentation of ₹ 24.55 lakh in the provision was the net effect of (a) increase of ₹ 25.00 lakh through re-appropriation, stated due to more expenditure than anticipated (₹ 25.00 lakh under medical treatment) and (b) decrease of ₹ 0.45 lakh by way of surrender, reasons thereof, not stated.

1.2 Revenue (Charged):

1.2.1 ₹ 33.51 lakh was surrendered during the year as anticipated surplus to the requirement, but actual saving worked out to ₹ 33.50 lakh only.

1.2.2 In view of saving of ₹ 33.50 lakh, supplementary appropriation of ₹ 10.00 lakh obtained during the year proved unnecessary as the actual expenditure of ₹ 101.14 lakh did not come up to the original appropriation of ₹ 124.64 lakh.

1.2.3 Saving of ₹ 34.73 lakh and ₹ 45.91 lakh (27.86 per cent and 36.83 per cent of the total appropriation) also occurred under this appropriation during 2020-21 and 2021-22 respectively.

Grant No. 1 Legislative Assembly - Concl'd.**1.2.4 Saving occurred under.**

Serial Number	Head	Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(i)	2011 Parliament/State/Union Territory Legislatures			
	02 State/Union Territory Legislatures			
	101 Legislative Assembly			
	01 Speaker/ Dy. Speaker (Charged)			
	O.	124.64		
	S.	10.00		
	R.	(-)33.51	101.13	101.14 (+)0.01

Withdrawal of ₹ 33.51 lakh from the appropriation by way of surrender, stated due to less expenditure than anticipated (₹ 2.91 lakh, ₹ 6.20 lakh, ₹ 6.00 lakh and ₹ 18.40 lakh under salaries, medical treatment, domestic travel expenses and foreign travel expenses respectively).

Reasons for final excess of ₹ 0.01 lakh have not been intimated (July 2023).

1.3 Capital (Voted):

1.3.1 Available saving of ₹ 60.00 lakh was surrendered during the year.

1.3.2 Saving occurred under:

Serial Number	Head	Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(i)	7610 Loans to Government Servants, etc.			
	201 House Building Advances			
	01 House Building Advances to MLAs (Voted)			
	O.	60.00		
	R.	(-)60.00	...	...

Withdrawal of entire original provision of ₹ 60.00 lakh by way of surrender, stated due to non-availing of House Building Advances.

Despite pursuance, representation from the Grant/Appropriation Controlling Officer to the effect that all monies shown as expenditure in the Appropriation Accounts have been spent and no unspent amount is lying in the Drawing and Disbursing Officers' (DDOs) Bank Account as on 31 March 2023, was not received.

Grant No. 2 Governor

		Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
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(₹ in thousand)

2.1 Revenue (Voted):**Major Head:****2012 President, Vice-President/Governor/
Administrator of Union Territories**

Original	30,60			
Supplementary	...	30,60	29,98	(-)62
Amount surrendered during the year (31 March 2023)				62

2.2 Revenue (Charged):**Major Head:****2012 President, Vice-President/Governor/
Administrator of Union Territories**

Original	7,85,30			
Supplementary	2,49,53	10,34,83	9,40,14	(-)94,69
Amount surrendered during the year (31 March 2023)				94,67

Notes and Comments:**2.1 Revenue (Charged):**

2.1.1 Against available saving of ₹ 94.69 lakh, ₹ 94.67 lakh only was surrendered during the year.

2.1.2 In view of saving of ₹ 94.69 lakh, supplementary appropriation of ₹ 249.53 lakh obtained during the year proved excessive.

Grant No. 2 Governor - Contd.**2.1.3 Saving occurred mainly under:**

Serial Number	Head	Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(i)	2012	President, Vice-President/Governor/ Administrator of Union Territories		
	03	<i>Governor/Administrator of Union Territories</i>		
	103	Household Establishment		
	01	Household Establishment of Governor (Charged)		
	O.	301.50		
	S.	94.18		
	R.	(-)45.31	350.37	350.37 ...

Reduction of ₹ 45.31 lakh from the appropriation was the net effect of (a) decrease of ₹ 56.81 lakh by way of surrender, stated due to non-payment of dearness allowance during 2022-23 and non-filling up of vacant post (₹ 49.11 lakh under salaries), non-covering of claims received with the available budget provision (₹ 0.02 lakh under medical treatment) and less performance of tours (₹ 7.68 lakh under domestic travel expenses), (b) further decrease of ₹ 5.50 lakh through re-appropriation, stated due to non-receipt of claims (₹ 5.50 lakh under supplies and materials) and (c) increase of ₹ 17.00 lakh through re-appropriation, stated due to re-provision of fund (₹ 10.00 lakh and ₹ 7.00 lakh under other administrative expenses and minor works respectively) to other heads of account.

(ii)	090	Secretariat			
	01	Governor's Secretariat (Charged)			
	O.	412.30			
	S.	155.35			
	R.	(-)34.78	532.87	532.86	(-)0.01

Withdrawal of ₹ 34.78 lakh from the appropriation by way of surrender, stated due to non-payment of dearness allowance during 2022-23 and non-filling up of vacant post (₹ 29.02 lakh under salaries) and non-filling up of vacant post (₹ 5.44 lakh under wages) and non-covering of claims as received with the available budget provision (₹ 0.04 lakh and ₹ 0.28 lakh under medical treatment and domestic travel expenses respectively).

Specific reasons for saving of ₹ 0.01 lakh have not been intimated (July 2023).

Grant No. 2 Governor - Concl'd.

Serial Number	Head	Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(iii)	2012 President, Vice-President/ Governor/Administrator of Union Territories			
	03 Governor/Administrator of Union Territories			
	106 Entertainment Expenses			
	01 Entertainment Expenses to Governor(Charged)			
	O. 10.00			
	R. (-)10.00	...	...	...

Withdrawal of entire original appropriation of ₹ 10.00 lakh through re-appropriation, stated due to re-provision of fund (₹ 10.00 lakh under other administrative expenses) to other head of account.

Despite pursuance, representation from the Grant/Appropriation Controlling Officer to the effect that all monies shown as expenditure in the Appropriation Accounts have been spent and no unspent amount is lying in the Drawing and Disbursing Officers' (DDOs) Bank Account as on 31 March 2023, was not received.

**Grant No. 3 Council of Ministers
(All Voted)**

	Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)

3.1 Revenue:

Major Heads:

2013 Council of Ministers

2052 Secretariat-General Services

Original	7,02,34			
Supplementary	51,70	7,54,04	7,10,28	(-)43,76
Amount surrendered during the year (31 March 2023)				44,39

Notes and Comments:

3.1 Revenue:

3.1.1 ₹ 44.39 lakh was surrendered during the year as anticipated surplus to the requirement, but actual saving worked out to ₹ 43.76 lakh only.

3.1.2 In view of saving of ₹ 43.76 lakh, supplementary provision of ₹ 51.70 lakh obtained during the year proved excessive.

3.1.3 Saving of ₹ 207.59 lakh and ₹ 85.47 lakh (26.85 *per cent* and 12.40 *per cent* of the total budget provision) also occurred under this grant during 2020-21 and 2021-22 respectively.

3.1.4 Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
				(₹ in lakh)
(i)	2013 Council of Ministers			
	105 Discretionary Grants by Ministers			
	01 Discretionary Grants of Ministers			
	O. 68.00			
	R. (-)12.35	55.65	55.65	...

Grant No. 3 Council of Ministers - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹ in lakh)
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Reduction of ₹ 12.35 lakh from the provision by way of surrender, specific reasons for ₹ 9.35 lakh under other charges, not stated and reasons for remaining amount of ₹ 3.00 lakh under other charges, stated due to appointment of some Minister of State to Ministers.

(ii) 2013 Council of Ministers

108 Tour Expenses

01 Tour Expenses

O. 26.75

R. (-)12.18

14.57

14.56

(-)0.01

Reduction of ₹ 12.18 lakh from the provision by way of surrender, specific reasons thereof, not stated (₹ 10.18 lakh and ₹ 2.00 lakh under domestic travel expenses and foreign travel expenses respectively).

Reasons for saving of ₹ 0.01 lakh have not been intimated (July 2023).

Saving of ₹ 0.01 lakh also occurred under this head of account during 2021-22.

(iii) 2052 Secretariat-General Services

090 Secretariat

18 Chief Minister's Secretariat

O. 250.23

S. 23.00

R. (-)11.92

261.31

262.12

(+)0.81

Reasons for withdrawal of ₹ 11.92 lakh from the provision by way of surrender, not stated (₹ 8.94 lakh, ₹ 1.30 lakh and ₹ 1.68 lakh under wages, medical treatment and domestic travel expenses respectively).

Specific reasons for final excess of ₹ 0.81 lakh have not been intimated (July 2023).

Final excess of ₹ 2.17 lakh also occurred under this head of account during 2021-22.

Grant No. 3 Council of Ministers - Concl'd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
				(₹ in lakh)
(iv)	2013 Council of Ministers			
	101 Salary of Ministers and Deputy Ministers			
	02 Salary of Chief Ministers			
	O. 36.98			
	R. (-)7.70	29.28	29.28	...

Reasons for reduction of ₹ 7.70 lakh from the provision by way of surrender, not stated (₹ 1.44 lakh, ₹ 0.15 lakh, ₹ 3.61 lakh and ₹ 2.50 lakh under salaries, medical treatment, domestic travel expenses and foreign travel expenses respectively).

Despite pursuance, representation from the Grant Controlling Officer to the effect that all monies shown as expenditure in the Appropriation Accounts have been spent and no unspent amount is lying in the Drawing and Disbursing Officers' (DDOs) Bank Account as on 31 March 2023, was not received.

Grant No. 4 Law and Judicial

		Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
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(₹ in thousand)

4.1 Revenue (Voted):**Major Head:****2014 Administrative of Justice**

Original	28,03,13			
Supplementary	32,10,11	60,13,24	45,01,35	(-)15,11,89

Amount surrendered during the year (31 March 2023)				82,12
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4.2 Revenue (Charged):**Major Head:****2014 Administrative of Justice**

Original	10,55,11			
Supplementary	1,21,21	11,76,32	11,73,26	(-)3,06

Amount surrendered during the year (31 March 2023)				3,68
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4.1 Revenue (Voted):

4.1.1 Against the available saving of ₹ 1,511.89 lakh, ₹ 82.12 lakh only was surrendered during the year.

4.1.2 In view of saving of ₹ 1,511.89 lakh, supplementary provision of ₹ 3,210.11 lakh obtained during the year proved excessive.

4.1.3 Saving of ₹ 371.47 lakh and ₹ 370.06 lakh (12.22 *per cent* and 10.36 *per cent* of the total budget provision) also occurred under this grant during 2020-21 and 2021-22 respectively.

Grant No. 4 Law and Judicial - Contd.**4.1.4 Saving occurred mainly under:**

Serial Number	Head	Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
				(₹ in lakh)

(i)	Central Assistance (CA)			
	2014 Administration of Justice			
	114 Legal Advisers and Counsels			
	24 Development of Infrastructure Facilities for Judiciary (Voted)/CSS			
	S.	1,857.00	1,857.00	500.00
				(-)1,357.00

Reasons for saving of ₹ 1,357.00 lakh have not been intimated (July 2023).

(ii)	23	Fast Track Special Court, Aizawl (POCSO ACT) (Voted)/CSS		
	S.	132.04	132.04	99.03
				(-)33.01

Reasons for saving of ₹ 33.01 lakh have not been intimated (July 2023).

Saving of ₹ 0.02 lakh and ₹ 0.02 lakh also occurred under this head of account during 2020-21 and 2021-22 respectively.

(iii)	22	Fast Track Special Court, Aizawl (Rape and POCSO ACT) (Voted)/CSS		
	S.	129.58	129.58	98.01
				(-)31.57

Reasons for saving of ₹ 31.57 lakh have not been intimated (July 2023).

Saving of ₹ 0.02 lakh and ₹ 0.02 lakh also occurred under this head of account during 2020-21 and 2021-22 respectively.

(iv)	21	Fast Track Special Court, Champhai (Rape and POCSO ACT) (Voted)/CSS		
	S.	128.76	128.76	99.27
				(-)29.49

Reasons for saving of ₹ 29.49 lakh have not been intimated (July 2023).

Saving of ₹ 0.02 lakh and ₹ 0.03 lakh also occurred under this head of account during 2020-21 and 2021-22 respectively.

Grant No. 4 Law and Judicial - Concl'd.

Serial Number	Head	Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
				(₹ in lakh)
(v)	2014 Administration of Justice			
	103 Special Courts			
	02 Special Courts under ND and PS Act (Voted)			
	O.	72.56		
	S.	2.04		
	R.	(-)26.05	48.55	51.21
				(+)2.66

Reduction of ₹ 26.05 lakh from the provision by way of surrender, stated due to non-filling up of vacant post (₹ 23.32 lakh under salaries), less engagement of provisional employees (₹ 0.48 lakh under wages), less claimant (₹ 0.75 lakh under medical treatment) and reasons for remaining amount of ₹ 1.50 lakh under domestic travel expenses, not stated.

Reasons for final excess of ₹ 2.66 lakh have not been intimated (July 2023).

(vi)	114 Legal Advisers and Counsels			
	14 Registrar General of Marriage (Voted)			
	O.	88.20		
	R.	(-)14.33	73.87	73.82
				(-)0.05

Withdrawal of ₹ 14.33 lakh from the provision was the net result of (a) decrease of ₹ 8.30 lakh by way of surrender, stated due to non-posting of staff (₹ 8.24 lakh under salaries) and specific reasons for amount of ₹ 0.05 lakh under wages, not stated and less receipt of claim (₹ 0.01 lakh under medical treatment) and (b) further decrease of ₹ 6.03 lakh through re-appropriation, stated due to re-provision of fund (₹ 6.03 lakh under salaries) to other head of account.

Specific reasons for saving of ₹ 0.05 lakh have not been intimated (July 2023).

(vii)	08 Lok Adalat and Legal Aid (Voted)			
	O.	47.61	47.61	37.42
				(-)10.19

Reasons for saving of ₹ 10.19 lakh have not been intimated (July 2023).

Despite pursuance, representation from the Grant/Appropriation Controlling Officer to the effect that all monies shown as expenditure in the Appropriation Accounts have been spent and no unspent amount is lying in the Drawing and Disbursing Officers' (DDOs) Bank Account as on 31 March 2023, was not received.

Grant No. 5 Vigilance

		Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
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(₹ in thousand)

5.1 Revenue (Voted):**Major Head:****2062 Vigilance**

Original	6,63,71			
Supplementary	51,72	7,15,43	7,12,18	(-)3,25
Amount surrendered during the year (31 March 2023)				2,86

5.2 Revenue (Charged):**Major Head:****2062 Vigilance**

Original	1,86,25			
Supplementary	47,00	2,33,25	2,16,46	(-)16,79
Amount surrendered during the year (31 March 2023)				10,87

Notes and Comments:**5.2 Revenue (Charged):**

5.2.1 Against the available saving of ₹ 16.79 lakh, ₹ 10.87 lakh only was surrendered during the year.

5.2.2 In view of saving of ₹ 16.79 lakh, supplementary appropriation of ₹ 47.00 lakh obtained during the year proved excessive.

5.2.3 Saving of ₹ 173.85 lakh and ₹ 32.39 lakh (54.00 per cent and 16.49 per cent of the total appropriation) also occurred under this appropriation during 2020-21 and 2021-22 respectively.

Grant No. 5 Vigilance - Conclld.**5.2.4 Saving occurred under:**

Serial Number	Head	Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-) (₹ in lakh)
(i)	2062 Vigilance			
	103 Lokayukta			
	01 Mizoram Lokayukta (Charged)			
	O.	186.25		
	S.	47.00		
	R.	(-)10.87	222.38	216.46
				(-)5.92

Reasons for reduction of ₹ 10.87 lakh from the appropriation by way of surrender, not stated (₹ 1.93 lakh, ₹ 4.33 lakh, ₹ 0.07 lakh, ₹ 4.45 lakh and ₹ 0.09 lakh under wages, domestic travel expenses, other administrative expenses, professional services and other charges respectively).

Specific reasons for saving of ₹ 5.92 lakh have not been intimated (July 2023).

Saving of ₹ 5.15 lakh also occurred under this head of account during 2020-21.

Despite pursuance, representation from the Grant/Appropriation Controlling Officer to the effect that all monies shown as expenditure in the Appropriation Accounts have been spent and no unspent amount is lying in the Drawing and Disbursing Officers' (DDOs) Bank Account as on 31 March 2023, was not received.

**Grant No. 6 Land Revenue and Settlement
(All Voted)**

		Total grant	Actual expenditure	Excess (+) Saving (-)
				(₹ in thousand)
6.1 Revenue:				
Major Heads:				
2029 Land Revenue				
2030 Stamps and Registration				
2506 Land Reforms Services				
Original	31,96,34			
Supplementary	1,98,94	33,95,28	30,01,00	(-)3,94,28
Amount surrendered during the year (31 March 2023)				3,99,20

Notes and Comments:

6.1 Revenue:

6.1.1 ₹ 399.20 lakh was surrendered during the year as anticipated surplus to the requirement, but actual saving worked out of ₹ 394.28 lakh only.

6.1.2 In view of saving of ₹ 394.28 lakh, supplementary provision of ₹ 198.94 lakh obtained during the year proved unnecessary as the actual expenditure of ₹ 3,001.00 lakh did not come to the original budget provision of ₹ 3,196.34 lakh.

6.1.3 Saving of ₹ 1,298.32 lakh and ₹ 301.88 lakh (31.67 per cent and 9.70 per cent of the total budget provision) also occurred under this grant during 2020-21 and 2021-22 respectively.

6.1.4 Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
				(₹ in lakh)
(i)	2029 Land Revenue			
	001 Direction and Administration			
	02 Administration			
	O.	441.90		
	S.	78.00		
	R.	(-)110.69	409.21	403.72
				(-)5.49

Grant No. 6 Land Revenue and Settlement - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

Reduction of ₹ 110.69 lakh from the provision was the net result of (a) decrease of ₹ 110.22 lakh by way of surrender, stated due to non-filling up of vacant post, *etc.* (₹ 102.96 lakh under salaries), regularization of provisional employees (₹ 7.21 lakh under wages) and reasons for remaining amount of ₹ 0.05 lakh under medical treatment, not stated and (b) further decrease of ₹ 0.47 lakh through re-appropriation, stated due to re-provision of fund to other heads of account.

Saving of ₹ 5.49 lakh intimated due to retirement, demise of employee and non-availability of Government sanction for filling up of vacant post and regularization of provisional employees.

Saving of ₹ 1.28 lakh and ₹ 9.99 lakh also occurred under this head of account during 2020-21 and 2021-22 respectively.

(ii) 2029 Land Revenue

001 Direction and Administration
01 Direction

O.	387.20			
R.	(-)111.77	275.43	278.77	(+)3.34

Withdrawal of ₹ 111.77 lakh from the provision by way of surrender, stated due to non-filling up of vacant post and less employees due to demise and superannuation of staff (₹ 105.61 lakh under salaries), regularization of provisional employees (₹ 6.10 lakh under wages) and non-availability of less amount of claim (₹ 0.06 lakh under medical treatment).

Final excess of ₹ 3.34 lakh intimated due excess expenditure under salaries and wages due to payment of arrear dearness allowance, ACP scheme, *etc.*

Final excess of ₹ 0.52 lakh also occurred under this head of account during 2021-22.

**(iii) 103 Land Records
01 Maintenance of Land Records**

O.	926.43			
R.	(-)93.16	833.27	833.66	(+)0.39

Reduction of ₹ 93.16 lakh from the provision by way of surrender, stated due to non-filling up of vacant post (₹ 93.13 lakh under salaries) and non-availability of less amount of claims (₹ 0.01 lakh and ₹ 0.02 lakh under medical treatment and domestic travel expenses respectively).

Final excess of ₹ 0.39 lakh intimated due to payment of arrear dearness allowance.

Final excess of ₹ 1.20 lakh also occurred under this head of account during 2020-21.

Grant No. 6 Land Revenue and Settlement - Concl'd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(iv)	2029 Land Revenue			
	102 Survey and Settlement Operations			
	01 Survey and Settlement Operations			
	O.	985.60		
	R.	(-)63.69	921.91	(+)1.79

Withdrawal of ₹ 63.69 lakh from the provision was the net result of (a) decrease of ₹ 64.16 lakh by way of surrender, stated due to non-filling up vacant post due to demise and superannuation of staff (₹ 64.16 lakh under salaries) and (b) increase of ₹ 0.47 lakh through re-appropriation, stated due to re-provision of fund from other head of account.

Final excess of ₹ 1.79 lakh intimated due to late receipt of expenditure report, payment of arrear dearness allowance and ACP scheme.

Final excess of ₹ 0.12 lakh also occurred under this head of account during 2021-22.

Despite pursuance, representation from the Grant Controlling Officer to the effect that all monies shown as expenditure in the Appropriation Accounts have been spent and no unspent amount is lying in the Drawing and Disbursing Officers' (DDOs) Bank Account as on 31 March 2023, was not received.

**Grant No. 7 Excise and Narcotics
(All Voted)**

		Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in thousand)				

7.1 Revenue:

Major Head:

2039 State Excise

Original	49,24,95			
Supplementary	27,99	49,52,94	39,63,70	(-)9,89,24
Amount surrendered during the year (31 March 2023)				9,93,57

Notes and Comments:

7.1 Revenue:

7.1.1 ₹ 993.57 lakh was surrendered during the year as anticipated surplus to the requirement, but actual saving worked out ₹ 989.24 lakh only.

7.1.2 In view of saving of ₹ 989.24 lakh, supplementary provision of ₹ 27.99 lakh obtained during the year proved unnecessary as the actual expenditure of ₹ 3,963.70 lakh did not come to the original budget provision of ₹ 4,924.95 lakh.

7.1.3 Saving of ₹ 1,039.47 lakh and ₹ 481.73 lakh (22.46 *per cent* and 11.92 *per cent* of the total budget provision) also occurred under this grant during 2020-21 and 2021-22 respectively.

7.1.4 Saving occurred under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

(i)	2039 State Excise			
	001 Direction and Administration			
	02 Administration			
	O.	3,242.98		
	S.	2.43		
	R.	(-)680.83	2,564.58	2,568.88
				(+)4.30

Grant No. 7 Excise and Narcotics - Concl'd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
				(₹ in lakh)

Reduction of ₹ 680.83 lakh from the provision by way of surrender, stated due to non-filling up of posts, demise and superannuation of staff (₹ 680.65 lakh under salaries) and reasons for remaining amount of ₹ 0.04 lakh and ₹ 0.14 lakh under domestic travel expenses and rents, rates and taxes respectively, not stated.

Reasons for final excess of ₹ 4.30 lakh have not been intimated (July 2023).

Final excess of ₹ 29.91 lakh also occurred under this head of account during 2020-21.

(ii)	2039 State Excise				
	001 Direction and Administration				
	01 Direction				
	O.	1,656.47			
	S.	11.56			
	R.	(-)312.74	1,355.29	1,355.32	(+)0.03

Withdrawal of ₹ 312.74 lakh from the provision by way of surrender, stated due to non-filling up of vacant post, demise and superannuation of staff (₹ 307.29 lakh under salaries) and reasons for remaining amount of ₹ 5.45 lakh under wages, not stated.

Reasons for final excess of ₹ 0.03 lakh have not been intimated (July 2023).

Despite pursuance, representation from the Grant Controlling Officer to the effect that all monies shown as expenditure in the Appropriation Accounts have been spent and no unspent amount is lying in the Drawing and Disbursing Officers' (DDOs) Bank Account as on 31 March 2023, was not received.

**Grant No. 8 Taxation
(All Voted)**

		Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in thousand)				

8.1 Revenue:

Major Head:

2040 Taxes on Sales, Trades, etc.

Original	22,56,13			
Supplementary	2,21,62	24,77,75	23,17,28	(-)1,60,47
Amount surrendered during the year (31 March 2023)				1,62,28

8.2 Capital:

Major Head:

4047 Capital Outlay on other Fiscal Services

Original	...			
Supplementary	48,73	48,73	...	(-)48,73
Amount surrendered during the year (31 March 2023)				...

Notes and Comments:

8.1 Revenue:

8.1.1 ₹ 162.28 lakh was surrendered during the year as anticipated surplus to the requirement, but saving worked out to ₹ 160.47 lakh only.

8.1.2 In view of saving of ₹ 160.47 lakh, supplementary provision of ₹ 221.62 lakh obtained during the year proved excessive.

8.1.3 Saving of ₹ 214.02 lakh and ₹ 307.64 lakh (9.69 *per cent* and 13.17 *per cent* of the total budget provision) also occurred under this grant during 2020-21 and 2021-22 respectively.

Grant No. 8 Taxation – Contd.**8.1.4 Saving occurred mainly under:**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

(i)	2040	Taxes on Sales, Trades, etc.			
	001	Direction and Administration			
	02	Administration			
	O.	1,577.44			
	S.	2.31			
	R.	(-)121.06	1,458.69	1,460.50	(+)1.81

Reduction of ₹ 121.06 lakh from the provision was the net result of (a) decrease of ₹ 125.06 lakh by way of surrender, reasons thereof, not stated (₹ 115.36 lakh, ₹ 9.62 lakh, ₹ 0.03 lakh and ₹ 0.05 lakh under salaries, wages, domestic travel expenses and rents, rates and taxes respectively), (b) further decrease of ₹ 2.00 lakh through re-appropriation, reasons thereof also, not stated (₹ 2.00 lakh under wages) and (c) increase of ₹ 6.00 lakh through re-appropriation, reasons thereof, not stated (₹ 6.00 lakh under domestic travel expenses).

Specific reasons for final excess of ₹ 1.81 lakh have not been intimated (July 2023).

(ii)	01	Direction			
	O.	655.29			
	S.	217.66			
	R.	(-)52.09	820.86	820.87	(+)0.01

Withdrawal of ₹ 52.09 lakh from the provision was the net effect of (a) decrease of ₹ 37.09 lakh by way of surrender, reasons thereof, not stated (₹ 31.22 lakh, ₹ 1.62 lakh, ₹ 0.08 lakh, ₹ 0.30 lakh, ₹ 1.87 lakh and ₹ 2.00 lakh under salaries, wages, domestic travel expenses, rents, rates and taxes, advertising and publicity and professional services respectively), (b) further decrease of ₹ 17.00 lakh through re-appropriation, reasons thereof also, not stated (₹ 11.00 lakh and ₹ 6.00 lakh under salaries and domestic travel expenses respectively) and (c) increase of ₹ 2.00 lakh through re-appropriation, reasons thereof, not stated (₹ 2.00 lakh under wages).

Specific reasons for final excess of ₹ 0.01 lakh have not been intimated (July 2023).

Grant No. 8 Taxation - Concl'd.

8.1.5 Saving mentioned at note 8.1.4 above was partly offset by excess under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹ in lakh)
(i)	2040 Taxes on Sales, Trades, etc.			
	101 Direction and Administration			
	01 Firms and Societies			
	O.	23.40		
	S.	1.65		
	R.	10.87	35.92	35.92 ...

Augmentation of ₹ 10.87 lakh in the provision was the net result of (a) increase of ₹ 11.00 lakh through re-appropriation, reasons thereof, not stated (₹ 11.00 lakh under salaries) and (b) decrease of ₹ 0.13 lakh by way of surrender, reasons thereof also, not stated (₹ 0.09 lakh and ₹ 0.04 lakh under salaries and medical treatment respectively).

8.2 Capital:

8.2.1 No part of the available saving of ₹ 48.73 lakh was surrendered during the year.

8.2.2 Saving occurred under:

Serial Number	Head	Total grant/	Actual expenditure	Excess (+) Saving (-) (₹ in lakh)
(i)	4047 Capital Outlay on other Fiscal Services			
	800 Other Expenditure			
	01 Construction of Departmental Building			
	S.	48.73	48.73	... (-)48.73

Non-utilisation of entire supplementary provision of ₹ 48.73 lakh intimated due to non-transferring budget provisions to the executing department by the Finance Department, Government of Mizoram.

Despite pursuance, representation from the Grant Controlling Officer to the effect that all monies shown as expenditure in the Appropriation Accounts have been spent and no unspent amount is lying in the Drawing and Disbursing Officers' (DDOs) Bank Account as on 31 March 2023, was not received.

**Grant No. 9 Finance
(All Voted)**

		Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in thousand)				
9.1	Revenue:			
	Major Heads:			
2030	Stamps and Registration			
2047	Other Fiscal Services			
2052	Secretariat-General Services			
2054	Treasury and Accounts Administration			
2071	Pensions and Other Retirement Benefits			
2075	Miscellaneous General Services			
2235	Social Security and Welfare			
	Original	17,99,67,35		
	Supplementary	3,44,42	18,03,11,77	18,80,29,82
				(+)77,18,05
	Amount surrendered during the year (31 March 2023)			30,25,29
9.2	Capital:			
	Major Head:			
4047	Capital Outlay on other Fiscal Services			
	Original	13,12,49,99		
	Supplementary	5,07,00	13,17,56,99	5,07,00
				(-)13,12,49,99
	Amount surrendered during the year (31 March 2023)			13,12,49,99

Notes and Comments:

9.1 Revenue:

9.1.1 Expenditure exceeded the grant by ₹ 7,718.05 lakh (actual excess was ₹ 77,18,04,552.00). The excess requires regularization.

Grant No. 9 Finance - Contd.

9.1.2 In view of excess of ₹ 7,718.05 lakh, supplementary provision of ₹ 344.42 lakh obtained during the year proved inadequate.

9.1.3 Excess expenditure of ₹ 27,575.99 lakh (actual expenditure was ₹ 2,75,75,99,036 which was 21.98 *per cent* of the total budget provision) also occurred under this grant during 2020-21.

9.1.4 Excess occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹ in lakh)
(i)	2071 Pensions and other Retirement Benefits			
	01 Civil			
	101 Superannuation and Retirement Allowances			
	01 Pension			
	O.	72,343.90	72,343.90	79,730.64 (+)7,386.74
Reasons for excess of ₹ 7,386.74 lakh have not been intimated (July 2023).				
Excess of ₹ 16,618.36 lakh also occurred under this head of account during 2020-21.				
(ii)	115 Leave Encashment Benefits			
	01 Leave Encashment			
	O.	14,380.00	14,380.00	17,172.07 (+)2,792.07
Reasons for excess of ₹ 2,792.07 lakh have not been intimated (July 2023).				
Excess of ₹ 388.19 lakh also occurred under this head of account during 2020-21.				
(iii)	117 Government Contribution for Defined Contribution Pension Scheme			
	01 Government Contribution			
	O.	4,500.00	4,500.00	5,139.99 (+)639.99
Reasons for excess of ₹ 639.99 lakh have not been intimated (July 2023).				
(iv)	2235 Social Security and Welfare			
	60 Other Social Security and Welfare programmes			
	104 Deposit Linked Insurance Scheme - Government Provident Fund			
	01 Payment of Deposit Linked Insurance			
	O.	100.00	100.00	292.20 (+)192.20

Grant No. 9 Finance - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
				(₹ in lakh)

Reasons for excess of ₹ 192.20 lakh have not been intimated (July 2023).

(v)	2054 Treasury and Accounts Administration			
	095 Directorate of Accounts and Treasuries			
	01 Direction			
	O.	1,887.83		
	S.	102.63		
	R.	62.25	2,052.71	2,004.52
				(-)48.19

Augmentation of ₹ 62.25 lakh in the provision was the net result of (a) increase of ₹ 84.50 lakh through re-appropriation, stated due to payment of liabilities of office expenditure of the office of the Chief Controller of Accounts, Director of Local Fund Audit and Joint Director, Southern Zone and bifurcation of office of the Chief Controller of Accounts and Director of Local Fund Audit (₹ 68.00 lakh and ₹ 16.50 lakh under office expenses and minor works respectively) and (b) decrease of ₹ 22.25 lakh through re-appropriation, stated due to re-provision of fund (₹ 18.45 lakh, ₹ 3.30 lakh and ₹ 0.50 lakh under wages, rents, rates and taxes and other charges respectively) to other heads of account with the approval of the Principal Secretary, Finance Department.

Reasons for final saving of ₹ 48.19 lakh have not been intimated (July 2023).

9.1.5 Excess mentioned at note ₹ 9.1.3 above was partly offset by saving under:

Serial Number	Head	Total grant/	Actual expenditure	Excess (+) Saving (-)
				(₹ in lakh)

(i)	2052 Secretariat-General Services			
	090 Secretariat			
	01 Finance Department			
	O.	1,000.00		
	R.	(-)1,000.00	...	...

Withdrawal of entire original provision of ₹ 1,000.00 lakh by way of surrender, stated due to re-provision of fund (₹ 1,000.00 lakh under medical treatment) to all other department.

Grant No. 9 Finance – Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹ in lakh)
(ii)	2054 Treasury and Accounts Administration			
	095 Directorate of Accounts and Treasuries			
	02 District Treasury			
	O.	1,684.99		
	S.	67.77		
	R.	(-)92.19	1,660.57	(-)212.90

Reduction of ₹ 92.19 lakh from the provision was the net result of (a) decrease of ₹ 138.82 lakh through re-appropriation, reasons thereof, not stated (₹ 126.96 lakh, ₹ 10.98 lakh and ₹ 0.88 lakh under salaries, wages and rents, rates and taxes respectively), (b) further decrease of ₹ 29.94 lakh by way surrender, stated due to non-payment of MACP arrears (₹ 29.94 lakh under salaries) and (c) increase of ₹ 76.57 lakh through re-appropriation, stated due to payment of liabilities of District Treasuries (three new District Treasuries) (₹ 1.34 lakh, ₹ 57.66 lakh and ₹ 17.57 lakh under domestic travel expenses, office expenses and minor works respectively).

Reasons for saving of ₹ 212.90 lakh have not been intimated (July 2023).

Saving of ₹ 58.31 lakh also occurred under this head of account during 2020-21.

(iii)	2075 Miscellaneous General Services			
	103 State Lotteries			
	01 Direction			
	O.	234.93		
	S.	10.10		
	R.	(-)18.24	226.79	(-)0.32

Reduction of ₹ 18.24 lakh from the provision by way of surrender, stated due to non-filling up of vacant post (₹ 16.18 lakh under salaries), regularization of provisional employee (₹ 0.85 lakh under wages), specific reasons for ₹ 0.01 lakh and ₹ 0.01 lakh under medical treatment and rents, rates and taxes respectively, not stated and less purchase and less drawal of lottery (₹ 0.76 lakh and ₹ 0.43 lakh under office expenses and other charges respectively).

Specific reasons for saving of ₹ 0.32 lakh have not been intimated (July 2023).

(iv)	2047 Other Fiscal Services			
	103 Promotion of Small Savings			
	01 Institutes of Finance and Small Savings			
	O.	153.20		
	S.	1.26		
	R.	(-)13.33	141.13	...

Grant No. 9 Finance – Contd.

Withdrawal of ₹ 13.33 lakh from the provision by way of surrender, stated due to non-filling up of vacant post (₹ 9.43 lakh under salaries), less receipt of claim (₹ 0.25 lakh under medical treatment) and less repairing works (₹ 3.65 lakh under minor works).

9.2 Capital:

9.2.1 Available saving of ₹ 1,31,249.99 lakh was surrendered during the year.

9.2.2 Saving of ₹ 97,300.00 lakh and ₹ 93,000.00 lakh (100 per cent and 100 per cent of the total budget provision) also occurred under this grant during 2020-21 and 2021-22 respectively.

9.2.3 Saving occurred under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(i)	4047 Capital Outlay on other Fiscal Services			
	800 Other Expenditure			
	90 Socio-Economic Development Policy (SEDP)			
	O. 70,000.00			
	R. (-)70,000.00	...	...	...

Withdrawal of entire original provision of ₹ 70,000.00 lakh by way of surrender, stated due to re-provision of fund to all other department.

Withdrawal of entire original provision of ₹ 40,000.00 lakh for the same purpose, also occurred under this head of account during 2021-22.

(ii) Central Assistance (CA)

04 North Eastern Areas

O. 25,000.00

R. (-)25,000.00

...

...

...

Withdrawal of entire original provision of ₹ 25,000.00 lakh by way of surrender, stated due to re-provision of fund to all other department.

Withdrawal of entire original provision of ₹ 25,000.00 lakh and ₹ 25,000.00 lakh also occurred under this head of account during 2020-21 and 2021-22 respectively.

(iii) 07 NABARD

O. 15,749.99

R. (-)15,749.99

...

...

...

Grant No. 9 Finance – Concltd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

Withdrawal of entire original provision of ₹ 15,749.99 lakh by way of surrender, stated due to re-provision of fund to all other department.

Withdrawal of entire original provision of ₹ 17,000.00 lakh and ₹ 17,000.00 lakh also occurred under this head of account during 2020-21 and 2021-22 respectively.

(iv)	Central Assistance (CA)			
	4047 Capital Outlay on other Fiscal Services			
	800 Other Expenditure			
	05 NLCPR			
	O. 10,000.00			
	R. (-)10,000.00	...	...	...

Withdrawal of entire original provision of ₹ 10,000.00 lakh by way of surrender, stated due to re-provision of fund to all other department.

Withdrawal of entire original provision of ₹ 10,000.00 lakh and ₹ 10,000.00 lakh also occurred under this head of account during 2020-21 and 2021-22 respectively.

(v)	09 Schemes under Special Central Assistance			
	O. 10,000.00			
	R. (-)10,000.00	...	...	...

Withdrawal of entire original provision of ₹ 1,000.00 lakh by way of surrender, stated due to re-provision of fund to all other department.

(vi)	08 NCDC			
	O. 500.00			
	R. (-)500.00	...	...	...

Withdrawal of entire original provision of ₹ 500.00 lakh by way of surrender, stated due to re-provision of fund to all other department.

Withdrawal of entire original provision of ₹ 1,000.00 lakh and ₹ 1,000.00 lakh also occurred under this head of account during 2020-21 and 2021-22 respectively.

Despite pursuance, representation from the Grant Controlling Officer to the effect that all monies shown as expenditure in the Appropriation Accounts have been spent and no unspent amount is lying in the Drawing and Disbursing Officers' (DDOs) Bank Account as on 31 March 2023, was not received.

**Grant No. 10 Mizoram Public Service Commission
(All Charged)**

	Total appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in thousand)			

10.1 Revenue:

Major Head:

2051 Public Service Commission

Original	8,25,08			
Supplementary	87,35	9,12,43	9,11,13	(-)1,30
Amount surrendered during the year (31 March 2023)				1,30

Despite pursuance, representation from the Appropriation Controlling Officer to the effect that all monies shown as expenditure in the Appropriation Accounts have been spent and no unspent amount is lying in the Drawing and Disbursing Officers' (DDOs) Bank Account as on 31 March 2023, was not received.

**Grant No. 11 Secretariat Administration
(All Voted)**

	Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)

11.1 Revenue:

Major Head:

**2052 Secretariat-General
Services**

Original	1,27,55,73			
Supplementary	2,76,09	1,30,31,82	1,25,63,83	(-)4,67,99
Amount surrendered during the year (31 March 2023)				4,57,09

Despite pursuance, representation from the Grant Controlling Officer to the effect that all monies shown as expenditure in the Appropriation Accounts have been spent and no unspent amount is lying in the Drawing and Disbursing Officers' (DDOs) Bank Account as on 31 March 2023, was not received.

**Grant No. 12 Parliamentary Affairs
(All Voted)**

		Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in thousand)				
12.1	Revenue:			
	Major Head:			
2052	Secretariat-General Services			
	Original	87,80		
	Supplementary	10,70	94,61	(-)3,89
		98,50		
	Amount surrendered during the year (31 March 2023)			3,88

Despite pursuance, representation from the Grant Controlling Officer to the effect that all monies shown as expenditure in the Appropriation Accounts have been spent and no unspent amount is lying in the Drawing and Disbursing Officers' (DDOs) Bank Account as on 31 March 2023, was not received.

**Grant No. 13 Personnel and Administrative Reforms
(All Voted)**

	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in thousand)			

13.1 Revenue:

Major Head:

**2070 Other Administrative
Services**

Original	4,79,88			
Supplementary	1,64,01	6,43,89	6,08,14	(-)35,75
Amount surrendered during the year (31 March 2023)				35,75

Notes and Comments:

13.1 Revenue:

13.1.1 Available saving of ₹ 35.75 lakh was surrendered during the year.

13.1.2 In view of saving of ₹ 35.75 lakh, supplementary provision of ₹ 164.01 lakh obtained during the year proved excessive.

13.1.3 Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

(i)	2070 Other Administrative Services			
	800 Other Expenditure			
	01 Mizoram Subordinate Services Selection Board (MSSSB)			
	O.	130.06		
	S.	96.20		
	R.	(-)26.16	200.10	200.10
				...

Reasons for reduction of ₹ 26.16 lakh from the provision by way of surrender, not stated (₹ 3.24 lakh, ₹ 4.65 lakh, ₹ 0.22 lakh, ₹ 2.04 lakh, ₹ 0.23 lakh, ₹ 4.00 lakh, ₹ 4.97 lakh and ₹ 6.81 lakh under salaries, wages, medical treatment, domestic travel expenses, publications, advertising and publicity, professional services and machinery and equipments respectively).

Grant No. 13 Personnel and Administrative Reforms - Concl'd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(ii)	2070 Other Administrative Services			
	003 Training			
	01 Direction (ATI)			
	O.	332.20		
	S.	35.47		
	R.	(-)6.68	360.99	359.24
				(-)1.75

Reasons for reduction of ₹ 6.68 lakh from the provision by way of surrender, not stated.

Reasons for saving of ₹ 1.75 lakh have not been intimated (July 2023).

Despite pursuance, representation from the Grant Controlling Officer to the effect that all monies shown as expenditure in the Appropriation Accounts have been spent and no unspent amount is lying in the Drawing and Disbursing Officers' (DDOs) Bank Account as on 31 March 2023, was not received.

**Grant No. 14 Planning and Programme Implementation
(All Voted)**

		Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in thousand)				
14.1	Revenue:			
	Major Heads:			
2575	Other Special Areas Programmes			
3425	Other Scientific Research			
3451	Secretariat-Economic Services			
3454	Census Surveys and Statistics			
	Original	95,70,39		
	Supplementary	4,30,81	1,00,01,20	97,97,77
				(-)2,03,43
	Amount surrendered during the year (31 March 2023)			2,52,81
14.2	Capital:			
	Major Heads:			
5425	Capital Outlay on other Scientific and Environmental Research			
5475	Capital Outlay on other General Economic Services			
	Original	...		
	Supplementary	3,28,98,96	3,28,98,96	3,05,45,13
				(-)23,53,83
	Amount surrendered during the year (31 March 2023)			23,02,27

Notes and Comments:

14.2 Capital:

14.2.1 Against the available saving of ₹ 2,353.83 lakh, ₹ 2,302.27 lakh only was surrendered during the year.

Grant No. 14 Planning and Programme Implementation - Concl'd.

14.2.2 Saving of ₹ 64.76 lakh and ₹ 74.18 lakh (31.59 *per cent* and 42.77 *per cent* of the total budget provision) also occurred under this grant during 2020-21 and 2021-22 respectively.

14.2.3 Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(i)	5475	Secretariat-Economic Services		
	800	Other Expenditure		
	90	Socio-Economic Development Policy (SEDP)		
	S.	32,518.00		
	R.	(-)2,112.53	30,405.47	30,405.46
				(-)0.01

Reduction of ₹ 2,112.53 lakh from the provision was the net result of (a) decrease of ₹ 2,062.98 lakh by way of surrender, stated due to adoption of economy measures to cut down costs and limitation expenses and (b) further decrease of ₹ 49.55 lakh through re-appropriation, reasons thereof, not stated.

Reasons for saving of ₹ 0.01 lakh have not been intimated (July 2023).

(ii)	112	Statistics			
	90	Socio-Economic Development Policy (SEDP)			
	S.	238.78			
	R.	(-)238.78	...	...	...

Specific reasons for withdrawal of entire supplementary provision of ₹ 238.78 lakh by way of surrender, not stated.

Despite pursuance, representation from the Grant Controlling Officer to the effect that all monies shown as expenditure in the Appropriation Accounts have been spent and no unspent amount is lying in the Drawing and Disbursing Officers' (DDOs) Bank Account as on 31 March 2023, was not received.

**Grant No. 15 General Administration
(All Voted)**

		Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in thousand)				

15.1 Revenue:

Major Heads:

2015 Elections

2052 Secretariat-General Services

2053 District Administration

2070 Other Administrative Services

3053 Civil Aviation

Original	92,11,45			
Supplementary	64,16,27	1,56,27,72	1,45,72,95	(-)10,54,77
Amount surrendered during the year (31 March 2023)				9,89,18

15.2 Capital:

Major Heads:

**4070 Capital Outlay on Other
Administrative Services**

**5053 Capital Outlay on Civil
Aviation**

Original	...			
Supplementary	12,70,11	12,70,11	12,70,11	...
Amount surrendered during the year (31 March 2023)				...

Notes and Comments:

15.1 Revenue:

15.1.1 Out of the available saving of ₹ 1,054.77 lakh, ₹ 989.18 lakh only was surrendered during the year.

Grant No. 15 General Administration - Contd.

15.1.2 In view of saving of ₹ 1,054.77 lakh, supplementary provision of ₹ 6,416.27 lakh obtained during the year proved excessive.

15.1.3 Saving of ₹ 2,263.23 lakh and ₹ 1,079.97 lakh (18.57 *per cent* and 8.93 *per cent* of the total budget provision) also occurred under this grant during 2020-21 and 2021-22 respectively.

15.1.4 Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹ in lakh)
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(i) **2053 District Administration**

093 District Establishments

06 D.C., Kolasib

O. 397.69

S. 1,997.07

R. (-)242.57 2,152.19 2,134.66 (-)17.53

Withdrawal of ₹ 242.57 lakh from the provision by way of surrender, stated due to regularization of group D staff (₹ 0.67 lakh under wages), non-covering of claimed amount with the remaining available budget provision (₹ 0.06 lakh under medical treatment) and due to internment stoppage of border road construction before completion of work (₹ 241.84 lakh under minor works).

Specific reasons for saving of ₹ 17.53 lakh have not been intimated (July 2023).

(ii) 01 D.C., Aizawl

O. 1,109.60

S. 943.10

R. (-)157.00 1,895.70 1,895.69 (-)0.01

Withdrawal of ₹ 157.00 lakh from the provision by way of surrender, stated due to transfer and retirement of staff (₹ 155.56 lakh under salaries) and resignation and demise of staff (₹ 1.44 lakh under wages).

Saving of ₹ 0.01 lakh intimated due to non-utilization of full budget provision under various object heads of account.

Saving of ₹ 0.10 lakh and ₹ 0.04 lakh also occurred under this head of account during 2020-21 and 2021-22 respectively.

Grant No. 15 General Administration - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

(iii)	2053	District Administration			
	800	Other Expenditure			
	90	Socio-Economic Development Policy (SEDP)			
	S.	176.94			
	R.	(-)118.16	58.78	58.78	...

Reduction of ₹ 118.16 lakh from the provision by way of surrender, stated due to works amounting to ₹ 118.16 lakh (under minor works) was transferred to PWD for obtaining expenditure sanction vide ID No. 11011/109/2020-GAD dated 1.3.2023, but amount remained undrawn under **2053 - District Administration** head.

(iv)	093	District Establishments			
	02	D.C., Lunglei			
	O.	665.54			
	S.	22.81			
	R.	(-)88.99	599.36	584.46	(-)14.90

Withdrawal of ₹ 88.99 lakh from the provision was the net effect of (a) decrease of ₹ 90.25 lakh by way of surrender, specific reasons thereof not stated (₹ 89.03 lakh, ₹ 0.69 lakh, ₹ 0.51 lakh, ₹ 0.01 lakh and ₹ 0.01 lakh under salaries, wages, office expenses, other administrative expenses and other charges respectively), (b) further decrease of ₹ 0.04 lakh through re-appropriation, specific reasons thereof also, not stated (₹ 0.03 lakh and ₹ 0.01 lakh under domestic travel expenses and publications respectively) and (c) increase of ₹ 1.30 lakh through re-appropriation, reasons thereof, not stated (₹ 1.30 lakh under medical treatment).

Specific reasons for saving of ₹ 14.90 lakh have not been intimated (July 2023).

Saving of ₹ 4.36 lakh also occurred under this head of account during 2020-21.

(v)	2015	Elections			
	101	Electoral Commission			
	01	State Election Commission			
	O.	230.34			
	S.	47.98			
	R.	(-)37.12	241.20	240.73	(-)0.47

Reasons for reduction of ₹ 37.12 lakh from the provision by way of surrender, not stated (₹ 31.95 lakh, ₹ 2.89 lakh and ₹ 2.28 lakh under salaries, wages and domestic travel expenses respectively).

Grant No. 15 General Administration - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

Specific reasons for saving of ₹ 0.47 lakh have not been intimated (July 2023).

Saving of ₹ 1.62 lakh and ₹ 0.14 lakh also occurred under this head of account during 2020-21 and 2021-22 respectively.

(vi)	3053	Civil Aviation			
	60	<i>Other Aeronautical Services</i>			
	101	Communications			
	01	Communication			
	O.	360.05			
	S.	1,276.12			
	R.	(-)39.66	1,596.51	1,599.48	(+)2.97

Withdrawal of ₹ 39.66 lakh from the provision by way of surrender, stated due to non-finalisation of fixation of pay as per MACP 2020 (₹ 1.96 lakh under salaries), specific reasons thereof for ₹ 0.05 lakh under wages, not stated, objection of claim (₹ 0.97 lakh under medical treatment), less performance of tour (₹ 0.30 lakh under domestic travel expenses) and specific reasons, not stated, transfer of fund to PWD and non-availability of specific order for additional fund (₹ 30.44 lakh, ₹ 2.97 lakh and ₹ 2.97 lakh respectively under other charges).

Reasons for final excess of ₹ 2.97 lakh have not been intimated (July 2023).

(vii)	2070	Other Administrative Services			
	115	Guest House, Government Hostels, etc.			
	90	Socio-Economic Development Policy (SEDP)			
	S.	67.35	67.35	33.10	(-)34.25

Reasons for saving of ₹ 34.25 lakh have not been intimated (July 2023).

(viii)	2015	Elections			
	102	Electoral Officers			
	01	Direction			
	O.	229.17			
	R.	(-)32.31	196.86	196.86	...

Reduction of ₹ 32.31 lakh from the provision by way of surrender, stated due to vacant of post of the Chief Electoral Officer and drawal of salaries by one Assistant Chief Electoral Officer from other department (₹ 30.03 lakh under salaries) and reasons for remaining amount of ₹ 1.57 lakh, ₹ 0.01 lakh, ₹ 0.68 lakh and ₹ 0.02 lakh under medical treatment, domestic travel expenses, publications and other charges respectively, not stated.

Grant No. 15 General Administration - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

(ix) 2053 District Administration

093 District Establishments

03 D.C., Siaha

O. 478.30

S. 16.98

R. (-)31.32 463.96 463.93 (-)0.03

Withdrawal of ₹ 31.32 lakh from the provision was the net result of (a) decrease of ₹ 27.84 lakh by way of surrender, stated due to posting and transfer of officer and staff (₹ 25.32 lakh under salaries) and non-receipt of claims (₹ 2.52 lakh under medical treatment), (b) further decrease of ₹ 4.20 lakh through re-appropriation, stated due to posting and transfer of officer and staff (₹ 3.48 lakh under salaries) and retirement of employees (₹ 0.72 lakh under wages) and (c) increase of ₹ 0.72 lakh through re-appropriation, reasons thereof, not stated (₹ 0.72 lakh under other administrative expenses).

Specific reasons for saving of ₹ 0.03 lakh have not been intimated (July 2023).

Saving of ₹ 0.02 lakh and ₹ 0.02 lakh also occurred under this head of account during 2020-21 and 2021-22 respectively.

(x) 2015 Elections

102 Electoral Officers

02 Administration

O. 256.38

S. 3.57

R. (-)30.19 229.76 229.77 (+)0.01

Reduction of ₹ 30.19 lakh from the provision by way of surrender, stated due to drawal of salary by the officer (dual charges) from other department (₹ 29.56 lakh under salaries) and reasons for remaining amount of ₹ 0.33 lakh, ₹ 0.20 lakh and ₹ 0.10 lakh under medical treatment, domestic travel expenses and office expenses respectively, not stated.

Specific reasons for final excess of ₹ 0.01 lakh have not been intimated (July 2023).

Final excess of ₹ 0.89 lakh also occurred under this head of account during 2021-22.

Grant No. 15 General Administration - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
				(₹ in lakh)
(xi)	2053 District Administration			
	093 District Establishments			
	05 D.C., Mamit			
	O.	325.91		
	S.	28.08		
	R.	(-)29.99	324.00	...

Withdrawal of ₹ 29.99 lakh from the provision by way of surrender, stated due to non-filling up of vacant post (₹ 29.63 lakh under salaries) and reasons thereof for remaining amount of ₹ 0.36 lakh under medical treatment, not stated.

(xii)	04 D.C., Champhai			
	O.	353.51		
	S.	239.70		
	R.	(-)25.86	567.35	567.34 (-)0.01

Reduction of ₹ 25.86 lakh from the provision by way of surrender, stated due to non-filling up of vacant post (₹ 19.38 lakh under salaries) and reasons thereof for remaining amount of ₹ 1.72 lakh, ₹ 0.10 lakh and ₹ 4.66 lakh under wages, medical treatment and other charges respectively, not stated.

Specific reasons for saving of ₹ 0.01 lakh have not been intimated (July 2023).

(xiii)	2070 Other Administrative Services			
	115 Guest Houses, Government Hostels, etc.			
	07 Circuit and Guest House, New Delhi			
	O.	453.32		
	S.	142.92		
	R.	(-)21.62	574.62	574.61 (-)0.01

Withdrawal of ₹ 21.62 lakh from the provision by way of surrender, stated due to non-filling up of vacant post and retirement of staff (₹ 21.57 lakh under salaries) and deduction of wages in respect of provisional employees and casual employees who absent from duties (₹ 0.05 lakh under wages).

Reasons for saving of ₹ 0.01 lakh have not been intimated (July 2023).

Grant No. 15 General Administration - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

(xiv)	2070 Other Administrative Services			
	115 Guest Houses, Government Hostels, <i>etc.</i>			
	06 Circuit and Guest House, Kolkata			
	O.	486.90		
	S.	38.42		
	R.	(-)21.13	504.19	504.18 (-)0.01

Reduction of ₹ 21.13 lakh from the provision by way of surrender, stated due to superannuation, demise of staff and non-filling up of vacant post (₹ 14.64 lakh under salaries), prolonged absence of staff and deduction of wages thereof (₹ 3.70 lakh under wages), limitation of expenditure according to budget estimate (₹ 2.70 lakh and ₹ 0.07 lakh under medical treatment and domestic travel expenses respectively) and adjustment of overpayment occurred in previous years (₹ 0.02 lakh under rents, rates and taxes).

Specific reasons for saving of ₹ 0.01 lakh have not been intimated (July 2023).

Saving of ₹ 0.05 lakh also occurred under this head of account during 2020-21.

(xv)	05 Circuit and Guest House, Shillong			
	O.	137.83		
	S.	9.73		
	R.	(-)19.37	128.19	128.18 (-)0.01

Reasons for withdrawal of ₹ 19.37 lakh from the provision by way of surrender, not stated (₹ 18.79 lakh and ₹ 0.58 lakh under salaries and wages respectively).

Reasons for saving of ₹ 0.01 lakh have not been intimated (July 2023).

Saving of ₹ 0.85 lakh and ₹ 0.01 lakh also occurred under this head of account during 2020-21 and 2021-22 respectively.

(xvi)	2251 Secretariat-Social Services			
	092 Other Offices			
	01 State Information Commission			
	O.	379.89		
	R.	(-)15.39	364.50	364.53 (+)0.03

Grant No. 15 General Administration - Concl'd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

Reduction of ₹ 15.39 lakh from the provision by way of surrender, stated due to retirement of Information Commissioner (₹ 7.29 lakh under salaries) and due to retirement and regularization of provisional employee (driver) (₹ 8.10 lakh under wages).

Reasons for final excess of ₹ 0.03 lakh have not been intimated (July 2023).

(xvii)	2053	District Administration			
	093	District Establishments			
	10	D.C., Khawzawl			
	O.	160.25			
	S.	150.85			
	R.	(-)10.90	300.20	298.86	(-)1.34

Reasons for withdrawal of ₹ 10.90 lakh from the provision by way of surrender, not stated (₹ 0.02 lakh, ₹ 9.83 lakh and ₹ 1.05 lakh under salaries, wages and medical treatment respectively).

Saving of ₹ 1.34 lakh intimated due dislocation of Letter of Credit (LOC).

Saving of ₹ 0.01 lakh also occurred under this head of account during 2020-21.

Despite pursuance, representation from the Grant Controlling Officer to the effect that all monies shown as expenditure in the Appropriation Accounts have been spent and no unspent amount is lying in the Drawing and Disbursing Officers' (DDOs) Bank Account as on 31 March 2023, was not received.

**Grant No. 16 Home
(All Voted)**

	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in thousand)

16.1 Revenue:

Major Heads:

2055 Police

2056 Jails

**2070 Other Administrative
Services**

2235 Social Security and Welfare

Original	7,21,25,40			
Supplementary	81,37,40	8,02,62,80	7,89,78,27	(-)12,84,53
Amount surrendered during the year (31 March 2023)				12,96,52

16.2 Capital:

Major Head:

4055 Capital Outlay on Police

Original	...			
Supplementary	2,88,08	2,88,08	2,88,08	...
Amount surrendered during the year (31 March 2023)				...

Despite pursuance, representation from the Grant Controlling Officer to the effect that all monies shown as expenditure in the Appropriation Accounts have been spent and no unspent amount is lying in the Drawing and Disbursing Officers' (DDOs) Bank Account as on 31 March 2023, was not received.

**Grant No. 17 Food, Civil Supplies and Consumer Affairs
(All Voted)**

	Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)

17.1 Revenue

Major Heads:

**2408 Food, Storage and
Warehousing**

3456 Civil Supplies

3475 Other General Economic Services

Original	2,60,99,44			
Supplementary	4,41,68	2,65,41,12	2,28,61,59	(-)36,79,53
Amount surrendered during the year (31 March 2023)				35,05,57

17.2 Capital:

Major Head:

**4408 Capital Outlay on Food
Storage and Warehousing**

Original	...			
Supplementary	7,00,00	7,00,00	7,00,00	...
Amount surrendered during the year (31 March 2023)				...

Notes and Comments:

17.1 Revenue:

17.1.1 Against the available saving of ₹ 3,679.53 lakh, ₹ 3,505.57 lakh only was surrendered during this year.

17.1.2 In view of saving of ₹ 3,679.53 lakh, supplementary provision of ₹ 441.68 lakh obtained during the year proved unnecessary as the actual expenditure of ₹ 22,861.59 lakh did not even come to the original budget provision of ₹ 26,099.44 lakh.

17.1.3 Saving of ₹ 6,929.41 lakh and ₹ 529.76 lakh (24.40 per cent and 1.86 per cent of the total budget provision) also occurred under this grant during 2020-21 and 2021-22 respectively.

Grant No. 17 Food, Civil Supplies and Consumer Affairs - Contd.**17.1.4 Saving occurred mainly under:**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

(i) 2408 Food, Storage and Warehousing

01 Food

101 Procurement and Supply

01 Procurement and Supply

O. 18,000.00

R. (-)3,466.86 14,533.14 14,535.34 (+)2.20

Reduction of ₹ 3,466.86 lakh from the provision was the net result of (a) decrease of ₹ 3,264.36 lakh by way of surrender, reasons thereof, not stated (₹ 3,264.36 lakh under supplies and materials) and (b) further decrease of ₹ 202.50 lakh through re-appropriation, stated due to re-provision of fund (₹ 202.50 lakh under supplies and materials) to other heads of account vide No. G.23014/1/2018-FCS CA dated 27.2.2023.

Reasons for final excess of ₹ 2.20 lakh have not been intimated (July 2023).

(ii) 001 Direction and Administration

09 Transport Commissionaire

O. 1,357.93

R. (-)114.71 1,243.22 1,110.72 (-)132.50

Withdrawal of ₹ 114.71 lakh from the provision by way of surrender, reasons thereof for ₹ 42.52 lakh under salaries, not stated, regularization of staff (₹ 72.14 lakh under wages) and non-receipt of appropriate claims (₹ 0.02 lakh and ₹ 0.03 lakh under medical treatment and domestic travel expenses respectively).

Reasons for saving of ₹ 132.50 lakh have not been intimated (July 2023).

Saving of ₹ 155.40 lakh also occurred under this head of account during 2021-22.

(iii) 3456 Civil Supplies

102 Civil Supplies Scheme

02 District Forum

O. 35.99

S. 52.40

R. (-)28.26 60.13 60.94 (+)0.81

Grant No. 17 Food, Civil Supplies and Consumer Affairs - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹ in lakh)
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Reduction of ₹ 28.26 lakh from the provision by way of surrender, reasons thereof for ₹ 3.21 lakh and ₹ 1.22 lakh under salaries and wages respectively, not stated and non-receipt of appropriate claims for ₹ 5.40 lakh and ₹ 18.43 lakh under medical treatment and other charges respectively.

Reasons for final excess of ₹ 0.81 lakh have not been intimated (July 2023).

(iv)	3456 Civil Supplies			
	102 Civil Supplies Scheme			
	01 State Commission			
	O.	81.61		
	R.	(-)20.46	61.15	58.10
				(-)3.05

Withdrawal of ₹ 20.46 lakh from the provision by way of surrender, reasons thereof (i) for ₹ 16.19 lakh and ₹ 2.43 lakh under salaries and wages respectively, not stated and (ii) for ₹ 1.80 lakh and ₹ 0.04 lakh under medical treatment and domestic travel expenses respectively, stated due to non-receipt of appropriate claims.

Reasons for saving of ₹ 3.05 lakh have not been intimated (July 2023).

(v)	2408 Food, Storage and Warehousing			
	01 Food			
	102 Food Subsidies			
	01 Subsidies			
	O.	2,578.00		
	R.	(-)0.41	2,577.59	2,573.30
				(-)4.29

Reduction of ₹ 0.41 lakh from the provision by way of surrender, stated due to non-receipt of appropriate claim (₹ 0.41 lakh under other charges).

Reasons for saving of ₹ 4.29 lakh have not been intimated (July 2023).

Grant No. 17 Food, Civil Supplies and Consumer Affairs - Contd.

17.1.5 Saving mentioned at note 17.1.4 above was partly offset by excess under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹ in lakh)
(i)	2408 Food, Storage and Warehousing			
	01 Food			
	001 Direction and Administration			
	02 Administration			
	O.	1,363.15		
	S.	340.82		
	R.	44.24	1,748.21	1,748.21 ...

Augmentation of ₹ 44.24 lakh in the provision was the net result of (a) increase of ₹ 78.00 lakh through re-appropriation, stated due to re-provision of fund (₹ 78.00 lakh under salaries) from other head of account and (b) decrease of ₹ 33.76 lakh by way of surrender, stated due to non-receipt of appropriate claim (₹ 0.25 lakh under rents, rates and taxes) and reasons for remaining amount of ₹ 33.49 lakh, ₹ 0.01 lakh and ₹ 0.01 lakh under salaries, medical treatment and domestic travel expenses respectively, not stated.

(ii)	3456 Civil Supplies			
	001 Direction and Administration			
	01 Direction			
	O.	699.41		
	R.	33.40	732.81	732.79 (-)0.02

Augmentation of ₹ 33.40 lakh in the provisions was the net effect of (a) increase of ₹ 43.00 lakh through re-appropriation, stated due re-provision of fund (₹ 43.00 lakh under salaries) from other head of account and (b) decrease of ₹ 9.60 lakh by way of surrender, reasons thereof for ₹ 0.29 lakh under rents, rates and taxes, stated due to non-receipt of appropriate claim and reasons thereof for remaining amount of ₹ 0.08 lakh, ₹ 9.21 lakh, ₹ 0.01 lakh and ₹ 0.01 lakh under salaries, wages, domestic travel expenses and advertising and publicity respectively, not stated.

Reasons for final saving of ₹ 0.02 lakh have not been intimated (July 2023).

Grant No. 17 Food, Civil Supplies and Consumer Affairs - Concl'd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹ in lakh)
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(iii)	3456 Civil Supplies			
	001 Direction and Administration			
	02 Administration			
	O.	1,428.58		
	R.	67.94	1,496.52	1,461.42
				(-)35.10

Augmentation of ₹ 67.94 lakh in the provision was the net result of (a) increase of ₹ 81.50 lakh through re-appropriation, stated due to re-provision of funds (₹ 46.00 lakh, ₹ 18.50 lakh and ₹ 17.00 lakh under salaries, medical treatment and domestic travel expenses respectively) from other head of account and (b) decrease of ₹ 13.56 lakh by way of surrender, stated due to non-receipt of appropriate claims (₹ 0.02 lakh and ₹ 0.05 lakh under rents, rates and taxes and advertising and publicity respectively) and reasons for remaining amount of ₹ 13.44 lakh, ₹ 0.02 lakh and ₹ 0.03 lakh under salaries, medical treatment and domestic travel expenses respectively, not stated.

Reasons for final saving ₹ 35.10 lakh have not been intimated (July 2023).

Despite pursuance, representation from the Grant Controlling Officer to the effect that all monies shown as expenditure in the Appropriation Accounts have been spent and no unspent amount is lying in the Drawing and Disbursing Officers' (DDOs) Bank Account as on 31 March 2023, was not received.

**Grant No. 18 Printing and Stationery
(All Voted)**

	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in thousand)			

18.1 Revenue:

Major Head:

2058 Stationery and Printing

Original	12,68,86			
Supplementary	12,54	12,81,40	12,21,71	(-)59,69
Amount surrendered during the year (31 March 2023)				25,07

Despite pursuance, representation from the Grant Controlling Officer to the effect that all monies shown as expenditure in the Appropriation Accounts have been spent and no unspent amount is lying in the Drawing and Disbursing Officers' (DDOs) Bank Account as on 31 March 2023, was not received.

**Grant No. 19 Local Administration
(All Voted)**

	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in thousand)			

19.1 Revenue :

Major Heads:

2070 Other Administrative Services

2216 Housing

2217 Urban Development

2515 Other Rural Development Programmes

Original	1,20,64,20			
Supplementary	1,38,51,40	2,59,15,60	64,08,91	(-)1,95,06,69
Amount surrendered during the year (31 March 2023)				1,95,06,57

19.2 Capital:

Major Heads:

4216 Capital Outlay on Housing

**4515 Capital Outlay on other Rural
Development Programmes**

Original	...			
Supplementary	29,50	29,50	29,50	...
Amount surrendered during the year (31 March 2023)				...

Notes and Comments:

19.1 Revenue:

19.1.1 Out of the available saving of ₹ 19,506.69 lakh, ₹ 19,506.57 lakh only was surrendered during the year.

19.1.2 In view of saving of ₹ 19,506.69 lakh, supplementary provision of ₹ 13,851.40 lakh obtained during the year proved unnecessary as the actual expenditure of ₹ 6,408.91 lakh did not come to the original budget provision of ₹ 12,064.20 lakh.

19.1.3 Saving of ₹ 15,473.41 lakh and ₹ 11,393.64 lakh (63.34 *per cent* and 53.59 *per cent* of the total budget provision) also occurred under this grant during 2020-21 and 2021-22 respectively.

Grant No. 19 Local Administration - Contd.**19.1.4 Saving occurred mainly under:**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
				(₹ in lakh)

(i)	2070 Other Administrative Services			
	001 Direction and Administration			
	06 FC Rural Local Body Grants outside ADCs			
	O.	7,100.00		
	S.	6,008.72		
	R.	(-)10,832.31	2,276.41	2,276.41 ...

Reduction of ₹ 10,832.31 lakh from the provision by way of surrender, stated due to non-receipt of sanction from the Central Government (₹ 4,220.00 lakh and ₹ 6,330.00 lakh under grants-for creation of capital assets and grants-in-aid-general (non-salary) and non-receipt of work list and plan and estimates from Village Councils (₹ 282.31 lakh under grants-for creation of capital assets).

(ii)	Central Assistance (CA)			
	2515 Other Rural Development Programmes			
	102 Community Development			
	02 Rashtriya Gram Swaraj Abhiyan (RGSA)/CSS			
	O.	1,900.00		
	S.	6,045.00		
	R.	(-)6,518.00	1,427.00	1,427.00 ...

Withdrawal of ₹ 6,518.00 lakh from the provision by way of surrender, stated due to release of fund less than approved annual action plan (₹ 6,518.00 lakh under other charges).

(iii)	2070 Other Administrative Services			
	001 Direction and Administration			
	03 Grants to Village Councils (MFC)			
	O.	1,626.90		
	S.	71.13		
	R.	(-)1,412.68	285.35	285.35 ...

Reduction of ₹ 1,412.68 lakh from the provision by way of surrender, reasons thereof for ₹ 71.14 lakh, not specifically stated (₹ 71.14 lakh under grants-in-aid salary) and reasons for remaining amount of ₹ 1,341.54 lakh, not stated (₹ 1,341.54 lakh under grants-in-aid non-salary).

Grant No. 19 Local Administration - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

(iv) 2515 Other Rural Development Programmes

102 Community Development

02 Rashtriya Gram Swaraj Abhiyan (RGSA)

S. 794.50

R. (-)635.94

158.56

158.56

...

Withdrawal of ₹ 635.94 lakh from the provision by way of surrender, stated due to release of fund less than approved annual action plan (₹ 635.94 lakh under other charges).

(v) 2070 Other Administrative Services

001 Direction and Administration

02 Administration

O. 774.53

S. 866.65

R. (-)45.86

1,595.32

1,595.28

(-)0.04

Reduction of ₹ 45.86 lakh from the provision by way of surrender, reasons thereof (i) for ₹ 43.02 lakh under salaries, stated due to non-filling up of vacant post and (ii) specific reasons for remaining amount of ₹ 2.08 lakh, ₹ 0.67 lakh, ₹ 0.02 lakh and ₹ 0.07 lakh under wages, medical treatment, domestic travel expenses and motor vehicles, not stated.

Specific reasons for saving of ₹ 0.04 lakh have not been intimated (July 2023).

Saving of ₹ 0.02 lakh and ₹ 0.02 lakh also occurred under this head of account during 2020-21 and 2021-22 respectively.

(vi) 01 Direction

O. 258.32

R. (-)34.76

223.56

223.52

(-)0.04

Withdrawal of ₹ 34.76 lakh from the provision by way of surrender, reasons thereof for ₹ 33.80 lakh under salaries, stated due to non-filling up of vacant post and specific reasons for remaining amount of ₹ 0.79 lakh and ₹ 0.17 lakh under wages and medical treatment respectively, not stated.

Specific reasons for saving of ₹ 0.04 lakh have not been intimated (July 2023).

Saving of ₹ 0.03 lakh also occurred under this head of account during 2021-22.

Grant No. 19 Local Administration - Concl'd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
				(₹ in lakh)
(vii)	2217 Other Administrative Services			
	05 <i>Other Urban Development Schemes</i>			
	001 Direction and Administration			
	01 Direction			
	O.	324.29		
	R.	(-)24.02	300.25	(-)0.02
		300.27		

Reduction of ₹ 24.02 lakh from the provision by way of surrender, stated due to non-filling up of vacant post (₹ 23.88 lakh under salaries) and specific reasons thereof for remaining amount of ₹ 0.11 lakh and ₹ 0.03 lakh under wages and medical treatment respectively, not stated.

Specific reasons for saving ₹ 0.02 lakh have not been intimated (July 2023).

Saving of ₹ 0.01 lakh and ₹ 0.03 lakh also occurred under this head of account during 2020-21 and 2021-22 respectively.

Despite pursuance, representation from the Grant Controlling Officer to the effect that all monies shown as expenditure in the Appropriation Accounts have been spent and no unspent amount is lying in the Drawing and Disbursing Officers' (DDOs) Bank Account as on 31 March 2023, was not received.

**Grant No. 20 School Education
(All Voted)**

		Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in thousand)				
20.1 Revenue :				
Major Head:				
2202 General Education				
Original	14,93,93,62			
Supplementary	1,18,51,16	16,12,44,78	13,92,67,32	(-)2,19,77,46
Amount surrendered during the year (31 March 2023)				2,12,81,87
20.2 Capital:				
Major Head:				
4202 Capital Outlay on Education, Sports, Art and Culture				
Original	...			
Supplementary	5,28,45	5,28,45	...	(-)5,28,45
Amount surrendered during the year (31 March 2023)				5,28,45

Notes and Comments:

20.1 Revenue:

20.1.1 Against the available saving of ₹ 21,977.46 lakh, ₹ 21,281.87 lakh only was surrendered during the year.

20.1.2 In view of saving of ₹ 21,977.46 lakh, supplementary provision of ₹ 11,851.16 lakh obtained during the year proved unnecessary as the actual expenditure of ₹ 1,39,267.32 lakh did not come to the original budget provision of ₹ 1,49,393.62 lakh.

20.1.3 Saving of ₹ 39,052.40 lakh and ₹ 36,075.91 lakh (24.01 *per cent* and 22.58 *per cent* of the total budget provision) also occurred under this grant during 2020-21 and 2021-22 respectively.

Grant No. 20 School Education - Contd.**20.1.4 Saving occurred mainly under:**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(i)	Central Assistance (CA)			
	2202 General Education			
	01 Elementary Education			
	113 Samagra Shiksha			
	01 Elementary Education under Samagra/CSS			
	O.	27,474.73		
	S.	326.14		
	R.	(-)17,512.75	10,288.12	10,288.12 ...

Reduction of ₹ 17,512.75 lakh from the provision was the net result of (a) decrease of ₹ 14,478.66 lakh by way of surrender, reasons thereof, not stated (₹ 14,478.66 lakh under grants-in-aid non-salary) and (b) further decrease of ₹ 3,034.09 lakh through re-appropriation, reasons thereof also, not stated (₹ 3,034.09 lakh under grants-in-aid non-salary).

(ii)	101 Government Primary Schools			
	02 Government Middle Schools			
	O.	32,522.24		
	S.	20.50		
	R.	(-)1,207.81	31,334.93	30,674.05 (-)660.88

Reduction of ₹ 1,207.81 lakh from the provision was the net result of (a) decrease of ₹ 1,009.26 lakh by way of surrender, reasons thereof, not stated (₹ 915.51 lakh and ₹ 93.75 lakh under salaries and wages respectively) and (b) further decrease of ₹ 198.55 lakh through re-appropriation, reasons thereof, not stated (₹ 181.99 lakh, ₹ 12.09 lakh and ₹ 4.47 lakh under salaries, medical treatment and domestic travel expenses respectively).

Reasons for saving of ₹ 660.88 lakh have not been intimated (July 2023).

(iii)	Central Assistance (CA)			
	02 Secondary Education			
	113 Samagra Shiksha			
	02 Grants for Teacher's Education under Samagra/CSS			
	O.	2,943.63		
	S.	1,533.80		
	R.	(-)1,616.42	2,861.01	2,970.19 (+)109.18

Grant No. 20 School Education - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

Reasons for withdrawal of ₹ 1,616.42 lakh from the provision by way of surrender, not stated (₹ 1,616.42 lakh under salaries).

Reasons for final excess of ₹ 109.18 lakh have not been intimated (July 2023).

(iv)	2202	General Education				
	01	Elementary Education				
	101	Government Primary Schools				
	01	Government Primary Schools				
	O.	25,408.49				
	S.	1.79				
	R.	(-)1,190.91	24,219.37	24,219.36	(-)0.01	

Reduction of ₹ 1,190.91 lakh from the provision was the net effect of (a) decrease of ₹ 1,227.50 lakh by way of surrender, reasons thereof, not stated (₹ 593.57 lakh and ₹ 633.93 lakh under salaries and wages respectively), (b) further decrease of ₹ 10.13 lakh through re-appropriation, reasons thereof also, not stated (₹ 0.23 lakh and ₹ 9.90 lakh under domestic travel expenses and office expenses respectively) and (c) increase of ₹ 46.72 lakh through re-appropriation, reasons thereof also, not stated (₹ 46.72 lakh under medical treatment).

Reasons for saving of ₹ 0.01 lakh have not been intimated (July 2023).

(v)	113	Samagra Shiksha				
	02	SMS for Elementary Education under Samagra				
	S.	4,861.75				
	R.	(-)898.98	3,962.77	3,962.77	...	

Reasons for withdrawal of ₹ 898.98 lakh from the provision by way of surrender, not stated (₹ 898.98 lakh under grants-in-aid non-salary).

(vi)	02	Secondary Education				
	109	Government Secondary Schools				
	01	Government High Schools				
	O.	16,690.95				
	R.	(-)715.78	15,975.17	15,975.17	...	

Grant No. 20 School Education - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

Withdrawal of ₹ 715.78 lakh from the provision was the net result of (a) decrease of ₹ 542.53 lakh by way of surrender, reasons thereof, not stated (₹ 504.64 lakh and ₹ 37.89 lakh under salaries and wages respectively), (b) further decrease of ₹ 198.45 lakh through re-appropriation, reasons thereof also, not stated (₹ 198.08 lakh and ₹ 0.37 lakh under salaries and wages respectively) and (c) increase of ₹ 25.20 lakh through re-appropriation, reasons thereof also, not stated (₹ 19.89 lakh, ₹ 4.16 lakh and ₹ 1.15 lakh under medical treatment, domestic travel expenses and minor works respectively).

(vii) 2202 General Education

02 Secondary Education

113 Samagr Shiksha

01 SMS for Secondary Education under Samagra

S. 1,436.09

R. (-)343.26

1,092.83

1,092.83

...

Reasons for reduction of ₹ 343.26 lakh from the provision by way of surrender, not stated (₹ 343.26 lakh under grants-in-aid non-salary).

(viii) 05 Language Development

102 Promotion of Modern Indian Languages and Literature

02 Appointment of Modern Language Teachers

O. 8,312.97

R. (-)389.05

7,923.92

7,924.84

(+)0.92

Withdrawal of ₹ 389.05 lakh from the provision was the net result of (a) decrease of ₹ 386.19 lakh by way of surrender, reasons thereof, not stated (₹ 386.19 lakh under salaries) and (b) further decrease of ₹ 2.86 lakh through re-appropriation, reasons thereof also, not stated (₹ 2.02 lakh, ₹ 0.34 lakh and ₹ 0.50 lakh under medical treatment, domestic travel expenses and office expenses respectively).

Reasons for final excess of ₹ 0.92 lakh have not been intimated (July 2023).

Grant No. 20 School Education - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(ix)	2202 General Education			
	02 Secondary Education			
	113 Samagra Shiksha			
	02 SMS for Teacher Education under Samagra			
	S.	1,116.73		
	R.	(-)263.15	853.58	726.04
				(-)127.54

Reasons for reduction of ₹ 263.15 lakh from the provision by way of surrender, not stated (₹ 36.68 lakh and ₹ 226.47 lakh respectively under grants-in-aid non-salary).

Specific reasons for saving of ₹ 127.54 lakh have not been intimated (July 2023).

(x)	01 Elementary Education			
	102 Assistance to Non-Government Primary Schools			
	02 Assistance to Non-Government Middle Schools			
	O.	4,250.39		
	R.	(-)218.15	4,032.24	4,032.24
				...

Reasons for withdrawal of ₹ 218.15 lakh from the provision by way of surrender, not stated (₹ 218.15 lakh under grants-in-aid salary).

(xi)	104 Inspection			
	01 Inspection			
	O.	904.45		
	R.	(-)178.44	726.01	726.02
				(+)0.01

Reduction of ₹ 178.44 lakh from the provision was the net result of (a) decrease of ₹ 168.99 lakh by way of surrender, reasons thereof, not stated (₹ 135.04 lakh and ₹ 33.95 lakh under salaries and wages respectively), (b) further decrease of ₹ 15.58 lakh through re-appropriation, reasons thereof also, not stated (₹ 12.15 lakh, ₹ 1.13 lakh and ₹ 2.30 lakh under medical treatment, domestic travel expenses and rents, rates and taxes respectively) and (c) increase of ₹ 6.13 lakh through re-appropriation, reasons thereof also, not stated (₹ 6.13 lakh under office expenses).

Reasons for final excess of ₹ 0.01 lakh have not been intimated (July 2023).

Final excess of ₹ 0.06 lakh and ₹ 0.01 lakh also occurred under this head of account during 2020-21 and 2021-22 respectively.

Grant No. 20 School Education - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

(xii)	2202	General Education			
	02	Secondary Education			
	004	Research and Training			
	01	SCERT			
	O.	712.73			
	S.	3.67			
	R.	(-)146.50	569.90	556.91	(-)12.99

Withdrawal of ₹ 146.50 lakh from the provision was the net effect of (a) decrease of ₹ 81.95 lakh by way of surrender, specific reasons thereof, not stated (₹ 80.89 lakh, ₹ 0.56 lakh and ₹ 0.50 lakh under salaries, domestic travel expenses and professional services respectively), (b) further decrease of ₹ 72.02 lakh through re-appropriation, specific reasons thereof also, not stated (₹ 68.76 lakh, ₹ 1.03 lakh and ₹ 2.23 lakh under salaries, office expenses and advertising and publicity respectively) and (c) increase of ₹ 7.47 lakh through re-appropriation, specific reasons thereof also, not stated (₹ 7.47 lakh under medical treatment).

Saving of ₹ 12.99 lakh intimated due to retirement of officers and staff.

Saving of ₹ 0.40 lakh and ₹ 0.87 lakh also occurred under this head of account during 2020-21 and 2021-22 respectively.

(xiii)	80	General			
	001	Direction and Administration			
	01	Direction			
	O.	1,071.72			
	S.	50.00			
	R.	(-)143.70	978.02	978.03	(+)0.01

Reduction of ₹ 143.70 lakh from the provision was the net effect of (a) decrease of ₹ 101.11 lakh by way of surrender, reasons thereof, not stated (₹ 92.90 lakh and ₹ 8.21 lakh under salaries and wages respectively), (b) further decrease of ₹ 43.08 lakh through re-appropriation, reasons thereof also, not stated (₹ 42.63 lakh, ₹ 0.02 lakh and ₹ 0.43 lakh under medical treatment, domestic travel expenses and advertising and publicity respectively) and (c) increase of ₹ 0.49 lakh through re-appropriation, reasons thereof also, not stated (₹ 0.49 lakh under minor works).

Reasons for final excess of ₹ 0.01 lakh have not been intimated (July 2023).

Grant No. 20 School Education - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

(xiv)	2202	General Education			
	04	Adult Education			
	001	Direction and Administration			
	03	District Administration			
	O.	211.52			
	R.	(-)47.99	163.53	163.52	(-)0.01

Withdrawal of ₹ 47.99 lakh from the provision was the net result of (a) decrease of ₹ 40.16 lakh by way of surrender, reasons thereof, not stated (₹ 40.16 lakh under salaries) and (b) further decrease of ₹ 7.83 lakh through re-appropriation, reasons thereof also, not stated (₹ 3.45 lakh, ₹ 1.44 lakh, ₹ 2.10 and ₹ 0.84 lakh under medical treatment, domestic travel expenses, office expenses and rents, rates and taxes respectively).

Reasons for saving of ₹ 0.01 lakh have not been intimated (July 2023).

Saving of ₹ 0.01 lakh also occurred under this head of account during 2020-21.

(xv)	80	General			
	108	Examination			
	01	Mizoram Board of School Education			
	O.	654.42			
	S.	256.00			
	R.	(-)27.38	883.04	883.04	...

Reasons for reduction of ₹ 27.38 lakh from the provision by way of surrender, not stated (₹ 27.38 lakh under grants-in-aid salary).

(xvi)	05	Language Development			
	102	Promotion of Modern Languages and Literature			
	03	Mizoram Hindi Prachar Sabha			
	O.	38.82			
	R.	(-)24.48	14.34	14.34	...

Reasons for withdrawal of ₹ 24.48 lakh from the provision by way of surrender, not stated (₹ 22.48 lakh and ₹ 2.00 lakh under grants-in-aid salary and grant-in-aid non-salary respectively).

Grant No. 20 School Education - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹ in lakh)
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(xvii) **2202 General Education**04 *Adult Education*

001 Direction and Administration

02 State Administration

O. 58.20

R. (-)22.44

35.76

35.75

(-)0.01

Reduction of ₹ 22.44 lakh from the provision was the net result of (a) decrease of ₹ 15.09 lakh by way of surrender, reasons thereof, not stated (₹ 15.09 lakh under salaries) and (b) further decrease of ₹ 7.35 lakh through re-appropriation, reasons thereof, not stated (₹ 5.78 lakh, ₹ 0.47 lakh, ₹ 0.10 and ₹ 1.00 lakh under salaries, medical treatment, domestic travel expenses and office expenses respectively).

Reasons for saving of ₹ 0.01 lakh have not been intimated (July 2023).

(xviii) 05 *Language Development*102 Promotion of Modern
Language and Literature04 Mizoram Institute of
Comprehensive Education

O. 462.20

R. (-)22.22

439.98

439.99

(+)0.01

Withdrawal of ₹ 22.22 lakh from the provision was the net result of (a) decrease of ₹ 22.28 lakh by way of surrender, reasons thereof, not stated (₹ 22.28 lakh under salaries), (b) further decrease of ₹ 0.22 lakh through re-appropriation, reasons thereof, not stated (₹ 0.22 lakh under medical treatment) and (c) increase of ₹ 0.28 lakh through re-appropriation, reasons thereof, also not stated (₹ 0.28 lakh under rents, rates and taxes).

Reasons for final excess of ₹ 0.01 lakh have not been intimated (July 2023).

(xix) 04 *Adult Education*

103 Rural Functional Literacy Programmes

01 Rural Functional Literacy Programme

O. 21.33

R. (-)20.63

0.70

0.70

...

Grant No. 20 School Education - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

Reduction of ₹ 20.63 lakh from the provision was the net result of (a) decrease of ₹ 17.94 lakh by way of surrender, reasons thereof, not stated (₹ 17.93 lakh and ₹ 0.01 lakh under salaries and office expenses respectively) and (b) further decrease of ₹ 2.69 lakh through re-appropriation, reasons thereof also, not stated (₹ 0.60 lakh, ₹ 1.00 lakh and ₹ 1.09 lakh under medical treatment, domestic travel expenses and office expenses respectively).

(xx)	2202 General Education			
	05 <i>Language Development</i>			
	102 Promotion of Modern Language and Literature			
	01 Promotion of Modern Language and Literature			
	O.	10.45		
	S.	7.00		
	R.	(-)10.35	7.10	...

Withdrawal of ₹ 10.35 lakh from the provision was the net effect of (a) decrease of ₹ 9.45 lakh by way of surrender, reasons thereof, not stated (₹ 9.45 lakh under salaries) and (b) further decrease of ₹ 0.90 lakh through re-appropriation, reasons thereof also, not stated (₹ 0.30 lakh, ₹ 0.40 lakh and ₹ 0.20 lakh under domestic travel expenses, office expenses and professional services respectively).

20.1.5 Saving mentioned at note 20.1.4 was partly offset by excess under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

(i)	Central Assistance (CA)			
	2202 General Education			
	02 <i>Secondary Education</i>			
	113 Samagra Shiksha			
	01 Grants for Secondary Education under Samagra/CSS			
	O.	4,943.43		
	R.	2,548.49	7,491.92	...

Reasons for augmentation of ₹ 2,548.49 lakh in the provision through re-appropriation, not stated (₹ 2,548.49 lakh under grants-in-aid salary).

Grant No. 20 School Education - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

(ii) Central Assistance (CA)**2202 General Education**01 *Elementary Education*

112 National Programme of Mid-Day Meals in Schools

03 Government Elementary, MDM/CSS

O. 1,904.00

R. 485.60

2,389.60

2,389.60

...

Reasons for augmentation of ₹ 485.60 lakh in the provision through re-appropriation, not stated (₹ 485.60 lakh under grants-in-aid salary).

(iii) 02 Secondary Education110 Assistance to Non-Government
Secondary Schools02 Assistance to Non-Government
Higher Secondary Schools

O. 3,907.05

R. 232.79

4,139.84

4,139.84

...

Reasons for augmentation of ₹ 232.79 lakh in the provision through re-appropriation, not stated (₹ 232.79 lakh under grants-in-aid salary).

(iv) 109 Government Secondary Schools

03 Government Higher Secondary Schools

O. 6,459.12

R. 188.31

6,647.43

6,647.43

...

Augmentation of ₹ 188.31 lakh in the provision was the net result of (a) increase of ₹ 193.94 lakh through re-appropriation, reasons thereof, not stated (₹ 163.58 lakh, ₹ 26.41 lakh, ₹ 2.05 lakh and ₹ 1.90 lakh under salaries, medical treatment, domestic travel expenses and minor works respectively) and (b) decrease of ₹ 5.63 lakh through re-appropriation, reasons thereof, also not stated (₹ 5.13 lakh and ₹ 0.50 lakh under office expenses and advertising and publicity respectively).

Grant No. 20 School Education - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹ in lakh)
(v)	2202 General Education			
	02 Secondary Education			
	110 Assistance to Non-Government Secondary Schools			
	01 Assistance to Non-Government High Schools			
	O.	9,211.21		
	R.	167.35	9,378.56	9,378.56 ...

Reasons for augmentation of ₹ 167.35 lakh in the provision through re-appropriation, not stated (₹ 167.35 lakh under grants-in-aid salary).

(vi)	101 Inspection			
	01 Inspection			
	O.	446.33		
	R.	42.13	488.46	488.46 ...

Augmentation of ₹ 42.13 lakh in the provision was the net effect of (a) increase of ₹ 49.05 lakh through re-appropriation, reasons thereof, not stated (₹ 29.04 lakh, ₹ 10.11 lakh and ₹ 9.90 lakh under salaries, domestic travel expenses and office expenses respectively) and (b) decrease of ₹ 6.92 lakh through re-appropriation, reasons thereof, also not stated (₹ 6.00 lakh and ₹ 0.92 lakh under medical treatment and rents, rates and taxes respectively).

(vii)	110 Assistance to Non-Government Secondary Schools			
	03 Vocationalization of Secondary Education			
	O.	35.23		
	R.	25.57	60.80	59.63 (-)1.17

Reasons for augmentation of ₹ 25.57 lakh in the provision through re-appropriation, not stated (₹ 25.57 lakh under salaries).

Reasons for final saving of ₹ 1.17 lakh have not been intimated (July 2023).

(viii)	004 Research and Training			
	02 Science Promotion			
	O.	142.28		
	R.	22.16	164.44	163.72 (-)0.72

Grant No. 20 School Education - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

Augmentation of ₹ 22.16 lakh in the provision was the net result of (a) increase of ₹ 22.37 lakh through re-appropriation, reasons thereof, not stated (₹ 22.37 lakh under salaries) and (b) decrease of ₹ 0.21 lakh by way of surrender, reasons thereof, also not stated (₹ 0.13 lakh and ₹ 0.08 lakh under medical treatment and domestic travel expenses respectively).

Reasons for final saving of ₹ 0.72 lakh have not been intimated (July 2023).

(ix)	2202	General Education			
	02	Secondary Education			
	105	Teachers Training			
	01	DIET			
	O.	141.25			
	S.	7.91			
	R.	10.52	159.68	159.65	(-)0.03

Augmentation of ₹ 10.52 lakh in the provision was the net effect of (a) increase of ₹ 15.23 lakh through re-appropriation, reasons thereof, not stated (₹ 15.23 lakh under salaries), (b) decrease of ₹ 4.21 lakh through re-appropriation, reasons thereof, also not stated (₹ 2.21 lakh and ₹ 2.00 lakh under domestic travel expenses and office expenses respectively) and (c) further decrease of ₹ 0.50 lakh by way of surrender, reasons thereof also, not stated (₹ 0.21 lakh and ₹ 0.29 lakh under medical treatment and domestic travel expenses respectively).

Reasons for final saving of ₹ 0.03 lakh have not been intimated (July 2023).

Final saving of ₹ 0.47 lakh also occurred under this head of account during 2021-22.

20.2 Capital:

20.2.1 Available saving of ₹ 528.45 lakh was surrendered during the year.

Grant No. 20 School Education - Concl'd.**20.2.2 Saving occurred under:**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(i)	4202 Capital Outlay on Education, Sports, Art and Culture			
	01 General Education			
	800 Other Expenditure			
	04 Re-Construction of School Buildings/NABARD			
	O. 528.45			
	R. (-)528.45	...	...	...

Reasons for withdrawal of entire original provision of ₹ 528.45 lakh by way of surrender, not stated.

Despite pursuance, representation from the Grant Controlling Officer to the effect that all monies shown as expenditure in the Appropriation Accounts have been spent and no unspent amount is lying in the Drawing and Disbursing Officers' (DDOs) Bank Account as on 31 March 2023, was not received.

**Grant No. 21 Higher and Technical Education
(All Voted)**

	Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)

21.1 Revenue :

Major Heads:

2202 General Education

2203 Technical Education

Original	2,64,80,96			
Supplementary	68,09,88	3,32,90,84	2,69,82,81	(-)63,08,03
Amount surrendered during the year (31 March 2023)				63,02,49

21.2 Capital:

Major Head:

**4202 Capital Outlay on Education,
Sports, Art and Culture**

Original	...	...	(-)97	(-)97
Amount surrendered during the year (31 March 2023)				...

Notes and Comments:

21.1 Revenue:

21.1.1 Out of the available saving of ₹ 6,308.03 lakh, ₹ 6,302.49 lakh only was surrendered during the year.

21.1.2 In view of saving of ₹ 6,308.03 lakh, supplementary provision of ₹ 6,809.88 lakh obtained during the year proved excessive.

21.1.3 Saving of ₹ 8,913.21 lakh and ₹ 5,940.85 lakh (27.49 *per cent* and 19.48 *per cent* of the total budget provision) also occurred under this grant during 2020-21 and 2021-22 respectively.

Grant No. 21 Higher and Technical Education - Contd.**21.1.4 Saving occurred mainly under:**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(i)	Central Assistance (CA)			
	2202 General Education			
	03 <i>University and Higher Education</i>			
	103 Government Colleges and Institutes			
	05 Rashtriya Utchatar Shiksha Abhiyan (RUSA)/CSS			
	O.	5,704.50		
	R.	(-)5,704.50	...	...

Reasons for withdrawal of the entire original provision of ₹ 5,704.50 lakh by way of surrender, stated due to non-receipt of fund from the Government of India (₹ 704.50 lakh and ₹ 5,000.00 lakh under grant-in-aid salary and grants-in-aid non-salary respectively).

(ii)	01 Government Colleges			
	O.	16,425.57		
	S.	453.84		
	R.	(-)458.15	16,421.26	16,417.56
				(-)3.70

Reduction of ₹ 458.15 lakh from the provision was the net result of (a) decrease of ₹ 443.71 lakh by way of surrender, stated due to non-filling up of posts and superannuation of officers/staff (₹ 433.95 lakh under salaries), regularization of muster roll employees (₹ 2.70 lakh under wages), specific reasons, not stated (₹ 0.04 lakh, ₹ 0.71 lakh and ₹ 0.40 lakh under medical treatment, domestic travel expenses and supplies and materials respectively) and non-drawal of fund from National Assessment and Accreditation Council (NAAC) assessment and accreditation in respect of Government College Lawngtlai, etc. (₹ 5.91 lakh under other charges) and (b) further decrease of ₹ 14.44 lakh through re-appropriation, stated due to non-filling up of vacant posts and superannuation of officers/staff (₹ 14.44 lakh under salaries).

Specific reasons for saving of ₹ 3.70 lakh have not been intimated (July 2023).

Saving of ₹ 152.72 lakh also occurred under this head of account during 2021-22.

Grant No. 21 Higher and Technical Education - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

(iii)	2203	Technical Education			
	001	Direction and Administration			
	01	Direction			
	O.	228.64			
	S.	294.73			
	R.	(-)64.67	458.70	458.69	(-)0.01

Withdrawal of ₹ 64.67 lakh from the provision was the net effect of (a) decrease of ₹ 40.20 lakh by way of surrender, stated due to non-filling of vacant post (₹ 4.88 lakh under salaries), regularization of muster roll employees (₹ 1.50 lakh under wages), specific reasons thereof, not stated (₹ 0.01 lakh and ₹ 0.88 lakh under medical treatment and domestic travel expenses respectively) and due to non-joining as apprenticeship training by polytechnic passed out students who went outside Mizoram State (₹ 32.93 lakh under other charges) and (b) further decrease of ₹ 24.47 lakh through re-appropriation, stated due to non-filling up of vacant post (₹ 24.47 lakh under salaries).

Reasons for saving of ₹ 0.01 lakh have not been intimated (July 2023).

Saving of ₹ 26.32 lakh also occurred under this head of account during 2020-21.

(iv)	2202	General Education			
	05	Language Development			
	102	Promotion of Modern Indian Languages and Literature			
	01	Mizoram Hindi Training Institute			
	O.	229.64			
	R.	(-)52.24	177.40	177.36	(-)0.04

Reduction of ₹ 52.24 lakh from the provision by way of surrender, stated due to non-filling up of vacant posts and superannuation of officers/staff (₹ 50.71 lakh under salaries), regularization of muster roll employees (₹ 0.14 lakh under wages) and specific reasons, not stated (₹ 0.01 lakh, ₹ 1.37 lakh and ₹ 0.01 lakh under medical treatment, domestic travel expenses and advertising and publicity respectively).

Reasons for saving of ₹ 0.04 lakh have not been intimated (July 2023).

Grant No. 21 Higher and Technical Education - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

(v)	2202 General Education			
	03 <i>University and Higher Education</i>			
	103 Government Colleges and Institutes			
	02 College of Teacher Education			
	O.	268.07		
	S.	63.51		
	R.	(-)32.36	299.22	299.21
				(-)0.01

Withdrawal of ₹ 32.36 lakh from the provision by way of surrender, stated due to non-filling up of vacant posts (₹ 20.83 lakh under salaries), non-utilization of wages in respect two laboratory assistant and two group D staff as they do not have required engagement card for payment of wages (₹ 10.72 lakh under wages) and specific reasons, not stated (₹ 0.02 lakh, ₹ 0.09 lakh and ₹ 0.20 lakh under medical treatment, rents, rates and taxes and advertising and publicity respectively) and non-performance of tour (₹ 0.50 lakh under domestic travel expenses).

Reasons for saving of ₹ 0.01 lakh have not been intimated (July 2023).

(vi)	04 Establishment of Collegiate Hostel			
	O.	44.16		
	S.	2.03		
	R.	(-)10.11	36.08	34.42
				(-)1.66

Reduction of ₹ 10.11 lakh from the provision by way of surrender, stated due to conversion of existing provisional employees into muster roll employees (₹ 10.11 lakh under wages).

Reasons for saving of ₹ 1.66 lakh have not been intimated (July 2023).

Grant No. 21 Higher and Technical Education - Concl'd.

21.1.5 Saving mentioned at note 21.1.4 above was partly offset by excess under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹ in lakh)
(i)	2203 Technical Education			
	105 Polytechnics			
	02 Women Polytechnic, Aizawl			
	O.	707.93		
	R.	12.89	720.81	(-)0.01
		720.82		

Augmentation of ₹ 12.89 lakh in the provision was the net result of (a) increase of ₹ 15.67 lakh through re-appropriation, stated due to granting of three compounded increment in favour of one lecturer for awarding Ph.D. degree and placement of nineteen numbers of Lecturers and upgradation of pay in respect of one driver pay (₹ 15.67 lakh under salaries) and (b) decrease of ₹ 2.78 lakh by way of surrender, stated due to regularization of existing muster roll employees (₹ 0.76 lakh under wages), non-performance of tour (₹ 2.00 lakh under domestic travel expenses) and specific reasons, not stated (₹ 0.02 lakh under medical treatment).

Reasons for final saving ₹ 0.01 lakh have not been intimated (July 2023).

21.2 Capital:

O	(-)0.97	(-)0.97
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22.2.1 Minus figure of ₹ 0.97 lakh under the head of account **4202 Capital Outlay on Education, Sports, Art and Culture 01 General Education 800 Other Expenditure 89 New Economic Development Policy (NEDP)- 01 Implementation of NEDP 53 Major Works** during the year 2022-23 is due to recovery of excess payment to the contractor for construction of Government T. Romana College (during 2018-19).

Despite pursuance, representation from the Grant Controlling Officer to the effect that all monies shown as expenditure in the Appropriation Accounts have been spent and no unspent amount is lying in the Drawing and Disbursing Officers' (DDOs) Bank Account as on 31 March 2023, was not received.

**Grant No. 22 Sports and Youth Services
(All Voted)**

		Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in thousand)				

22.1 Revenue :

Major Head:

2204 Sports and Youth Services

Original	24,22,12			
Supplementary	4,68,34	28,90,46	27,69,92	(-)1,20,54
Amount surrendered during the year (31 March 2023)				1,14,30

22.2 Capital:

Major Head:

**4202 Capital Outlay on Education,
Sports, Art and Culture**

Original	...			
Supplementary	24,50,00	24,50,00	24,50,00	...
Amount surrendered during the year (31 March 2023)				...

Notes and Comments:

22.1 Revenue:

22.1.1 Against the available saving of ₹ 120.54 lakh, ₹ 114.30 lakh only was surrendered during the year.

22.1.2 In view of saving of ₹ 120.54 lakh, supplementary provision of ₹ 468.34 lakh obtained during the year proved excessive.

22.1.3 Saving of ₹ 364.11 lakh and ₹ 226.43 lakh (12.29 *per cent* and 8.62 *per cent* of the total budget provision) also occurred under this grant during 2020-21 and 2021-22 respectively.

Grant No. 22 Sports and Youth Services - Contd.**22.1.4 Saving occurred mainly under:**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(i)	2204 Sports and Youth Services			
	001 Direction and Administration			
	01 Direction			
	O.	734.74		
	S.	13.21		
	R.	(-)52.77	695.18	694.05 (-)1.13

Withdrawal of ₹ 52.77 lakh from the provision was the net result of (a) decrease of ₹ 26.07 lakh by way of surrender, stated due to drawal of pay by four officials from District Office, Lunglei for administrative convenience (₹ 20.95 lakh under salaries), drawal of pay by one official from District office Lunglei for administrative convenience (₹ 4.55 lakh under wages), specific reasons thereof for ₹ 0.16 lakh under medical treatment, not stated, minimal of outside State tour programme (₹ 0.36 lakh under domestic travel expenses) and shifting of rented Sports Museum building to Directorate building (₹ 0.05 lakh under rents, rates and taxes), (b) further decrease of ₹ 31.40 lakh through re-appropriation, stated due to drawal of pay by four officials from District Office, Lunglei for administrative convenience (₹ 25.10 lakh under salaries), drawal of pay by one official from District office Lunglei for administrative convenience (₹ 1.60 lakh under wages), minimal of outside State tour programme (₹ 2.00 lakh under domestic travel expenses) and shifting of rented Sports Museum building to Directorate building (₹ 2.70 lakh under rents, rates and taxes) and (c) increase of ₹ 4.70 lakh through re-appropriation, stated due to insufficient budget provision and re-provision of fund (₹ 4.70 lakh under other charges) from other saving heads of account.

Specific reasons for saving of ₹ 1.13 lakh have not been intimated (July 2023).

Saving of ₹ 0.04 lakh occurred under this head of account during 2020-21.

(ii)	102 Youth Welfare Programme for Students			
	10 2 nd Mizo Battalion, NCC			
	O.	45.66		
	S.	5.20		
	R.	(-)36.50	14.36	11.35 (-)3.01

Reduction of ₹ 36.50 lakh from the provision by way of surrender, specific reasons thereof, not stated (₹ 36.42 lakh and ₹ 0.08 lakh under salaries and medical treatment respectively).

Saving of ₹ 3.01 lakh intimated mainly due to non-surrender of ₹ 3.01 lakh under wages, arose out of non-recruitment of provisional employees/muster roll employees during the year.

Grant No. 22 Sports and Youth Services - Concl'd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

(iii) 2204 Sports and Youth Services

104 Sports and Games

11 Sports Council

O. 1,107.55

S. 248.05

R. (-)25.07

1,330.53

1,330.53

...

Specific reasons for withdrawal of ₹ 25.07 lakh from the provision by way of surrender, not stated (₹ 25.07 lakh under grants-in-aid salary).

22.1.5 Saving mentioned at note 22.1.4 above was partly offset by excess under

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

(i) 2204 Sports and Youth Services

001 Direction and Administration

02 District Office, Lunglei

O. 75.32

S. 24.32

R. 25.76

125.40

125.37

(-)0.03

Augmentation of ₹ 25.76 lakh in the provision was the net result of (a) increase of ₹ 26.70 lakh through re-appropriation, stated due to drawal of pay by four officials from District Office, Lunglei for administrative convenience and drawal of pay by one official from District office Lunglei for administrative convenience (₹ 25.10 lakh and ₹ 1.60 lakh under salaries and wages respectively) and (b) decrease of ₹ 0.94 lakh by way of surrender, specific reasons thereof, not stated (₹ 0.80 lakh and ₹ 0.03 lakh under medical treatment and domestic travel expenses respectively) and reasons thereof for remaining amount of ₹ 0.06 lakh and ₹ 0.05 lakh under salaries and wages respectively, not stated.

Specific reasons for final saving of ₹ 0.03 lakh have not been intimated (July 2023).

Despite pursuance, representation from the Grant Controlling Officer to the effect that all monies shown as expenditure in the Appropriation Accounts have been spent and no unspent amount is lying in the Drawing and Disbursing Officers' (DDOs) Bank Account as on 31 March 2023, was not received.

Grant No. 23 Art and Culture

(All Voted)

	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in thousand)

23.1 Revenue :**Major Head:****2205 Art and Culture**

Original	11,59,75		
Supplementary	2,49,16	14,08,91	12,99,78
Amount surrendered during the year (31 March 2023)			(-)1,09,13
			1,00,55

23.2 Capital:**Major Head:****4202 Capital Outlay on Education, Sports, Art and Culture**

Original	...		
Supplementary	7,00	7,00	7,00
Amount surrendered during the year (31 March 2023)			...
			...

Notes and Comments:**23.1 Revenue:**

23.1.1 Against the available saving of ₹ 109.13 lakh, ₹ 100.55 lakh only was surrendered during the year.

23.1.2 In view of saving of ₹ 109.13 lakh, supplementary provision of ₹ 249.16 lakh obtained during the year proved excessive.

23.1.3 Saving of ₹ 373.22 lakh and ₹ 280.38 lakh (24.74 *per cent* and 21.51 *per cent* of the total budget provision) also occurred under this grant during 2020-21 and 2021-22 respectively.

Grant No. 23 Art and Culture - Contd.**23.1.4 Saving occurred mainly under:**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹ in lakh)
(i)	2205 Art and Culture			
	101 Fine Arts Education			
	01 Institute of Music and Fine Arts			
	O.	143.04		
	R.	(-)36.00	107.04	(+)1.93

Reduction of ₹ 36.00 lakh from the provision was the net result of (a) decrease of ₹ 30.57 lakh through re-appropriation, specific reasons thereof, not stated (₹ 30.27 lakh, ₹ 0.20 lakh and ₹ 0.10 lakh under salaries, domestic travel expenses and advertising and publicity respectively) and (b) further decrease of ₹ 5.43 lakh by way of surrender, specific reasons thereof, not stated (₹ 2.65 lakh under salaries) and reasons thereof for remaining amount of ₹ 2.20 lakh and ₹ 0.58 lakh under wages and medical treatment respectively, not stated.

Reasons for final excess of ₹ 1.93 lakh have not been intimated (July 2023).

Final excess of ₹ 6.68 lakh and ₹ 0.03 lakh also occurred under this head of account during 2020-21 and 2021-22 respectively.

(ii)	001 Direction and Administration			
	01 Direction			
	O.	385.17		
	S.	149.16		
	R.	(-)19.42	514.91	(-)8.02

Withdrawal of ₹ 19.42 lakh from the provision was the net effect of (a) decrease of ₹ 13.75 lakh by way of surrender, specific reasons thereof for ₹ 11.98 lakh under salaries, not stated and reasons thereof for remaining amount of ₹ 1.77 lakh under medical treatment, not stated, (b) further decrease of ₹ 7.52 lakh through re-appropriation, specific reasons thereof, not stated (₹ 7.10 lakh, ₹ 0.04 lakh, ₹ 0.05 lakh, ₹ 0.04 lakh, ₹ 0.02 lakh and ₹ 0.27 lakh under salaries, domestic travel expenses, professional services, stipend/scholarship, other charges and motor vehicles respectively) and (c) increase of ₹ 1.85 lakh through re-appropriation, stated due to revision of pay in respect of provisional employees (₹ 1.76 lakh under wages) and clearance of outstanding claims under advertising and publicity (₹ 0.09 lakh).

Reasons for saving of ₹ 8.02 lakh have not been intimated (July 2023).

Saving of ₹ 6.78 lakh also occurred under this head of account during 2020-21.

Grant No. 23 Art and Culture - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(iii)	2205 Art and Culture			
	001 Direction and Administration			
	05 District Gazetter			
	O.	26.16		
	R.	(-)4.77	21.37	(-)0.02

Reduction of ₹ 4.77 lakh in the provision was the net result of (a) decrease of ₹ 4.62 lakh by way of surrender, reasons thereof not stated (₹ 4.62 lakh under salaries) and (b) further decrease of ₹ 0.15 lakh through re-appropriation, specific reasons thereof, not stated.

Reasons for saving of ₹ 0.02 lakh have not been intimated (July 2023).

(iv)	107 Museums			
	01 Museum, Arts and Gallery			
	O.	126.46		
	R.	(-)25.82	100.57	(-)0.07

Withdrawal of ₹ 25.82 lakh from the provision was the net effect of (a) decrease of ₹ 25.42 lakh by way of surrender, reasons thereof, not stated (₹ 23.96 lakh and ₹ 1.46 lakh under salaries and medical treatment respectively) and (b) further decrease of ₹ 0.40 lakh through re-appropriation, specific reasons thereof, not stated (₹ 0.30 lakh and ₹ 0.10 lakh under domestic travel expenses and advertising and publicity respectively).

Reasons for saving of ₹ 0.07 lakh have not been intimated (July 2023).

(v)	104 Archives			
	01 Archives			
	O.	109.12		
	R.	(-)16.59	92.38	(-)0.15

Reduction of ₹ 16.59 lakh from the provision was the net result of (a) decrease of ₹ 16.58 lakh by way of surrender, reasons thereof, not stated (₹ 14.64 lakh, ₹ 1.92 lakh and ₹ 0.02 lakh under salaries, wages and medical treatment respectively) and (b) further decrease of ₹ 0.01 lakh through re-appropriation, specific reasons thereof, not stated (₹ 0.01 lakh under charges).

Reasons for saving of ₹ 0.15 lakh have not been intimated (July 2023).

Saving of ₹ 0.01 lakh and ₹ 0.71 lakh also occurred under this head of account during 2020-21 and 2021-22 respectively.

Grant No. 23 Art and Culture - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

(vi)	2205	Art and Culture			
	105	Public Libraries			
	03	Raja Ram Mohan Roy Library Foundation/SMS			
	O.	15.00			
	R.	(-)9.20	5.80	5.80	...

Reduction of ₹ 9.20 lakh from the provision by way of surrender, stated due to request from Director General, Raja Ram Mohan Roy Library Foundation, Kolkata for non-inclusion of assistance accommodation due to paucity of fund from Central Government.

(vii)	001	Direction and Administration			
	04	District Administration			
	O.	25.85			
	R.	(-)8.61	17.24	17.23	(-)0.01

Withdrawal of ₹ 8.61 lakh from the provision was the net result of (a) decrease of ₹ 8.23 lakh by way of surrender, reasons thereof, not stated (₹ 8.08 lakh and ₹ 0.15 lakh under salaries and medical treatment respectively) and (b) further decrease of ₹ 0.38 lakh through re-appropriation, specific reasons thereof, not stated (₹ 0.07 lakh, ₹ 0.11 lakh and ₹ 0.20 lakh under domestic travel expenses, office expenses and other charges respectively).

Reasons for saving of ₹ 0.01 lakh have not been intimated (July 2023).

Saving of ₹ 2.84 lakh also occurred under this head of account during 2021-22.

(viii)	102	Promotion of Arts and Culture			
	03	Tribal Research Institute			
	O.	106.25			
	R.	(-)7.62	98.63	98.57	(-)0.06

Reduction of ₹ 7.62 lakh from the provision was the net effect of (a) decrease of ₹ 7.25 lakh by way of surrender, reasons thereof, not stated (₹ 7.25 lakh under salaries) and (b) further decrease of ₹ 0.37 lakh through re-appropriation, specific reasons thereof, not stated (₹ 0.15 lakh, ₹ 0.02 lakh, ₹ 0.10 lakh and ₹ 0.10 lakh under domestic travel expenses, publications, advertising and publicity and professional services respectively).

Reasons for saving of ₹ 0.06 lakh have not been intimated (July 2023).

Grant No. 23 Art and Culture - Concl'd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

Saving of ₹ 0.08 lakh and ₹ 0.01 lakh also occurred under this head of account during 2020-21 and 2021-22 respectively.

(ix) 2205 Art and Culture

103 Archeology

01 Archeology

O. 25.97

R. (-) 6.73 19.24 19.30 (+)0.06

Withdrawal of ₹ 6.73 lakh from the provision was the net result of (a) decrease of ₹ 6.63 lakh by way of surrender, reasons thereof, not stated (₹ 6.30 lakh and ₹ 0.33 lakh under salaries and medical treatment respectively) and (b) further decrease of ₹ 0.10 lakh through re-appropriation, specific reasons thereof, not stated (₹ 0.10 lakh under domestic travel expenses).

Reasons for final excess of ₹ 0.06 lakh have not been intimated (July 2023).

23.1.5 Saving mentioned at note 23.1.4 above was partly offset by excess under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(i) 2205 Art and Culture

105 Public Libraries

02 District Library

O. 87.85

R. 32.59 120.44 118.26 (-)2.18

Augmentation of ₹ 32.59 lakh in the provision was the net effect of (a) increase of ₹ 33.33 lakh through re-appropriation, stated due to filling up of post (₹ 33.33 lakh under salaries), (b) decrease of ₹ 0.60 lakh through re-appropriation, specific reasons thereof, not stated (₹ 0.43 lakh, ₹ 0.10 lakh and ₹ 0.07 lakh under domestic travel expenses, office expenses and other charges respectively) and (c) further decrease of ₹ 0.14 lakh by way of surrender, reasons thereof, not stated (₹ 0.14 lakh under medical treatment).

Reasons for final saving of ₹ 2.18 lakh have not been intimated (July 2023).

Despite pursuance, representation from the Grant Controlling Officer to the effect that all monies shown as expenditure in the Appropriation Accounts have been spent and no unspent amount is lying in the Drawing and Disbursing Officers' (DDOs) Bank Account as on 31 March 2023, was not received.

**Grant No. 24 Health and Family Welfare
(All Voted)**

	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in thousand)

24.1 Revenue :

Major Heads:

2210 Medical and Public Health

2211 Family Welfare

Original	6,05,49,59			
Supplementary	1,22,40,45	7,27,90,04	6,00,36,13	(-)1,27,53,91
Amount surrendered during the year (31 March 2023)				1,27,53,91

24.2 Capital:

Major Head:

**4210 Capital Outlay on Medical
and Public Health**

Original	1,15,14,00			
Supplementary	71,98,01	1,87,12,01	1,24,60,13	(-)62,51,88
Amount surrendered during the year (31 March 2023)				64,49,88

Notes and Comments:

24.1 Revenue:

24.1.1 Available saving of ₹ 12,753.91 lakh was surrendered during the year.

24.1.2 In view of saving of ₹ 12,753.91 lakh, supplementary provision of ₹ 12,240.45 lakh obtained during the year proved unnecessary as the actual expenditure of ₹ 60,036.13 lakh did not come to the original budget provision of ₹ 60,549.59 lakh.

24.1.3 Saving of ₹ 17,319.16 lakh and ₹ 11,429.88 lakh (23.96 *per cent* and 15.37 *per cent* of the total budget provision) also occurred under this grant during 2020-21 and 2021-22 respectively.

Grant No. 24 Health and Family Welfare - Contd.**24.1.4 Saving occurred mainly under:**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(i)	Central Assistance (CA)			
2210	Medical and Public Health			
06	Public Health			
101	Prevention and Control of Diseases			
18	National Health Mission/CSS			
O.	15,756.00			
S.	5,346.67			
R.	(-7,376.00	13,726.67	13,556.67	(-)170.00

Reduction of ₹ 7,376.00 lakh from the provision by way of surrender, stated due to non-receipt of expenditure sanction from the Government of Mizoram (₹ 522.00 lakh under grants-in-aid salary and ₹ 6,854.00 lakh under grants-in-aid non-salary respectively).

Reasons for saving of ₹ 170.00 lakh have not been intimated (July 2023).

(ii)	Central Assistance (CA)			
2211	Family Welfare			
101	Rural Family Welfare Services			
01	Maintenance of Sub-Centre/CSS			
O.	3,043.50			
R.	(-)1,883.96	1,159.54	1,159.54	...

Withdrawal of ₹ 1,883.96 lakh from the provision by way of surrender, stated due to non-receipt of expenditure sanction from the Government of Mizoram (₹ 1,582.03 lakh, ₹ 1.93 lakh, ₹ 50.00 lakh, ₹ 50.00 lakh, ₹ 100.00 lakh and ₹ 100.00 lakh under salaries, wages, medical treatment, domestic travel expenses, office expenses and other charges respectively).

(iii)	Central Assistance (CA)			
2210	Medical and Public Health			
06	Public Health			
112	Public Health Education			
03	Mizoram State Health Care Society/CSS			
O.	943.14			
R.	(-)943.14	...	...	...

Withdrawal of entire original provision of ₹ 943.14 lakh by way of surrender, stated due to non-receipt of expenditure sanction from the Government of Mizoram (₹ 943.14 lakh under grants-in-aid non-salary).

Grant No. 24 Health and Family Welfare - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

Withdrawal of entire original provision of ₹ 943.14 lakh and ₹ 943.14 lakh by way of surrender, also occurred under this head of account during 2020-21 and 2021-22 respectively.

(iv) 2210 Medical and Public Health*01 Urban Health Services - Allopathy*

001 Direction and Administration

01 Direction

O. 1,241.10

R. (-)491.53

749.57

749.56

(-)0.01

Reduction of ₹ 491.53 lakh from the provision was the net result of (a) decrease of ₹ 402.32 lakh through re-appropriation, stated due to re-provision of fund (₹ 9.60 lakh, ₹ 23.50 lakh, ₹ 3.72 lakh, ₹ 3.50 lakh and ₹ 362.00 lakh under medical treatment, domestic travel expenses, office expenses, minor works and other charges respectively) to other heads of account to cover excess expenditure thereof, (b) further decrease of ₹ 89.46 lakh by way of surrender, stated due to non-filling up of vacant post (₹ 89.36 lakh under salaries) and specific reasons thereof for ₹ 0.10 lakh under professional services, not stated and (c) increase of ₹ 0.25 lakh through re-appropriation, stated due to over allocation of fund and re-provision of fund (₹ 0.25 lakh under advertising and publicity) from other head of account .

Reasons of saving of ₹ 0.01 lakh have not been intimated (July 2023).

(v) 06 Public Health

101 Prevention and Control of diseases

04 Control of Epidemic

O. 407.50

S. 439.29

R. (-)321.65

525.14

525.14

...

Withdrawal of ₹ 321.65 lakh from the provision was the net effect of (a) decrease of ₹ 314.30 lakh by way of surrender, stated due to non-filling up of vacant post (₹ 83.24 lakh under salaries) and specific reasons thereof for remaining amount of ₹ 1.15 lakh and ₹ 229.91 lakh under office expenses and other charges respectively, not stated and (b) further decrease of ₹ 7.35 lakh through re-appropriation, stated due to re-provision of fund (₹ 6.15 lakh and ₹ 1.20 lakh under medical treatment and domestic travel expenses respectively) to other heads of account to cover excess expenditure thereof.

Grant No. 24 Health and Family Welfare - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

(vi) 2210 Medical and Public Health06 *Public Health*

101 Prevention and Control of Diseases

08 National Malaria Eradication Programme

O. 1,081.85

R. (-)320.77

761.08

761.08

...

Reduction of ₹ 320.77 lakh from the provision was the net result of (a) decrease of ₹ 306.92 lakh by way of surrender, stated due to non-filling up of vacant post (₹ 306.42 lakh under salaries) and specific reasons for remaining amount of ₹ 0.50 lakh under office expenses, not stated and (b) further decrease of ₹ 13.85 lakh through re-appropriation, stated due to re-provision of fund (₹ 13.35 lakh and ₹ 0.50 lakh under medical treatment and domestic travel expenses respectively) to other heads of account to cover excess expenditure thereof.

(vii) Central Assistance (CA)02 *Urban Health Services - Other Systems of Medicine*

101 Ayurveda

01 Direction (AYUSH) (CSS)

O. 545.25

R. (-)259.09

286.16

286.16

...

Reduction of ₹ 259.09 lakh from the provision by way of surrender, stated due to non-receipt of expenditure sanction from the Government of Mizoram (₹ 167.84 lakh and ₹ 91.25 lakh under grants-in-aid salary and grants-in-aid non-salary respectively).

(viii) 03 Rural Health Service - Allopathy

102 Subsidiary Health Centres

01 Subsidiary Health Centre

O. 4,930.65

R. (-)249.11

4,681.54

4,681.54

...

Withdrawal of ₹ 249.11 lakh from the provision was the net result of (a) decrease of ₹ 154.96 lakh by way of surrender, stated due to non-filling up of vacant post (₹ 154.95 lakh under salaries) and specific reasons for remaining amount of ₹ 0.01 lakh under minor works, not stated and (b) further decrease of ₹ 94.15 lakh through re-appropriation, stated due to re-provision of fund (₹ 72.90 lakh, ₹ 4.70 lakh, ₹ 8.30 lakh, ₹ 0.60 lakh and ₹ 7.65 lakh under medical treatment, domestic travel expenses, office expenses, supplies and materials and other charges respectively) to other heads of account.

Grant No. 24 Health and Family Welfare - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
				(₹ in lakh)

(ix) Central Assistance (CA)**2211 Family Welfare**

001 Direction and Administration

02 Administration/CSS

O. 283.45

R. (-)169.79 113.66 113.66 ...

Reduction of ₹ 169.79 lakh from the provision by way of surrender, stated due to non-receipt of expenditure sanction from the Government of Mizoram (₹ 96.37 lakh, ₹ 3.42 lakh, ₹ 50.00 lakh and ₹ 20.00 lakh under salaries, wages, medical treatment and office expenses respectively).

(x) Central Assistance (CA)

01 Direction/CSS

O. 187.30

R. (-)157.58 29.72 29.72 ...

Withdrawal of ₹157.58 lakh from the provision by way of surrender, stated due to non-receipt of expenditure sanction from the Government of Mizoram (₹ 77.58 lakh, ₹ 40.00 lakh and ₹ 40.00 lakh under salaries, medical treatment and office expenses respectively).

(xi) 2210 Medical and Public Health

06 Public Health

101 Prevention and Control of Diseases

03 National Tuberculosis Control Programme

O. 694.65

R. (-)104.61 590.04 590.04 ...

Reduction of ₹ 104.61 lakh from the provision was the net result of (a) decrease of ₹ 94.66 lakh by way of surrender, stated due to non-filling up of vacant post (₹ 90.46 lakh under salaries), and specific reasons for remaining amount of ₹ 0.80 lakh and ₹ 3.40 lakh under office expenses and other charges respectively, not stated and (b) further decrease of ₹ 9.95 lakh through re-appropriation, stated due to re-provision of fund (₹ 9.45 lakh and ₹ 0.50 lakh under medical treatment and domestic travel expenses respectively) to other heads of account to cover excess expenditure thereof.

Grant No. 24 Health and Family Welfare - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

(xii)	Central Assistance (CA)			
2210	Medical and Public Health			
01	Urban Health Services - Allopathy			
110	Hospital and Dispensaries			
04	Referral Hospital			
O.	796.55			
R.	(-)101.12	695.43	695.43	...

Withdrawal of ₹ 101.12 lakh from the provision was the net result of (a) decrease of ₹ 71.40 lakh through re-appropriation, stated due re-provision of fund (₹ 10.65 lakh, ₹ 0.40 lakh, ₹ 10.00 lakh, ₹ 7.30 lakh and ₹ 43.05 lakh under medical treatment, office expenses, minor works, other charges and machinery and equipment respectively) to other heads of account to cover excess expenditure thereof and (b) further decrease of ₹ 29.72 lakh by way of surrender, stated due to non-filling up of vacant post (₹ 29.72 lakh under salaries).

(xiii)	Central Assistance (CA)			
06	Public Health			
003	Training			
05	GNM, Champhai/CSS			
S.	100.00			
R.	(-)100.00	...	...	...

Withdrawal of entire supplementary provision of ₹ 100.00 lakh by way of surrender, stated due to non-receipt of expenditure sanction from the Government of Mizoram (₹ 24.00 lakh, ₹ 41.00 lakh and ₹ 35.00 lakh under office expenses other charges and motor vehicles respectively).

Withdrawal of entire supplementary provision of ₹ 100.00 lakh and ₹ 100.00 lakh by way of surrender on the ground non-function of GNM School also occurred under this head of account during 2020-21 and 2021-22 respectively.

(xiv)	Central Assistance (CA)			
01	Urban Health Services - Allopathy			
110	Hospital and Dispensaries			
08	North Eastern Areas			
S.	618.52			
R.	(-)81.19	537.33	537.33	...

Reduction of ₹ 81.19 lakh from the provision by way of surrender, stated due to non-receipt of expenditure sanction from the Government of Mizoram (₹ 42.61 lakh under and ₹ 38.58 lakh under machinery and equipment respectively).

Grant No. 24 Health and Family Welfare - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹ in lakh)
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- (xv) **2210 Medical and Public Health**
 06 *Public Health*
 101 Prevention and Control of Diseases
 02 National Programme for
 Control of Blindness

O.	300.20			
R.	(-)58.37	241.83	241.83	...

Withdrawal of ₹ 58.37 lakh from the provision was the net result of (a) decrease of ₹ 50.82 lakh by way of surrender, stated due to non-filling up of vacant post (₹ 50.82 lakh under salaries) and (b) further decrease of ₹ 7.55 lakh through re-appropriation, stated due to re-provision of fund (₹ 3.60 lakh, ₹ 0.50 lakh and ₹ 3.45 lakh under medical treatment, domestic travel expenses and office expenses respectively) to other heads of account to cover excess expenditure thereof.

- (xvi) **2211 Family Welfare**
 101 Rural Family Welfare Services
 01 Rural Family Welfare

O.	217.55			
R.	(-)48.34	169.21	169.21	...

Reduction of ₹ 48.34 lakh from the provision was the net result of (a) decrease of ₹ 47.19 lakh by way of surrender, stated due to non-filling up of vacant post (₹ 44.64 lakh under salaries) and specific reasons for remaining amount of ₹ 2.55 lakh under medical treatment, not stated and (b) further decrease of ₹ 1.15 lakh through re-appropriation, stated due to non-filling up to vacant post (₹ 1.15 lakh under salaries).

- (xvii) **2210 Medical and Public Health**
 05 *Medical Education, Training and Research*
 105 Allopathy
 56 Diplomite of National Board

S.	63.13			
R.	(-)48.12	15.01	15.01	...

Reduction of ₹ 48.12 lakh from the provision through re-appropriation, stated due to re-provision of fund (₹ 48.12 lakh under scholarship/stipend) to other head of account to cover excess expenditure thereof.

Grant No. 24 Health and Family Welfare - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

(xviii) Central Assistance (CA)**2211 Family Welfare**

102 Urban Family Welfare Services

01 Urban Family Welfare /CSS

O. 46.65

R. (-)46.65

...

...

...

Specific reasons for withdrawal of entire original provision of ₹ 46.65 lakh by way of surrender, not stated (₹ 46.50 lakh and ₹ 0.15 lakh under salaries and medical treatment respectively).

(xix) 2210 Medical and Public Health

06 Public Health

003 Training

07 GNM, Serchhip/CSS

S. 39.75

R. (-)39.75

...

...

...

Withdrawal of entire supplementary provision of ₹ 39.75 lakh by way of surrender, specific reasons thereof, not stated (₹ 4.24 lakh, ₹ 10.60 lakh and ₹ 24.91 lakh under office expenses, minor works and other charges respectively).

(xx) 01 Urban Health Services - Allopathy

200 Other Health Schemes

02 Cancer Research and Treatment Programme

O. 639.75

S. 1.56

R. (-)39.18

602.13

602.13

...

Reduction of ₹ 39.18 lakh from the provision was the net result of (a) decrease of ₹ 29.43 lakh by way of surrender, stated due to non-filling up of vacant post (₹ 29.43 lakh under salaries) and (b) further decrease of ₹ 9.75 lakh through re-appropriation, stated due to re-provision of fund (₹ 8.25 lakh, ₹ 1.00 lakh and ₹ 0.50 lakh under medical treatment, domestic travel expenses and supplies and materials respectively) to other heads of account to cover excess expenditure thereof.

Grant No. 24 Health and Family Welfare - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

(xxi) 2210 Medical and Public Health06 *Public Health*

112 Public Health Education

01 Public Health Education

O. 224.20

R. (-)39.11

185.09

185.09

...

Withdrawal of ₹ 39.11 lakh from the provision was the net result of (a) decrease of ₹ 34.41 lakh by way of surrender, stated due to non-filling up of vacant post (₹ 33.41 lakh under salaries) and specific reasons thereof for remaining amount of ₹ 1.00 lakh under office expenses, not stated and (b) further decrease of ₹ 4.70 lakh through re-appropriation, stated due to re-provision of fund (₹ 3.00 lakh, ₹ 0.20 lakh and ₹ 1.50 lakh under medical treatment, domestic travel expenses and advertising and publicity respectively) to other heads of account to cover excess expenditure thereof.

(xxii) Central Assistance (CA)

003 Training

06 General Nursing and Midwifery
School, Kolasib/CSS

S. 47.74

R. (-)38.48

9.26

9.26

...

Reduction of ₹ 38.48 lakh from the provision by way of surrender, stated due to non-receipt of expenditure sanction from the Government of Mizoram (₹ 10.60 lakh, ₹ 24.91 lakh and ₹ 2.97 lakh under minor works, other charges and motor vehicles respectively).

(xxiii) Central Assistance (CA)**2211 Family Welfare**

003 Training

01 Training of ANM/CSS

O. 77.00

R. (-)37.97

39.03

39.03

...

Reduction of ₹ 37.97 lakh from the provision by way of surrender, stated due to non-receipt of expenditure sanction from the Government of Mizoram (₹ 37.97 lakh under salaries).

Grant No. 24 Health and Family Welfare - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

(xxiv) 2210 Medical and Public Health06 *Public Health*

104 Drug Control

01 Drug Control Programme

O. 235.57

R. (-)24.41

211.16

211.16

...

Withdrawal of ₹ 24.41 lakh from the provision was the net result of (a) decrease of ₹ 19.96 lakh by way of surrender, stated due to non-filling up of vacant post (₹ 13.21 lakh under salaries) and specific reasons thereof, not stated for remaining amount of ₹ 4.00 lakh, ₹ 0.10 lakh, ₹ 1.50 lakh and ₹ 1.15 lakh under office expenses, advertising and publicity, secret service expenses and other charges respectively and (b) further decrease of ₹ 4.45 lakh through re-appropriation, stated due to re-provision of fund (₹ 0.50 lakh, ₹ 2.10 lakh, ₹ 1.00 lakh and ₹ 0.85 lakh under wages, medical treatment, domestic travel expenses and other charges respectively) to other heads of account to cover excess expenditure thereof.

(xxv) 003 Training

03 Pharmacy and Nursing Council

S. 39.50

R. (-)22.76

16.74

16.74

...

Reduction of ₹ 22.76 lakh from the provision by way of surrender, stated due to non-filling up of vacant post (₹ 22.76 lakh under grants-in-aid salary)

(xxvi) 01 Urban Health Services- Allopathy

001 Direction and Administration

03 Combating and Management of COVID-19

O. 100.00

S. 50.00

R. (-)20.60

129.40

129.40

...

Withdrawal of ₹ 20.60 lakh from the provision was the net result of (a) decrease of ₹ 10.77 lakh through re-appropriation (₹ 10.77 lakh under other charges) and (b) further decrease of ₹ 9.83 lakh by way of surrender (₹ 9.83 lakh under other charges), reasons thereof for both decreases, stated due to less cases of COVID-19.

Grant No. 24 Health and Family Welfare - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

(xxvii) **2211 Family Welfare**
103 Maternity and Child Health
01 Maternity and Child Health/
National Maternity Benefit Scheme

O.	60.95			
R.	(-)19.67	41.28	41.28	...

Reduction of ₹ 19.67 lakh from the provision by way of surrender, stated due to non-filling up of vacant post (₹ 16.67 lakh under salaries) and specific reasons for remaining amount of ₹ 1.20 lakh, ₹ 1.00 lakh and ₹ 0.80 lakh under medical treatment, domestic travel expenses and office expenses respectively, not stated.

(xxviii) **2210 Medical and Public Health**
06 Public Health
003 Training
02 College of Nursing

O.	287.05			
S.	0.45			
R.	(-)15.81	271.69	271.69	...

Withdrawal of ₹ 15.81 lakh from the provision was the net result of (a) decrease of ₹ 9.26 lakh by way of surrender, stated due to non-filling up of vacant post (₹ 9.25 lakh under salaries) and specific reasons thereof for remaining amount of ₹ 0.01 lakh under rents, rates, and taxes, not stated, (b) further decrease of ₹ 7.55 lakh through re-appropriation, stated due to re-provision of fund (₹ 3.45 lakh, ₹ 2.00 lakh, ₹ 2.00 lakh and ₹ 0.10 lakh under medical treatment, domestic travel expenses, other charges and motor vehicles respectively) to other heads of account to cover excess expenditure thereof and (c) increase of ₹ 1.00 lakh through re-appropriation, specific reasons thereof also, not stated (₹ 1.00 lakh under office expenses).

(xxix) **Central Assistance (CA)**
2211 Family Welfare
003 Training
02 Training of MPW(M)/CSS

O.	69.00			
R.	(-)14.99	54.01	54.01	...

Reduction of ₹ 14.99 lakh from the provision by way of surrender, stated due to non-receipt of expenditure sanction from the Government of Mizoram (₹ 14.99 lakh under salaries).

Grant No. 24 Health and Family Welfare - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

(xxx) 2210 Medical and Public Health01 *Urban Health Services - Allopathy*

110 Hospital and Dispensaries

02 State Illness Fund

O. 12.75

R. (-)12.75

...

...

...

Withdrawal of entire original provision of ₹ 12.75 lakh through re-appropriation, stated to cover excess expenditure in other head of account (₹ 12.75 lakh under other charges).

Withdrawal of entire original provision of ₹ 15.00 lakh and ₹ 12.75 lakh through re-appropriation, also occurred under this head of account during 2020-21 and 2021-22 respectively.

(xxxi) 06 Public Health

107 Public Health Laboratories

01 Public Health Laboratories

O. 55.85

S. 2.90

R. (-)10.94

47.81

47.81

...

Reduction of ₹ 10.94 lakh from the provision was the net result of (a) decrease of ₹ 7.14 lakh by way of surrender, stated due to non-filling up of vacant post (₹ 5.94 lakh under salaries) and specific reasons for remaining amount of ₹ 1.20 lakh under office expenses, not stated and (b) further decrease of ₹ 3.80 lakh through re-appropriation, stated due re-provision of fund (₹ 0.90 lakh and ₹ 2.90 lakh under medical treatment and other charges respectively) to other heads of account cover excess expenditure thereof.

(xxxii) Central Assistance (CA)01 *Urban Health Services - Allopathy*

200 Other Health Schemes

01 Implementation of Article 275 (1)/CSS

S. 141.25

R. (-)10.00

131.25

131.25

...

Withdrawal of ₹ 10.00 lakh from the provision by way of surrender, stated due to non-receipt of expenditure sanction from the Government of Mizoram (₹ 10.00 lakh under minor works).

Grant No. 24 Health and Family Welfare - Contd.

24.1.5 Saving mentioned at note 24.1.4 above was partly offset by excess under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹ in lakh)
(i)	2210 Medical and Public Health			
	01 <i>Urban Health Services-Allopathy</i>			
	001 Direction and Administration			
	02 Administration			
	O.	1,581.72		
	S.	30.00		
	R.	114.91	1,726.63	1,726.63 ...

Augmentation of ₹ 114.91 lakh in the provision was the net result of (a) increase of ₹ 267.13 lakh through re-appropriation, stated due to more claimants (₹ 266.57 lakh under medical treatment) and specific reasons for remaining amount of ₹ 0.56 lakh under minor works, not stated, (b) decrease of ₹ 112.27 lakh by way of surrender, stated due to non-filling up of vacant post (₹ 112.27 lakh under salaries) and (c) further decrease of ₹ 39.95 lakh through re-appropriation, stated due to re-provision of fund (₹ 4.00 lakh, ₹ 33.95 lakh and ₹ 2.00 lakh under domestic travel expenses, office expenses and other charges respectively) to other heads of account to cover excess expenditure thereof.

(ii)	110 Hospital and Dispensaries			
	01 Hospital and Dispensaries			
	O.	11,967.67		
	S.	20.81		
	R.	112.25	12,100.73	12,100.72 (-)0.01

Augmentation of ₹ 112.25 lakh in the provision was the net effect of (a) increase of ₹ 470.98 lakh through re-appropriation, stated due to more claimants (₹ 111.71 lakh and ₹ 34.11 lakh under medical treatment and domestic travel expenses respectively) and specific reasons thereof, not stated for ₹ 13.73 lakh, ₹ 5.66 lakh, ₹ 12.94 lakh, ₹ 253.68 lakh and ₹ 39.15 lakh under office expenses, supplies and materials, minor works, other charges and machinery and equipments respectively, (b) decrease of ₹ 288.46 lakh through re-appropriation, stated due to non-filling up to vacant post (₹ 119.86 lakh under salaries), adoption of austerity measures (₹ 3.09 lakh under publications), non-receipt of claim (₹ 7.03 lakh under advertising and publicity), adoption of economy measures (₹ 8.19 lakh under grants-in-aid non-salary) and re-provision of fund (₹ 2.24 lakh and ₹ 148.05 lakh under motor vehicles and other charges respectively) to other heads of account to cover excess expenditure thereof and (c) further decrease (₹ 70.27 lakh by way of surrender, stated due to non-filling up to vacant post (₹ 52.69 lakh and ₹ 17.48 lakh under salaries and wages respectively) and specific reasons for remaining amount of ₹ 0.10 lakh under other administrative expenses, not stated.

Reasons for final saving of ₹ 0.01 lakh have not been intimated (July 2023).

Grant No. 24 Health and Family Welfare - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

(iii) 2210 Medical and Public Health03 *Rural Health Services-Allopathy*

103 Primary Health Centres

01 Primary Health Centre

O. 8,774.55

R. 70.55

8,845.10

8,845.10

...

Augmentation of ₹ 70.55 lakh in the provision was the net result of (a) increase of ₹ 338.51 lakh through re-appropriation, specific reasons thereof, not stated (₹ 14.44 lakh, ₹ 32.25 lakh and ₹ 291.82 lakh under domestic travel expenses, office expenses and other charges respectively, (b) decrease of ₹ 134.70 lakh through re-appropriation, stated due to re-provision of fund (₹ 133.90 lakh and ₹ 0.80 lakh under medical treatment and supplies and materials respectively) to other heads of account to cover excess expenditure thereof and (c) further decrease of ₹ 133.26 lakh by way of surrender, stated due to non-filling up of vacant post (₹ 130.37 lakh under salaries) and specific reasons thereof for remaining amount of ₹ 2.88 lakh and ₹ 0.01 lakh under wages and minor works respectively, not stated.

(iv) 06 Public Health

101 Prevention and Control of Diseases

01 National Leprosy Control Programme

O. 427.54

R. 46.63

474.17

474.17

...

Augmentation of ₹ 46.63 lakh in the provision was the net result of (a) increase of ₹ 55.64 lakh through re-appropriation, specific reasons thereof, not stated (₹ 55.64 lakh under salaries), (b) decrease of ₹ 8.00 lakh through re-appropriation, stated due to re-provision of fund (₹ 7.50 lakh and ₹ 0.50 lakh under medical treatment and domestic travel expenses respectively) to other heads of account to cover excess expenditure thereof and (c) further decrease of ₹ 1.01 lakh by way of surrender, specific reasons thereof, not stated ₹ 0.21 lakh and ₹ 0.80 lakh under wages and office expenses respectively).

(v) 01 Urban Health Services - Allopathy

200 Other Health Schemes

01 Cobalt Therapy Unit

O. 120.65

R. 45.64

166.29

166.29

...

Grant No. 24 Health and Family Welfare - Contd.

Augmentation of ₹ 45.64 lakh in the provision was the net result of (a) increase of ₹ 47.79 lakh through re-appropriation, specific reasons thereof, not stated (₹ 47.79 lakh under salaries) and (b) decrease of ₹ 2.15 lakh through re-appropriation, stated due to re-provision of fund (₹ 1.65 lakh and ₹ 0.50 lakh under medical treatment and supplies and materials respectively) to other heads of account to cover excess expenditure thereof.

24.2 Capital:

24.2.1 ₹ 6,449.88 lakh was surrendered during the year as anticipated surplus to the requirement, but actual saving worked out to ₹ 6,251.88 lakh only.

24.2.2 In view of saving of ₹ 6,251.88 lakh, supplementary provision of ₹ 7,198.01 lakh obtained during the year proved excessive.

24.2.3 Saving of ₹ 3,284.48 lakh and ₹ 3,662.55 lakh (62.46 *per cent* and 39.28 *per cent* of the total budget provision) also occurred under this grant during 2020-21 and 2021-22 respectively.

24.2.4 Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

(i)		Central Assistance (CA)			
	4210	Capital Outlay on Medical and Public Health			
	04	Public Health			
	200	Other Programmes			
	02	Health Grant under 15 th Finance Commission			
	O.	3,119.00			
	R.	(-)3,119.00	...	...	...

Withdrawal of entire original provision of ₹ 3,119.00 lakh by way of surrender, stated due to non-receipt of sanction from the Government of Mizoram.

(ii)		Central Assistance (CA)			
	101	Prevention and Control of Diseases			
	05	Strengthening of Trauma Centre/CSS			
	S.	476.55			
	R.	(-)476.55	...	...	...

Grant No. 24 Health and Family Welfare - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

Withdrawal of entire supplementary provision of ₹ 476.55 lakh by way of surrender, specific reasons thereof, not stated.

Withdrawal of entire supplementary provision of ₹ 208.17 lakh and ₹ 208.17 by way of surrender, also occurred under this head of account during 2020-21 and 2021-22 respectively.

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

02 Rural Health Services

103 Primary Health Centres

01 Scheme under Special Central Assistance

S. 840.00

R. (-)420.00 420.00 420.00 ...

Reduction of ₹ 420.00 lakh from the provision by way of surrender, stated due to non-receipt of expenditure sanction from the Government of Mizoram (₹ 420.00 lakh for implementation of SCA under Health and Family Welfare).

(iv) **800 Other Expenditure**

01 Strengthening of RHS under NABARD

S. 2,955.34

R. (-)260.33 2,695.01 2,695.01 ...

Reduction of ₹ 260.33 lakh from the provision by way of surrender, stated due non-receipt of sanction from the Government of Mizoram.

(v) **Central Assistance (CA)**

04 Public Health

003 Training

07 GNM, Serchhip/CSS

S. 130.41

R. (-)130.41

Reasons for withdrawal of entire supplementary provision of ₹ 130.41 lakh by way of surrender, not stated.

Grant No. 24 Health and Family Welfare - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

(vi)	4210	Central Assistance (CA) Capital Outlay on Medical and Public Health		
	04	Public Health		
	003	Training		
	05	General Nursing and Midwifery School, Kolasib/CSS		
	S.	38.98		
	R.	(-)38.98	...	...

Specific reasons for withdrawal of entire supplementary provision of ₹ 38.98 lakh by way of surrender, not stated.

24.2.5 Saving mentioned at note 24.2.4 above was partly offset by excess under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

(i)	4210	Capital Outlay on Medical and Public Health		
	04	Public Health		
	200	Other Expenditure		
	01	Implementation of World Bank Assisted Project/EAP		
	O.	...	...	6,395.00
				(+)6,395.00

Reasons for incurring expenditure of ₹ 6,395.00 lakh without any budget provision have not been intimated (July 2023).

(ii)	01	Urban Health Services		
	110	Hospital and Dispensaries		
	04	Scheme under Special Central Assistance		
	S.	499.77		
	R.	(-)3.86	495.91	693.91
				(+)198.00

Grant No. 24 Health and Family Welfare - Concl'd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
				(₹ in lakh)

Reduction of ₹ 3.86 lakh from the provision by way of surrender, stated due to non-receipt expenditure sanction from the Government of Mizoram.

Reasons for excess of ₹ 198.00 lakh have not been intimated (July 2023).

Despite pursuance, representation from the Grant Controlling Officer to the effect that all monies shown as expenditure in the Appropriation Accounts have been spent and no unspent amount is lying in the Drawing and Disbursing Officers' (DDOs) Bank Account as on 31 March 2023, was not received.

**Grant No. 25 Public Health Engineering
(All Voted)**

	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in thousand)			

25.1 Revenue :

Major Head:

2215 Water Supply and Sanitation

Original	2,10,65,28			
Supplementary	2,10,52,89	4,21,18,17	4,00,12,38	(-)21,05,79
Amount surrendered during the year (31 March 2023)				21,05,62

25.2 Capital:

Major Heads:

4055 Capital Outlay on Police

**4215 Capital Outlay on Water
Supply and Sanitation**

Original	2,60,48,81			
Supplementary	1,09,36,54	3,69,85,35	1,08,36,72	(-)2,61,48,63
Amount surrendered during the year (31 March 2023)				2,61,48,62

Notes and Comments:

25.2 Capital:

25.2.1 Against the available saving of ₹ 26,148.63 lakh, ₹ 26,148.62 lakh only was surrendered during the year.

25.2.2 In view of saving of ₹ 26,148.63 lakh, supplementary provision of ₹ 10,936.54 lakh obtained during the year proved unnecessary as the actual expenditure of ₹ 10,836.72 lakh did not come to the original budget provision of ₹ 26,048.81 lakh.

25.2.3 Saving of ₹ 1,735.88 lakh and ₹ 16,568.25 lakh (6.43 per cent and 48.30 per cent of the total budget provision) also occurred under this grant during 2020-21 and 2021-22 respectively.

Grant No. 25 Public Health Engineering - Contd.**25.2.4 Saving occurred mainly under:**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

(i)	Central Assistance (CA)			
4215	Capital outlay on Water Supply and Sanitation			
01	<i>Water Supply</i>			
102	Rural Water Supply			
12	National Rural Drinking Water Programme (NRDWP)/CSS			
O.	23,282.00			
R.	(-)23,282.00	...	...	...

Withdrawal of entire original provision of ₹ 23,282.00 lakh by way of surrender, stated due to non-receipt expenditure sanction from the Government of Mizoram (NRDWP – JJM).

(ii)	13	Scheme under Special Central Assistance			
	S.	3,710.00			
	R.	(-)1,709.96	2,000.04	2,000.04	...

Reduction of ₹ 1,709.96 lakh from the provision by way of surrender, stated due to non-receipt of expenditure sanction from the Government of Mizoram (SMS for JJM under SCA).

(iii)	Central Assistance (CA)			
02	<i>Sewerage and Sanitation</i>			
102	Rural Sanitation Services			
03	Swachh Bharat Mission			
O.	1,516.80			
R.	(-)1,044.72	472.08	472.08	...

Withdrawal of ₹ 1,044.72 lakh from the provision by way of surrender, stated due to non-receipt of expenditure sanction from the Government of Mizoram.

Grant No. 25 Public Health Engineering - Concl'd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(iv)	4215 Capital Outlay on Water Supply and Sanitation			
	01 <i>Water Supply</i>			
	102 Rural Water Supply			
	02 Rural Water Supply/NABARD			
	O.	1,250.01		
	S.	2,577.95		
	R.	(-)107.87	3,720.09	3,720.09 ...

Reduction of ₹ 107.87 lakh from the provision by way of surrender, stated due to non-receipt of expenditure from the Government of Mizoram.

Despite pursuance, representation from the Grant Controlling Officer to the effect that all monies shown as expenditure in the Appropriation Accounts have been spent and no unspent amount is lying in the Drawing and Disbursing Officers' (DDOs) Bank Account as on 31 March 2023, was not received.

**Grant No. 26 Information and Public Relations
(All Voted)**

		Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in thousand)				

26.1 Revenue :

Major Heads:

2220 Information and Publicity

Original	11,60,85			
Supplementary	43,05	12,03,90	12,01,38	(-)2,52
Amount surrendered during the year (31 March 2023)				2,56

26.2 Capital:

Major Head:

**4220 Capital Outlay on
Information and Publicity**

Original	...			
Supplementary	4,05,92	4,05,92	2,99,93	(-)1,05,99
Amount surrendered during the year (31 March 2023)				1,06,00

Notes and Comments:

26.2 Capital:

26.2.1 ₹106.00 lakh was surrendered during the year as anticipated surplus to the requirement, but actual saving worked out to ₹ 105.99 lakh only.

26.2.2 Saving of ₹ 500.00 lakh and ₹ 304.53 lakh (100 *per cent* and 50.76 *per cent* of the total budget provision) also occurred under this grant during 2020-21 and 2021-22 respectively.

Grant No. 26 Information and Public Relations - Concl'd.**26.2.3 Saving occurred mainly under:**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(i)	4220 Capital Outlay on Information and Publicity			
	60 Others			
	101 Buildings			
	02 SMS for Construction of a Multi-Facility Centre - Lianchhiari Run at Treasury Square, Aizawl			
	S. 60.00			
	R. (-)60.00	...	...	...

Reasons for withdrawal of entire supplementary provision of ₹ 60.00 lakh by way of surrender, not stated.

Withdrawal of entire supplementary provision of ₹ 50.00 lakh and ₹ 60.00 lakh by way of surrender, also occurred under this head of account during 2020-21 and 2021-22 respectively.

(ii)	Central Assistance (CA)			
	01 Construction of a Multi-Facility Centre - Lianchhiari Run/NEC			
	S. 244.53			
	R. (-)46.00	198.53	198.54	(+)0.01

Reduction of ₹ 46.00 lakh from the provision by way of surrender, reasons thereof, not stated.

Specific reasons for final excess of ₹ 0.01 lakh have not been intimated (July 2023).

Despite pursuance, representation from the Grant Controlling Officer to the effect that all monies shown as expenditure in the Appropriation Accounts have been spent and no unspent amount is lying in the Drawing and Disbursing Officers' (DDOs) Bank Account as on 31 March 2023, was not received.

**Grant No. 27 District Councils and Minority Affairs
(All Voted)**

	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in thousand)			

27.1 Revenue

Major Head:

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

Original	4,92,03,14			
Supplementary	58,03,63	5,50,06,77	5,50,06,76	(-)1
Amount surrendered during the year (31 March 2023)				...

27.2 Capital

Major Head:

**4225 Capital Outlay on Welfare of
Scheduled Castes,
Scheduled Tribes, Other Backward
Classes and Minorities**

Original	...			
Supplementary	3,46,50	3,46,50	3,11,85	(-)34,65
Amount surrendered during the year (31 March 2023)				...

Notes and Comments:

27.2 Capital:

27.2.1 No part of the available saving of ₹ 34.65 lakh was surrendered during the year.

Grant No. 27 District Councils and Minority Affairs - Concl'd.**27.2.2** Saving occurred under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹ in lakh)
(i)	4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
	04 <i>Welfare of Minorities</i>			
	800 Other Expenditure			
	01 SMS for Pradhan Mantri Jan Vikas Karyakram (PMJVK)			
	S.	34.65	34.65	...
				(-)34.65

Reasons for non-utilisation of entire supplementary provision of ₹ 34.65 lakh have not been intimated (July 2023).

Despite pursuance, representation from the Grant Controlling Officer to the effect that all monies shown as expenditure in the Appropriation Accounts have been spent and no unspent amount is lying in the Drawing and Disbursing Officers' (DDOs) Bank Account as on 31 March 2023, was not received.

**Grant No. 28 Labour, Employment, Skill Development and Entrepreneurship
(All Voted)**

	Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)

28.1 Revenue:

Major Heads:

2230 Labour and Employment

Original	33,33,41			
Supplementary	2,66,83	36,00,24	20,35,29	(-)15,64,95
Amount surrendered during the year (31 March 2023)				15,64,00

Notes and Comments:

28.1 Revenue:

28.1.1 Against the available saving of ₹ 1,564.95 lakh, ₹ 1,564.00 lakh only was surrendered during the year.

28.1.2 In view of saving of ₹ 1,564.95 lakh, supplementary provision of ₹ 266.83 lakh obtained during the year proved unnecessary as the actual expenditure of ₹ 2,035.29 lakh did not come to the original budget provision of ₹ 3,333.41 lakh.

28.1.3 Saving of ₹ 983.79 lakh and ₹ 1,868.77 lakh (28.56 per cent and 52.11 per cent of the total budget provision) also occurred under this grant during 2020-21 and 2021-22 respectively.

28.1.4 Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
				(₹ in lakh)

(i) **Central Assistance (CA)**
2230 Labour and Employment

03	Training
003	Training of Craftsmen and Supervisors
04	Skill Development Programme/CSS

O.	1,765.00			
R.	(-)1,548.39	216.61	216.60	(-)0.01

Grant No. 28 Labour, Employment, Skill Development and Entrepreneurship - Concl'd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

Specific reasons for withdrawal of ₹ 1,548.39 lakh from the provision by way of surrender, not stated (₹ 137.00 lakh, ₹ 929.99 lakh and ₹ 481.40 lakh for implementation of scheme: (i) SANKALP, (ii) PMKVY and (iii) STRIVE respectively).

(ii)	2230 Labour and Employment			
	02 <i>Employment Services</i>			
	800 Other Expenditure			
	90 Socio-Economic Development Policy (SEDP)			
	S.	66.00		
	R.	(-)1.60	64.40	64.40 ...

Reduction of ₹ 1.60 lakh from the provision by way of surrender, stated due to non-release of fund by the Finance Department, Government of Mizoram.

Despite pursuance, representation from the Grant Controlling Officer to the effect that all monies shown as expenditure in the Appropriation Accounts have been spent and no unspent amount is lying in the Drawing and Disbursing Officers' (DDOs) Bank Account as on 31 March 2023, was not received.

**Grant No. 29 Social Welfare
(All Voted)**

		Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in thousand)				

29.1 Revenue:

Major Heads:

2235 Social Security and Welfare

2236 Nutrition

Original	1,19,53,13			
Supplementary	1,33,83,68	2,53,36,81	1,98,76,56	(-)54,60,25
Amount surrendered during the year (31 March 2023)				54,32,18

29.2 Capital:

Major Head:

**4235 Capital Outlay on Social
Security and Welfare**

Original	29,00,00			
Supplementary	12,58,01	41,58,01	11,44,75	(-)30,13,26
Amount surrendered during the year (31 March 2023)				30,13,26

Notes and Comments:

29.1 Revenue:

29.1.1 Out of the available saving of ₹ 5,460.25 lakh, ₹ 5,432.18 lakh only was surrendered during this year.

29.1.2 In view of saving of ₹ 5,460.25 lakh, supplementary provision of ₹ 13,383.68 lakh obtained during the year proved excessive.

29.1.3 Saving of ₹ 6,646.35 lakh and ₹ 4,493.34 lakh (28.68 *per cent* and 23.67 *per cent* of the total budget provision) also occurred under this grant during 2020-21 and 2021-22 respectively.

Grant No. 29 Social Welfare - Contd.**29.1.4 Saving occurred mainly under:**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

(i)	Central Assistance (CA)			
	2235 Social Security and Welfare			
	02 Social Welfare			
	001 Direction and Administration			
	03 Integrated Child Development Scheme/CSS			
	O.	4,996.41		
	S.	4,538.04		
	R.	(-)3,521.20	6,013.25	5,983.22
				(-)30.03

Reduction of ₹ 3,521.20 lakh from the provision by way of surrender, stated due to (i) ₹ 1,071.60 lakh under salaries: implementation of PFMS in which creation of new head under State Link Scheme at 03-03-01 against Government of India budget head under Anganwadi Services, (ii) ₹ 51.08 lakh under office expenses: implementation of PFMS in which actual fund received from the Government of India and (iii) ₹ 8.31 lakh, ₹ 285.47 lakh and ₹ 2,104.74 lakh under rents, rates and taxes, supplies and materials and other charges respectively: implementation of PFMS in which actual fund received from the Government of India is lower than budget provision under Integrated Child Development Scheme (ICDS) general component.

Specific reasons for saving of ₹ 30.03 lakh have not been intimated (July 2023).

Saving of ₹ 21.30 lakh and ₹ 52.34 lakh also occurred under this head of account during 2020-21 and 2021-22 respectively.

(ii)	Central Assistance (CA)			
	200 Other Programmes			
	03 Schemes under Article 275 (1)/CSS			
	O.	991.37		
	S.	1,903.14		
	R.	(-)860.51	2,034.00	2,034.00
				...

Withdrawal of ₹ 860.51 lakh from the provision by way of surrender, reasons thereof: (i) for ₹ 821.74 lakh under minor works, reasons as stated, not tenable, (ii) for ₹ 21.02 lakh under scholarship/ stipend: reasons as stated, not tenable, (iii) ₹ 5.00 lakh under other charges, due to less release of fund by the Government of India and (iv) ₹ 12.75 lakh under machinery and equipment, reasons as stated, not tenable.

Grant No. 29 Social Welfare - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

(iii) **Central Assistance (CA)****2236 Nutrition**02 *Distribution of Nutritious/Food Beverages*

101 Special Nutrition Programmes

02 (RSEAG) - 'SABLA'/CSS

O. 234.00

R. (-)234.00

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Withdrawal of entire original provision of ₹ 234.00 lakh by way of surrender, stated due to non-receipt of fund from the Government of India.

Withdrawal of entire original provision of ₹ 234.00 lakh by way of surrender on the same ground also occurred under this head of account during 2021-22.

(iv) **Central Assistance (CA)****2235 Social Security and Welfare**02 *Social Welfare*

200 Other Programmes

04 Establishment of Eklavya Model

Residential School at Lunglei under

Article 275 (1) of the Constitution/CSS

O. 218.00

R. (-)218.00

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Withdrawal of entire original provision ₹ 218.00 lakh by way of surrender, stated due to receiving of fund directly from PFMS portal as Eklavya Model Residential School had become Central Sector Scheme since 2020-21.

Withdrawal of entire original provision of ₹ 218.00 lakh by way of surrender on the same ground also occurred under this head of account during 2021-22.

(v) **Central Assistance (CA)**

05 Establishment of Eklavya Model
Residential School at Serchhip/CSS

O. 218.00

R. (-)218.00

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Withdrawal of entire original provision ₹ 218.00 lakh by way of surrender, stated due to receiving of fund directly from PFMS portal as Eklavya Model Residential School had become Central Sector Scheme since 2020-21.

Grant No. 29 Social Welfare - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

Withdrawal of entire original provision of ₹ 218.00 lakh by way of surrender on the same ground also occurred under this head of account during 2021-22.

(vi)	Central Assistance (CA)			
	2235 Social Security and Welfare			
	02 <i>Social Welfare</i>			
	109 Pre-Vocational Training			
	01 Vocational Training Centre/CSS			
	O.	150.00		
	R.	(-)150.00	...	...

Withdrawal of entire original provision of ₹ 150.00 lakh by way of surrender, stated due to non-release of fund during 2022-23 by the Government of India (₹ 35.73 lakh, ₹ 42.00 lakh and ₹ 72.27 lakh under supplies and materials, scholarship/stipend and other charges respectively).

(vii)	001 Direction and Administration			
	03 Integrated Child Development Scheme (ICDS)			
	O.	181.77		
	S.	1,416.83		
	R.	(-)2.96	1,595.64	1,595.13 (-)0.51

Withdrawal of ₹ 2.96 lakh from the provision by way of surrender, stated due to superannuation and demise of Government servant (₹ 2.96 lakh under salaries).

Saving of ₹ 0.51 lakh intimated due to expenditure under wages met for state matching share apart from fund under state provision.

(viii)	104 Welfare of Aged, Infirm and Destitute			
	02 Old Age Pension			
	O.	366.70		
	R.	(-)64.14	302.56	302.56 ...

Reduction of ₹ 64.14 lakh from the provision by way of surrender, stated due to higher allocation of budget provision than actual requirement (₹ 64.14 lakh under grants-in-aid non-salary).

Grant No. 29 Social Welfare - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(ix)	2235 Social Security and Welfare			
	02 <i>Social Welfare</i>			
	101 Welfare of Handicapped			
	04 Establishment of Rehabilitation Home			
	O.	61.34		
	R.	(-)39.18	22.16	...

Withdrawal of ₹ 39.18 lakh from the provision by way of surrender, stated (i) for ₹ 8.48 lakh under grants-in-aid salary - due to finalization of recruitment of staff during August 2022 and (ii) for ₹ 30.70 lakh under grants-in-aid non-salary - due to non-functional (fully) of Rehabilitation Home for Person with Mental Illness during 2022-23.

(x)	001 Direction and Administration			
	02 Administration			
	O.	197.35		
	R.	(-)32.16	165.19	165.11 (-)0.08

Reduction of ₹ 32.16 lakh from the provision was the net result of (a) decrease of ₹ 32.13 lakh through re-appropriation, stated due to superannuation of staff and re-provision of fund (₹ 32.13 lakh under salaries) to other head of account (2235-02-001-01-01) to cover excess expenditure thereof and (b) further decrease of ₹ 0.03 lakh by way of surrender, stated due to insufficient fund for settlement claims under medical treatment and domestic travel expenses (₹ 0.01 lakh and ₹ 0.02 lakh respectively).

Saving of ₹ 0.08 lakh intimated due to transfer of staff.

Saving of ₹ 0.54 lakh also occurred under this head of account during 2021-22.

(xi)	106 Correctional Services			
	05 De-addiction Centre			
	O.	142.58		
	R.	(-)30.22	112.36	112.35 (-)0.01

Withdrawal of ₹ 30.22 lakh from the provision was the net effect of (a) decrease of ₹ 26.48 lakh by way of surrender, stated due to transfer out of Home Superintendent and superannuation of one Physical Instructor (₹ 26.40 lakh under salaries) and insufficient fund for settlement of pending claim under medical treatment (₹ 0.08 lakh) and (b) further decrease of ₹ 3.74 lakh through re-appropriation, stated due to re-provision of fund (₹ 3.64 lakh under salaries: ₹ 0.27 lakh and ₹ 3.37 lakh respectively) and ₹ 0.10 lakh under medical treatment) to other head of account to cover excess expenditure thereof (2235-02-103-03-01, 2235-02-103-04-01 and 2235-02-103-02-06 respectively).

Grant No. 29 Social Welfare - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

Saving of ₹ 0.01 lakh intimated due to non-utilisation of whole provision under different object heads of account (₹ 672.00 only).

Saving of ₹ 0.01 lakh also occurred under this head of account during 2021-22.

(xii)	2235	Social Security and Welfare			
	02	<i>Social Welfare</i>			
	800	Other Programmes			
	90	Socio-Economic Development Policy (SEDP)			
	S.	473.09			
	R.	(-)18.14	454.95	454.95	...

Reduction of ₹ 18.14 lakh from the provision by way of surrender, stated due to (i) higher allocation of budget provision than actual requirement (₹ 16.04 lakh under grants-in-aid salary) and (ii) claim under office expenses, not received from the Chairman, Social Rehabilitation Board (₹ 2.10 lakh under office expenses).

(xiii)	106	Correctional Services			
	04	Special Services in Jails			
	O.	18.00			
	R.	(-)18.00	...	...	...

Withdrawal of entire original provision of ₹ 18.00 lakh by way of surrender, stated due to non-filling up of vacant post (₹ 18.00 lakh under salaries).

(xiv)		Central Assistance (CA)			
	03	<i>National Social Assistance Programme</i>			
	101	National Old Age Pension Scheme			
	01	Old Age Pension/CSS			
	O.	1,160.38			
	R.	(-)11.27	1,149.11	1,149.11	...

Reduction of ₹ 11.27 lakh from the provision was the net result of (a) decrease of ₹ 21.13 lakh through re-appropriation, stated due to re-provision of fund (₹ 21.13 lakh under other charges) to other head of account, (b) further decrease of ₹ 6.07 lakh by way of surrender, stated due to non-mapping of budget in PFMS portal after implementation of IFMS (₹ 6.07 lakh under other charges) and (c) increase of ₹ 15.93 lakh through re-appropriation, stated due to less allocation of budget provision than actual requirement and re-provision of fund (₹ 15.93 lakh under grants-in-aid non-salary) from other saving heads of account to meet the excess expenditure.

Grant No. 29 Social Welfare - Contd.

29.1.5 Saving mentioned at note 29.1.4 above was partly offset by excess under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹ in lakh)
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(i)	2235 Social Security and Welfare			
	02 <i>Social Welfare</i>			
	001 Direction and Administration			
	01 Direction			
	O.	297.25		
	S.	7.26		
	R.	33.96	338.47	339.50 (+)1.03

Augmentation of ₹ 33.96 lakh in the provision was the net result of (a) increase of ₹ 36.52 lakh through re-appropriation, stated due to filling up of vacant post of Director and Assistant Director and re-appropriated fund from other saving heads of account (₹ 36.52 lakh under salaries) and (b) decrease of ₹ 2.56 lakh by way of surrender, stated due to regularization provisional employees (₹ 2.55 lakh under wages) and insufficient fund for settlement of pending claim under medical treatment (₹ 0.01 lakh).

Excess of ₹ 1.03 lakh intimated due to transit period for preparation of bill from compact to IFMS and overloaded occurred during compilation of expenditure figures.

(ii)	Central Assistance (CA)			
	03 <i>National Social Assistance Programme</i>			
	102 National Family Benefit Scheme			
	01 National Family Benefit Scheme/CSS			
	O.	39.40		
	R.	20.86	60.26	60.26 ...

Augmentation of ₹ 20.86 lakh in the provision through re-appropriation, stated due to less allocation of budget than actual requirement (₹ 20.86 lakh under grants-in-aid non-salary).

29.2 Capital:

29.2.1 Available saving of ₹ 3,013.26 lakh was surrendered during the year.

29.2.2 In view of saving of ₹ 3,013.26 lakh, supplementary provision of ₹ 1,258.01 lakh obtained during the year proved unnecessary as the actual expenditure of ₹ 1,144.75 lakh did not come to the original budget provision of ₹ 2,900.00 lakh.

Grant No. 29 Social Welfare - Concl'd.

29.2.3 Saving of ₹ 1,158.26 lakh and ₹ 2,900.00 lakh (21.08 *per cent* and 66.11 *per cent* of the total budget provision) also occurred under this grant during 2020-21 and 2021-22 respectively.

29.2.4 Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

(i) **Central Assistance (CA)**

4235 Capital Outlay Social Security and Welfare

02 *Social Welfare*

102 Child Welfare

06 Setting up of EMRS/CSS

O. 2,900.00

R. (-)2,900.00

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Withdrawal of entire original provision of ₹ 2,900.00 lakh by way of surrender, stated due to receiving of fund directly from Public Financial Management System (PFMS) portal as Eklavya Model Residential Schools (EMRS) Scheme, included in Central Sector Scheme since 2020-21.

Withdrawal of entire original provision of ₹ 2,900.00 lakh by way of surrender on the same ground also occurred under this head of account during 2021-22.

(ii) **Central Assistance (CA)**

106 Correctional Services

02 Setting up of Centre of Excellence/CSS

S. 113.26

R. (-)113.26

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Withdrawal of entire supplementary provision of ₹ 113.26 lakh by way of surrender, stated due to non-finalisation of location for establishment of Centre of Excellence.

Withdrawal of entire supplementary provision of ₹ 113.26 lakh by way of surrender also occurred under this head of account during 2020-21.

Despite pursuance, representation from the Grant Controlling Officer to the effect that all monies shown as expenditure in the Appropriation Accounts have been spent and no unspent amount is lying in the Drawing and Disbursing Officers' (DDOs) Bank Account as on 31 March 2023, was not received.

**Grant No. 30 Disaster Management and Rehabilitation
(All Voted)**

	Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)

30.1 Revenue:

Major Heads:

2235 Social Security and Welfare

2245 Relief on account of Natural Calamities

Original	63,84,79			
Supplementary	20,69,75	84,54,54	65,58,12	(-)18,96,42
Amount surrendered during the year (31 March 2023)				18,96,40

Notes and Comments:

30.1 Revenue:

30.1.1 Out of the available saving of ₹ 1,896.42 lakh, ₹ 1,896.40 lakh only was surrendered during the year.

30.1.2 In view of saving of ₹ 1,896.42 lakh, supplementary provision of ₹ 2,069.75 lakh obtained during the year proved excessive.

30.1.3 Saving of ₹ 771.27 lakh and 2,978.08 lakh (11.87 per cent and 42.16 per cent of the total budget provision) also occurred under this grant during 2020-21 and 2021-22 respectively.

30.1.4 Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
				(₹ in lakh)

(i)	Central Assistance (CA)			
2245	Relief on account of Natural Calamities			
05	State Disaster Response Fund			
101	Transfer to Reserve Funds and Deposit Accounts - State Disaster Response			
01	State Disaster Response Fund (FC)			
O.	4,900.00			
R.	(-)1,060.00	3,840.00	...	(-)3,840.00

Grant No. 30 Disaster Management and Rehabilitation - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

Withdrawal of ₹ 1,060.00 lakh from the provision by way of surrender, stated due to non-release of fund by the Government of India (₹ 1,060.00 lakh under other charges).

Reasons for non-utilisation of ₹ 3,840.00 lakh have not been intimated (July 2023).

(ii) 2245 Relief on account of Natural Calamities05 *State Disaster Response Fund*101 Transfer to Reserve Funds and Deposit
Accounts - State Disaster Response

02 State Disaster Response Fund (SMS)

O. 500.00

S. 300.00

R. (-)500.00 300.00 300.00 ...

Reduction of ₹ 500.00 lakh from the provision by way of surrender, stated due to non-release of fund by the Government of Mizoram (₹ 500.00 lakh under other charges).

(iii) 2235 Social Security and Welfare01 *Rehabilitation*

202 Other Rehabilitation Schemes

03 Rehabilitation of MNF Underground Returnees

O. 550.00

R. (-)222.80 327.20 300.00 (-)27.20

Withdrawal of ₹ 222.80 lakh from the provision by way of surrender, stated due to non-receipt claims (₹ 222.80 lakh under other charges).

Specific reasons for saving of ₹ 27.20 lakh have not been intimated (July 2023).

(iv) 2245 Relief on account of Natural Calamities05 *State Disaster Response Fund*101 Transfer to Reserve Funds and Deposit
Accounts - State Disaster Response

04 State Disaster Mitigation Fund

S. 200.00

R. (-)100.00 100.00 100.00 ...

Reduction of ₹ 100.00 lakh from the provision by way of surrender, stated due to non-release of fund by the Government of Mizoram (₹ 100.00 lakh under other charges).

Grant No. 30 Disaster Management and Rehabilitation - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(v)	2235 Social Security and Welfare			
	01 <i>Rehabilitation</i>			
	001 Direction and Administration			
	01 Direction			
	O.	383.69		
	S.	47.92		
	R.	(-)11.13	420.48	420.46
				(-)0.02

Reduction of ₹ 11.13 lakh from the provision was the net result of (a) decrease of ₹ 12.23 lakh by way of surrender, stated due to (i) non-filling up of vacant post (₹ 11.64 lakh under salaries), (ii) remaining budget provision, too less to meet pending claims (₹ 0.09 lakh under medical treatment), (iii) less tour due to adoption of economy measures (₹ 0.41 lakh under domestic travel expenses) and (iv) non-receipt of claim (₹ 0.09 lakh under advertising and publicity), (b) further decrease of ₹ 0.36 lakh through re-appropriation, stated due to non-filling up of vacant post (₹ 0.26 lakh under salaries) and non-receipt of claim (₹ 0.10 lakh under motor vehicles) and (c) increase of ₹ 1.46 lakh through re-appropriation, stated due to increase in daily rate of wages (₹ 0.26 lakh under wages) and increase expenditure for settlement of claims (₹ 1.20 lakh under office expenses).

Specific reasons for saving of ₹ 0.02 lakh have not been intimated (July 2023).

Saving of ₹ 0.01 lakh also occurred under this head of account during 2020-21.

Grant No. 30 Disaster Management and Rehabilitation - Concl'd.

30.1.4 Saving mentioned at note 30.1.4 above was partly offset by excess under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
	Central Assistance (CA)			
(i)	2245 Relief on account of Natural Calamities			
	05 <i>State Disaster Response Fund</i>			
	101 Transfer to Reserve Funds and Deposit			
	Accounts - State Disaster Response			
	01 State Disaster Response Fund (FC)			
	O. ...	...	3,840.00	(+)3,840.00

Reasons for incurring expenditure of ₹3,840.00 lakh without any budget provision have not been intimated (July 2023).

Despite pursuance, representation from the Grant Controlling Officer to the effect that all monies shown as expenditure in the Appropriation Accounts have been spent and no unspent amount is lying in the Drawing and Disbursing Officers' (DDOs) Bank Account as on 31 March 2023, was not received.

**Grant No. 31 Agriculture
(All Voted)**

	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in thousand)			

31.1 Revenue:

Major Heads:

2401 Crop Husbandry

**2415 Agriculture Research
and Education**

Original	1,11,84,30			
Supplementary	26,43,88	1,38,28,18	68,54,50	(-)69,73,68
Amount surrendered during the year (31 March 2023)				69,72,24

31.2 Capital:

Major Head:

**4401 Capital Outlay on
Crop Husbandry**

Original	63,20,00			
Supplementary	23,18,97	86,38,97	86,38,97	...
Amount surrendered during the year (31 March 2023)				...

Notes and Comments:

31.1 Revenue:

31.1.1 Against the available saving of ₹ 6,973.68 lakh, ₹ 6,972.24 lakh only was surrendered during the year.

31.1.2 In view of saving of ₹ 6,973.68 lakh, supplementary provision of ₹ 2,643.88 lakh obtained during the year proved unnecessary as the actual expenditure of ₹ 6,854.50 lakh did not come to the original budget provision of ₹ 11,184.30 lakh.

31.1.3 Saving of ₹ 6,773.27 lakh and ₹ 7,153.49 lakh (33.84 *per cent* and 36.75 *per cent* of the total budget provision) also occurred under this grant during 2020-21 and 2021-22 respectively.

Grant No. 31 Agriculture - Contd.**31.1.4 Saving occurred mainly under:**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

(i) Central Assistance (CA)**2401 Crop Husbandry**

800 Other Expenditure

09 Pradhan Mantri Krishi Sinchayee Yojana/CSS

O. 2,080.00

R. (-)2,080.00

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Withdrawal of entire original provision of ₹ 2,080.00 lakh was the net effect of (a) decrease of ₹ 1,845.00 lakh by way of surrender, stated due to change of Single Nodal Agency (SNA) to Horticulture Department (₹ 1,741.25 lakh and ₹ 103.75 lakh under grants-in-aid non-salary and subsidies respectively) and (b) further decrease of ₹ 235.00 lakh through re-appropriation, stated due to re-provision of fund (₹ 235.00 lakh under grants-in-aid non-salary) to other head of account.

(ii) Central Assistance (CA)

108 Commercial Crops

02 National Mission on
Oilseeds and Oil Palm/CSS

O. 1,265.00

R. (-)1,265.00

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...

Withdrawal of entire original provision of ₹ 1,265.00 lakh by way of surrender, stated due to discontinue of the scheme by the Government of India (₹ 1,265.00 lakh under grants-in-aid non-salary).

(iii) Central Assistance (CA)03 National Mission on
Edible Oils - Oil Palm (NMEOOP)/CSS

S. 1,265.00

R. (-)1,265.00

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...

Withdrawal of entire supplementary provision of ₹ 1,265.00 lakh by way of surrender, stated due to release of fund directly to Nodal Department by the Government of India (₹ 1,265.00 lakh under grants-in-aid non-salary).

Grant No. 31 Agriculture - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
				(₹ in lakh)

(iv)	Central Assistance (CA)			
2401	Crop Husbandry			
102	Food Grain Crops			
07	National Mission for Sustainable Agriculture (NMSA)/CSS			
O.	825.00			
S.	118.13			
R.	(-)818.12	125.01	125.00	(-)0.01

Reduction of ₹ 818.12 lakh from the provision by way of surrender, stated due to non-release of fund by the Government of India (₹ 818.12 lakh under grants-in-aid non-salary).

Saving of ₹ 0.01 lakh intimated due to fluctuation in the price of commodities.

(v)	Central Assistance (CA)			
109	Extension and Farmers' Training			
04	National Mission on Agricultural Extension and Technology (NMAET)/CSS			
O.	1,000.00			
R.	(-)775.00	225.00	225.00	...

Withdrawal of ₹ 775.00 lakh from the provision by way of surrender, stated due to non-release of fund by the Government of India (₹ 775.00 lakh under grants-in-aid non-salary).

(vi)	Central Assistance (CA)			
2415	Agricultural Research and Education			
01	Crop Husbandry			
800	Other Expenditure			
04	National Mission on Agricultural Extension and Technology (NMAET)/CSS			
O.	700.00			
R.	(-)524.99	175.01	175.00	(-)0.01

Reduction of ₹ 524.99 lakh from the provision by way of surrender, stated due to non-release of fund by the Government of India (₹ 341.46 lakh and ₹ 183.53 lakh under grants-in-aid salary and grants-in aid non-salary respectively).

Saving of ₹ 0.01 lakh intimated due to fluctuation in the price of commodities.

Grant No. 31 Agriculture - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

(vii) Central Assistance (CA)**2401 Crop Husbandry**

102 Food Grain Crops

06 National Food Security Mission/CSS

O. 255.95

R. (-)255.95

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Withdrawal of entire original provision of ₹ 255.95 lakh by way of surrender, stated due to discontinuation of the scheme by the Government of India (₹ 255.95 lakh under grants-in-aid non-salary).

(viii) 001 Direction and Administration

02 Administration

O. 3,265.75

S. 60.80

R. (-)86.79

3,239.76

3,239.30

(-)0.46

Reduction of ₹ 86.79 lakh from the provision was the net effect of (a) decrease of ₹ 86.09 lakh by way of surrender, specific reasons thereof, not stated (₹ 78.94 lakh under salaries), regularization of provisional employees (₹ 7.05 lakh under wages) and insufficient fund for settlement of pending claims (₹ 0.10 lakh under medical treatment), (b) further decrease of ₹ 6.39 lakh through re-appropriation, stated due to re-provision fund (₹ 0.93 lakh under office expenses and ₹ 5.46 lakh under rents, rate and taxes respectively) to other head of account (2401-00-001-01-00-13 and 2401-00-001-02-00-27 respectively) to meet excess expenditure thereof and (c) increase of ₹ 5.69 lakh through re-appropriation, stated due to re-provision of fund (₹ 0.23 lakh and ₹ 5.46 lakh under domestic travel expenses and minor works respectively) from other saving heads of account.

Saving of ₹ 0.46 lakh intimated due to non-drawal of MACP arrear.

Saving of ₹ 1.56 lakh and ₹ 0.70 lakh also occurred under this head of account during 2020-21 and 2021-22 respectively.

(ix) 01 Direction

S. 527.96

R. (-)50.86

477.10

476.89

(-)0.21

Grant No. 31 Agriculture - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

Withdrawal of ₹ 50.86 lakh from the provision was the net result of (a) decrease of ₹ 51.56 lakh by way surrender, stated due to non-filling up of vacant post and non-finalisation/payment of MACP (₹ 45.40 lakh under salaries) and regularization of provisional employees (₹ 6.16 lakh under wages), (b) further decrease of ₹ 0.23 lakh through re-appropriation, stated due to re-provision of fund (₹ 0.23 lakh under domestic travel expenses) to other head of account to cover excess expenditure thereof and (c) increase of ₹ 0.93 lakh through re-appropriation, stated due to re-provision of fund (₹ 0.93 lakh under office expenses) from other saving head of account.

Saving of ₹ 0.21 lakh intimated due to non-drawal of MACP arrear.

Saving of ₹ 0.35 lakh and ₹ 0.82 lakh also occurred under this head of account during 2020-21 and 2021-22 respectively.

(x)	Cetral Assistance (CA)				
	2401 Crop Husbandry				
	109 Extension and Farmers' Training				
	05 National e-Governance Plan - Agriculture (NeGP-A)/CSS				
	O.	40.00			
	R.	(-)40.00	...	...	...

Withdrawal of entire original provision of ₹ 40.00 lakh by way of surrender, stated due to non-release of fund by the Government of India (₹ 40.00 lakh under other charges).

Withdrawal of entire original provision of ₹ 40.00 lakh by way of surrender on the same ground also occurred under this head of account during 2021-22.

(xi)	Central Assistance (CA)				
	800 Other Expenditure				
	10 Global Environmental Facility (GEF)/CSS				
	O.	25.00			
	R.	(-)25.00	...	...	...

Withdrawal of entire original provision of ₹ 25.00 lakh by way of surrender, stated due to release of fund directly to the Nodal Department by the Government of India (₹ 25.00 lakh under other charges).

Grant No. 31 Agriculture - Concl'd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(xii) **2415 Agricultural Research and Education**01 *Crop Husbandry*

277 Education

02 Integrated Training Centre

O.	12.00	12.00	...	(-)12.00
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Reasons for non-utilisation of entire original provision of ₹ 12.00 lakh have not been intimated (July 2023).

31.1.5 Saving mentioned at note 31.1.4 above was partly offset by excess under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(i) **Central Assistance (CA)****2401 Crop Husbandry**

800 Other Expenditure

77 Rashtriya Krishi Vikas Yojana (RKVY)/CSS

O. 1,000.00

R.	235.00	1,235.00	1,235.00	...
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Augmentation of ₹ 235.00 lakh in the provision through re-appropriation, stated due to more work and re-provision of fund (₹ 235.00 lakh under grants-in-aid non-salary) from other saving head of account.

Despite pursuance, representation from the Grant Controlling Officer to the effect that all monies shown as expenditure in the Appropriation Accounts have been spent and no unspent amount is lying in the Drawing and Disbursing Officers' (DDOs) Bank Account as on 31 March 2023, was not received.

**Grant No. 32 Horticulture
(All Voted)**

	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in thousand)			

32.1 Revenue:

Major Head:

2401 Crop Husbandry

Original	88,09,71			
Supplementary	23,06,41	1,11,16,12	91,03,91	(-)20,12,21
Amount surrendered during the year (31 March 2023)				20,09,35

Notes and Comments:

32.1 Revenue:

32.1.1 Out of the available saving of ₹ 2,012.21 lakh, ₹ 2,009.35 lakh only was surrendered during the year.

32.1.2 In view of saving of ₹ 2,012.21 lakh, supplementary provision of ₹ 2,306.41 lakh obtained during the year proved excessive.

32.1.3 Saving of ₹ 1,832.49 lakh and ₹ 3,740.69 lakh (17.41 *per cent* and 36.84 *per cent* of the total budget provision) also occurred under this grant during 2020-21 and 2021-22 respectively.

32.1.4 Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

- (i) **Central Assistance (CA)**
2401 Crop Husbandry
 119 Horticulture and Vegetable Crops
 09 Mission for Integrated Development
 of Horticulture (CSS)

O.	3,450.00			
R.	(-)1,850.80	1,599.20	1,599.20	...

Grant No. 32 Horticulture - Concl'd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
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Reduction of ₹ 1,850.00 lakh from the provision by way of surrender, stated due to less release of fund by the Government of India (₹ 1,850.00 lakh under grants-in-aid non-salary).

(ii)	2401 Crop Husbandry			
	119 Horticulture and Vegetable Crops			
	02 Administration			
	O.	2,733.89		
	S.	52.90		
	R.	(-)122.09	2,664.70	2,662.65 (-)2.05

Withdrawal of ₹ 122.09 lakh from the provision by way of surrender, stated due to non-filling up of vacant post (₹ 117.00 lakh under salaries) and regularization of provisional employees (₹ 5.09 lakh under wages).

Specific reasons for saving of ₹ 2.05 lakh have not been intimated (July 2023).

Saving of ₹ 3.33 lakh also occurred under this head of account during 2021-22.

(iii)	01 Direction			
	O.	624.51		
	R.	(-)34.01	590.50	599.72 (-)9.22

Reduction of ₹ 34.01 lakh from the provision by way of surrender, stated due to non-filling up of vacant post (₹ 26.00 lakh under salaries) and regularization of provisional employees (₹ 8.01 lakh under wages).

Specific reasons for saving of ₹ 9.22 lakh have not been intimated (July 2023).

Despite pursuance, representation from the Grant Controlling Officer to the effect that all monies shown as expenditure in the Appropriation Accounts have been spent and no unspent amount is lying in the Drawing and Disbursing Officers' (DDOs) Bank Account as on 31 March 2023, was not received.

**Grant No. 33 Land Resources, Soil and Water Conservation
(All Voted)**

	Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)

33.1 Revenue :

Major Head:

2402 Soil and Water Conservation

Original	19,80,57			
Supplementary	18,63,98	38,44,55	37,04,63	(-)1,39,92
Amount surrendered during the year (31 March 2023)				1,56,92

Despite pursuance, representation from the Grant Controlling Officer to the effect that all monies shown as expenditure in the Appropriation Accounts have been spent and no unspent amount is lying in the Drawing and Disbursing Officers' (DDOs) Bank Account as on 31 March 2023, was not received.

**Grant No. 34 Animal Husbandry and Veterinary
(All Voted)**

		Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in thousand)				

34.1 Revenue :

Major Heads:

2403 Animal Husbandry

2404 Dairy Development

Original	64,71,48			
Supplementary	17,11,06	81,82,54	75,08,33	(-)6,74,21
Amount surrendered during the year (31 March 2023)				6,45,99

34.2 Capital:

Major Head:

4403 Capital Outlay on Animal Husbandry

Original	...			
Supplementary	20,21,88	20,21,88	19,84,36	(-)37,52
Amount surrendered during the year (March 2023)				...

Notes and Comments:

34.1 Revenue:

34.1.1 Against available saving of ₹ 674.21 lakh, ₹ 645.99 lakh only was surrendered during the year.

34.1.2 In view of saving of ₹ 674.21 lakh, supplementary provision of ₹ 1,711.06 lakh obtained during the year proved excessive.

34.1.3 Saving of ₹ 1,902.46 lakh and ₹ 2,190.61 lakh (20.35 *per cent* and 26.34 *per cent* of the total budget provision) also occurred under this grant during 2020-21 and 2021-22 respectively.

Grant No. 34 Animal Husbandry and Veterinary - Contd.**34.1.4 Saving occurred mainly under:**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(i)	2403 Animal Husbandry			
	101 Veterinary Services and Animal Health			
	01 Hospital and Dispensaries			
	O.	2,611.10		
	S.	6.17		
	R.	(-)219.29	2,397.98	2,419.16
				(+)21.18

Reduction of ₹ 219.29 lakh from the provision by way of surrender, stated due to non-granting of dearness allowances during the year (₹ 216.96 lakh under salaries) and reasons thereof for remaining amount of ₹ 2.13 lakh, ₹ 0.05 lakh and ₹ 0.15 lakh under wages, rents rates and taxes and other charges respectively, not stated.

Specific reasons for final excess of ₹ 21.18 lakh have not been intimated (July 2023).

(ii)	Central Assistance (CA)			
	113 Administrative Investigation and Statistics			
	02 Sample Survey and Statistics/CSS			
	O.	255.58		
	R.	(-)165.58	90.00	63.11
				(-)26.89

Withdrawal of ₹ 165.58 lakh from the provision by way of surrender, stated due to non-release of fund by the Government of India (₹ 150.58 lakh, ₹ 10.00 lakh and ₹ 5.00 lakh under salaries, domestic travel expenses and other charges respectively).

Specific reasons for saving of ₹ 26.89 lakh have not been intimated (July 2023).

(iii)	102 Cattle and Buffalo Development			
	01 Cattle Development			
	O.	343.06		
	R.	(-)62.40	280.66	289.32
				(+)8.66

Reduction of ₹ 62.40 lakh from the provision by way of surrender, stated due to non-granting of anticipated increase of dearness allowances, during the year (₹ 56.38 lakh under salaries), non-matching of claim amount (₹ 0.04 lakh under medical treatment) and reasons for remaining amount of ₹ 5.98 lakh under wages, not stated.

Specific reasons for final excess of ₹ 8.66 lakh have not been intimated (July 2023).

Grant No. 34 Animal Husbandry and Veterinary - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

(iv)	2403	Animal Husbandry			
	103	Poultry Development			
	01	Poultry Development			
	O.	295.70			
	R.	(-)35.49	260.21	261.66	(+)1.45

Withdrawal of ₹ 35.49 lakh from the provision by way of surrender, stated due to non-granting of anticipated increase of dearness allowances during the year (₹ 33.65 lakh under salaries) and reasons for remaining amount of ₹ 1.84 lakh under wages, not stated.

Specific reasons for final excess of ₹1.45 lakh have not been intimated (July 2023).

Final excess of ₹ 0.12 lakh also occurred under this head of account during 2021-22.

(v)	001	Direction and Administration			
	02	Administration			
	O.	1,233.98			
	S.	3.00			
	R.	(-)11.11	1,225.87	1,207.15	(-)18.72

Reduction of ₹ 11.11 lakh from the provision by way of surrender, stated due to non-granting of anticipated increase of dearness allowances during the year (₹ 9.82 lakh under salaries), reasons thereof for ₹ 1.22 lakh under wages, not stated and specific reasons for remaining amount of ₹ 0.07 lakh under medical treatment, not stated.

Specific reasons for saving of ₹ 18.72 lakh have not been intimated (July 2023).

Saving of ₹ 0.19 lakh and ₹ 0.78 lakh also occurred under this head of account during 2020-21 and 2021-22 respectively.

(vi)	109	Extension and Training			
	01	Vety Extension Research and Training			
	O.	105.79			
	S.	3.33			
	R.	(-)27.55	81.57	81.54	(-)0.03

Withdrawal of ₹ 27.55 lakh from the provision by way of surrender, stated due to non-granting of anticipated increase of dearness allowances during the year (₹ 26.85 lakh under salaries), reasons for ₹ 0.20 lakh under wages, not stated and specific reasons for ₹ 0.30 lakh under office expenses, not stated and non-covering of claimed amount with the available budget provision (₹ 0.20 lakh under scholarship/stipend).

Grant No. 34 Animal Husbandry and Veterinary - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

Specific reasons for savings of ₹0.03 lakh have not been intimated (July 2023).

(vii)	2403 Animal Husbandry			
	001 Direction and Administration			
	01 Direction			
	O.	418.89		
	S.	47.11		
	R.	(-)27.88	438.12	439.28 (+)1.16

Reduction of ₹ 27.88 lakh from the provision by way of surrender, stated due to non-granting of anticipated increase of dearness allowances during the year (₹ 12.84 lakh under salaries) and non-receipt of additional fund as allocated by the Finance Department (Budget), Government of Mizoram ₹ 15.04 lakh under medical treatment.

Specific reasons for final excess of ₹ 1.16 lakh have not been intimated (July 2023).

(viii)	101 Veterinary Services and Animal Health			
	07 State Vety Council			
	O.	41.17		
	R.	(-)24.60	16.57	16.57 ...

Withdrawal of ₹ 24.60 lakh from the provision by way of surrender, stated due to transfer out of Registrar (₹ 24.60 lakh under grants-in-aid salary).

(ix)	105 Piggery Development			
	01 Piggery Development			
	S.	327.61		
	R.	(-)12.37	315.24	304.09 (-)11.15

Reduction of ₹ 12.37 lakh from the provision by way of surrender, stated due to non-granting of anticipated increase of dearness allowance during the year (₹ 2.03 lakh under salaries), reasons thereof for ₹ 1.96 lakh under wages, not stated and transfer out of Managing Director (₹8.38 lakh under grants-in-aid salary).

Specific reasons for saving of ₹ 11.15 lakh have not been intimated (July 2023).

Saving of ₹ 6.68 lakh and ₹ 3.81 lakh also occurred under the head of account during 2020-21 and 2021-22 respectively.

Grant No. 34 Animal Husbandry and Veterinary - Concl'd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

(x)	2403	Animal Husbandry			
	107	Fodder and Feed Development			
	01	Fodder and Feed Development			
	O.	332.16			
	R.	(-)10.04	322.12	318.21	(-)3.91

Withdrawal of ₹ 10.04 lakh from the provision was the net result of (a) decrease of ₹ 9.59 lakh by the way of surrender, stated due to non-granting of anticipated increase of dearness allowance (₹ 6.94 lakh under salaries) and reasons thereof for ₹ 2.65 lakh under wages, not stated and (b) further decrease of ₹ 0.45 lakh through re-appropriation, stated due to re-provision of fund (₹0.45 lakh under supplies and materials) to other head of account (2403-00-113-01-26).

Specific reasons for saving of ₹ 3.91 lakh have not been intimated (July 2023).

Saving of ₹ 0.04 lakh also occurred under this head of account during 2021-22.

(xi)	101	Veterinary Services and Animal Health			
	02	Control of Animal Disease			
	O.	39.89			
	R.	(-)15.47	24.42	28.00	(+)3.58

Reduction of ₹ 15.47 lakh from the provision by way of surrender, stated due to non-granting of anticipated increase of dearness allowance during the year (₹ 15.45 lakh under salaries) and non-covering of claimed amount with the available budget provision (₹ 0.02 lakh under medical treatment).

Specific reasons for final excess of ₹ 3.58 lakh have not been intimated (July 2023).

Despite pursuance, representation from the Grant Controlling Officer to the effect that all monies shown as expenditure in the Appropriation Accounts have been spent and no unspent amount is lying in the Drawing and Disbursing Officers' (DDOs) Bank Account as on 31 March 2023, was not received.

**Grant No. 35 Fisheries
(All Voted)**

	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in thousand)			

35.1 Revenue :

Major Head:

2405 Fisheries

Original	9,29,03			
Supplementary	17,74,04	27,03,07	26,40,46	(-)62,61
Amount surrendered during the year (31 March 2023)				62,59

Despite pursuance, representation from the Grant Controlling Officer to the effect that all monies shown as expenditure in the Appropriation Accounts have been spent and no unspent amount is lying in the Drawing and Disbursing Officers' (DDOs) Bank Account as on 31 March 2023, was not received.

**Grant No. 36 Environment, Forest and Climate Change
(All Voted)**

	Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)

36.1 Revenue:

Major Heads:

2406 Forestry and Wild Life

3435 Ecology and Environment

Original	2,13,02,16			
Supplementary	52,67,07	2,65,69,23	1,36,19,83	(-)1,29,49,40
Amount surrendered during the year (31 March 2023)				1,04,90,43

36.2 Capital:

Major Head:

**4406 Capital outlay on
Forestry and Wild Life**

Original	47,82,00			
Supplementary	...	47,82,00	...	(-)47,82,00
Amount surrendered During the year (31 March 2023)				...

Notes and Comments:

36.1 Revenue:

36.1.1 Against the available saving of ₹ 12,949.40 lakh, ₹ 10,490.43 lakh only was surrendered during the year.

36.1.2 In view of saving of ₹ 12,949.40 lakh, supplementary provision of ₹ 5,267.07 lakh obtained during the year proved unnecessary as the actual expenditure of ₹ 13,619.83 lakh did not come to the original budget provision of ₹ 21,302.16 lakh.

36.1.3 Saving of ₹ 13,913.57 lakh and ₹ 10,906.70 lakh (55.52 per cent and 42.04 per cent of the total budget provision) also occurred under this grant during 2020-21 and 2021-22 respectively.

Grant No. 36 Environment, Forest and Climate Change - Contd.**36.1.4 Saving occurred mainly under:**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(i)	Central Assistance (CA)			
2406	Forestry and Wild Life			
01	Forestry			
102	Social and Farm Forestry			
13	Green India Mission/CSS			
O.	9,349.73			
R.	(-)5,722.74	3,626.99	3,627.00	(+)0.01

Reduction of ₹ 5,722.74 lakh from the provision by way of surrender, specific reasons thereof, not stated (₹ 5,182.42 lakh and ₹ 540.32 lakh under minor works and other charges respectively).

Specific reasons for final excess of ₹ 0.01 lakh have not been intimated (July 2023).

(ii)	04	Afforestation and Ecology Development			
	103	State Compensatory Afforestation			
	01	State Authority			
	O.	50.00			
	S.	4,331.46			
	R.	(-)1,997.89	2,383.57	2,359.17	(-)24.40

Withdrawal of ₹ 1,997.89 lakh from the provision by the way of surrender, detailed and specific reasons thereof, not stated ₹ 1,991.93 lakh and ₹ 5.96 lakh under other charges and minor works respectively.

Specific reasons for saving of ₹ 24.40 lakh have not been intimated (July 2023).

(iii)	Central Assistance (CA)				
	01	State Authority/CSS			
	O.	2,434.62	2,434.62	...	(-)2,434.62

Specific reasons for non-utilisation of entire original provision of ₹ 2,434.62 lakh have not been intimated (July 2023).

Grant No. 36 Environment, Forest and Climate Change - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

(iv) Central Assistance (CA)**2406 Forestry and Wild Life**01 *Forestry*

102 Social and Farm Forestry

07 National Afforestation Programme/CSS

O. 1,317.54

R. (-)1,317.54

...

...

...

Withdrawal of entire original provision of ₹ 1,317.54 lakh by way of surrender, stated due to non-receipt of fund under the scheme (₹ 1,171.58 lakh and ₹ 145.96 lakh under minor works and other charges respectively).

(v) Central Assistance (CA)02 *Environmental Forestry and Wild Life*

110 Wild Life Preservation

14 Integrated Development of
Wild Life Habitat/CSS

O. 644.49

R. (-)454.29

190.20

190.20

...

Reduction of ₹ 454.29 lakh from the provision by way of surrender, reasons thereof for ₹ 326.09 lakh under minor works, not stated and specific reasons for remaining amount of ₹ 128.20 lakh under other charges, not stated.

(vi) Central Assistance (CA)

15 Dampa Tiger Reserve/CSS

O. 465.00

R. (-)371.47

93.53

93.54

(+)0.01

Withdrawal of ₹ 371.47 lakh from the provision by way of surrender, specific reasons thereof, not stated (₹ 241.78 lakh, ₹ 56.40 lakh and ₹ 73.29 lakh under wages, minor works and other charges respectively).

Specific reasons for final excess of ₹ 0.01 lakh have not been intimated (July 2023).

Grant No. 36 Environment, Forest and Climate Change - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

- (vii) **2406 Forestry and Wild Life**
 01 *Forestry*
 001 Direction and Administration
 02 Administration

O.	2,763.26			
R.	(-)181.38	2,581.88	2,581.88	...

Reduction of ₹ 181.38 lakh from the provision was the net result of (a) decrease of ₹ 160.23 lakh through re-appropriation, stated due to retirement of employee and non-release of dearness allowance by the Government of Mizoram (₹ 145.86 lakh under salaries) and re-provision of fund (₹ 0.18 lakh, ₹ 13.59 lakh and ₹ 0.60 lakh under office expenses, minor works and other charges respectively) to other heads of account, (b) further decrease of ₹ 151.80 lakh by way of surrender, stated due to retirement of employee and non-release of dearness allowance by the Government of Mizoram (₹ 144.45 lakh under salaries) and specific reasons thereof for remaining amount of ₹ 7.35 lakh under other charges, not stated and (c) increase of ₹ 130.65 lakh through re-appropriation, detailed reasons thereof, not stated (₹ 97.93 lakh, ₹ 13.20 lakh and ₹ 19.52 lakh under wages, medical treatment and domestic travel expenses respectively).

- (viii) 01 Direction

O.	1,497.39			
R.	(-)115.90	1,381.49	1,381.50	(+)0.01

Withdrawal of ₹ 115.90 lakh from the provision was the net effect of (a) decrease of ₹ 118.02 lakh by way of surrender, stated due to freezing of dearness allowances by the Government of Mizoram and retirement of employee (₹ 105.76 lakh under salaries), decrease in activities during the year (₹ 3.60 lakh, ₹ 1.01 lakh, ₹ 4.65 lakh and ₹ 3.00 lakh under rents, rates and taxes, other administrative expenses, professional services and scholarship/stipend respectively), (b) further decrease of ₹ 3.95 lakh through re-appropriation, stated due to re-provision of fund (₹ 0.14 lakh, ₹ 1.10 lakh and ₹ 2.43 lakh under advertising and publicity, minor works and other charges respectively) to other heads of account for meeting excess expenditure thereof and specific reasons thereof for ₹ 0.28 lakh under other administrative expenses, not stated and (c) increase of ₹ 6.07 lakh through re-appropriation, stated due to re-provision of fund (₹ 3.53 lakh, ₹ 0.10 lakh, ₹ 1.94 lakh and ₹ 0.50 lakh under medical treatment, domestic travel expenses, office expenses and motor vehicles respectively) from other heads of account.

Specific reasons for final excess of ₹ 0.01 lakh have not been intimated (July 2023).

Final excess of ₹ 0.01 lakh also occurred under this head of account during 2020-21.

Grant No. 36 Environment, Forest and Climate Change - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

(ix) 2406 Forestry and Wild Life

01 Forestry

102 Social and Farm Forestry

08 Intensification of Forest Management/CSS

O. 137.78

R. (-)106.91

30.87

30.87

...

Reduction of ₹ 106.91 lakh from the provision by way surrender, specific reasons thereof, not stated (₹ 68.40 lakh and ₹ 38.51 lakh under wages and other charges respectively).

(x) 005 Survey and Utilisation of Forest Management (CSS)

02 W.P.O.

O. 293.87

R. (-)69.65

224.22

224.22

...

Withdrawal of ₹ 69.65 lakh from the provision was the net result of (a) decrease of ₹ 58.61 lakh by way of surrender, reasons thereof, not stated (₹ 58.61 lakh under salaries), (b) further decrease of ₹ 11.39 lakh through re-appropriation, stated due to re-provision of fund (₹ 0.22 lakh, ₹1.50 lakh, ₹ 8.00 lakh and ₹ 1.67 lakh under medical treatment, office expenses, minor works and other charges respectively) to other heads of account to meet excess expenditure thereof and (c) increase of ₹ 0.35 lakh through re-appropriation, stated due to re-provision of fund (₹ 0.35 lakh domestic travel expenses) from other saving head of account.

(xi) 101 Forest Conservation, Development and Regeneration

01 Forest Protection

O. 166.51

R. (-)41.34

125.17

125.17

...

Reduction of ₹ 41.34 lakh from the provision was the net effect of (a) decrease of ₹ 35.54 lakh by way of surrender, stated due to freezing of dearness allowances by the Government of Mizoram (₹ 35.54 lakh under salaries), (b) further decrease of ₹ 6.06 lakh through re-appropriation, stated due to re-provision of fund (₹ 0.46 lakh, ₹ 0.70 lakh, ₹ 4.00 lakh and ₹ 0.90 lakh under domestic travel expenses, office expenses, minor works and other charges respectively) to other heads of account to meet excess expenditure thereof and (c) increase of ₹ 0.26 lakh through re-appropriation, stated due to re-provision of fund (₹ 0.26 lakh under medical treatment) from other saving head of account.

Grant No. 36 Environment, Forest and Climate Change - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

(xii)	2406	Forestry and Wild Life			
	02	<i>Environmental Forestry and Wild Life</i>			
	110	Wild Life Preservation			
	01	Preservation of Wild Life			
	O.	730.20			
	S.	20.00			
	R.	(-)36.61	713.59	713.60	(+)0.01

Withdrawal of ₹ 36.61 lakh from the provision was the net result of (a) decrease of ₹ 74.23 lakh by way of surrender, reasons thereof, not stated (₹ 74.23 lakh under salaries), (b) further decrease of ₹ 0.80 lakh through re-appropriation, stated due to re-provision of fund (₹ 0.80 lakh office expenses) to other head of account to meet excess expenditure thereof and (c) increase of ₹ 38.42 lakh through re-appropriation, stated due to re-provision of fund (₹ 1.27 lakh, ₹ 8.68 lakh, ₹ 1.12 lakh, ₹ 20.47 lakh and ₹ 6.88 lakh under wages, medical treatment, domestic travel expenses, minor works and other charges respectively) from other saving heads of account.

Specific reasons for final excess of ₹ 0.01 lakh have not been intimated (July 2023).

Final excess of ₹ 1.71 lakh also occurred under this had of account during 2020-21.

(xiii)	01	<i>Forestry</i>			
	003	Education and Training			
	02	Forest Extension			
	O.	97.12			
	R.	(-)29.74	67.38	67.38	...

Reduction of ₹ 29.74 lakh from the provision was the net effect of (a) decrease of ₹ 25.10 lakh by way of surrender, stated due to freezing of dearness allowances (₹ 25.10 lakh under salaries), (b) further decrease of ₹ 4.98 lakh through re-appropriation, stated due to re-provision of fund (₹ 0.28 lakh, ₹ 0.70 lakh and ₹ 4.00 lakh under domestic travel expenses and minor works respectively) to other heads of account for meeting excess expenditure thereof and (c) increase of ₹ 0.34 lakh through re-appropriation, stated due to re-provision of fund (₹ 0.34 lakh under medical treatment) from other saving head of account.

Grant No. 36 Environment, Forest and Climate Change - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(xiv)	Central Assistance (CA)			
2406	Forestry and Wild Life			
01	Forestry			
102	Social and Farm Forestry			
09	Conservation of Natural Resources and Eco-Systems/CSS			
O.	22.82			
S.	416.88			
R.	(-)28.52	411.18	411.19	(+)0.01

Reasons for reduction of ₹ 28.52 lakh from the provision by way of surrender, not stated (₹ 22.82 lakh and ₹ 5.70 lakh under wages and minor works respectively).

Specific reasons for final excess of ₹ 0.01 lakh have not been intimated (July 2023).

(xv)	003	Education and Training			
	01	Training of Forest Personnel			
	O.	177.84			
	R.	(-)22.98	154.86	154.86	...

Withdrawal of ₹ 22.98 lakh from the provision was the net result of (a) decrease of ₹ 20.44 lakh by way of surrender, stated due to freezing of dearness allowances (₹ 20.44 lakh under salaries), (b) further decrease of ₹ 2.57 lakh through re-appropriation, stated due to re-provision of fund (₹ 0.60 lakh, ₹ 0.14 lakh, ₹ 0.75 lakh, ₹ 0.50 lakh and ₹ 0.58 lakh under medical treatment, domestic travel expenses, office expenses, minor works and other charges respectively) to other heads of account to meet excess expenditure thereof and (c) increase of ₹ 0.03 lakh through re-appropriation, stated due to re-provision of fund (₹ 0.03 lakh under motor vehicles) from other saving head of account.

Grant No. 36 Environment, Forest and Climate Change - Concl'd.

36.1.5 Saving mentioned at note 36.1.4 above was partly offset by excess under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(i)	2406 Forestry and Wild Life			
	01 Forestry			
	101 Forest Conservation, Development and Regeneration			
	08 Maintenance of Forest			
	O.	985.61		
	R.	13.90	999.51	...

Augmentation of ₹ 13.90 lakh in the provision was the net result of (a) increase of ₹ 17.25 lakh through re-appropriation, stated due to re-provision of fund (₹ 1.26 lakh and ₹ 15.99 lakh under wages and minor works respectively) from other saving heads of account and (b) decrease of ₹ 3.35 lakh through re-appropriation, stated due to re-provision of fund (₹ 3.35 lakh under other charges) to other head of account for meeting excess expenditure thereof.

36.2 Capital:

36.2.1 No part of available saving of ₹ 4,782.00 lakh was surrendered during the year.

36.2.2 Saving occurred under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(i)	Central Assistance (CA)			
	4406 Capital Outlay on Forestry and Wild Life			
	01 Forestry			
	101 Forest Conservation, Development and Regeneration			
	01 Bio-Diversity Conservation and Forest Enrichment Project/EAP			
	O.	4,782.00		
	R.	(-)4,782.00	...	...

Reasons for withdrawal of entire original provision of ₹ 4,782.00 lakh have not been intimated (July 2023).

Despite pursuance, representation from the Grant Controlling Officer to the effect that all monies shown as expenditure in the Appropriation Accounts have been spent and no unspent amount is lying in the Drawing and Disbursing Officers' (DDOs) Bank Account as on 31 March 2023, was not received.

**Grant No. 37 Co-operation
(All Voted)**

		Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in thousand)				

37.1 Revenue:

Major Head:

2425 Co-operation

Original	15,81,67			
Supplementary	90,81	16,72,48	14,57,77	(-)2,14,71
Amount surrendered during the year (31 March 2023)				2,13,91

37.2 Capital

Major Head:

6425 Loans for Co-operation

Original	...			
Supplementary	2,19,16	2,19,16	2,19,16	...
Amount surrendered during the year (31 March 2023)				...

Notes and Comments:

37.1 Revenue:

37.1.1 Against the available saving of ₹ 214.71 lakh, ₹ 213.91 lakh only was surrendered during the year.

37.1.2 In view of saving of ₹ 214.71 lakh, supplementary provision of ₹ 90.81 lakh obtained during the year proved unnecessary as the actual expenditure of ₹ 1,457.77 lakh did not come to the original budget provision of ₹ 1,581.67 lakh.

37.1.3 Saving of ₹ 170.29 lakh and ₹ 155.64 lakh (10.43 *per cent* and 9.76 *per cent* of the total budget provision) also occurred under this grant during 2020-21 and 2021-22 respectively.

Grant No. 37 Co-operation - Contd.**37.1.4 Saving occurred mainly under:**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(i)	Central Assistance (CA)			
	2425 Co-operation			
	108 Assistance to other Co-operatives			
	11 Van Dhan Mission /CSS			
	O.	200.00		
	S.	15.00		
	R.	(-)200.00	15.00	...

Reasons for reduction of ₹ 200.00 lakh from the provision by way of surrender, not stated (₹ 200.00 lakh under grants-in-aid non-salary).

(ii)	001 Direction and Administration			
	01 Direction			
	O.	686.28		
	S.	39.50		
	R.	(-)6.32	719.46	718.25 (-)1.21

Reasons for withdrawal of ₹ 6.32 lakh from the provision by way of surrender, not stated (₹ 0.06 lakh, ₹ 6.00 lakh, ₹ 0.25 lakh and ₹ 0.01 lakh under salaries, wages, medical treatment and domestic travel expenses respectively).

Specific reasons for saving of ₹ 1.21 lakh have not been intimated (July 2023).

Saving of ₹ 4.62 lakh also occurred under this head of account during 2021-22.

(iii)	277 Co-operative Education			
	02 Mizoram State Co-operative Union, Lunglei			
	O.	54.51		
	R.	(-)0.68	53.83	53.83 ...

Reasons for reduction of ₹ 0.68 lakh from the provision by way of surrender, not stated (₹ 0.68 lakh under grants-in-aid salary).

Grant No. 37 Co-operation - Concl'd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(iv)	2425 Co-operation			
	277 Co-operative Education			
	01 Assistance to Mizoram State Co-operative Union, Aizawl			
	O.	227.76		
	R.	(-)0.32	227.44	227.44 ...

Reasons for reduction of ₹ 0.32 lakh from the provision by way of surrender, not stated (₹ 0.32 lakh under grants-in-aid salary).

Despite pursuance, representation from the Grant Controlling Officer to the effect that all monies shown as expenditure in the Appropriation Accounts have been spent and no unspent amount is lying in the Drawing and Disbursing Officers' (DDOs) Bank Account as on 31 March 2023, was not received.

**Grant No. 38 Rural Development
(All Voted)**

		Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in thousand)				
38.1	Revenue:			
	Major Heads:			
2216	Housing			
2501	Special Programmes for Rural Development			
2505	Rural Employment			
2515	Other Rural Development Programmes			
2575	Other Special Area Programmes			
	Original	4,36,17,47		
	Supplementary	1,05,34,87	5,41,52,34	3,57,35,19
				(-)1,84,17,15
	Amount surrendered during the year (31 March 2023)			1,83,53,60
38.2	Capital:			
	Major Head:			
4515	Capital Outlay on Other Rural Development Programmes			
	Original	...		
	Supplementary	2,21,00	2,21,00	2,21,00
				...
	Amount surrendered during the year (31 March 2023)			...

Notes and Comments:

38.1 Revenue:

38.1.1 Out of the available saving of ₹ 18,417.15 lakh, ₹ 18,353.60 lakh only was surrendered during the year.

Grant No. 38 Rural Development - Contd.

38.1.2 In view of saving of ₹ 18,417.15 lakh, supplementary provision of ₹ 10,534.87 lakh obtained during the year proved unnecessary as the actual expenditure of ₹ 35,735.19 lakh did not come to the original budget provision of ₹ 43,617.47 lakh.

38.1.3 Saving of ₹ 22,887.20 lakh and ₹ 27,371.19 lakh (42.87 *per cent* and 54.35 *per cent* of the total budget provision) also occurred under this grant during 2020-21 and 2021-22 respectively.

38.1.4 Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

(i) **Central Assistance (CA)**

2505 Rural Employment

02 *Rural Employment Guarantee Schemes*

101 National Rural Employment Programmes

02 MG-NREGS/CSS

O. 22,584.28

S. 37.14

R. (-)10,602.54 12,018.88 11,859.46 (-)159.42

Reduction of ₹ 10,602.54 lakh from the provision by way of surrender, stated due to non-release of fund by the Government of India (₹ 10,602.54 lakh under grants-in-aid non-salary).

Specific reasons for saving of ₹ 159.42 lakh have not been intimated (July 2023).

Saving of ₹ 0.01 lakh also occurred under this head of account during 2021-22.

(ii) **Central Assistance (CA)**

2575 Other Special Area Programmes

06 *Border Area Development*

101 Border Area Development Programme

01 BADP under RD Department/CSS

O. 4,059.00

R. (-)2,803.00 1,256.00 1,256.00 ...

Withdrawal of ₹ 2,803.00 lakh from the provision by way of surrender, stated due to non-release of fund by the Government of India (₹ 8.00 lakh, ₹ 20.00 lakh and ₹ 2,775.00 lakh under wages, office expenses and grants-in-aid for creation of capital assets respectively).

Grant No. 38 Rural Development - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

- (iii) **Central Assistance (CA)**
2501 Special Programmes for Rural Development
05 *Wasteland Development*
101 National Wasteland Development Programme
02 Integrated Watershed Management Programme/CSS

O.	3,835.00			
R.	(-)1,693.00	2,142.00	2,142.00	...

Reduction of ₹ 1,693.00 lakh from the provision by way of surrender, stated due to non-release of fund by the Government of India (₹ 1,693.00 lakh under grants-in-aid non-salary).

- (iv) **Central Assistance (CA)**
06 *Self Employment Programmes*
102 National Livelihood Mission
01 National Rural Livelihood Mission/CSS

O.	7,531.15			
R.	(-)978.02	6,553.13	6,553.13	...

Withdrawal of ₹ 978.02 lakh from the provision by way of surrender, stated due to non-release of fund by the Government of India (₹ 497.08 lakh and ₹ 480.94 lakh under grants-in-aid salary and grants-in-aid non salary respectively).

- (v) **Central Assistance (CA)**
2505 Rural Employment
02 *Rural Employment Guarantee Schemes*
101 National Rural Employment Programme
03 MG-NREGS (Admin)/CSS

S.	840.57			
R.	(-)840.57	...	...	...

Withdrawal of entire original provision of ₹ 840.57 lakh by way of surrender, stated due to non-release of fund by the Government of India (₹ 840.57 lakh under grants-in-aid salary).

Grant No. 38 Rural Development - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

(vi)	Central Assistance (CA)			
	2501 Special Programmes for Rural Development			
	06 <i>Self Employment Programmes</i>			
	102 National Rural Livelihood Mission			
	04 Deen Dayal Upadhyaya Gram Jyoti Yojana /CSS			
	O.	552.50		
	R.	(-)552.50	...	...

Withdrawal of entire original provision of ₹ 552.50 lakh by way of surrender, stated due to non-release of fund by the Government of India (₹ 552.50 lakh under grants-in-aid non-salary).

(vii)	102 National Rural Livelihood Mission			
	01 National Rural Livelihood Mission/SMS			
	S.	1,129.60		
	R.	(-)401.47	728.13	728.13 ...

Reduction of ₹ 401.47 lakh from the provision by way of surrender, stated due to non-receipt of expenditure sanction from the Government of Mizoram (₹ 401.47 lakh under grants-in-aid non-salary).

(viii)	Central Assistance (CA)			
	102 National Livelihood Mission			
	02 MKSP under NRLM/CSS			
	O.	169.60		
	R.	(-)169.60	...	...

Withdrawal of entire original provision of ₹ 169.60 lakh by way of surrender, stated due to non-release of funds by the Government of India (₹ 169.60 lakh under grants-in-aid non-salary).

(ix)	Central Assistance (CA)			
	2515 Other Rural Development Programmes			
	104 DRDA Administration			
	01 DRDA Programme/CSS			
	O.	164.72		
	R.	(-)82.36	82.36	82.36 ...

Reduction of ₹ 82.36 lakh from the provision by way of surrender, stated due to non-release of fund (₹ 78.63 lakh and ₹ 3.73 lakh under grants-in-aid salary and grants-in-aid non-salary respectively) by the Government of India.

Grant No. 38 Rural Development - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(x)	2515 Other Rural Development Programmes			
	001 Direction and Administration			
	02 Administration			
	O. 642.13			
	R. (-)58.80	583.33	566.56	(-)16.77

Withdrawal of ₹ 58.80 lakh from the provision was the net result of (a) decrease of ₹ 47.71 lakh by way of surrender, reasons thereof, not stated (₹ 47.00 lakh and ₹ 0.71 lakh under salaries and rents, rates and taxes respectively) and (b) further decrease of ₹ 11.09 lakh through re-appropriation, stated due to re-provision of fund (₹ 11.09 lakh under salaries) to other head of account.

Specific reasons for saving of ₹ 16.77 lakh have not been intimated (July 2023).

(xi)	2501 Special Programmes for Rural Development			
	06 <i>Self Employment Programmes</i>			
	102 National Rural Livelihood Mission			
	04 Deen Dayal Upadhyaya Gram Jyoti Yojana (DDUGJY)/SMS			
	S. 61.39			
	R. (-)61.39	...	...	...

Withdrawal of entire supplementary provision of ₹ 61.39 lakh by way of surrender, stated due to non-receipt of expenditure sanction from the Government of Mizoram (₹ 61.39 lakh under grants-in-aid non-salary).

(xii)	Central Assistance (CA)			
	2505 Rural Employment			
	02 <i>Rural Employment Guarantee Schemes</i>			
	101 National Rural Employment Programme			
	02 Project UNNATI under NREGS/CSS			
	O. 39.38			
	R. (-)39.38	...	...	...

Withdrawal of entire original provision of ₹ 39.38 lakh by way of surrender, stated due to non-release of fund by the Government of India (₹ 39.38 lakh under grants-in-aid salary).

Grant No. 38 Rural Development - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(xiii) **Central Assistance (CA)****2505 Rural Employment**02 *Rural Employment Guarantee Schemes*

101 National Rural Employment Programme

04 MG-NREGS (CFP)/CSS

S. 24.09

R. (-)24.09

...

...

...

Withdrawal of entire supplementary provision of ₹ 24.09 lakh by way of surrender, stated due to non-release of fund by the Government of India (₹ 24.09 lakh under grants-in-aid salary).

(xiv) **2501 Special Programmes for Rural Development**06 *Self Employment Programmes*

102 National Rural Livelihood Mission

05 SMS for SVEP under NRLM

S. 22.22

R. (-)22.22

...

...

...

Withdrawal of entire supplementary provision of ₹ 22.22 lakh by way of surrender, stated due to non-receipt of expenditure sanction from the Government of Mizoram (₹ 22.22 lakh under grants-in-aid non-salary).

(xv) 02 SMS for MKSP under NRLM

S. 18.85

R. (-)18.85

...

...

...

Withdrawal of entire supplementary provision of ₹ 18.85 lakh by way of surrender, stated due to non-receipt of expenditure sanction from the Government of Mizoram (₹ 18.85 lakh under grants-in-aid non-salary).

(xvi) **2515 Other Rural Development Programmes**

001 Direction and Administration

01 Direction

O. 654.02

S. 7.40

R. (-)1.01

660.41

643.31

(-)17.10

Reasons for reduction of ₹ 1.01 lakh from the provision by way of surrender, not stated (₹ 1.00 lakh and ₹ 0.01 lakh under salaries and advertising and publicity respectively).

Grant No. 38 Rural Development - Concl'd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
				(₹ in lakh)

Specific reasons for saving of ₹ 17.10 lakh have not been intimated (July 2023).

Saving of ₹ 19.18 lakh and ₹ 9.08 lakh also occurred under this head of account during 2020-21 and 2021-22 respectively.

(xvii) 2515 Other Rural Development Programmes

001 Direction and Administration

05 Administration of R.D. Programme

O. 562.77

S. 73.08

R. (-)10.39 625.46 620.79 (-)4.67

Reduction of ₹ 10.39 lakh from the provision by way of surrender, stated due to retirement of employees (₹ 10.30 lakh under salaries and reasons thereof for remaining amount of ₹ 0.09 lakh under medical treatment), not stated.

Reasons for saving of ₹ 4.67 lakh have not been intimated (July 2023).

Saving of ₹ 9.86 lakh also occurred under this head of account during 2021-22.

(xviii) 03 Block Level Administration

O. 1,375.58

S. 154.62

R. 10.08 1,540.28 1,516.54 (-)23.74

Augmentation of ₹ 10.08 lakh in the provision was the net result of (a) increase of ₹ 10.09 lakh through re-appropriation, stated due to re-provision of fund (₹ 5.50 lakh and ₹ 4.59 lakh under salaries and wages respectively) from other saving heads of account and (b) decrease of ₹ 0.01 lakh by way of surrender, reasons thereof, not stated (₹ 0.01 lakh under medical treatment).

Specific reasons for saving of ₹ 23.74 lakh have not been intimated (July 2023).

Saving of ₹ 118.08 lakh and ₹ 23.74 lakh also occurred under this head of account during 2020-21 and 2021-22 respectively.

Despite pursuance, representation from the Grant Controlling Officer to the effect that all monies shown as expenditure in the Appropriation Accounts have been spent and no unspent amount is lying in the Drawing and Disbursing Officers' (DDOs) Bank Account as on 31 March 2023, was not received.

**Grant No. 39 Power and Electricity
(All Voted)**

	Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in thousand)

39.1 Revenue:

Major Heads:

2801 Power

3053 Civil Aviation

Original	6,37,55,84			
Supplementary	3,15,02,20	9,52,58,04	9,45,15,10	(-)7,42,94
Amount surrendered during the year (31 March 2023)				8,03,23

39.2 Capital:

Major Head:

**4801 Capital Outlay on Power
Projects**

Original	7,32,19			
Supplementary	45,79,55	53,11,74	45,73,52	(-)7,38,22
Amount surrendered during the year (31 March 2023)				6,03

Notes and Comments:

39.2 Capital:

39.2.1 Against the available saving of ₹ 738.22 lakh, ₹ 6.03 lakh only was surrendered during the year.

39.2.2 In view of saving of ₹ 738.22 lakh, supplementary provision of ₹ 4,579.55 lakh obtained during the year proved excessive.

39.2.3 Saving of ₹ 2,990.62 lakh (31.74 *per cent* of the total budget provision) also occurred under this grant during 2021-22.

Grant No. 39 Power and Electricity - Concl'd.**39.2.4 Saving occurred mainly under:**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(i)	Central Assistance (CA)			
4801	Capital Outlay on Power Projects			
05	<i>Transmission and Distribution</i>			
800	Other Expenditure			
05	Distribution/CSS			
O.		732.19	732.19	...
				(-)732.19

Reasons for saving of ₹ 732.19 lakh as intimated, fund provision in the Demand for Grants, not allocated/accorded by the Finance Department, not tenable, as fund provision, already made available at page 372 of Demand for Grant 2022-23.

Despite pursuance, representation from the Grant Controlling Officer to the effect that all monies shown as expenditure in the Appropriation Accounts have been spent and no unspent amount is lying in the Drawing and Disbursing Officers' (DDOs) Bank Account as on 31 March 2023, was not received.

**Grant No. 40 Commerce and Industries
(All Voted)**

	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in thousand)			

40.1 Revenue:

Major Heads:

2435 Other Agriculture Programme

2851 Village and Small Industries

2852 Industries

**2853 Non-ferrous Mining and
Metallurgical Industries**

Original	63,59,63			
Supplementary	6,94,55	70,54,18	65,65,66	(-)4,88,52
Amount surrendered during the year (31 March 2023)				3,25,47

40.2 Capital:

Major Head:

**4435 Capital Outlay on Other
Agriculture Programme**

Original	...			
Supplementary	31,49,79	31,49,79	31,49,47	(-)32
Amount surrendered during the year (31 March 2023)				...

Notes and Comments:

40.1 Revenue:

40.1.1 Against the available saving of ₹ 488.52 lakh, ₹ 325.47 lakh only was surrendered during the year.

40.1.2 In view of final saving of ₹ 488.52 lakh, supplementary provision of ₹ 694.55 lakh obtained during the year proved excessive.

40.1.3 Saving of ₹ 2,836.91 lakh and ₹ 2,416.19 lakh (31.60 *per cent* and 26.68 *per cent* of the total budget provision) also occurred under this grant during 2020-21 and 2021-22 respectively.

Grant No. 40 Commerce and Industries - Contd.**40.1.4 Saving occurred mainly under:**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹ in lakh)
(i)	2851 Village and Small Industries			
	102 Small Scale Industries			
	01 Supervision of Small Scale Industries			
	O.	889.30		
	S.	42.47		
	R.	(-)93.00	838.77	813.37 (-)25.40

Reduction of ₹ 93.00 from the provision was the net result of (a) decrease of ₹ 90.00 lakh by way of surrender, reasons thereof, not stated (₹ 90.00 lakh under grants-in-aid salary) and (b) further decrease of ₹ 3.00 lakh through re-appropriation, reasons thereof also, not stated (₹ 3.00 lakh under scholarship/stipend).

Reasons for saving ₹ 25.40 lakh have not been intimated (July 2023).

Saving of ₹ 0.01 lakh also occurred under this head of account during 2020-21.

(ii)	2435 Other Agriculture Programmes			
	01 <i>Marketing and Quality Control</i>			
	101 Marketing Facilities			
	01 Agriculture Marketing			
	O.	450.65		
	S.	15.06		
	R.	(-)56.00	409.71	392.62 (-)17.09

Reasons for withdrawal of ₹ 56.00 lakh from the provision by way of surrender, not stated (₹ 23.00 lakh and ₹ 33.00 lakh under salaries and wages respectively).

Reasons for saving of ₹ 17.09 lakh have not been intimated (July 2023).

(iii)	2853 Non-ferrous Mining and Metallurgical Industries			
	02 <i>Regulation and Development of Mines</i>			
	001 Direction and Administration			
	01 Direction			
	O.	691.70		
	S.	20.56		
	R.	(-)54.47	657.79	647.07 (-)10.72

Grant No. 40 Commerce and Industries - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

Specific reasons for reduction of ₹ 54.47 lakh from the provision by way of surrender, not stated (₹ 50.00 lakh, ₹ 4.00 lakh and ₹ 0.47 lakh under salaries, wages and scholarship/stipend respectively).

Reasons for saving of ₹ 10.72 lakh have not been intimated (July 2023).

(iv)	2852 Industries			
	08 Consumer Industries			
	101 Edible Oils			
	01 Estimate of GOP Establishment			
	O.	189.59		
	R.	(-)35.00	154.59	147.39 (-)7.20

Reasons for reduction of ₹ 35.00 lakh from the provision by way of surrender, not stated (₹ 35.00 lakh under salaries).

Reasons for saving of ₹ 7.20 lakh have not been intimated (July 2023).

Saving of ₹ 0.02 lakh also occurred under this head of account during 2020-21.

(v)	2851 Village and Small Industries			
	102 Small Scale Industries			
	03 District Industries Centre			
	O.	461.92		
	R.	(-)15.00	446.92	432.10 (-)14.82

Reasons for withdrawal of ₹ 15.00 lakh from the provision by way of surrender, not stated (₹ 15.00 lakh under salaries).

Reasons for saving of ₹ 14.82 lakh have not been intimated (July 2023).

Saving of ₹ 0.38 lakh also occurred under this head of account during 2020-21.

Grant No. 40 Commerce and Industries - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

(vi) 2435 Other Agriculture Programmes01 *Marketing and Quality Control*

101 Market Facilities

03 Other Expenditure

O. 281.06

R. (-)20.00 261.06 251.75 (-)9.31

Reasons for withdrawal of ₹ 20.00 lakh from the provision by way of surrender, not stated (₹ 20.00 lakh under salaries).

Reasons for saving of ₹ 9.31 lakh have not been intimated (July 2023).

(vii) 2851 Village and Small Industries

104 Handicraft Industries

02 Promotion and Development of Handicraft Industries

O. 272.13

R. (-)6.16 265.97 249.92 (-)16.05

Reasons for reduction of ₹ 6.16 lakh from the provision through re-appropriation, not stated (₹ 6.16 lakh under scholarship/stipend).

Reasons for saving of ₹ 16.05 lakh have not been intimated (July 2023).

Saving of ₹ 0.07 lakh also occurred under this head of account during 2020-21.

(viii) 105 Khadi and Village Industries

01 Promotion and Development of Khadi and Village Industries (KVI)

O. 1,575.57

R. (-)10.00 1,565.57 1,554.30 (-)11.27

Reasons for withdrawal of ₹ 10.00 lakh from the provision by way of surrender, not stated (₹ 10.00 lakh under salaries).

Reasons for saving of ₹ 11.27 lakh have not been intimated (July 2023).

Saving of ₹ 0.01 lakh also occurred under this head of account during 2020-21.

Grant No. 40 Commerce and Industries - Concl'd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

(ix) 2851 Village and Small Industries

103 Handloom Industries

02 Promotion and Development of Handicraft Industries

O. 258.73

R. (-)16.00

242.73

238.60

(-)4.13

Reduction of ₹ 16.00 lakh from the provision was the net result of (a) decrease of ₹ 15.00 lakh by way of surrender, reasons thereof, not stated (₹ 15.00 lakh under salaries) and (b) further decrease of ₹ 1.00 lakh through re-appropriation, reasons thereof also, not stated (₹ 1.00 lakh under advertising and publicity).

Reasons for saving of ₹ 4.13 lakh have not been intimated (July 2023).

(x) 102 Small Scale Industries
02 Promotion and Development of Small Scale Industries

O. 56.24

R. (-)16.00

40.24

40.84

(+)0.60

Reasons for reduction of ₹ 16.00 lakh from the provision by way of surrender, not stated (₹ 16.00 lakh under salaries).

Reasons for final excess of ₹ 0.60 lakh have not been intimated (July 2023).

Final excess of ₹ 8.59 lakh also occurred under this head of account during 2021-22.

(xi) 08 Development of Bamboo Industries

O. 155.68

R. (-)12.00

143.68

142.57

(-)1.11

Reasons for reduction of ₹ 12.00 lakh from the provision by way of surrender, not stated (₹ 12.00 lakh under grants-in-aid salary).

Reasons for saving of ₹ 1.11 lakh have not been intimated (July 2023).

Despite pursuance, representation from the Grant Controlling Officer to the effect that all monies shown as expenditure in the Appropriation Accounts have been spent and no unspent amount is lying in the Drawing and Disbursing Officers' (DDOs) Bank Account as on 31 March 2023, was not received.

**Grant No. 41 Sericulture
(All Voted)**

		Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in thousand)				

41.1 Revenue:

Major Head:

2851 Village and Small Industries

Original	17,39,92			
Supplementary	60,95	18,00,87	16,89,42	(-)1,11,45
Amount surrendered during the year (31 March 2023)				1,11,42

41.2 Capital:

Major Head:

**4851 Capital Outlay on Village
and Small Industries**

Original	...			
Supplementary	2,00,00	2,00,00	2,00,00	...
Amount surrendered during the year (31 March 2023)				...

Notes and Comments:

41.1 Revenue:

41.1.1 Against the available saving of ₹111.45 lakh, ₹111.42 lakh only was surrendered during the year.

41.1.2 In view of saving of ₹ 111.45 lakh, supplementary provision of ₹ 60.95 lakh obtained during the year proved unnecessary as the expenditure of ₹ 1,689.42 lakh did not come to the original budget provision of ₹ 1,739.92 lakh.

41.1.3 Saving of ₹ 392.91 lakh and ₹ 379.81 lakh (14.96 per cent and 17.57 per cent of the total budget provision) also occurred under this grant during 2020-21 and 2021-22 respectively.

Grant No. 41 Sericulture - Contd.**41.1.4 Saving occurred mainly under:**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹ in lakh)
(i)	2851 Village and Small Industries			
	107 Sericulture Industries			
	02 Administration			
	O.	1,534.79		
	S.	6.00		
	R.	(-)-76.35	1,464.44	1,466.55 (+)2.11

Withdrawal of ₹ 76.35 lakh from the provision was the net result of (a) decrease of ₹ 80.30 lakh by way of surrender, stated due to non-filling up of vacant post and superannuation of officers and staff (₹ 68.50 lakh under salaries), regularization and termination of provisional employees (₹ 11.71 lakh under wages) and vacation of one godown at Hnathial Village (₹ 0.09 lakh under rents, rates and taxes), (b) further decrease of ₹ 2.33 lakh through re-appropriation, stated due to non-filling up of vacant post and superannuation of officers and staff (₹ 2.33 lakh under salaries) and (c) increase of ₹ 6.28 lakh through re-appropriation, reasons thereof, not stated (₹ 0.53 lakh, ₹ 0.29 lakh and ₹ 5.46 lakh under medical treatment, domestic travel expenses and office expenses respectively).

Specific reasons for final excess of ₹ 2.11 lakh have not been intimated (July 2023).

(ii)	107 Sericulture Industries			
	01 Direction			
	O.	169.08		
	R.	(-)-31.25	137.83	129.05 (-)8.78

Reduction of ₹ 31.25 lakh from the provision was the net effect of (a) decrease of ₹ 30.68 lakh by way of surrender, stated due to non-filling up of vacant post and superannuation of officer and staff (₹ 30.42 lakh under salaries) and due to late receipt of claim (₹ 0.26 lakh under advertising and publicity) and (b) further decrease of ₹ 0.57 lakh through re-appropriation, reasons thereof, not stated (₹ 0.39 lakh and ₹ 0.18 lakh under medical treatment and domestic travel expenses respectively).

Specific reasons for saving of ₹ 8.78 lakh have not been intimated (July 2023).

Grant No. 41 Sericulture - Concl'd.

41.1.5 Saving mentioned at note 41.1.4 above was partly offset by excess under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

(i) **2851 Village and Small Industries**

107 Sericulture Industries

05 Training

O. 15.15

R. 1.01

16.16

21.96

(+)5.80

Augmentation of ₹ 1.01 lakh in the provision was the net result of (a) increase of ₹ 1.16 lakh under salaries and (b) decrease of ₹ 0.15 lakh through re-appropriation (₹ 0.15 lakh under medical treatment), reasons thereof for increase as well as decrease, not stated.

Specific reasons for excess of ₹ 5.80 lakh have not been intimated (July 2023).

Despite pursuance, representation from the Grant Controlling Officer to the effect that all monies shown as expenditure in the Appropriation Accounts have been spent and no unspent amount is lying in the Drawing and Disbursing Officers' (DDOs) Bank Account as on 31 March 2023, was not received.

**Grant No. 42 Transport
(All Voted)**

		Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in thousand)				

42.1 Revenue:

Major Heads:

2041 Taxes on Vehicles

2057 Supplies and Disposals

3055 Road Transport

3056 Inland Water Transport

Original	45,69,33			
Supplementary	1,23,57	46,92,90	42,78,62	(-)4,14,28
Amount surrendered during the year (31 March 2023)				4,14,08

42.2 Capital

Major Head:

5055 Capital Outlay on Road Transport

Original	...			
Supplementary	50,93	50,93	50,93	...
Amount surrendered during the year (31 March 2023)				...

Notes and Comments:

42.1 Revenue:

42.1.1 Against the available saving of ₹ 414.28 lakh, ₹ 414.08 lakh only was surrendered during the year.

42.1.2 In view of saving of ₹ 414.28 lakh, supplementary provision of ₹ 123.57 lakh obtained during the year proved unnecessary as the actual expenditure of ₹ 4,278.62 lakh did not come to the original budget provision of ₹ 4,569.33 lakh.

42.1.3 Saving of ₹ 807.30 lakh and ₹ 2,070.54 lakh (16.43 *per cent* and 31.23 *per cent* of the total budget provision) also occurred under this grant during 2020-21 and 2021-22 respectively.

Grant No. 42 Transport - Contd.**42.1.4 Saving occurred mainly under:**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

(i)	2041 Taxes on Vehicles			
	001 Direction and Administration			
	02 Administration			
	O.	1,926.79		
	R.	(-)92.53	1,834.26	1,834.24
				(-)0.02

Reduction of ₹ 92.53 lakh from the provision was the net result of (a) decrease of ₹ 92.57 lakh by way of surrender, reasons thereof, not stated (₹ 85.96 lakh, ₹ 4.87 lakh, ₹ 0.25 lakh, ₹ 0.30 lakh and ₹ 1.19 lakh under salaries, wages, domestic travel expenses, office expenses and rents, rates and taxes respectively) and (b) increase of ₹ 0.04 lakh through re-appropriation, stated due to re-provision of fund (₹0.04 lakh under medical treatment) from other saving head of account.

Saving of ₹0.02 lakh intimated due to adoption of economy measures.

Saving of ₹0.01 lakh also occurred under this head of account during 2020-21.

(ii)	3055 Road Transport			
	001 Direction and Administration			
	03 General Administration			
	O.	583.05		
	R.	(-)118.25	464.80	464.77
				(-)0.03

Reasons for withdrawal of ₹ 118.25 lakh from the provision by way of surrender, not stated (₹105.71 lakh, ₹ 0.06 lakh, ₹ 0.23 lakh, ₹ 0.20 lakh and ₹ 12.05 lakh under salaries, medical treatment, domestic travel expenses, minor works and motor vehicles respectively).

Saving of ₹ 0.03 lakh intimated due to adoption of economy measures.

Saving of ₹ 0.01 lakh and ₹ 0.12 lakh also occurred under this head of account during 2020-21 and 2021-22 respectively.

(iii)	02 Administration			
	O.	760.69		
	R.	(-)87.80	672.89	672.86
				(-)0.03

Reasons for reduction of ₹ 87.80 lakh from the provision by way of surrender, not stated (₹ 60.49 lakh, ₹ 5.32 lakh, ₹ 0.17 lakh, ₹ 0.53 lakh, ₹ 0.01 lakh, ₹ 0.05 lakh and ₹ 21.23 lakh under salaries, wages, medical treatment, domestic travel expenses, minor works and motor vehicles respectively).

Grant No. 42 Transport - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

Saving of ₹0.03 lakh intimated due to adoption of economy measures.

(iv)	3055 Road Transport			
	001 Direction and Administration			
	01 Direction			
	O.	391.15		
	R.	(-)56.98	334.17	334.13
				(-)0.04

Reasons for withdrawal of ₹ 56.98 lakh from the provision by way of surrender, not stated (₹ 5.06 lakh, ₹ 0.34 lakh, ₹ 0.28 lakh, ₹ 0.15 lakh, ₹ 0.10 lakh, ₹ 21.43 lakh, ₹ 0.90 lakh and ₹ 28.72 lakh under salaries, medical treatment, domestic travel expenses, rents, rates and taxes, publications, POL, professional services and motor vehicles respectively).

Saving of ₹ 0.04 lakh intimated due to adoption of economy measures.

(v)	06 Central Workshop			
	O.	309.60		
	R.	(-)18.24	291.36	291.34
				(-)0.02

Reasons for reduction of ₹ 18.24 lakh from the provision by way of surrender, not stated (₹ 14.72 lakh, ₹ 2.48 lakh, ₹ 0.94 lakh, ₹ 0.05 lakh and ₹ 0.05 lakh under salaries, wages, medical treatment, domestic travel expenses and office expenses respectively).

Saving of ₹0.02 lakh intimated due to adoption of economy measures.

(vi)	05 Booking Station			
	O.	41.21		
	R.	(-)10.21	31.00	31.00
				...

Reasons for withdrawal of ₹ 10.21 lakh from the provision by way of surrender, not stated (₹ 10.06 lakh and ₹ 0.15 lakh under salaries and medical treatment respectively).

Grant No. 42 Transport - Concl'd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

(vii)	2041	Taxes on Vehicles		
	001	Direction and Administration		
	01	Direction		
	O.	479.20		
	R.	(-)12.93	466.27	466.24
				(-)0.03

Reduction of ₹ 12.93 lakh from the provision was the net result of (a) decrease of ₹ 12.89 lakh by way of surrender, reasons thereof, not stated (₹ 9.25 lakh, ₹ 0.04 lakh, ₹ 0.15 lakh, ₹ 0.05 lakh, ₹ 0.20 lakh, ₹ 2.50 lakh, ₹ 0.60 lakh and ₹ 0.10 lakh under salaries, medical treatment, domestic travel expenses, minor works, scholarship/stipend, other charges, motor vehicles and machinery and equipments respectively), (b) further decrease of ₹ 0.24 lakh through re-appropriation, stated due to re-provision of fund (₹ 0.04 lakh under medical treatment) to the head of account and reasons for remaining amount of ₹ 0.20 lakh under salaries, not stated and (c) increase of ₹ 0.20 lakh through re-appropriation, reasons thereof, not stated (₹ 0.20 lakh under wages).

Saving of ₹ 0.03 lakh intimated due to adoption of economy measures.

Despite pursuance, representation from the Grant Controlling Officer to the effect that all monies shown as expenditure in the Appropriation Accounts have been spent and no unspent amount is lying in the Drawing and Disbursing Officers' (DDOs) Bank Account as on 31 March 2023, was not received.

Grant No. 43 Tourism
(All Voted)

		Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in thousand)				

43.1 Revenue:

Major Head:

3452 Tourism

Original	11,37,45			
Supplementary	8,64,69	20,02,14	16,85,35	(-)3,16,79
Amount surrendered during the year (31 March 2023)				3,13,24

43.2 Capital:

Major Head:

5452 Capital Outlay on Tourism

Original	...			
Supplementary	9,47,25	9,47,25	9,47,25	...
Amount surrendered during the year (31 March 2023)				...

Notes and Comments:

43.1 Revenue:

43.1.1 Against the available saving of ₹ 316.79 lakh, ₹ 313.24 lakh only was surrendered during the year.

43.1.2 In view of saving of ₹ 316.79 lakh, supplementary provision of ₹ 864.69 lakh obtained during the year proved excessive.

Grant No. 43 Tourism - Contd.**43.1.3 Saving occurred mainly under:**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹ in lakh)
(i)	3452 Tourism			
	01 Tourist Infrastructure			
	102 Tourist Accommodation			
	02 Tourism and Rest House			
	O.	136.73		
	S.	319.79		
	R.	(-)189.28	267.24	267.23 (-)0.01

Reduction of ₹ 189.28 lakh from the provision was the net result of (a) decrease of ₹ 200.51 lakh by way of surrender, stated due to non-granting of anticipated increase in dearness allowances (₹ 0.87 lakh under salaries), adoption of economy measures (₹ 0.03 lakh and ₹ 199.61 lakh under wages and other charges respectively) and (b) increase of ₹ 11.23 lakh through re-appropriation, stated due to payment of increase in salaries (₹ 10.00 lakh under salaries) and training of Tourist Guides and Operator (₹ 1.23 lakh under other charges).

Specific reasons for saving of ₹ 0.01 lakh have not been intimated (July 2023).

(ii)	101 Tourist Centre			
	01 Tourist Centre			
	O.	17.40		
	S.	100.00		
	R.	(-)56.81	60.59	60.58 (-)0.01

Withdrawal of ₹ 56.81 lakh from the provision was the net effect of (a) decrease of ₹ 100.00 lakh by way of surrender, stated due to adoption of economy measures (₹ 100.00 lakh under minor works) and (b) increase of ₹ 43.19 lakh through re-appropriation, stated due to maintaining generator of Thenzawl Auditorium (₹ 43.19 lakh under supplies and materials).

Specific reasons for saving of ₹ 0.01 lakh have not been intimated (July 2023).

Grant No. 43 Tourism - Concl'd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(iii)	3452 Tourism			
	80 <i>General</i>			
	001 Direction and Administration			
	01 Direction			
	O.	379.25		
	S.	36.50		
	R.	(-)37.99	377.76	374.27
				(-)3.49

Reduction of ₹ 37.99 lakh from the provision was the net effect of (a) decrease of ₹ 37.19 lakh through re-appropriation, specific reasons thereof, not stated (₹ 24.00 lakh under salaries) and re-provision of fund (₹ 13.19 lakh under minor works) to other head of account (for maintaining generator at Thenzawl Auditorium), and (b) further decrease of ₹ 0.80 lakh by way of surrender, stated due to non-granting of anticipated increase in dearness allowances (₹ 0.71 lakh under salaries) and adoption of economy measures (₹ 0.05 lakh and ₹ 0.04 lakh under medical treatment and minor works respectively).

Specific reasons for saving of ₹ 3.49 lakh have not been intimated (July 2023).

(iv)	104 Promotion and Publicity			
	01 Promotion of Fairs and Festival			
	O.	85.00		
	R.	(-)30.61	54.39	54.39
				...

Reduction of ₹ 30.61 lakh from the provision through re-appropriation, stated due to re-provision of fund (₹ 0.61 lakh for payment of other tax: ₹ 0.61 lakh under other charges and ₹ 30.00 lakh for website development under other charges respectively) to other head of account for meeting excess expenditure.

Despite pursuance, representation from the Grant Controlling Officer to the effect that all monies shown as expenditure in the Appropriation Accounts have been spent and no unspent amount is lying in the Drawing and Disbursing Officers' (DDOs) Bank Account as on 31 March 2023, was not received.

**Grant No. 45 Public Works
(All Voted)**

		Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in thousand)				
45.1	Revenue:			
	Major Heads:			
2052	Secretariat General Services			
2059	Public Works			
2070	Other Administrative Services			
2216	Housing			
3053	Civil Aviation			
3054	Roads and Bridges			
3056	Inland Water Transport			
3452	Tourism			
	Original	5,34,30,24		
	Supplementary	53,77,29	5,88,07,53	5,33,71,29
				(-)54,36,24
	Amount surrendered during the year (31 March 2023)			53,14,50
45.2	Capital:			
	Major Heads:			
4047	Capital Outlay on other Fiscal Services			
4055	Capital Outlay on Police			
4059	Capital Outlay on Public Works			
4070	Capital Outlay on other Administrative Services			
4210	Capital Outlay on Medical and Public Health			
4216	Capital Outlay on Housing			
4401	Capital Outlay on Crop Husbandry			

Grant No. 45 Public Works– Contd.

		Total grant	Actual expenditure	Excess (+) Saving (-)
				(₹ in thousand)
5053	Capital Outlay on Civil Aviation			
5054	Capital Outlay on Road and Bridges			
5475	Capital Outlay on other General Economic Services			
	Original	6,40,00,00		
	Supplementary	5,54,69,00	11,94,69,00	3,94,66,02
				(-)8,00,02,98
	Amount surrendered during the year (31 March 2023)			8,10,51,66

Notes and Comments:

45.1 Revenue:

45.1.1 Against the available saving of ₹ 5,436.24 lakh, ₹ 5,314.50 lakh only was surrendered during the year.

45.1.2 In view of saving of ₹ 5,436.24 lakh, supplementary provision of ₹ 5,377.29 lakh obtained during the year proved unnecessary as the actual expenditure of ₹ 53,371.29 lakh did not come to the original budget provision of ₹ 53,430.24 lakh.

45.1.3 Saving of ₹ 34,560.15 lakh and ₹ 27,033.31 lakh (57.91 per cent and 48.03 per cent of the total budget provision) also occurred under this grant during 2020-21 and 2021-2022 respectively.

45.1.4 Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
				(₹ in lakh)
(i)	Central Assistance (CA)			
3054	Roads and Bridges			
01	National Highways			
799	Suspense			
01	Adjustment Head Maintenance of National Highways/CSS			
S.	1,600.00			
R.	(-)1,600.00	....	.....	...

Grant No. 45 Public Works – Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
				(₹ in lakh)

Withdrawal of entire supplementary provision of ₹ 1,600.00 lakh by way surrender stated due to non-release of fund by the Government of India.

(ii)	3054 Roads and Bridges			
	80 <i>General</i>			
	001 Direction and Administration			
	02 Administration			
	O.	8,299.22		
	S.	56.22		
	R.	(-)894.39	7,461.05	7,410.14 (-)50.91

Reduction of ₹ 894.39 lakh from the provision was the net effect of (a) decrease of ₹ 876.89 lakh by way of surrender, stated due to (i) retirement, demise, promotion and transfer of staff (₹ 446.07 lakh under salaries), (ii) retirement and demise of work charged employees (₹ 153.90 lakh under minor work), (iii) retirement, termination and demise of provisional employees (₹ 276.88 lakh under wages) and (iv) less receipt of claim (₹ 0.04 lakh under rents, rates and taxes), (b) further decrease of ₹ 50.04 lakh through re-appropriation, stated due to re-provision of fund (₹ 5.50 lakh, ₹ 1.50 lakh, ₹ 42.54 lakh and ₹ 0.50 lakh under advertising and publicity, minor work and machinery and equipment respectively) to other heads of account and (c) increase of ₹ 32.54 lakh through re-appropriation, stated due to re-provision of fund (₹ 32.54 lakh under other charges) from other saving heads of account.

Saving of ₹ 50.91 lakh intimated due to non-receipt of actual expenditure report from Drawing and Disbursing Officers.

Saving of ₹ 15.59 lakh and ₹ 33.92 lakh also occurred under this head of account during 2020-21 and 2021-2022 respectively.

(iii)	2059 Public Works			
	80 <i>General</i>			
	001 Direction and Administration			
	02 Administration			
	O.	4,694.66		
	S.	3.87		
	R.	(-) 474.82	4,223.71	4,179.06 (-)44.65

Withdrawal of ₹ 474.82 lakh from the provision was the net effect of (a) decrease of ₹ 456.82 lakh by way of surrender, stated due to retirement, demise, promotion and transfer of staff and less receipt of demand from Drawing and Disbursing Officers (DDOs) and retirement, termination and demise of muster roll employees (₹ 152.70 lakh and ₹ 80.54 lakh under salaries and wages respectively) and

Grant No. 45 Public Works – Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

due to retirement and demise of work charged staff (₹ 223.58 lakh under minor works) and (b) further decrease of ₹ 18.00 lakh through re-appropriation, stated due to re-provision of fund (₹ 17.00 lakh and ₹ 1.00 lakh under adverting and publicity and professional services respectively) to other heads of account.

Saving of ₹ 44.65 lakh intimated due to non-receipt of actual expenditure report from Drawing and Disbursing Officers.

Saving of ₹ 1.72 lakh and ₹ 34.11 lakh also occurred under this head of account during 2020-21 and 2021-2022 respectively.

(iv)	3054	Roads and Bridges			
	80	General			
	001	Direction and Administration			
	01	Direction			
	O.	3,100.87			
	S.	46.83			
	R.	(-)114.75	3,032.95	3,014.37	(-)18.58

Reduction of ₹ 114.75 lakh from the provision was the net effect of (a) decrease of ₹ 114.06 lakh by way of surrender, stated due to retirement, promotion, transfer and demise of staff (₹ 113.72 lakh under salaries) and less receipt claims (₹ 0.34 lakh under professional services, (b) further decrease of ₹ 1.85 lakh through re-appropriation, stated due to re-provision of fund (₹ 0.50 lakh and ₹ 1.35 lakh under advertising and publicity and machinery and equipment respectively) to other heads of account for meeting excess expenditure thereof and (c) increase of ₹ 1.16 lakh through re-appropriation, stated due to re-provision of fund (₹ 1.16 lakh under rents, rates and taxes) from other saving head of account.

Saving of ₹ 18.58 lakh intimated due to non-receipt of actual expenditure report from Drawing and Disbursing Officers.

Saving of ₹ 4.49 lakh and ₹ 3.97 lakh also occurred under this head of account during 2020-21 and 2021-2022 respectively.

(v)	2059	Public Works			
	80	General			
	001	Direction and Administration			
	01	Direction			
	O.	829.67			
	S.	8.53			
	R.	(-)99.12	739.08	737.20	(-)1.88

Grant No. 45 Public Works – Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

Withdrawal of ₹ 99.12 lakh from the provision was the net result of (a) decrease of ₹ 81.32 lakh by way of surrender, stated due to retirement, demise and transfer of staff (₹ 81.13 lakh under salaries) and less receipt of claims (₹ 0.05 lakh, ₹ 0.05 lakh and ₹ 0.09 lakh under rents, rates and taxes, professional services and scholarship/stipend respectively) and (b) further decrease of ₹ 17.80 lakh through re-appropriation, stated due to re-provision of fund (₹ 16.00 lakh and ₹ 1.80 lakh under advertising and publicity and scholarship/stipend respectively) to other heads of account to meet excess expenditure thereof.

Saving of ₹ 1.88 lakh intimated due to non-receipt of actual expenditure report from Drawing and Disbursing Officers.

Saving of ₹ 0.11 lakh and ₹ 3.99 lakh also occurred under this head of account during 2020-21 and 2021-2022 respectively.

(vi)	2059	Public Works			
	80	General			
	004	Planning and Research			
	02	Architecture Cell			
	O.	356.77			
	R.	(-)49.95	306.82	306.69	(-)0.13

Reduction of ₹ 49.95 lakh from the provision was the net effect of (a) decrease of ₹ 48.95 lakh by way of surrender, stated due to vacant post, retirement and less receipt demand from DDOs (₹ 48.95 lakh under salaries) and (b) further decrease of ₹ 1.00 lakh through re-appropriation, stated due to re-provision of fund (₹ 1.00 lakh under advertising and publicity) to other head of account.

Saving of ₹ 0.13 lakh intimated due to non-receipt of actual expenditure report from Drawing and Disbursing Officers.

(vii)	3054	Roads and Bridges			
	04	District and other Roads			
	338	Pardhan Mantri Gram Sadak Yojana			
	02	SMS for PMGSY			
	S.	3,222.00			
	R.	(-)34.75	3,187.25	3,187.25	...

Reduction of ₹ 34.75 lakh from the provision by way of surrender, stated due to non-receipt of expenditure sanction from the Government of Mizoram (₹ 34.75 lakh under grants-in-aid for creation of capital assets).

Grant No. 45 Public Works – Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
				(₹ in lakh)
(viii)	3056 Inland Water Transport			
	001 Direction and Administration			
	02 Administration			
	O.	120.22		
	R.	(-)31.87	88.35	88.30
				(-)0.05

Withdrawal of ₹ 31.87 lakh from the provision by way of surrender, stated due to retirement, promotion and transfer of staff and less receipt of demand from Drawing and Disbursing Officers (DDOs) (₹ 31.87 lakh under salaries).

Saving of ₹ 0.05 lakh intimated due to non-receipt of actual expenditure report from Drawing and Disbursing Officers.

Saving of ₹ 0.20 lakh and ₹ 0.03 lakh also occurred under this head of account during 2020-21 and 2021-22 respectively.

(ix)	2059 Public Works			
	80 General			
	004 Planning and Research			
	01 Design Cell			
	O.	138.90		
	R.	(-)27.82	111.08	110.96
				(-)0.12

Reduction of ₹ 27.82 lakh from the provision was the net effect result of (a) decrease of ₹ 26.82 lakh by way of surrender, stated due to vacant post, retirement of staff and less receipt demand from DDOs (₹ 26.82 lakh under salaries) and (b) further decrease of ₹ 1.00 lakh through re-appropriation, stated due to re-provision of fund (₹ 1.00 lakh under advertising and publicity) to other head of account to cover excess expenditure thereof.

Saving of ₹ 0.12 lakh intimated due to non-receipt of actual expenditure report from Drawing and Disbursing Officers.

Saving of ₹ 0.04 lakh also occurred under this head of account during 2020-21.

Grant No. 45 Public Works – Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹ in lakh)
(x)	2059 Public Works			
	80 <i>General</i>			
	105 Public Works Workshops			
	01 Mechanical Division			
	O.	486.01		
	R.	(-)16.64	469.37	469.37 ...

Withdrawal of ₹ 16.64 lakh from the provision was the net effect result of (a) decrease of ₹ 16.19 lakh by way of surrender, stated due to vacant post, retirement and less receipt demand from DDOs (₹ 16.19 lakh under salaries) and (b) further decrease of ₹ 0.45 lakh through re-appropriation, stated due to re-provision of fund (₹ 0.45 lakh under rents, rates and taxes) to other head of account to cover excess expenditure thereof.

(xi)	3054 Roads and Bridges			
	80 <i>General</i>			
	052 Machinery and Equipment			
	01 Purchase and Maintenance			
	O.	20.00		
	R.	(-)14.46	5.54	5.53 (-)0.01

Reduction of ₹ 14.46 lakh from the provision through re-appropriation, stated due to re-provision of fund (₹ 14.46 lakh under machinery and equipment) to other head of account to cover excess expenditure thereof.

Specific reasons for saving of ₹ 0.01 lakh have not been intimated (July 2023).

45.1.5 Saving mentioned at note 45.1.4 above was partly offset by excess under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹ in lakh)
(i)	2059 Public Works			
	80 <i>General</i>			
	053 Machinery and Equipment			
	01 Maintenance and Repairs			
	O.	340.00		
	R.	39.44	379.44	379.44 ...

Grant No. 45 Public Works - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹ in lakh)
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Augmentation of ₹ 39.44 lakh in the provisions through re-appropriation, stated due to re-provision of fund (₹ 39.44 lakh under minor works) from other saving head of account.

(ii) 3054 Roads and Bridges04 *District and Other Roads*

105 Maintenance and Repairs

01 Maintenance of Roads and Bridges

O. 1.00

S. 31.76

R. 33.81

66.57

66.57

...

Augmentation of ₹ 33.81 lakh in the provision through re-appropriation, stated due to re-provision of fund (₹ 33.81 lakh under minor works) from other saving head of account.

45.1.6 Suspense Transaction

(a) **Suspense:** Expenditure booked under the head “Suspense” which is not a final head of account. Transactions booked under this head were not adjusted under final head of accounts and are carried forward from year to year. The transactions include both debits and credits. The minor head suspense has four divisions, of which three are being operated by the State *viz*, (i) Stock (ii) Purchase and (iii) Miscellaneous works advances. The nature and the accounting of the transactions under the three sub-divisions are explained below:

(i) **Stock:** This head is debited with the value of materials received for Stock purposes (and not for any particular work). Value of the materials issued for use on works or otherwise disposed of are taken as reduction. The balance represents the value of materials held in stock.

(ii) **Purchase:** The sub-division has become in-operative in view of the new accounting procedure introduced in the State from the year 2001-2002.

(iii) **Miscellaneous works advances:** This sub-division comprises debits for the value of stores sold on credit, expenditure incurred on deposit works in excess of deposits received, losses of cash or stores not written off and sums recoverable from Government Servants, *etc*. The Debit balance thus represents recoverable amount.

Grant No. 45 Public Works - Contd.

(b) An analysis of transactions under the head “Suspense” included in this grant during 2022-23 is given below:

(₹ in lakh)

Sub-Head Balance	Opening Balance on 1 April 2022 Debit (+) Credit (-)	Debits	Credits	Closing Balance on 31 March 2023 Debit (+) Credit (-)
Stock	(-)1,185.87	...	(-)138.79	(-)1,324.66
Purchase	...	...	...	...
Miscellaneous Public Works Advance	(+)114.67	...	...	(+)114.67
Total	(-)1,071.20	...	(-)138.79	(-)1,209.99

45.2 Capital:

45.2.1 ₹ 81,051.66 lakh was surrendered during the year as anticipated surplus to the requirement, but actual saving worked out to ₹ 80,002.98 lakh only.

45.2.2 In view of saving of ₹ 80,002.98 lakh, supplementary provision of ₹ 55,469.00 lakh obtained during the year proved unnecessary as the actual expenditure of ₹ 39,466.02 lakh did not come to original budget provision of ₹ 64,000.00 lakh.

45.2.3 Saving of ₹ 17,588.13 lakh and ₹ 3,257.31 lakh (29.71 per cent and 7.37 per cent of the total budget provision) also occurred under this grant during 2020-21 and 2021-22 respectively.

45.2.4 Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(i)	Central Assistance (CA)			
5054	Capital Outlay on Roads and Bridges			
04	District and Other Roads			
337	Roads Works			
17	Prime Minister's Development Initiative for Northeastern (PM-DevINE)			
S.	60,000.00			
R.	(-)60,000.00	...	...	...

Withdrawal of entire original provision of ₹ 60,000.00 lakh by way of surrender, stated due to non-receipt expenditure sanction from the Government of Mizoram (₹ 50,000.00 lakh for construction of Aizawl By-pass on western side and ₹ 10,000.00 lakh for Pilot Project for construction of Bamboo Link Road at different places).

Grant No. 45 Public Works - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

(ii) 5054 Capital Outlay on Roads and Bridges05 *Roads and Bridges*

337 Road Works

03 Scheme under Special Central Assistance

S. 30,472.00

R. (-)14,015.70

16,456.30

16,456.29

(-)0.01

Reduction of ₹14,015.70 lakh from the provision by way of surrender, stated due to non-receipt of expenditure sanction from the Government of Mizoram and less receipt claim (₹ 14,015.45 lakh for implementation of SCA under PWD and ₹ 0.25 lakh for re-construction of important Roads and Bridges in Inter-State Border Areas).

Saving of ₹ 0.01 lakh intimated due to non-receipt of actual expenditure report from Drawing and Disbursing Officers.

(iii) 4059 Capital Outlay on Public Works60 *Other Buildings*

051 Construction

28 Scheme under Special Central Assistance

S. 5,519.60

R. (-)2,169.50

3,350.10

3,350.10

...

Reduction of ₹ 2,169.50 lakh from the provision by way of surrender, stated due to non-receipt of expenditure sanction from the Government of Mizoram (₹ 2,169.50 lakh for implementation of SCA under PWD).

Grant No. 45 Public Works - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(iv)	Central Assistance (CA)			
5054	Capital Outlay on Roads and Bridges			
04	<i>District and Other Roads</i>			
337	Roads Works			
01	Construction of Roads			
	Central Road and Infrastructure Fund (CRIF)/CSS			
O.	2,000.00			
R.	(-)2,000.00	...	1,000.00	(+)1,000.00

Withdrawal of entire original provision of ₹ 2,000.00 lakh by way of surrender, stated due to non-receipt of expenditure sanction from the Government of Mizoram.

Final excess of ₹ 1,000.00 lakh intimated due to non-reporting of expenditure by the concerned division in time.

(v)	4059 Capital Outlay on Public Works			
80	<i>General</i>			
051	Construction			
01	Scheme under Special Central Assistance			
S.	1,232.00			
R.	(-)616.00	616.00	616.00	...

Reduction of ₹ 616.00 lakh from the provision by way of surrender, stated due to less receipt of expenditure sanction from the Government of Mizoram (₹ 616.00 lakh for implementation of SCA under PWD).

(vi)	4210 Capital Outlay on Medical and Public Health			
01	<i>Urban Health Services</i>			
110	Hospital and Dispensaries			
04	Scheme under Special Central Assistance			
S.	1,125.73			
R.	(-)198.18	927.55	927.55	...

Withdrawal of ₹ 198.18 lakh from the provision by way of surrender, stated due non-receipt of expenditure sanction from the Government of Mizoram (₹ 198.18 lakh for implementation of SCA under Health and Family Welfare).

Grant No. 45 Public Works - Concl'd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹ in lakh)
(vii)	4059 Capital Outlay on Public Works			
	60 Other Buildings			
	800 Other Expenditure			
	90 Socio-Economic Development Policy (SEDP)			
	S. 52.23			
	R. (-)52.23	...	...	...

Withdrawal of entire supplementary provision of ₹ 52.23 lakh by way of surrender, stated due to double allocation of fund for the same work by the Government of Mizoram (₹ 52.23 lakh for implementation SEDP under PWD).

45.2.5 Saving mentioned at note 45.2.4 above was partly offset by excess under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹ in lakh)
(i)	4047 Capital Outlay on Roads and Bridges			
	800 Other Expenditure			
	01 Construction of Departmental Building			
	O. ...	...	48.73	(+) 48.73

Reasons for incurring expenditure of ₹ 48.73 lakh without any budget provision have not been intimated (July 2023).

Despite pursuance, representation from the Grant Controlling Officer to the effect that all monies shown as expenditure in the Appropriation Accounts have been spent and no unspent amount is lying in the Drawing and Disbursing Officers' (DDOs) Bank Account as on 31 March 2023, was not received.

**Grant No. 46 Urban Development and Poverty Alleviation
(All Voted)**

		Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in thousand)				
46.1 Revenue:				
Major Head:				
2217 Urban Development				
Original	5,95,33,49			
Supplementary	14,87,57	6,10,21,06	83,57,43	(-)5,26,63,63
Amount surrendered during the year (31 March 2023)				5,26,51,56
46.2 Capital:				
Major Head:				
4217 Capital Outlay on Urban Development				
Original	1,09,34,00			
Supplementary	17,27,00	1,26,61,00	25,52,97	(-)1,01,08,03
Amount surrendered during the year (31 March 2023)				1,01,08,03

Notes and Comments:

46.1 Revenue:

46.1.1 Against the available saving of ₹ 52,663.63 lakh, ₹ 52,651.56 lakh only was surrendered during the year.

46.1.2 In view of saving of ₹ 52,663.63 lakh (86.30 *per cent* of the total budget provision), supplementary provision of ₹ 1,487.57 lakh obtained during the year proved unnecessary as the actual expenditure of ₹ 8,357.43 lakh did not come to the original budget provision of ₹ 59,533.49 lakh.

46.1.3 Saving of ₹ 1,974.44 lakh and ₹ 9,920.81 lakh (10.08 *per cent* and 29.89 *per cent* of the total budget provision) also occurred under this grant during 2020-21 and 2021-22 respectively.

Grant No. 46 Urban Development and Poverty Alleviation - Contd.**46.1.4 Saving occurred mainly under:**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

- (i) **Central Assistance (CA)**
2217 Urban Development
03 *Integrated Development of Small and Medium Towns*
800 Other Expenditure
01 Housing for All/CSS

O.	30,000.00			
R.	(-)29,854.43	145.57	145.56	(-)0.01

Reduction of ₹ 29,854.43 lakh from the provision by way of surrender, stated due to non-release of fund by the Government of India (₹ 29,854.43 lakh under grants-in-aid non-salary).

Specific reasons for saving of ₹ 0.01 lakh have not been intimated (July 2023).

Saving of ₹ 2,251.20 lakh also occurred under this head of account during 2021-22.

- (ii) **Central Assistance (CA)**
05 *Other Urban Development Schemes*
800 Other Expenditure
05 Smart City Mission/CSS

O.	18,945.00			
R.	(-)18,945.00	...	...	...

Withdrawal of entire original provision of ₹ 18,945.00 lakh from the provision by way of surrender, stated due to non-release of fund by the Government of India (₹ 945.00 lakh under grants-in-aid non-salary and ₹ 18,000.00 lakh under grants for creation of capital assets respectively).

- (iii) **Central Assistance (CA)**
01 *State Capital Development*
191 Assistance to Local Bodies Corporations, Urban Development Authorities, Town Improvement Boards, etc.
06 Tied Grants to ULB (FC)

O.	2,100.00			
R.	(-)1,080.00	1,020.00	...	(-)1,020.00

Grant No. 46 Urban Development and Poverty Alleviation - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹ in lakh)
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Reduction of ₹ 1,080.00 lakh from the provision was the net result of (a) decrease of ₹ 1,070.81 lakh by way of surrender, stated due to non-release of fund by the Government of India (₹ 1,070.81 lakh under grants-in-aid non-salary) and (b) further decrease of ₹ 9.19 lakh through re-appropriation, stated due to re-provision of fund (₹ 9.19 lakh under grants-in-aid non-salary) to other head of account (2217-01-191-02-00-32).

Specific reasons for saving of ₹ 1,020.00 lakh have not been intimated (July 2023).

(iv)	Central Assistance (CA)				
	2217 Urban Development				
	01 State Capital Development				
	191 Assistance to Local Bodies Corporations, Urban Development Authorities, Town Improvement Boards, etc.				
	05 General Basic Grants to ULB (FC)				
	O.	1,400.00			
	R.	(-)720.00	680.00	...	(-)680.00

Withdrawal of ₹ 720.00 lakh from the provision was the net effect of (a) decrease of ₹ 700.00 lakh by way of surrender, stated due to non-release of fund by the Government of India (₹ 700.00 lakh under grants-in-aid non-salary) and (b) further decrease of ₹ 20.00 lakh through re-appropriation, stated due to re-provision of fund (₹ 20.00 lakh under grants-in-aid non-salary) to other head of account (2217-01-191-02-01-32).

Reasons for saving of ₹ 680.00 lakh have not been intimated (July 2023).

(v)	Central Assistance (CA)				
	05 Other Urban Development Schemes				
	800 Other Expenditure				
	03 Swachh Bharat Mission/CSS				
	O.	1,386.00			
	S.	492.80			
	R.	(-)1,204.00	674.80	674.80	...

Reduction of ₹ 1,204.00 lakh from the provision by way of surrender, stated due to non-release of fund by the Government of India (₹ 1,204.00 lakh under grants-in-aid non-salary).

Grant No. 46 Urban Development and Poverty Alleviation - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

(vi)	Central Assistance (CA)			
	2217 Urban Development			
	05 Other Urban Development Schemes			
	800 Other Expenditure			
	07 National Urban Livelihood Mission/CSS			
	O.	1,510.00		
	R.	(-)851.79	658.21	658.20
				(-)0.01

Withdrawal of ₹ 851.79 lakh from the provision by way of surrender, stated due to non-release of fund by the Government of India (₹ 161.00 lakh, ₹ 605.71 lakh and ₹ 85.08 lakh under grants-in-aid non-salary, grants-in-aid non-salary and grants for creation of capital assets respectively).

Saving of ₹ 0.01 lakh intimated due to non-receipt of complete claims.

Saving of ₹ 4.12 lakh also occurred under this head of account during 2020-21.

(vii)	01 State Capital Development			
	001 Direction and Administration			
	03 Sanitation			
	O.	789.94		
	R.	(-)36.30	753.64	753.89
				(+)0.25

Reduction of ₹ 36.30 lakh from the provision was the net effect of (a) decrease of ₹ 21.53 lakh by way of surrender, reasons thereof, not stated (₹ 5.23 lakh and ₹ 16.30 lakh under salaries and wages respectively) and (b) further decrease of ₹ 14.77 lakh from the provision through re-appropriation, stated due to re-provision of fund (₹ 13.76 lakh and ₹ 1.01 lakh respectively under salaries) to other heads of account (2217-01-001-02-00-01 and 2217-01-191-03-00-01 respectively).

Specific reasons for final excess of ₹ 0.25 lakh have not been intimated (July 2023).

Final excess of ₹ 1.70 lakh also occurred under this head of account during 2021-22.

(viii)	03 Integrated Development of Small and Medium Towns			
	001 Direction and Administration			
	01 Direction (TCP)			
	O.	283.80		
	R.	(-)4.00	279.80	270.18
				(-)9.62

Grant No. 46 Urban Development and Poverty Alleviation - Contd.

Withdrawal of ₹ 4.00 lakh from the provision by way of surrender, stated due to transfer of staff and regularization of provisional employees (₹ 0.50 lakh and ₹ 3.50 lakh under salaries and wages respectively).

Reasons for saving of ₹ 9.62 lakh have not been intimated (July 2023).

Saving of ₹ 20.82 lakh and ₹ 1.16 lakh also occurred under this head of account during 2020-21 and 2021-22 respectively.

46.1.5 Saving mentioned at note 46.1.4 above was partly offset by excess under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹ in lakh)
(i)	2217 Urban Development			
	01 State Capital Development			
	191 Assistance to Local Bodies Corporations, Urban Development Authorities, Town Improvement Boards, etc.			
	06 Tied Grants to ULB (FC)			
	O. ...	...	1,020.00	(+)1,020.00
(ii)	05 General Basic Grants to ULB (FC)			
	O. ...	...	680.00	(+)680.00
Specific reasons for incurring expenditure of ₹ 1,020.00 lakh and ₹ 680.00 lakh respectively at serial number (i) and (ii) above without budget provision have not been intimated (July 2023).				
(iii)	02 Aizawl Municipal Council			
	O. 2,027.39			
	S. 22.15			
	R. 29.19	2,078.73	2,078.15	(-)0.58

Augmentation of ₹ 29.19 lakh in the provision through re-appropriation, stated due to re-provision of fund (₹ 0.57 lakh and ₹ 28.62 lakh under grants-in-aid salary and grants-in-aid non-salary respectively) from other saving head of account (2217-01-191-06-01-32).

Specific reasons for final saving of ₹ 0.58 lakh have not been intimated (July 2023).

Grant No. 46 Urban Development and Poverty Alleviation - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

- (iv) **2217 Urban Development**
 01 *State Capital Development*
 001 Direction and Administration
 02 Administration

O. 374.81

R. 9.38

384.19

385.33

(+)1.14

Augmentation of ₹ 9.38 lakh in the provision was the net result of (a) increase of ₹ 14.10 lakh through re-appropriation, stated due to re-provision of fund (₹ 13.76 lakh and ₹ 0.34 lakh under salaries and domestic travel expenses respectively) from other saving heads of account (2217-01-001-03-00-01 and 2217-01-001-01-00-11 respectively) and (b) decrease of ₹ 4.72 lakh through re-appropriation, stated due to re-provision of fund (₹ 4.72 lakh under wages) to other head of account (2217-01-001-02-00-01).

Specific reasons of excess of ₹ 1.14 lakh have not been intimated (July 2023).

46.2 Capital:

46.2.1 The available saving of ₹ 10,108.03 lakh was surrendered during the year.

46.2.2 In view of saving of ₹ 10,108.03 lakh (79.84 *per cent* of the total budget provision), supplementary provision of ₹ 1,727.00 lakh obtained during the year proved unnecessary as the actual expenditure of ₹ 2,552.97 lakh did not come to the original provision of ₹ 10,934.00 lakh.

46.2.3 Saving of ₹ 590.19 lakh and ₹ 8,928.10 lakh (5.59 *per cent* and 63.18 *per cent* of the total budget provision) also occurred under this grant during 2020-21 and 2021-22 respectively.

46.2.4 Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
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(₹ in lakh)

- (i) **4217 Central Assistance (CA)**
 Capital Outlay on Urban Development
 01 *State Capital Development*
 08 **Projects under Asian Development Bank/EAP**
- O. 1,100.00
 R. (-)1,100.00

...

...

...

Grant No. 46 Urban Development and Poverty Alleviation - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

Withdrawal of entire original provision of ₹ 1,100.00 lakh by way of surrender, stated due to non-receipt of expenditure sanction from the State Government.

(ii)	Central Assistance (CA)			
	4217 Capital Outlay on Urban Development			
	01 State Capital Development			
	051 Construction			
	02 AMRUT (CSPS)/CSS			
	O. 160.00			
	R. (-)160.00	...	...	...

Withdrawal of entire original provision of ₹ 160.00 lakh by way of surrender, stated due to non-release of fund by the Government of India.

(iii)	001 Direction and Administration			
	90 Socio-Economic Development Policy (SEDP)			
	S. 45.00	45.00	...	(-)45.00

Specific reasons for non-utilisation of entire supplementary provision of ₹ 45.00 lakh and remained as saving have not been intimated (July 2023).

(iv)	Central Assistance (CA)			
	051 Construction			
	02 NERUDP/EAP			
	O. 9,674.00			
	R. (-)8,848.03	825.97	825.97	...

Reduction of ₹ 8,848.03 lakh from the provision by way of surrender, stated due to shortage of expenditure sanction (₹ 8,564.98 lakh and ₹ 283.05 lakh under major works and other capital expenditure respectively).

Grant No. 46 Urban Development and Poverty Alleviation - Concl'd.

46.2.5 Saving mentioned at note 46.2.4 above was partly offset by excess under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

(i)	4217	Capital Outlay on Urban Development		
	60	<i>Other Urban Development Schemes</i>		
	001	Direction and Administration		
	90	Socio-Economic Development Policy (SEDP)		
	O.	...	...	45.00 (+)45.00

Specific reasons for incurring expenditure of ₹ 45.00 lakh without any budget provision have not been intimated (July 2023).

Despite pursuance, representation from the Grant Controlling Officer to the effect that all monies shown as expenditure in the Appropriation Accounts have been spent and no unspent amount is lying in the Drawing and Disbursing Officers' (DDOs) Bank Account as on 31 March 2023, was not received.

**Grant No. 47 Irrigation and Water Resources
(All Voted)**

		Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in thousand)				
47.1 Revenue:				
Major Heads:				
2702 Minor Irrigation				
2705 Command Area Development				
Original	14,19,74			
Supplementary	24,30	14,44,04	14,22,33	(-)21,71
Amount surrendered during the year (31 March 2023)				21,34
47.2 Capital:				
Major Head:				
4702 Capital Outlay on Minor Irrigation				
Original	78,33,34			
Supplementary	16,98,22	95,31,56	23,02,37	(-)72,29,19
Amount surrendered during the year (31 March 2023)				72,29,19

Notes and Comments:

47.2 Capital:

47.2.1 Available saving of ₹ 7,229.19 lakh was surrendered during the year.

47.2.2 In view of saving of ₹ 7,229.19 lakh (75.84 *per cent* of the total budget provision), supplementary provision of ₹ 1,698.22 lakh obtained during the year proved unnecessary as the actual expenditure of 2,302.37 lakh did not come to the original budget provision of ₹ 7,833.34 lakh.

47.2.3 Saving of ₹ 971.01 lakh and ₹ 4,118.00 lakh (26.55 *per cent* and 84.15 *per cent* of the total budget provision) also occurred under this grant during 2020-21 and 2021-22 respectively.

Grant No. 47 Irrigation and Water Resources - Concl.**47.2.4 Saving occurred mainly under:**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(i)	Central Assistance (CA)			
4702	Capital Outlay on Minor Irrigation			
101	Surface Water			
03	River Diversion (AIBP)/CSS			
O.	4,000.00			
R.	(-) 3,915.85	84.15	84.15	...
(ii)	Central Assistance (CA)			
07	River Diversion (AIBP/PMKSY) GWI/CSS			
O.	2,000.00			
R.	(-) 1,480.00	520.00	520.00	...
Reasons for reduction of ₹ 3,915.85 lakh and ₹ 1,480.00 lakh from the provision at serial number (i) and (ii) respectively above by way of surrender, not stated.				
(iii)	Central Assistance (CA)			
05	River Diversion for Ground Water/CSS			
O.	1,333.34			
R.	(-) 1,333.34	...	...	...
(iv)	Central Assistance (CA)			
01	Flood Management Programme (AIBP)/CSS			
O.	500.00			
R.	(-) 500.00	...	...	...

Reasons for withdrawal of the entire original provision of ₹ 1,333.34 lakh and ₹ 500.00 lakh at serial number (iii) and (iv) respectively above by way of surrender, not stated.

Despite pursuance, representation from the Grant Controlling Officer to the effect that all monies shown as expenditure in the Appropriation Accounts have been spent and no unspent amount is lying in the Drawing and Disbursing Officers' (DDOs) Bank Account as on 31 March 2023, was not received.

**Grant No. 48 Information and Communication Technology
(All Voted)**

		Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in thousand)				

48.1 Revenue:

Major Head:

3275 Other Communication Services

Original	4,90,60			
Supplementary	4,47,50	9,38,10	9,30,99	(-)7,11
Amount surrendered during the year (31 March 2023)				7,01

48.2 Capital:

Major Head:

**5275 Capital Outlay on Other
Communication Services**

Original	...			
Supplementary	72,50,00	72,50,00	72,50,00	...
Amount surrendered during the year (31 March 2023)				...

Despite pursuance, representation from the Grant Controlling Officer to the effect that all monies shown as expenditure in the Appropriation Accounts have been spent and no unspent amount is lying in the Drawing and Disbursing Officers' (DDOs) Bank Account as on 31 March 2023, was not received.

**Appropriation No. 49 Public Debt
(All Charged)**

	Total appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in thousand)			

49.1 Revenue:

Major Heads:

**2048 Appropriation for Reduction
or Avoidance of Debt**

2049 Interest Payments

Original	5,31,85,72			
Supplementary	1,09,05,12	6,40,90,84	5,55,14,00	(-)85,76,84

Amount surrendered
during the year (31 March 2023) ...

49.2 Capital:

Major Heads:

**6003 Interest Debt of the State
Government**

**6004 Loans and Advances from the
Central Government**

Original	13,37,89,58			
Supplementary	10,13,30	13,48,02,88	26,03,14,90	(+)12,55,12,02

Amount surrendered
during the year (31 March 2023) ...

Notes and Comments:

49.1 Revenue:

49.1.1 No part of the available saving of ₹ 8,576.84 lakh was surrendered during the year.

49.1.2 In view of saving of ₹ 8,576.84 lakh (13.38 per cent of the total appropriation), supplementary appropriation of ₹ 10,905.12 lakh obtained during the year proved excessive.

Appropriation No. 49 Public Debt - Contd.

49.1.3 Saving occurred mainly under:

Serial Number	Head	Total appropriation	Actual expenditure	Excess (+) Saving (-) (₹ in lakh)
---------------	------	---------------------	--------------------	---

(i)	2049 Interest Payments			
	01 <i>Interest on Internal Debt</i>			
	101 Interest on Market Loans			
	09 Interest on Market Borrowing			
	O.	28,000.00		
	S.	8,854.00	36,854.00	32,419.48
				(-)4,434.52

Reasons for saving of ₹ 4,434.52 lakh have not been intimated (July 2023).

(ii)	123 Interest on Special Securitirs to National Small Savings Fund of the Central			
	01 Interest on Special Securitirs to National Small Savings Fund of the Central			
	O.	2,200.00	2,200.00	1,317.51
				(-)882.49

Reasons for saving of ₹ 882.49 lakh have not been intimated (July 2023).

(iii)	2048 Appropriation for Reduction or Avoidance of Debt			
	200 Other Appropriations			
	01 Guarantees Redemption Fund Schemes			
	O.	1,726.00	1,726.00	900.00
				(-)826.00

Reasons for saving of ₹ 826.00 lakh have not been intimated (July 2023).

(iv)	2049 Interest Payments			
	01 <i>Interest on Internal Debt</i>			
	101 Interest on Market Loans			
	10 Interest on NABARD Loan			
	O.	2,634.00		
	S.	819.79	3,453.79	2,671.00
				(-)782.79

Reasons for saving of ₹ 782.79 lakh have not been intimated (July 2023).

Appropriation No. 49 Public Debt - Contd.

Serial Number	Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
				(₹ in lakh)
(v)	2049 Interest Payments			
	01 <i>Interest on Internal Debt</i>			
	101 Interest on Market Loans			
	05 Interest on Loan from N.C.D.C.			
	O.	104.86		
	S.	625.33	730.19	93.98
				(-)636.21
Reasons for saving of ₹ 636.21 lakh have not been intimated (July 2023).				
(vi)	305 Management of Debt			
	01 Management of Debt/Commission on Market Borrowing (SDL)			
	O.	50.00		
	S.	558.00	608.00	114.10
				(-)493.90
Reasons for saving ₹ 493.90 lakh have not been intimated (July 2023).				
(vii)	04 <i>Interest on Loans and Advances from Central Government</i>			
	101 Interest on Loans for State/Union Territory Plan Schemes			
	01 Interest on Block Loans			
	O.	1,800.00	1,800.00	1,455.63
				(-)344.37
Reasons for saving of ₹ 344.37 lakh have not been intimated (July 2023).				
(viii)	01 <i>Interest on Internal Debt</i>			
	115 Interest on Ways and Means Advances from Reserve Bank of India			
	01 Interest on Ways and Means Advances from RBI			
	O.	330.00	330.00	123.88
				(-)206.12

Reasons for saving of ₹ 206.12 lakh have not been intimated (July 2023).

Appropriation No. 49 Public Debt - Contd.

Serial Number	Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
				(₹ in lakh)

(ix)	2049 Interest Payments			
	01 <i>Interest on Internal Debt</i>			
	101 Interest on Market Loans			
	06 Interest on Loans from REC			
	O.	240.00	240.00	212.35
				(-)27.65

Reasons for saving of ₹ 27.65 lakh have not been intimated (July 2023).

(x)	2048 Appropriation for Reduction or Avoidance of Debt			
	101 Sinking Funds			
	01 Sinking Funds			
	O.	5,246.00	5,246.00	5,226.00
				(-)20.00

Reasons for saving of ₹ 20.00 lakh have not been intimated (July 2023).

49.1.4 Saving mentioned at note 49.1.3 above was partly offset excess under:

Serial Number	Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
				(₹ in lakh)

(i)	2049 Interest Payments			
	01 <i>Interest on Internal Debt</i>			
	115 Interest on Ways and Means Advances from Reserve Bank of India			
	03 Interest on Overdraft/Shortfall			
	O.	5.00	5.00	44.11
				(+)39.11

Reasons for excess of ₹ 39.11 lakh have not been intimated (July 2023).

(ii)	101 Interest on Market Loans			
	02 Interest Loan from LIC (Water Supply)			
	O.	122.61	122.61	140.40
				(+)17.79

Reasons for excess of ₹ 17.79 lakh have not been intimated (July 2023).

Appropriation No. 49 Public Debt - Contd.

Serial Number	Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
				(₹ in lakh)
(iii)	2049 Interest Payments			
	01 Interest on Internal Debt			
	115 Interest on Ways and Means Advances from Reserve Bank of India			
	02 Interest on Special Ways and Means from RBI			
	O.	1.00	1.00	25.67
				(+)24.67

Reasons for excess of ₹ 24.67 lakh have not been intimated (July 2023).

49.2 Capital:

49.2.1 Expenditure exceeded the appropriation by ₹ 1,25,512.02 lakh (actual excess was (12,55,12,02,233.00)). The excess requires regularisation.

49.2.2 In view of excess of ₹ 1,25,512.02 lakh (93.11 per cent of the total appropriation: actual expenditure was ₹ 5,13,52,02,180.00), supplementary appropriation of ₹ 1,013.30 lakh obtained during the year proved insufficient.

49.2.3 Excess of ₹ 51,352.02 lakh (actual expenditure was ₹ 5,13,52,02,180.00 which was 46.50 per cent of the total appropriation) also occurred under this appropriation during 2020-21.

49.2.4 Excess occurred mainly under:

Serial Number	Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
				(₹ in lakh)
(i)	6003 Internal Debt of the State Government			
	110 Ways and Means Advances from the Reserve Bank of India			
	01 Ways and Means Advances from RBI			
	O.	99,000.00	99,000.00	1,61,714.00
				(+)62,714.00

Reasons for excess of ₹ 62,714.00 lakh have not been intimated (July 2023).

Appropriation No. 49 Public Debt - Contd.

Serial Number	Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

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

- 110 Ways and Means Advances from the Reserve Bank of India
02 Special Ways and Means Advances

O. ... 36,650.00 (+)36,650.00

Reasons for incurring expenditure without any appropriation resulting excess of ₹ 36,650.00 lakh have not been intimated (July 2023).

(iii) 03 Overdraft/Shortfall

O. 1,000.00 1,000.00 27,077.64 (+)26,077.64

Reasons for excess of ₹ 26,077.64 lakh have not been intimated (July 2023).

(iv) 111 Special Securities to National Small Savings Fund of the Central Government
01 National Small Savings Fund

O. 1,430.02 1,430.02 1,701.38 (+)271.36

Reasons for excess of ₹ 271.36 lakh have not been intimated (July 2023).

49.2.5 Excess mentioned at note 49.2.4 above was partly offset by saving under:

Serial Number	Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				

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

- 105 Loans from the National Bank for Agricultural and Rural Development
01 Loans from NABARD

O. 8,918.51
S. 932.00 9,850.51 9,839.47 (-)11.04

Reasons for saving of ₹ 11.04 lakh have not been intimated (July 2023).

Appropriation No. 49 Public Debt - Concl'd.

Serial Number	Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
---------------	------	---------------------	--------------------	-----------------------

(₹ in lakh)

(ii)	6004	Loans and Advances from the Central Government		
	02	<i>Loans for State/Union Territory Plan Schemes</i>		
	101	Block Loans		
	01	State Plan Loan (Block Loan)		
	O.	2,500.00		
	S.	38.42	2,538.42	2,349.32
				(-)189.10

Reasons for saving of ₹ 189.10 lakh have not been intimated (July 2023).

(iii)	6003	Internal Debt of the State Government		
	109	Loans from other Institutions		
	04	Loans from PFC		
	O.	33.75		
	S.	38.25	72.00	71.18
				(-)0.82

Reasons for saving of ₹ 0.82 lakh have not been intimated (July 2023).

Despite pursuance, representation from the Appropriation Controlling Officer to the effect that all monies shown as expenditure in the Appropriation Accounts have been spent and no unspent amount is lying in the Drawing and Disbursing Officers' (DDOs) Bank Account as on 31 March 2023, was not received.

Appendix

Referred to the Summary of Appropriation Accounts at page (xvi)
Grant-wise details of estimates and details of recoveries adjusted in the Accounts in reduction of expenditure

Serial Number	Number and Name of Grant	Budget estimates		Actuals		Actuals compared with Budget estimates Exces (+)/ Saving (-)		(₹ in thousand)
		Revenue	Capital	Revenue	Capital	Revenue	Capital	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	
1.	17 Food, Civil Supplies and Consumer Affairs	1,80,00,00	...	84,66,45	...	(-)95,33,55	...	...
2.	18 Printing and Stationery	1,00,00	...	48,48	...	(-)51,52	...	...
3.	30 Disaster Management and Rehabilitation	...	...	31,64,80	...	(+)31,64,80	...	...
4.	45 Public Works	1,00,00	...	1,38,79	...	(+)38,79	...	...
	Voted Total	1,82,00,00	...	1,18,18,52	...	(-)63,81,48
	Grand Total	1,82,00,00	...	1,18,18,52	...	(-)63,81,48

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APPROPRIATION ACCOUNTS 2022-23 GOVERNMENT OF MIZORAM



सत्यमेव जयते

APPROPRIATION ACCOUNTS 2022-23



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FINANCE ACCOUNTS 2022-23 VOLUME II GOVERNMENT OF MIZORAM



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