



APPROPRIATION ACCOUNTS 2012-13

GOVERNMENT OF MIZORAM

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Introductory

This compilation containing the Appropriation Accounts of the Government of Mizoram for the year 2012-2013 presents the accounts of sums expended in the year ended March, 2013 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% of the total provisions (i.e. upto 5% 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.

SUMMARY OF APPROPRIATION ACCOUNTS

Summary of Appropriation Accounts-2012-2013-Contd.

Number and name of Grants 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)
(1)	(In thousands of rupees)		(In thousands of rupees)		(In thousands of rupees)		(In thousands of rupees)	
6 Land Revenue and Reforms								
Voted -	23,15,78	....	19,94,67	....	3,21,11	....	....	....
Charged-	....	....	....	....	....	....	....	....
7 Excise and Narcotics								
Voted -	20,73,27	....	19,81,81	....	91,46	....	....	....
Charged-	....	....	....	....	....	....	....	....
8 Taxation								
Voted -	13,88,07	....	12,93,46	....	94,61	....	....	....
Charged-	....	....	....	....	....	....	....	....
9 Finance								
Voted -	3,45,24,35	25,65,00	3,95,80,73	24,87,21	....	77,79	50,56,38	....
Charged-	....	....	....	....	....	....	....	....
10 Mizoram Public Service Commission								
Voted -	....	....	....	....	....	....	....	....
Charged-	4,62,00	....	4,17,58	....	44,42	....	....	....

SUMMARY OF APPROPRIATION ACCOUNTS-contd.

The excess over the following voted grant/appropriation require regularisation

REVENUE PORTION

<u>Serial Number</u>	<u>Number</u>	<u>Name of Grant/Appropriation</u>
1.	9	Finance (Voted)
2.		Public Debt (Charged)

CAPITAL PORTION

<u>Serial Number</u>	<u>Number</u>	<u>Name of Appropriation</u>
1.		Public Debt (Charged)

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.

Summary of Appropriation Accounts-2012-2013-concl.

The reconciliation between the total expenditure according to the Appropriation Accounts for 2012-13 and that shown in the Finance Accounts for that year is indicated below:			
Total expenditure according to Appropriation Accounts:	Voted	Charged (In thousands of rupees)	Total
Revenue	41,98,50,80	3,20,76,97	45,19,27,77
Capital	7,78,64,11	2,86,04,73	10,64,68,84
Total :	49,77,14,91	6,06,81,70	55,83,96,61
Deduct – Total Recoveries [*]			
Revenue	10,36,45	....	10,36,45
Capital	1,40,84,17	....	1,40,84,17
Total :	1,51,20,62	....	1,51,20,62
Net-Total :	48,25,94,29	6,06,81,70	54,32,75,99
Total Expenditure shown in Statement No. 10 of Finance Accounts:	Voted	Charged (In thousands of rupees)	Total
Revenue	41,88,14,35	3,20,76,97	45,08,91,32
Capital	6,37,79,94	2,86,04,73	9,23,84,67
Total :	48,25,94,29	6,06,81,70	54,32,75,99

[*] The details of recoveries referred above are given in Appendix at page 133.

Certificate of the Comptroller and Auditor General of India

This compilation containing the Appropriation Accounts of the Government of Mizoram for the year ending 31st March 2013 presents the accounts of the sums expended in the year compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India. The Finance Accounts of the Government for the year showing the receipts and disbursements of the Government for the year together with the financial results disclosed by the revenue and capital accounts, the accounts of the public debt and the liabilities and assets as worked out from the balances recorded in the accounts are presented in a separate compilation.

The Appropriation Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices and departments responsible for the keeping of such accounts functioning under the control of the Government of Mizoram and the statements received from the Reserve Bank of India.

The treasuries, offices and/or departments functioning under the control of the Government of Mizoram are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions. I am responsible for compilation, keeping of the accounts, preparation and submission of Annual Accounts to the State Legislature. My responsibility for the compilation, preparation and finalisation of accounts is discharged through the office of the Principal Accountant General (A&E). The audit of this accounts is independently conducted through the office of the Principal Accountant General (Audit) in accordance with the requirements of Article 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. These offices are independent organizations with distinct cadres, separate reporting lines and management structure.

The audit was conducted in accordance with the Auditing Standards generally accepted in India. These Standards require that we plan and perform the audit to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Appropriation Accounts read with observations in this compilation give a true and fair view of the accounts of the sums expended in the year ended 31st March 2013 compared with the sums specified in the schedules appended to the Appropriation Acts passed by the State Legislature under Articles 204 and 205 of the Constitution of India.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Reports on the Government of Mizoram being presented separately for the year ended 31st March 2013.

**The
New Delhi**



**(SHASHI KANT SHARMA)
Comptroller and Auditor General of India**

Grant No.1 Legislative Assembly

		Total grant/ appropriation	Actual expenditure (In thousand of rupees)	Excess(+) Saving(-)
1. Revenue:				
Major Heads:				
2011 Parliament/State/Union Territory Legislatures				
2015 Elections				
1.1. Voted:				
Original	14,88,68			
Supplementary	25,00	15,13,68	14,62,65	(-)51,03
Amount surrendered during the year (31 March 2013)				51,02
1.2. Charged:				
Original	87,20			
Supplementary	...	87,20	60,88	(-)26,32
Amount surrendered during the year (31 March 2013)				26,32
1.3. Capital:				
Major Head:				
7610 Loans to Government Servants,etc.				
1.3.1. Voted:				
Original	1,70,00			
Supplementary	...	1,70,00	1,70,00	...

Grant No.2 Governor

		Total grant/ appropriation	Actual expenditure (In thousand of rupees)	Excess(+) Saving(-)
2. Revenue:				
Major Head:				
2012 President, Vice- President/Governor/ Administrator of Union Territories				
2.1. Voted:				
Original	10,60			
Supplementary	1,20	11,80	7,39	(-)4,41
Amount surrendered during the year (31 March 2013)				4,41
2.2. Charged:				
Original	3,96,11			
Supplementary	45,20	4,41,31	4,16,44	(-)24,87
Amount surrendered during the year (31 March 2013)				24,86

Notes and Comments:**2.2. Charged:**

2.2.1. Against the available saving of ₹24.87 lakh, ₹24.86 lakh was surrendered during the year.

2.2.2. In view of the final saving of ₹24.87 lakh, supplementary appropriation of ₹45.20 lakh obtained during the year proved excessive.

Grant No.2 Governor-Concltd.

2.2.3. Saving occurred mainly as under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	2012 President,Vice-President/ Governor/Administrator of Union Territories			
03	<i>Governor/Administrator of Union Territories</i>			
103	Household Establishment			
01	Household Estt. of Governor (Charged)			
O.	1,40.85			
S.	32.70			
R.	(-13.71	1,59.84	1,49.18	(-)10.66

Reduction of ₹13.71 from the provision was the net result of (a) decrease of ₹15.79 lakh by way of surrender, (b) further decrease of ₹3.32 lakh through re-appropriation and (c) increase of ₹5.40 lakh through re-appropriation. Reasons for which were not stated.

Reasons for saving of ₹10.66 lakh have not been intimated (November 2013).

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

		Total grant	Actual expenditure (In thousand of rupees)	Excess(+) Saving(-)
3.1. Revenue:				
Major Heads:				
2013 Council of Ministers				
2052 Secretariat-General Services				
Original	5,60,70			
Supplementary	43,65	6,04,35	4,51,65	(-)1,52,70
Amount surrendered during the year (31 March 2013)				70,11

Notes and Comments:

3.1. Revenue

3.1.1. Against the available saving of ₹1,52.70 lakh, only ₹70.11 lakh was surrendered during the year and thereby 54.09 per cent of the total saving remained un-surrendered.

3.1.2. In view of the final saving of ₹1,52.70 lakh, supplementary provision of ₹43.65 lakh obtained during the year proved unnecessary as even the original provision was not fully utilised.

3.1.3. Persistent savings were also noticed during the years 2009-10, 2010-11 and 2011-12 to the extent of ₹1,05.27 lakh, ₹96.23 lakh and ₹82.52 lakh respectively ranging from 12.66 to 18.86 per cent of the total budget provision.

Grant No.3 Council of Ministers-Concltd.

3.1.4. Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	2052 Secretariat-General Services			
	090 Secretariat			
	18 Chief Minister's Secretariat			
	O.	1,71.50		
	S.	19.30		
	R.	(-)35.36	72.18	(-)83.26
		1,55.44		

Specific reasons for withdrawal of ₹35.36 lakh from the provision by way of surrender were not stated.

Reasons for saving of ₹83.26 lakh have not been intimated (November 2013).

(ii)	2013 Council of Ministers			
	101 Salary of Ministers and Deputy Ministers			
	01 Salary of Ministers			
	O.	2,49.30		
	S.	18.00		
	R.	(-)29.04	2,40.88	(+)2.62
		2,38.26		

Reduction of ₹29.04 lakh from the provision by way of surrender was stated to be due to less receipt of Free Travel Concession Claims from Ministers, MOS and Parliamentary Secretaries against their entitlement, normal savings and re-provision of fund to other sub-head of account.

Reasons for final excess of ₹2.62 lakh have not been intimated (November 2013).

Grant No.4 Law and Judicial

		Total grant/ appropriation	Actual expenditure (In thousand of rupees)	Excess(+) Saving(-)
4. Revenue:				
Major Head:				
2014 Administration of Justice				
4.1. Voted:				
Original	16,88,70			
Supplementary	1,21,30	18,10,00	14,49,63	(-)3,60,37
Amount surrendered during the year (31 March 2013)				2,25,82
4.2. Charged:				
Original	4,89,15			
Supplementary	10,54	4,99,69	4,26,61	(-)73,08
Amount surrendered during the year (31 March 2013)				71,72
4.3. Capital:				
Major Head:				
4059 Capital Outlay on Public Works				
4.3.1. Voted:				
Original	1,85,00			
Supplementary	...	1,85,00	...	(-)1,85,00
Amount surrendered during the year (31 March 2013)				...

Grant No.4 Law and Judicial-Contd.**Notes and Comments:****4. Revenue:****4.1. Voted:**

4.1.1. Against the available saving of ₹3,60.37 lakh, ₹2,25.82 lakh only was surrendered during the year and thereby 37.33 per cent of the total saving remained un-surrendered.

4.1.2. In view of the final saving of ₹3,60.37 lakh, supplementary provision of ₹1,21.30 lakh obtained during the year proved unnecessary as even the original provision was not fully utilised.

4.1.3. Persistent saving were also noticed during the years 2009-10,2010-11 and 2011-12 to the extent of ₹2,87.58 lakh, ₹2,85.32 lakh and ₹3,19.47 lakh respectively ranging from 17.59 to 25.10 per cent of the total budget provision.

4.1.4. Saving occurred mainly under:

Serial number	Head	Total grant/ appropriation	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	2014 Administration of Justice			
	114 Legal Advisers and Counsels			
	01 Legal Remembrances (Voted)			
	O. 1,64.06			
	S. 0.88			
	R. 3.66	1,68.60	37.87	(-),30.73

Augmentation of ₹3.66 lakh in the provision was the net result of (a) increase of ₹4.01 lakh through re-appropriation owing to revision of rate of wages and frequent trips outside Mizoram in connection with court cases and (b) reduction of ₹0.35 lakh by way of surrender reportedly due to normal saving.

Reasons for final saving of ₹1,30.73 lakh have not been intimated (November 2013).

Grant No.4 Law and Judicial-Contd.

Serial number	Head	Total grant/ appropriation	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(ii)	2014 Administration of Justice			
	105 Civil and Session Courts			
	10 Family Courts, Lunglei (Voted)			
	O. 51.15			
	R. (-)48.66	2.49	...	(-)2.49
Reduction of ₹48.66 lakh from the provision was the net result of decrease of (a) ₹5.91 lakh by way of surrender and (b) ₹42.75 lakh through re- appropriation. Reasons for both (a) and (b) were not stated.				
Reasons for final saving of ₹2.49 lakh have not been intimated (November 2013).				
(iii)	09 Family Courts (Voted)			
	O. 51.15			
	R. (-)49.35	1.80	3.66	(+)1.86
Reduction of ₹49.35 lakh from the provision was the net effect of decrease of (a) ₹26.55 lakh by way of surrender and (b) ₹22.80 lakh through re-appropriation. Reasons for both (a) and (b) were not stated.				
Reasons for excess of ₹1.86 lakh have not been intimated (November.2013).				
(iv)	03 Administration/Saiha (Voted)			
	O. 81.95			
	R. (-)27.46	54.49	55.02	(+)0.53
(v)	05 District Judge, Kolasib (Voted)			
	O. 75.20			
	R. (-)24.35	50.85	51.37	(+)0.52
(vi)	06 District Judge, Serchhip (Voted)			
	O. 46.68			
	R. (-)23.18	23.50	23.50	...

Grant No.4 Law and Judicial-Contd.

Serial number	Head	Total grant/ appropriation	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(vii)	2014 Administration of Justice			
	105 Civil and Session Courts			
	07 District Judge, Mamit (Voted)			
	O. 45.70			
	R. (-)22.08	23.62	24.81	(+)1.19
(viii)	04 District Judge, Champhai (Voted)			
	O. 80.70			
	R. (-)17.53	63.17	62.38	(-)0.79
(ix)	103 Special Courts			
	01 Special Courts (Voted)			
	O. 86.67			
	R. (-)39.21	47.46	68.35	(+)20.89

Specifics reasons for surrender of ₹27.46 lakh, ₹24.35 lakh, ₹23.18 lakh, ₹22.08 lakh and ₹17.53 lakh respectively at serial number (iv),(v),(vi),(vii) and (viii) above were not stated.

Reasons for final (a) excess of ₹0.53 lakh, ₹0.52 lakh and ₹1.19 lakh respectively at serial number (iv), (v) and (vii) above and (b) saving of ₹0.79 lakh at serial number (viii) above have not been intimated (November 2013).

Withdrawal of ₹39.21 lakh was the net effect of decrease of (a) ₹10.99 lakh through re-appropriation and (b) ₹28.22 lakh by surrender. Both (a) and (b) were stated to be due to non-filling up of the post of Special Judge, Judge under ND&PS Judge and EC Act.

Reasons for final excess of ₹20.89 lakh have not been intimated (November 2013).

Grant No.4 Law and Judicial-Contd.

Serial number	Head	Total grant/ appropriation	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(x)	2014 Administration of Justice			
	114 Legal Advisers and Counsels			
	05 Public Prosecutor (Voted)			
	O.	96.60		
	S.	72.72		
	R.	(-)6.94	1,62.38	1,51.55
				(-)10.83

Withdrawal of ₹6.94 lakh was the net effect of (a) increase of ₹0.33 lakh through re-appropriation owing to non-allotment of fund after revision of wages and decrease of ₹6.41 lakh through re-appropriation for non-receipt of bills from some advocates and (b) further decrease of ₹0.86 lakh by way of surrender reportedly due to non-receipt of some bills from advocate and as normal saving.

Reasons for final saving of ₹10.83 lakh have not been intimated (November 2013).

(05) Finance Commission Recommendation

(xi)	09 Training of Judicial Officers (FC)(Voted)			
	O.	12.60		
	S.	12.60		
	R.	(-)4.32	20.88	8.78
				(-)12.10

Specific reason for surrender of ₹4.32 lakh was not stated.

Reasons for final saving of ₹12.10 lakh have not been intimated (November 2013).

4.1.5. Saving mentioned at note 4.1.4 above was partly affect by excess under:

Serial number	Head	Total grant/ appropriation	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	105 Civil and Session Courts			
	02 District Judge, Lunglei (Voted)			
	O.	1,60.30		
	R.	42.29	2,02.59	2,04.38
				(+)1.79

Augmentation of the provision by ₹42.29 lakh through re-appropriation was not stated.

Reasons for final excess of ₹1.79 lakh have not been intimated (November 2013).

Grant No.4 Law and Judicial-Concl.

4.2. Charged:

4.2.1. Against the available saving of ₹73.08 lakh, ₹71.72 lakh was surrendered during the year.

4.2.2. Since the actual expenditure of ₹4,26.61 lakh did not even come up to the original provision of ₹4,89.15 lakh, supplementary appropriation of ₹10.54 lakh obtained during the year proved to be unjustified.

4.2.3. Saving occurred under:

Serial number	Head	Total grant/ appropriation	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	2014 Administration of Justice			
	102 High Courts			
	01 High Courts (Charged)			
	O.	4,89.15		
	S.	10.54		
	R.	(-)71.72	4,27.97	4,26.61
				(-)1.36

Withdrawal of ₹71.72 lakh by way of surrender was reportedly due to non-filling up of vacant post of ACP and adaptation of strict economy measures.

Reasons for final saving of ₹1.36 lakh have not been intimated (November.2013).

4.3. Capital:

4.3.1. Entire original provision of ₹1,85.00 lakh under the Major Head of **4059 Capital Outlay on Public Works-(05) Finance Commission Recommendation-01 Office Buildings-051 Construction-03 Construction of Alternate Dispute Resolution Centre (FC)** remain unutilised. Reasons thereof were not intimated (November 2013).

**Grant No.5 Vigilance
(All Voted)**

	Total grant	Actual expenditure (In thousand of rupees)	Excess(+) Saving(-)
5.1. Revenue:			
Major Heads:			
2015 Elections			
2070 Other Administrative Services			
Original	4,72,65		
Supplementary	...	4,72,65	4,38,83
			(-)33,82
Amount surrendered during the year (31 March 2013)			33,49

Notes and Comments:

5.1. Revenue:

5.1.1. Against the available saving of ₹33.82 lakh, ₹33.49 lakh was surrendered during the year.

5.1.2. Persistent savings were also noticed during the years 2009-10, 2010-11 and 2011-12 to the extent of ₹50.10 lakh, ₹82.80 lakh and ₹86.23 lakh respectively ranging from 17.19 to 19.42 per cent of the total budget provision.

Grant No.5 Vigilance-Concltd.**5.1.3. Saving occurred under:**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	2070 Other Administrative Services			
	104 Vigilance			
	01 Direction			
	O. 1,00.00			
	R. (-)74.24	25.76	25.71	(-)0.05

Specific reasons for withdrawal of ₹74.24 lakh by way of (a) re-appropriation of ₹44.72 lakh and (b) surrender of ₹29.52 lakh were not stated.

Reasons for final saving of ₹0.05 lakh have not been intimated (November 2013).

5.1.4. Saving as mentioned at note 5.1.3 above was partly offset by excess under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	02 Administration			
	O. 3,72.65			
	R. 40.75	4,13.40	4,13.11	(-)0.29

Augmentation of ₹40.75 lakh was the net effect of increase of ₹44.72 lakh through re-appropriation and decrease of ₹3.97 lakh by way of surrender. Reasons thereof were not stated.

Reasons for final saving of ₹0.29 lakh have not been intimated (November 2013).

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

	Total grant	Actual expenditure (In thousand of rupees)	Excess(+) Saving(-)
6.1. Revenue:			
Major Heads:			
2029 Land Revenue			
2506 Land Reforms			
Original	21,23,22		
Supplementary	1,92,56	23,15,78	19,94,67
			(-)3,21,11
Amount surrendered during the year (31 March 2013)			3,78,36

Notes and Comments:

6.1. Revenue:

6.1.1. In the eventual saving of ₹3,21.11 lakh, ₹3,78.36 lakh was surrendered during the year.

6.1.2. As the actual expenditure of ₹19,94.67 lakh did not even come up to the original budget provision of ₹21,23.22 lakh, the supplementary provision of ₹1,92.56 lakh obtained during the year proved unnecessary.

6.1.3. Persistent savings were also noticed during the years 2009-10, 2010-11 and 2011-12 to the extent of ₹2,46.91 lakh, ₹1,65.97 lakh and ₹1,36.11 lakh respectively ranging from 6.42 to 15.95 per cent of the budget provision.

Grant No.6 Land Revenue and Reforms-Contd.**6.1.4. Saving occurred mainly under:**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	2029 Land Revenue			
	102 Survey and Settlement Operations			
	01 Survey and Settlement Operations			
	O. 5,36.77			
	R. (-)1,63.90	3,72.87	3,69.29	(-)3.58
(ii)	001 Direction and Administration			
	02 Administration			
	O. 3,15.02			
	R. (-)71.34	2,43.68	2,52.42	(+)8.74
(iii)	103 Land Records			
	01 Maintenance of Land Records			
	O. 4,62.38			
	R. (-)62.86	3,99.52	4,15.53	(+)16.01

Surrender of ₹1,63.90 lakh from the provision was reportedly due to less expenditure than anticipated, non-payment of arrear DA, non-finalisation of ACP Scheme and non-receipt of medical re-imburement claims.

Reasons for final saving of ₹3.58 lakh have not been intimated (November 2013).

Withdrawal of ₹71.34 lakh and ₹62.86 lakh respectively at serial number (ii) and (iii) above by way of surrender was reportedly due to non-finalisation of ACP Scheme, non-payment of arrear DA and late receipt of TA bills.

Reasons for final excess of ₹8.74 lakh and ₹16.01 lakh respectively at serial number (ii) and (iii) above have not been intimated (November 2013).

Grant No.6 Land Revenue and Reforms-Concl.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
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(03) Centrally Sponsored Scheme**(iv) 2029 Land Revenue**

001 Direction and Administration
01 Direction (CSS)

S.	45.93			
R.	(-)32.60	13.33	...	(-)13.33

Reduction of the provision by ₹32.60 lakh through surrender was reportedly due to non-finalisation of court cases on land dispute.

Reasons for final saving of ₹13.33 lakh have not been intimated (November 2013).

(v) 2506 Land Reforms

001 Direction and Administration
01 Direction

O.	1,07.00			
S.	1.39			
R.	(-)9.88	98.51	98.13	(-)0.38

Decrease of the provision by ₹9.88 lakh was the net effect of (a) decrease of ₹9.72 lakh through re-appropriation owing to non-filling up of vacant post, (b) increase of ₹0.31 lakh through re-appropriation owing to urgent payment of advertisement bills and (c) further decrease of ₹0.47 lakh by way of surrender due to non-revision of wages.

Reasons for final saving of ₹0.38 lakh have not been intimated (November 2013).

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

	Total grant	Actual expenditure (In thousand of rupees)	Excess(+) Saving(-)
7.1. Revenue:			
Major Head:			
2039 State Excise			
Original	20,25,58		
Supplementary	47,69		
	20,73,27	19,81,81	(-)91,46
Amount surrendered during the year (31 March 2013)			89,87

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

	Total grant	Actual expenditure (In thousand of rupees)	Excess(+) Saving(-)
8.1. Revenue:			
Major Head:			
2040 Taxes on Sales, Trade, etc.			
Original	10,10,00		
Supplementary	3,78,07	13,88,07	12,93,46
			(-)94,61
Amount surrendered during the year (31 March 2013)			97,09

Notes and Comments:

8.1. Revenue:

8.1.1. ₹97.09 lakh was surrendered during the year as anticipated surplus to the requirement, but actual saving worked out to ₹94.61 lakh only.

8.1.2. In view of the final saving of ₹94.61 lakh, supplementary provision of ₹3,78.07 lakh obtained during the year proved excessive.

8.1.3. Persistent savings were also noticed during the years 2009-10, 2010-11 and 2011-12 to the extent of ₹63.43 lakh, ₹51.52 lakh and ₹2,06.96 lakh respectively ranging from 6.21 to 17.60 per cent of the total budget provision.

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

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	2040 Taxes on Sales, Trade, etc.			
	001 Direction and Administration			
	02 Administration			
	O. 6,83.79			
	S. 52.32			
	R. (-)77.53	6,58.58	6,61.06	(+)2.48

Reduction of ₹77.53 lakh from the provision was the net effect of decrease of (a) ₹6.87 lakh through re-appropriation and (b) ₹70.66 lakh by way of surrender Both (a) and (b) was stated to be due to non-filling up of vacant posts of Inspector of Taxes.

Reasons for final excess of ₹2.48 lakh have not been intimated (November 2013).

(03) Centrally Sponsored Scheme

(ii)	01 Direction (CSS)			
	O. 0.10			
	S. 3,01.69			
	R. (-)20.39	2,81.40	2,81.40	...

The fund was reduced by ₹20.39 lakh through Surrender - reasons thereof not stated.

(iii)	101 Collection Charges			
	01 Firms & Societies			
	O. 20.16			
	R. (-)5.08	15.08	15.07	(-)0.01

Withdrawal of ₹5.08 lakh from the provision by way of surrender was due to non-filling up of vacant post of Superintendent of Taxes.

Reasons for final saving of ₹0.01 lakh have not been intimated (November 2013).

Grant No.8 Taxation-Concl.

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

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	2040 Taxes on Sales, Trade, etc.			
	001 Direction and Administration			
	01 Direction			
	O. 3,05.95			
	S. 24.06			
	R. 5.91	3,35.92	3,35.92	...

Augmentation of the provision by ₹5.91 lakh was the net result of increase of ₹6.87 lakh through re-appropriation and decrease of ₹0.96 lakh by way of surrender, reasons for which were not stated.

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

	Total grant	Actual expenditure	Excess(+) Saving(-)
		(In thousand of rupees)	
9.1. Revenue:			
Major Heads:			
2020 Collection of Taxes on Income and Expenditure			
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	3,42,31,99		
Supplementary	2,92,36	3,45,24,35	3,95,80,73
			(+)50,56,38
Amount surrendered during the year (31 March 2013)			21,26,58

Grant No.9 Finance-Contd.

	Total grant	Actual expenditure (In thousand of rupees)	Excess(+) Saving(-)
9.2. Capital:			
Major Heads:			
4047 Capital Outlay on Other Fiscal Services1			
7610 Loans to Government Servants,etc.			
Original	24,75,00		
Supplementary	90,00	25,65,00	24,87,21
			(-)77,79
Amount surrendered during the year (31 March 2013)			33,00

Notes and Comments:**9.1. Revenue:**

9.1.1.The grant was closed with an excess expenditure of ₹50,56.38 lakh (₹50,56,38,417/-).The excess expenditure requires regularisation.

9.1.2. In view of the final excess of ₹50,56.38 lakh, supplementary provision of ₹2,92.36 lakh obtained during the year proved to be inadequate and surrender of ₹21,26.58 lakh was also unjustified.

9.1.3. Excess occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	2071 Pensions and other Retirement Benefits			
	01 Civil			
	101 Superannuation and Retirement Allowances			
	01 Pension			
O.	95,00.00	95,00.00	1,73,31.67	(+)78,31.67

Grant No.9 Finance-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(ii)	2071 Pensions and other Retirement Benefits			
	<i>01 Civil</i>			
	104 Gratuities			
	01 Pension/Gratuities			
O.	43,50.00	43,50.00	69,22.32	(+)25,72.32
(iii)	115 Leave Encashment Benefits			
	01 Leave Encashment			
O.	28,00.00	28,00.00	43,98.70	(+)15,98.70
(iv)	105 Family Pensions			
	01 Family Pension			
O.	37,50.00	37,50.00	47,38.98	(+)9,88.98
(v)	102 Commuted value of Pension			
	01 Commuted Value of Pensions			
O.	25,21.00	25,21.00	27,79.51	(+)2,58.51
(vi)	110 Pensions of Employees of Local Bodies			
	01 Pension to Employees of Local Bodies			
O.	1,50.00	1,50.00	3,39.37	(+)1,89.37

Reasons for final; excess of ₹78,31.67 lakh, ₹25,72.32 lakh, ₹15,98.70 lakh, ₹9,88.98 lakh, ₹2,58.51 lakh and ₹1,89.37 lakh respectively at serial number (i), (ii), (iii), (iv), (v) and (vi) above have not been intimated (November 2013).

Grant No.9 Finance-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(vii)	2054 Treasury and Accounts Administration			
095	Directorate of Accounts and Treasuries			
01	Direction			
O.	7,57.00			
S.	75.90			
R.	3.88	8,36.78	8,48.62	(+)11.84

Augmentation of ₹3.88 lakh through re-appropriation was the net effect of (a) increase of ₹6.97 lakh for payment of increased rate of DA, opening and establishment of Chawngte Treasury and for payment incurred of repairing works of Departmental buildings/quarters and (b) decrease of ₹3.09 lakh owing to less receipt/late receipt of M.R. bills and TA bills.

Reasons for final excess of ₹11.84 lakh have not been intimated (November 2013).

9.1.4. Excess mentioned at note 9.1.3. above was partly offset by saving under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
	(06) Externally Aided Project			
(i)	2071 Pensions and other Retirement Benefits			
01	Civil			
200	Other Pensions			
02	VRS for School Teachers (SAL/TA-EAP)			
O.	30,00.00	30,00.00	...	(-)30,00.00
(ii)	2052 Secretariat-General Services			
090	Secretariat			
04	Finance Deptt.			
O.	27,00.00	27,00.00	...	(-)27,00.00

Reasons for non-utilisation of entire original provision of ₹30,00.00 lakh and ₹27,00.00 lakh respectively at serial number (i) and (ii) above resulting in final saving of 30,00.00 lakh and 27,00.00 lakh have not been intimated (November 2013).

Grant No.9 Finance-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(iii)	2052 Secretariat-General Services			
	092 Other Offices			
	99 Capacity Development for FMU/FMC (SAL/TA-EAP)			
	O. 21,24.00			
	R. (-)18,37.87	2,86.13	2,86.13	...

Reasons for surrender of ₹18,37.87 lakh from the provision have not been intimated (November 2013).

(iv)	2071 Pensions and other Retirement Benefits			
	01 Civil			
	111 Pensions to Legislators			
	01 Pension to Legislators			
	O. 5,00.00	5,00.00	2,42.62	(-)2,57.38

Reasons for final saving of ₹2,57.38 lakh have not been intimated (November 2013).

(05) Finance Commission Recommendation

(v)	2054 Treasury and Accounts Administration			
	800 Other Expenditure			
	04 Data-base for Govt. Employees and Pension (FC)			
	O. 2,29.64			
	R. (-)2,24.14	5.50	4.09	(-)1.41

Withdrawal of ₹2,24.14 lakh by way of surrender was reportedly due to slow implementation of DATA base project by the Government.

Reasons for final saving of ₹1.41 lakh have not been intimated (November 2013).

(vi)	2071 Pensions and other Retirement Benefits			
	01 Civil			
	200 Other Pensions			
	01 Voluntary Retirement Benefit			
	O. 2,00.00	2,00.00	56.31	(-)1,43.69

Grant No.9 Finance-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(vii)	2052 Secretariat-General Services			
	092 Other Offices			
	03 State Finance Commission			
O.	1,68.15	1,68.15	54.13	(-),14.02
(viii)	2020 Collection of Taxes on Income and Expenditure			
	502 Expenditure Awaiting Transfer (EAT)			
	01 Banking Cash Transaction Tax			
O.	50.00	50.00	...	(-)50.00
(ix)	2054 Treasury and Accounts Administration			
	095 Directorate of Accounts and Treasuries			
	02 District Treasury			
O.	8,47.00			
S.	25.25			
R.	(-)42.26	8,29.99	8,26.62	(-)3.37

Reasons for final saving of ₹1,43.69 lakh, ₹1,14.02 lakh and ₹50.00 lakh respectively at serial number (vi), (vii) and (viii) above have not been intimated (November 2013).

Reduction of ₹42.26 lakh was the net effect of (a) decrease of ₹8.40 lakh through re-appropriation owing to incurring expenditure from other sub-head of account, late receipt of M.R. bills, and non-receipt of final transfer TA bills, (b) increase of ₹4.52 lakh through re-appropriation was due to opening of Chawngte Treasury and urgent repairing of Treasury buildings/quarters of Champhai, Lawngtlai, Mamit and Saiha Treasury and (c) further decrease of ₹38.38 lakh by way of surrender. Reasons for (a), (b) and (c) were not stated.

Reasons for final saving or ₹3.37 lakh have not been intimated (November 2013).

Grant No.9 Finance-Concl.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(x)	2030 Stamps and Registration			
	01 <i>Stamps-Judicial</i>			
	101 Cost of Stamps			
	01 Judicial Stamp			
	O. 3.00			
	S. 21.02			
	R. (-)17.10	6.92	0.18	(-)6.74

Withdrawal of ₹17.10 lakh by way of surrender was due to non-receipt of bills for the cost of stamps from Secretary Printing Press, Hyderabad.

Reasons for final saving of ₹6.74 lakh have not been intimated (November 2013).

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

		Total appropriation	Actual expenditure	Excess(+) Saving(-)
<i>(In thousands of rupees)</i>				
10. Revenue:				
Major Head:				
2051 Public Service Commission				
10.1. Charged:				
Original	<i>4,30,00</i>			
Supplementary	<i>32,00</i>	<i>4,62,00</i>	<i>4,17,58</i>	<i>(-)44,42</i>
Amount surrendered during the year (31 March 2013)				<i>45,01</i>

Notes and Comments:

10.1. Charged:

10.1.1. Out of the available saving of ₹44.42 lakh, ₹45.01 lakh was surrendered during the year.

10.1.2. In view of the final saving of ₹44.42 lakh supplementary appropriation of ₹32.00 lakh obtained during the year proved unnecessary as the actual expenditure did not even come up to the original budget provision.

Grant No.10 Mizoram Public Service Commission-Concltd.**10.1.3. Saving occurred mainly under:**

Serial number	Head	Total appropriation	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	2051 Public Service Commission			
	102 State Public Service Commission			
	01 Mizoram Public Service Commission (Charged)			
	O.	4,10.00		
	S.	32.00		
	R.	(-)50.01	3,91.99	3,92.58
				(+)0.59

Withdrawal of ₹50.01 lakh was the net effect of decrease of (a) ₹18.73 lakh through re-appropriation owing to non-filling up of vacant posts due to retirement of Chairman/member etc., (b) increase of ₹13.73 lakh through re-appropriation owing to escalation of POL price, re-provision of fund from other sub-head of account to meet the secret services and professional services and (c) further decrease of ₹45.01 lakh by way of surrender due to non-filling up of vacant posts, termination of one Muster Roll Lower Division Clerk etc.

Reasons for final excess of ₹0.59 lakh have not been intimated (November 2013).

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

	Total grant	Actual expenditure (In thousand of rupees)	Excess(+) Saving(-)
11.1. Revenue:			
Major Heads:			
2052 Secretariat-General Services			
2250 Other Social Services			
2251 Secretariat-Social Services			
Original	71,51,39		
Supplementary	1,57,67	73,09,06	67,79,64
			(-)5,29,42
Amount surrendered during the year (31 March 2013)			6,23,11

Notes and Comments:

11.1. Revenue:

11.1.1. Out of the available saving of ₹5,29.42 lakh, ₹6,23.11 lakh was surrender during the year.

11.1.2. In view of the final saving of ₹5,29.42 lakh, supplementary provision of ₹1,57.67 lakh obtained during the year proved to be unjustified as the actual expenditure of ₹67,79.64 lakh did not even come up to the original provision of ₹71,51.39 lakh.

11.1.3. Persistent savings were also noticed during the years 2009-10,2010-11, and 2011-12 to the extent of ₹54,53.88 lakh, ₹3,10.85 lakh and ₹3,64.48 lakh respectively ranging from 5.36 to 54.97 per cent of the total budget provision.

Grant No.11 Secretariat Administration-Contd.**11.1.4. Saving occurred mainly under:**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess + Saving(-)
(i)	2052 Secretariat-General Services			
	090 Secretariat			
	01 Sectt. Admn.Deptt.			
	O.	69,09.71		
	S.	1,31.67		
	R.	(-)5,49.37	64,92.01	65,86.54
				(+)94.53

Withdrawal of ₹5,49.37 lakh from the provision was the net effect of (a) decrease of ₹1,93.07 lakh through re-appropriation owing to non-receipt of scholarship/stipend claims and re-provision of fund to other head of the grant to meet the required expenditure, (b) increase of ₹2,43.07 lakh through re-appropriation owing to requirement of more fund for maintenance of 100 numbers of light vehicles, 8 numbers of two wheelers, procurement of POL, clearance of pending bills of printing charges of budget documents news paper etc, and (c) further decrease of ₹5,99.37 lakh by way of surrender due to re-provision of fund to other sub head of account and normal saving.

Reasons for final excess of ₹94.53 lakh have not been intimated (November 2013).

(ii) **2250 Other Social Services**
800 Other Expenditure
01 NRC for Postal Service

O.	50.00			
R.	(-)50.00	....	....	....

Saving of entire original provision of ₹50.00 lakh through re-appropriation was owing to non-receipt of NRC claim from Postal Department and re-provision of fund to other head to meet the requirement.

Grant No.11 Secretariat Administration-Concl.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(iii)	2251 Secretariat-Social Services			
	092 Other Offices			
	01 State Information Commission			
	O.	1,90.85		
	S.	26.00		
	R.	(-)23.74	1,93.11	1,93.10
				(-)0.01

Decrease of ₹23.74 lakh from the provision by way of surrender was reportedly due to imposition of restriction on tour programmes of officials staff, advertisement, non-occupation of private building by CIC and IC and normal saving.

Reasons for final saving of ₹0.01 lakh have not been intimated (November 2013).

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

		Total grant	Actual expenditure (In thousand of rupees)	Excess(+) Saving(-)
12.1. Revenue:				
Major Head:				
2052 Secretariat-General Services				
Original	45,00			
Supplementary	1,14	46,14	42,38	(-)3,76
Amount surrendered during the year (31 March 2013)				3,76

Notes and Comments:

12.1. Revenue:

12.1.1. The saving of ₹3.76 lakh was surrendered during the year.

12.1.2. In view of the final saving of ₹3.76 lakh, supplementary provision of ₹1.14 lakh obtained during the year proved unnecessary as the actual expenditure of ₹42.38 lakh did not even come up to the original budget provision of ₹45.00 lakh.

12.1.3. Similar savings were also noticed during the years 2009-10 and 2010-11 to the extent of ₹6.60 lakh and ₹6.05 lakh respectively ranging from 15.13 to 18.26 per cent of the total budget provision.

12.1.4. Saving occurred under the major head of account-**2052 Secretary General Services-092 Other Offices-02 Parliamentary Affairs** reportedly due to non-payment of salary for the month of March 2013 and for re-provision of fund.

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

	Total grant	Actual expenditure (In thousand of rupees)	Excess(+) Saving(-)
13.1. Revenue:			
Major Head:			
2070 Other Administrative Services			
Original	2,14,36		
Supplementary	...	2,14,36	1,96,92
			(-)17,44
Amount surrendered during the year (31 March 2013)			16,84

Notes and Comments:

13.1. Revenue:

13.1.1. Against the available saving of ₹17.44 lakh, ₹16.84 lakh only was surrendered during the year.

13.1.2. Persistent savings were also noticed during the years 2009-10, 2010-11 and 2011-12 to the extent of ₹30.06 lakh, ₹24.08 lakh and ₹31.53 lakh respectively ranging from 10.18 to 13.32 per cent of the total budget provision.

13.1.3. Saving occurred under the Major Head of account-**2070 Other Administrative Service-003 Training-01 Direction (ATI)**. Reasons thereof were not stated also and reason for final saving of ₹0.60 lakh was also not intimated (November 2013).

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

	Total grant	Actual expenditure (In thousand of rupees)	Excess(+) Saving(-)
14.1. Revenue:			
Major Heads:			
2575 Other Special Area Programmes			
3425 Other Scientific Research			
3451 Secretariat-Economic Services			
3454 Census Surveys and Statistics			
Original	68,57,39		
Supplementary	3,99,16	72,56,55	43,16,43
			(-)29,40,12
Amount surrendered during the year (31 March 2013)			29,79,59

Notes and Comments:

14.1. Revenue:

14.1.1. ₹29,79.59 lakh was surrendered during the year as anticipated surplus to the requirement, but actual saving worked out to ₹29,40.12 lakh only.

14.1.2. In view of the final saving of ₹29,40.12 lakh, supplementary provision of ₹3,99.16 lakh obtained during the year proved to be unjustified as the actual expenditure did not even come up to the original budget provision.

14.1.3. Persistent savings were also noticed during the years 2009-10, 2010-11 and 2011-12 to the extent of ₹8,85.44 lakh, ₹1,09,03.07 lakh and ₹49,99.91 lakh respectively ranging from 20.56 to 77.95 per cent of the total budget provision.

Grant No.14 Planning and Programme Implementation-Contd.**14.1.4. Saving occurred mainly under:**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	3451 Secretariat-Economic Services			
	101 Planning Commission/Planning Board			
	03 Evaluation and Monitoring (ACA)			
	O. 17,62.72			
	R. (-)17,62.72	...	...	...

Reasons for surrender of entire original provision of ₹17,62.72 lakh have not been stated.

(ii)	102 District Planning Machinery			
	02 Pilot Project			
	O. 11,00.00			
	S. 15.00			
	R. (-)4,90.50	6,24.50	6,15.95	(-)8.55

Withdrawal of ₹4,90.50 lakh was the net effect of (a) increase of ₹1,66.01 lakh and decrease of ₹1,56.51 lakh both through re-appropriation reasons for which were not stated and (b) further decrease of ₹5,00.00 lakh by way of surrender was due to re-provision/transfer of fund to other head of account.

Reason for final saving of ₹8.55 lakh have not been intimated (November 2013).

(iii)	101 Planning Commission/Planning Board			
	02 Evaluation & Monitoring			
	O. 6,51.51			
	R. (-)4,10.44	2,41.07	2,36.39	(-)4.68

Reduction of ₹4,10.44 lakh was the net result of (a) increase of ₹6.27 lakh and decrease of ₹1.17 lakh both through re-appropriation reasons for which were not stated and (b) further decrease of ₹4,15.54 lakh by way of surrender due to re-provision of fund to other head of account.

Reason for final saving of ₹4.68 lakh have not been intimated (November 2013).

Grant No.14 Planning and Programme Implementation-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(iv)	3454 Census Surveys and Statistics			
	<i>01 Census</i>			
	001 Direction and Administration			
	02 Administration (FC)			
	O.	1,20.00		
	R.	(-)1,20.00	...	...

Reason for withdrawal of entire original provision of ₹1,20.00 lakh by way of surrender was not stated.

(v)	3451 Secretariat-Economic Services			
	101 Planning Commission/Planning Board			
	01 Plan Formulation			
	O.	3,51.20		
	S.	5.00		
	R.	(-)98.26	2,57.94	2,65.14 (+)7.20

Withdrawal of ₹98.26 lakh was the net effect of decrease of (a) ₹0.42 lakh through re-appropriation and (b) ₹97.84 lakh by of surrender reasons for (a) and (b) was not stated.

Reasons for final excess of ₹7.20 lakh have not been intimated (November 2013).

(05) Finance Commission Recommendation

(vi)	3454 Census Surveys and Statistics			
	<i>01 Census</i>			
	001 Direction and Administration			
	01 Direction (FC)			
	O.	40.00		
	S.	1,60.00		
	R.	(-)40.00	1,60.00	1,60.00 ...

Reason for reduction of the provision by ₹40.00 lakh through surrender was not stated.

Grant No.14 Planning and Programme Implementation-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(vii)	3454 Census Surveys and Statistics			
	02 <i>Surveys and Statistics</i>			
	204 Central Statistical Organisation			
	02 India Statistical Strengthening Project(ISSP)(SCA)			
	O. 24.00			
	S. 17.00			
	R. (-)24.00	17.00	17.00	...

Reason for withdrawal of ₹24.00 lakh by way of surrender was not stated.

(viii)	3451 Secretariat-Economic Services			
	102 District Planning Machinery			
	01 Planning Machinery			
	O. 46.80			
	R. (-)19.69	27.11	28.02	(+)0.91

Reduction of ₹19.69 lakh from the provision was the net effect of decrease of (a) ₹14.18 lakh through re-appropriation reasons for which were not stated and (b) ₹5.51 lakh by way of surrender reportedly due to re-provision of fund to other head of account.

Reasons for final excess of ₹0.91 lakh have not been intimated (November 2013).

Grant No.14 Planning and Programme Implementation-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(ix)	3454 Census Surveys and Statistics			
	01 <i>Census</i>			
	001 Direction and Administration			
	02 Administration			
	O. 2,39.45			
	R. (-)10.93	2,28.52	2,28.51	(-)0.01

Withdrawal of ₹10.93 lakh was the net effect of (a) increase of ₹3.07 lakh through re-appropriation owing to under estimation of budget under four programmes of officers and staff, publication and re-imburement of medical treatment claims, (b) decrease of ₹7.35 lakh through re-appropriation for less expenditure than anticipated under neutral charges, office materials, salary etc. and (c) further decrease of ₹6.65 lakh by way of surrender stated to be due to less expenditure than anticipated under salary.

Reason for final saving of ₹0.01 lakh have not been intimated (November 2013).

14.1.5. Saving as mentioned at note 14.1.4 above was partly offset by excess under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
	(03) Centrally Sponsored Scheme			
(i)	3454 Census Surveys and Statistics			
	02 <i>Surveys and Statistics</i>			
	201 National Sample Survey Organisation			
	01 National Sample Survey (CSS)			
	O. 0.40			
	S. 33.60	34.00	68.00	(+)34.00

Reasons for final excess of ₹34.00 lakh have been intimated to be due to non-inclusion of the said amount in the supplementary budget for the year 2012-2013.

Grant No.14 Planning and Programme Implementation-Concl.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(ii)	3454 Census Surveys and Statistics			
	<i>02 Surveys and Statistics</i>			
	201 National Sample Survey Organisation			
	01 National Sample Survey			
O.	1,46.92			
R.	10.05	1,56.97	1,60.51	(+)3.54

Augmentation of the provision by ₹10.05 lakh through re-appropriation was the net effect of increase of ₹13.31 lakh and decrease of ₹3.26 lakh, reasons thereof was not stated.

Reason for final excess of ₹3.54 lakh have not been intimated (November 2013).

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

		Total grant	Actual expenditure (In thousand of rupees)	Excess(+) Saving(-)
15.1. Revenue:				
Major Heads:				
2015 Elections				
2052 Secretariat-General Services				
2053 District Administration				
2070 Other Administrative Services				
2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes				
3053 Civil Aviation				
Original	50,54,55			
Supplementary	9,25,57	59,80,12	56,86,89	(-)2,93,23
Amount surrendered during the year (31 March 2013)				2,76,05

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

		Total grant	Actual expenditure (In thousand of rupees)	Excess(+) Saving(-)
16.1. Revenue:				
Major Heads:				
2055 Police				
2056 Jails				
2070 Other Administrative Services				
2235 Social Security and Welfare				
Original	4,17,58,58			
Supplementary	25,46,54	4,43,05,12	4,13,53,95	(-)29,51,17
Amount surrendered during the year (31 March 2013)				29,67,59
16.2. Capital:				
Major Heads:				
4055 Capital Outlay on Police				
4235 Capital Outlay on Social Security and Welfare				
Original	24,66,00			
Supplementary	20,79,96	45,45,96	25,10,47	(-)20,35,49
Amount surrendered during the year (31 March 2013)				...

Grant No.16 Home-Contd.**Notes and Comments:****16.1. Revenue:**

16.1.1. In the eventual saving of ₹29,51.17 lakh, ₹29,67.59 lakh was surrendered during the year..

16.1.2. Since the actual expenditure of ₹4,13,53.95 lakh did not even come up to the original budget provision of ₹4,17,58.58 lakh, supplementary provision of ₹25,46.54 lakh obtained during the year proved to be unjustified.

16.1.3. Similar saving of ₹29,67.11 lakh (9.16 per cent of the total budget provision) was noticed during the year 2009-10.

16.1.4. Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
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(05) Finance Commission Recommendation**(i) 2056 Jails**

101 Jails

04 Constructions of Jails/FC

O. 8,33.00

S. 36.23

R. (-)8,33.00

36.23

16.09

(-)20.14

Withdrawal of ₹8,33.00 lakh from the provision by way of surrender was stated to be due to late receipt of fund from the Ministry of Home Affairs Government of India.

(03) Centrally Sponsored Scheme**(ii) 2055 Police**

001 Direction and Administration

04 Repatriation/Rehabilitation
of Bru Migrants

S. 7,87.06

R. (-)7,87.06

...

...

...

Surrender of ₹7,87.06 lakh was due to revalidation of fund for the year 2013-14.

Grant No.16 Home-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(iii)	2055 Police			
	104 Special Police			
	08 5th IR Bn.			
	O. 24,81.68			
	S. 3,08.08			
	R. (-)5,24.65	22,65.11	22,65.11	...
Reduction of ₹5,24.65 lakh was the net effect of increase of ₹37.25 lakh through re-appropriation, reasons thereof not stated and decrease of (a) ₹5,05.89 lakh through re-appropriation and (b) ₹56.01 lakh by way of surrender. Both (a) and (b) were stated to be due to late/non-receipt of orders.				
(iv)	05 2nd I.R.Bn			
	O. 26,82.17			
	R. (-)3,42.75	23,39.42	23,41.33	(+)1.91
(v)	04 1st I.R.Bn(SMS)			
	O. 25,12.68			
	R. (-)3,10.51	22,02.17	22,01.42	(-)0.75
(vi)	06 3rd I.R.Bn.			
	O. 30,04.44			
	R. (-)2,88.70	27,15.74	27,15.74	...
(vii)	07 4th IR Battalion			
	O. 24,60.00			
	R. (-)2,36.39	22,23.61	22,29.34	(+)5.73
(viii)	03 3rd Battalion MAP			
	O. 27,95.88			
	R. (-)2,23.72	25,72.16	25,72.09	(-)0.07
(ix)	109 District Police			
	05 D.E.F. Mamit			
	O. 8,75.26			
	R. (-)2,11.00	6,64.26	6,65.77	(+)1.51

Grant No.16 Home-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(x)	2055 Police			
	109 District Police			
	03 D.E.F. Saiha			
	O. 8,51.51			
	R. (-)1,32.10	7,19.41	7,19.39	(-)0.02
(xi)	101 Criminal Investigation and Vigilance			
	05 DSB,Saiha			
	O. 1,62.27			
	R. (-)94.06	68.21	68.20	(-)0.01

Reasons for withdrawal of:

[In lakh of rupees]

Withdrawal Amount	Serial number	Through Re-appropriation		By Surrender
		Increase	Decrease	
₹ 3,42.75	(iv)	₹ 1,20.91	₹ 3,53.65	₹ 1,10.01
₹ 3,10.51	(v)	₹ 1,11.24	₹ 2,17.39	₹ 2,04.36
₹ 2,88.70	(vi)	₹ 45.50	₹ 3,34.20	-
₹ 2,36.39	(vii)	₹ 1,86.38	₹ 3,00.25	₹ 1,22.52
₹ 2,23.72	(viii)	₹ 1,18.92	₹ 2,58.43	₹ 84.21
₹ 2,11.00	(ix)	₹ 54.77	₹ 2,26.50	₹ 39.27
₹ 1,32.10	(x)	₹ 28.46	₹ 34.38	₹ 1,26.18
₹ 94.06	(xi)	₹ 8.12	-	₹ 1,02.18

was not stated.

Reasons for final excess (a) excess of ₹1.91 lakh, ₹5.73 lakh and ₹1.51 lakh respectively at serial number (iv), (vii) and (ix), (b) saving of ₹0.75 lakh, ₹0.07 lakh, ₹0.02 lakh and ₹0.01 lakh respectively at serial number (v), (viii), (x) and (xi) above have not been intimated (November 2013).

Grant No.16 Home-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(xii)	2070 Other Administrative Services			
	107 Home Guards			
	03 Direction C.T.I.			
	O.	4,65.00		
	S.	14.82		
	R.	(-79.11)	4,00.71	3,85.89
				(-14.82)

Reduction of ₹79.11 lakh by way of surrender was due to non-filling up of vacant post.

Reasons for final saving of ₹14.82 lakh have not been intimated (November 2013).

(03) Centrally Sponsored Scheme

(xiii)	2055 Police			
	115 Modernisation of Police Force			
	01 Modernisation CSS			
	O.	2,92.69		
	S.	4,81.14		
	R.	(-64.86)	7,08.97	7,08.98
				(+)0.01

Reduction of the provision by ₹64.86 lakh by way of surrender was stated to be due to revalidation of fund during the year 2013-14.

Reasons for final excess of ₹0.01 lakh have not been intimated (November 2013).

(xiv)	104 Special Police			
	02 2nd Battalion MAP			
	O.	26,09.17		
	R.	(-61.22)	25,47.95	25,47.95
				...

Reasons for withdrawal of ₹61.22 lakh (augmentation of ₹69.50 lakh, decrease of ₹24.46 lakh - both through re-appropriation and further decrease of ₹1,06.26 lakh by way of surrender) were not stated.

Grant No.16 Home-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(xv)	2070 Other Administrative Services			
	107 Home Guards			
	02 Administration			
	O. 10,93.64			
	R. (-)53.74	10,39.90	10,39.90	...

Withdrawal of ₹53.74 lakh was the net effect of increase of ₹2.62 lakh through re-appropriation owing to insufficient allotment of fund and decrease of ₹56.36 lakh by way of surrender was due to non-filling up of vacant post and 232 numbers of volunteers.

(xvi)	2056 Jails			
	101 Jails			
	02 District Jails			
	O. 8,51.16			
	S. 1,48.59			
	R. (-)2.62	9,97.13	9,69.39	(-)27.74

Surrender of ₹2.62 lakh from the provision was stated to be due to regularisation of 20 M.R. warders.

Reason for final saving of ₹27.74 lakh have not been intimated (November 2013).

(xvii)	2055 Police			
	101 Criminal Investigation and Vigilance			
	03 DSB,Aizawl			
	O. 2,60.67			
	R. (-)25.67	2,35.00	2,35.01	(+)0.01

Reasons for withdrawal of ₹25.67 lakh (increase of ₹11.13 lakh, through re-appropriation and decrease of ₹36.80 lakh by way of surrender) were not stated.

Reasons for final excess of ₹0.01 lakh have not been intimated (November 2013).

Grant No.16 Home-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(xviii)	2235 Social Security and Welfare			
	01 <i>Rehabilitation</i>			
	200 Other Relief Measures			
	02 Administration of S.S.& A. Board			
	O. 97.16			
	R. (-)24.25	72.91	72.91	...

Withdrawal of ₹24.25 lakh (₹8.00 lakh through re-appropriation and ₹16.25 lakh by way of surrender) was stated to be due to less requirement of fund.

(xix)	2056 Jails			
	101 Jails			
	03 Sub Jails			
	O. 1,74.82			
	R. (-)11.62	1,63.20	1,54.20	(-)9.00

Withdrawal of ₹11.62 lakh was the net effect of decrease of (a) ₹0.92 lakh through re-appropriation and (b) ₹10.70 lakh by way of surrender. Both (a) and (b) were due to non-filling up of vacant posts.

Reasons for final saving of ₹9.00 lakh have not been intimated (November 2013).

(xx)	2055 Police			
	116 Forensic Science			
	01 Forensic Science Laboratory			
	O. 1,60.83			
	R. (-)13.56	1,47.27	1,47.13	(-)0.14

Reasons for withdrawal of ₹13.56 lakh (augmentation of ₹3.44 lakh and decrease of ₹17.00 lakh) through re-appropriation were not stated.

Reasons for final saving of ₹0.14 lakh have not been intimated (November 2013).

Grant No.16 Home-Contd.

16.1.5. Saving mentioned at note 16.1.4. above was partly offset by excess under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	2055 Police			
	114 Wireless and Computers			
	01 Wireless Organisation			
	O. 27,31.23			
	R. 3,11.58	30,42.81	30,42.81	...
(ii)	104 Special Police			
	01 1st Battalion MAP			
	O. 23,68.13			
	R. 2,42.06	26,10.19	26,10.19	...
(iii)	113 Welfare of Police Personnel			
	02 Uniforms (Mizoram Police)			
	O. 1,60.00			
	R. 2,16.99	3,76.99	3,76.99	...

Reasons for augmentation of ₹3,11.58 lakh, ₹2,42.06 lakh and ₹2,16.99 lakh respectively at serial number (i), (ii) and (iii) above through re-appropriation was not stated.

(iv)	109 District Police			
	01 D.E.F. Aizawl			
	O. 19,28.31			
	R. 1,74.32	21,02.63	21,05.09	(+)2.46

Reasons for increase of ₹1,74.32 lakh (augmentation of ₹1,76.06 lakh and reduction of ₹1.74 lakh) through re-appropriation were not stated.

Reasons for final excess of ₹2.46 lakh have not been intimated (November 2013).

Grant No.16 Home-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(v)	2055 Police			
	001 Direction and Administration			
	01 Direction			
	O. 12,21.50			
	S. 1,51.00			
	R. 1,33.23	15,05.73	15,05.70	(-)0.03

Augmentation of ₹1,33.23 lakh was the net effect of (a) increase of ₹1,91.87 lakh and decrease of ₹57.67 lakh both through re-appropriation and (b) decrease of ₹0.97 lakh by way of surrender. Reasons for (a) and (b) were not stated.

Reasons for final saving of ₹0.03 lakh have not been intimated (November 2013).

(vi)	109 District Police			
	02 D.E.F. Lunglei			
	O. 10,88.30			
	R. 59.32	11,47.62	11,47.62	...

Reasons for increase of ₹59.32 lakh (augmentation of ₹61.32 lakh and reduction of ₹2.00 lakh) through re-appropriation were not stated.

(vii)	2056 Jails			
	001 Direction and Administration			
	01 Direction			
	O. 1,80.63			
	R. (-)2.84	1,77.79	2,34.03	(+)56.24

Saving of ₹2.84 lakh by way of surrender was due to non-filling up of vacant posts.

Reasons for final excess of ₹56.24 lakh have not been intimated (November 2013).

(viii)	2055 Police			
	003 Education and Training			
	01 Police Training			
	O. 7,71.75			
	R. 50.04	8,21.79	8,21.78	(-)0.01

Grant No.16 Home-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(ix)	2055 Police			
	109 District Police			
	04 D.E.F. Champhai			
	O. 6,38.17			
	R. 41.40	6,79.57	6,79.57	...
(x)	101 Criminal Investigation and Vigilance			
	01 CID (SB)			
	O. 8,23.89			
	R. 35.31	8,59.20	8,65.21	(+)6.01
(xi)	109 District Police			
	07 D.E.F. Serchhip			
	O. 4,61.11			
	R. 33.88	4,94.99	4,95.02	(+)0.03
(xii)	101 Criminal Investigation and Vigilance			
	06 VIP Security			
	O. 8,93.94			
	R. 30.18	9,24.12	9,24.11	(-)0.01
(xiii)	02 CID (Crime)			
	O. 3,74.54			
	R. 23.92	3,98.46	3,99.96	(+)1.50
(xiv)	109 District Police			
	09 Traffic Police			
	O. 7,22.73			
	R. 13.23	7,35.96	7,35.95	(-)0.01

Grant No.16 Home-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(xv)	2055 Police			
	109 District Police			
	06 D.E.F. Kolasib			
	O. 7,10.61			
	R. 11.35	7,21.96	7,21.95	(-)0.01

Reasons for augmentation of:

[In lakh of Rupees]

Augmented Amount	Serial number	Through Re-appropriation		By Surrender
		Increase	Decrease	
₹ 50.04	(viii)	₹ 80.11	-	₹ 30.07
₹ 41.40	(ix)	₹ 41.40	-	-
₹ 35.31	(x)	₹ 54.37	₹ 0.24	₹ 18.82
₹ 33.88	(xi)	₹ 34.55	₹ 0.67	-
₹ 30.18	(xii)	₹ 96.73	₹ 66.55	-
₹ 23.92	(xiii)	₹ 23.93	₹ 0.01	-
₹ 13.23	(xiv)	₹ 27.12	₹ 13.89	-
₹ 11.35	(xv)	₹ 42.43	₹ 16.18	₹ 14.90

were not stated.

Reasons for final (a) excess of ₹6.01 lakh, ₹0.03 lakh and ₹1.50 lakh respectively at serial number (x), (xi) and (xiii) (b) saving of ₹0.01 lakh each at serial number (viii), (xii), (xiv) and (xv) above have not been intimated (November 2013).

16.2. Capital:

16.2.1. No part of the available saving of ₹20,35.49 lakh i.e. 44.76 per cent of the total budget provision was surrendered during the year.

16.2.2. In view of the final saving of ₹20,35.49 lakh, supplementary provision of ₹20,79.96 lakh obtained during the year proved excessive.

16.2.3. Savings to the extent of ₹3,82.80 lakh (62.34 per cent) and ₹4,72.64 lakh (32.63 per cent) of the total budget provision during the years 2009-10 and 2010-11 were also noticed.

Grant No.16 Home-Concl.

16.2.4. Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(07) Non Lapsable Central Pool of Resources				
(i) 4235 Capital Outlay on Social Security and Welfare				
	01	Rehabilitation		
	800	Other Expenditure		
	01	Construction of Sainik School at Chhingchhip(NLCPR)		
S.	19,85.97	19,85.97	...	(-)19,85,97
(05) Finance Commission Recommendation				
(ii) 4055 Capital Outlay on Police				
	211	Police Housing		
	03	Building for Police Housing (TFC)		
O.	8,00.00			
S.	52.50	8,52.50	5,04.50	(-)3,48.00
(03) Centrally Sponsored Scheme				
(iii) 800 Other Expenditure				
	01	Modernisation of Police Forces (CSS)		
S.	41.49	41.49	20.00	(-)21.49

Reasons for final saving of ₹19,85.97 lakh, ₹3,48.00 lakh and ₹21.49 lakh at serial number (i), (ii) and (iii) above have not been intimated (November 2013).

16.2.5. Saving mentioned at note 16.2.4 above was partly offset by excess under the major head of account-**4235 Capital Outlay on Social Security and Welfare-01 Rehabilitation-800 Other Expenditure-01 Construction of Sainik School at Chhingchhip.** Reasons for final excess of ₹3,19.97 lakh against the original budget provision of ₹16,66.00 lakh have not been intimated (November 2013).

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

		Total grant	Actual expenditure (In thousand of rupees)	Excess(+) Saving(-)
17.1. Revenue:				
Major Heads:				
2408	Food, Storage and Warehousing			
3456	Civil Supplies			
3475	Other General Economic Services			
Original	58,84,65			
Supplementary	4,89,12	63,73,77	57,21,38	(-)6,52,39
Amount surrendered during the year (31 March 2013)				7,01,09
17.2. Capital:				
Major Head:				
4408	Capital Outlay on Food Storage and Warehousing			
Original	1,78,26,70			
Supplementary	62,08,72	2,40,35,42	2,40,34,86	(-)56
Amount surrendered during the year (31 March 2013)				46

Notes and Comments:

17.1. Revenue:

17.1.1. ₹7,01.09 lakh was surrendered during the year as anticipated surplus to the requirement, but actual saving worked out to ₹6,52.39 lakh only.

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

17.1.2. Since the actual expenditure of ₹57,21.38 lakh did not even come up to the original budget provision of ₹58,84.65 lakh, supplementary provision of ₹4,89.12 lakh obtained during the year proved unnecessary.

17.1.3. Persistent savings were also noticed during the years 2009-10, 2010-11 and 2011-12 to the extent of ₹6,60.61 lakh, ₹4,31.88 lakh and ₹3,26.16 lakh respectively ranging from 5.97 to 8.72 per cent of the total budget provision.

17.1.5. Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	2408 Food, Storage and Warehousing			
	<i>01 Food</i>			
	001 Direction and Administration			
	02 Administration			
	O. 11,59.26			
	S. 1,00.00			
	R. (-)1,90.89	10,68.37	10,76.49	(+)8.12
(ii)	3456 Civil Supplies			
	001 Direction and Administration			
	02 Administration			
	O. 8,46.89			
	R. (-)1,84.14	6,62.75	6,78.48	(+)15.73
(iii)	2408 Food, Storage and Warehousing			
	<i>01 Food</i>			
	800 Other Expenditure			
	01 Transport Commissionerate			
	O. 8,29.42			
	R. (-)1,55.58	6,73.84	6,77.69	(+)3.85
	(03) Centrally Sponsored Scheme			
(iv)	3475 Other General Economic Services			
	106 Regulation of Weights and Measures			
	01 Regulation of Weight & Measures (CSS)			
	O. 0.10			
	S. 75.00			
	R. (-)75.00	0.10	...	(-)0.10

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

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(v)	3456 Civil Supplies			
	001 Direction and Administration			
	01 Direction			
	O. 5,65.15			
	R. (-)78.33	4,86.82	5,07.42	(+)20.60
(vi)	800 Other Expenditure			
	01 State Commission			
	O. 42.04			
	R. (-)11.23	30.81	30.81	...

Withdrawal of ₹1,90.89 lakh, ₹1,84.14 lakh, ₹1,55.58 lakh, ₹75.00 lakh, ₹78.33 lakh and ₹11.23 lakh at serial number (i),(ii),(iii),(iv),(v) and (vi) above respectively by way of surrender was due to non-filling up of vacant posts, non-receipt of (a) house rent bills for the rented, Government office accommodation from the house owner, (b) appropriate bills, (c) non-arrangement of MR employees etc.,

Reasons for final excess of ₹8.12 lakh and ₹15.73 lakh at serial number (i) and (ii) above respectively were due to payment of arrear pay, ACP arrear and arrear DA. Further, reasons for final (a) excess of ₹3.85 lakh and ₹20.60 lakh at serial number (iii) and (v) above and (b) saving of ₹0.10 lakh at serial number (iv) above have not been intimated (November 2013).

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

	Total grant	Actual expenditure (In thousand of rupees)	Excess(+) Saving(-)
18.1. Revenue:			
Major Head:			
2058 Stationery and Printing			
Original	13,96,78		
Supplementary	53,42	14,50,20	11,45,35
			(-)3,04,85
Amount surrendered during the year (31 March 2013)			2,63,79
18.2 Capital:			
Major Head:			
4058 Capital Outlay on Stationery and Printing			
Supplementary	3,30,38	3,30,38	...
			(-)3,30,38
Amount surrendered during the year (31 March 2013)			3,30,38

Notes and Comments:

18.1. Revenue:

18.1.1. Out of the available saving of ₹3,04.85 lakh, ₹2,63.79 lakh only was surrendered during the year and thereby 13.47 percent of the total saving was not surrendered.

18.1.1. Since the actual expenditure of ₹11,45.35 lakh did not even come up to the original provision of ₹13,96.78 lakh, supplementary provision of ₹53.42 lakh obtained during the year was unjustified.

Grant No. 18 Printing and Stationery-Concl.**18.1.3. Saving occurred mainly under:**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	2058 Stationery and Printing			
	103 Government Presses			
	01 Government Presses			
	O. 9,28.76			
	S. 38.64			
	R. (-)2,17.29	7,50.11	7,50.10	(-)0.01
(ii)	101 Purchase and Supply of Stationery Stores			
	01 Forms & Stationery			
	O. 2,51.85			
	S. 1.93			
	R. (-)33.94	2,19.84	1,78.79	(-)41.05
(iii)	001 Direction and Administration			
	01 Direction			
	O. 1,94.17			
	S. 12.85			
	R. (-)12.52	1,94.50	1,94.50	...

Withdrawal of ₹2,17.29 lakh, ₹33.94 lakh and ₹12.52 lakh respectively at serial number (i), (ii) and (iii) above by way of surrender was due to less requirement of fund.

Reasons for final saving of ₹0.01 lakh and ₹41.05 lakh respectively at serial number (i) and (ii) above have not been intimated (November 2013).

18.2. Capital:

18.2.1. Entire supplementary provision of ₹3,30.38 lakh in the capital portion of the grant under the major head of account-(07) **Non Lapsable Central Pool of Resources 4058 Capital Outlay on Stationery and Printing-103 Government Press -01 Strengthening of Government Presses** was surrender owing to non-finalisation of the tenders by State Purchase Advisory Board.

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

	Total grant	Actual expenditure (In thousand of rupees)	Excess(+) Saving(-)
19.1. Revenue:			
Major Heads:			
2070 Other Administrative Services			
2216 Housing			
2217 Urban Development			
2515 Other Rural Development Programmes			
Original	38,47,13		
Supplementary	5,22,48	43,69,61	29,87,11
			(-)13,82,50
Amount surrendered during the year (31 March 2013)			13,89,41
19.2. Capital:			
Major Head:			
6216 Loans for Housing			
Original	4,00,00		
Supplementary	...	4,00,00	4,00,00
			...
Amount surrendered during the year			...

Grant No.19-Local Administration-Contd.**Notes and Comments:****19.1. Revenue:**

19.1.1. In the eventual saving of ₹13,82.50 lakh (31.73 per cent of the total budget provision), ₹13,89.41 lakh was surrendered during the year.

19.1.2. Since the actual expenditure of ₹29,87.11 lakh did not even come up to the original budget provision, supplementary budget provision of ₹5,22.48 lakh obtained during the year proved unnecessary.

19.1.3. Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
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(i) 2070 Other Administrative Services

198 Assistance to Gram Panchayats
01 General Basic Grants to Rural
Local Bodies (FC)

O.	25,45.00			
R.	(-)13,57.00	11,88.00	11,88.00	...

Reasons for saving of ₹13,57.00 lakh by way of surrender was not stated.

(ii) 800 Other Expenditure

01 Direction

O.	1,30.64			
R.	(-)20.04	1,10.60	1,10.60	...

Withdrawal of ₹20.04 lakh from the provision through re-appropriation was the net effect of increase of ₹1.94 lakh for inadequate budget allotment under wages and decrease of ₹21.98 lakh, reasons thereof were not stated.

Grant No.19 Local Administration-Concltd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
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(03) Centrally Sponsored Scheme**(iii) 2515 Other Rural Development Programmes**

102 Community Development
01 e-Panchayat MMP

S.	31.46			
R.	(-15.29)	16.17	16.17	...

Reduction of ₹15.29 lakh from the provision by way of surrender was due to late receipt of sanction.

19.1.4. Saving mentioned at note 19.1.3 above was partly offset by excess under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
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(i) 2217 Urban Development

05 *Other Urban Development Schemes*
001 Direction and Administration
01 Direction

O.	4,13.37			
S.	33.70			
R.	22.55	4,69.62	4,69.27	(-)0.35

Augmentation of ₹22.55 lakh through re-appropriation was owing to inadequate budget allotment under salary and wages.

Reasons for final saving of ₹0.35 lakh have not been intimated (November 2013).

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

	Total grant	Actual expenditure (In thousand of rupees)	Excess(+) Saving(-)
20.1. Revenue:			
Major Head:			
2202 General Education			
Original 5,78,20,90			
Supplementary 52,30,85	6,30,51,75	6,10,81,24	(-)19,70,51
Amount surrendered during the year (31 March 2013)			22,75,75

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

		Total grant	Actual expenditure (In thousand of rupees)	Excess(+) Saving(-)
21.1. Revenue:				
Major Heads:				
2202 General Education				
2203 Technical Education				
Original	1,24,32,03			
Supplementary	51,85,89	1,76,17,92	1,75,57,10	(-)60,82
Amount surrendered during the year (31 March 2013)				1,65,70
21.2. Capital:				
Major Head:				
4202 Capital Outlay on Education,Sports, Art and Culture				
Original	...			
Supplementary	80,00	80,00	76,54	(-)3,46
Amount surrendered during the year (31 March 2013)				...

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

		Total grant	Actual expenditure (In thousand of rupees)	Excess(+) Saving(-)
22.1. Revenue:				
Major Head:				
2204 Sports and Youth Services				
Original	35,81,03			
Supplementary	1,41,70	37,22,73	36,48,37	(-)74,36
Amount surrendered during the year (31 March 2013)				67,33
22.2. Capital:				
Major Head:				
4202 Capital Outlay on Education,Sports, Art and Culture				
Original	...			
Supplementary	2,21,21	2,21,21	2,21,21	...
Amount surrendered during the year				...

**Grant No.23 Art and Culture
(All Voted)**

	Total grant	Actual expenditure (In thousand of rupees)	Excess(+) Saving(-)
23.1. Revenue:			
Major Head:			
2205 Art and Culture			
Original	8,22,44		
Supplementary	93,23	9,15,67	8,58,79
			(-)56,88
Amount surrendered during the year (31 March 2013)			56,70

Notes and Comments:

23.1. Revenue:

23.1.1. Out of the available saving of ₹56.88 lakh, ₹56.70 lakh was surrendered during the year.

23.1.2. In view of the final saving of ₹56.88 lakh, supplementary provision of ₹93.23 lakh obtained during the year proved excessive.

23.1.3. Persistent savings were also noticed during the years 2009-10,2010-11 and 2011-12 to the extent of ₹88.58 lakh, ₹35.21 lakh and ₹2,14.50 lakh respectively ranging from 5.29 to 22.51 per cent of the total budget provision.

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

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	2205 Art and Culture			
	001 Direction and Administration			
	01 Direction			
	O. 1,98.50			
	S. 60.75			
	R. (-)25.56	2,33.69	2,33.67	(-)0.02
(ii)	105 Public Libraries			
	02 District Library			
	O. 82.50			
	R. (-)12.76	69.74	69.64	(-)0.10
(iii)	01 State Library			
	O. 66.75			
	R. (-)10.12	56.63	56.62	(-)0.01
(iv)	107 Museums			
	01 Museum,Arts & Gallery			
	O. 55.80			
	R. (-)6.16	49.64	49.62	(-)0.02
(v)	104 Archives			
	01 Archives			
	O. 45.80			
	R. (-)5.28	40.52	40.52	...

Withdrawal of ₹25.56 lakh, ₹12.76 lakh, ₹10.12 lakh ₹6.16 lakh and ₹5.28 lakh from the provision respectively at serial number (i),(ii),(iii),(iv) and (v) above was the net effect of (a) decrease of ₹3.63 lakh, ₹0.09 lakh, ₹7.08 lakh, ₹0.01 lakh and ₹0.27 lakh through re-appropriation for normal saving, (b) increase of ₹1.78 lakh, ₹0.03 lakh, ₹0.21 lakh, ₹0.38 lakh and ₹0.09 lakh through re-appropriation owing to payment of outstanding bills and (c) further decrease of ₹23.71 lakh, ₹12.70 lakh, ₹3.25 lakh, ₹6.53 lakh and ₹5.10 lakh by way of surrender stated to be due to normal saving.

Reasons for final saving of ₹0.02 lakh, ₹0.10 lakh, ₹0.01 lakh and ₹0.02 lakh respectively at serial number (i), (ii),(iii) and (iv) above have not been intimated (November 2013).

Grant No.23 Art and Culture-Concl.

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

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	2205 Art and Culture			
	101 Fine Arts Education			
	01 Instt. of Music & Fine Arts			
	O. 54.10			
	R. 5.34	59.44	59.43	(-)0.01

Augmentation of ₹5.34 lakh through re-appropriation was the net result of (a) increase of ₹7.15 lakh for payment of outstanding bills, and (b) decrease of ₹1.81 lakh due to normal saving.

Reasons for final saving of ₹0.01 lakh have not been intimated (November 2013).

**Grant No.24 Medical and Public Health Services
(All Voted)**

	Total grant	Actual expenditure (In thousand of rupees)	Excess(+) Saving(-)
24.1. Revenue:			
Major Heads:			
2210 Medical and Public Health			
2211 Family Welfare			
Original 1,82,76,86			
Supplementary 39,61,42	2,22,38,28	2,20,26,35	(-)2,11,93
Amount surrendered during the year (31 March 2013)			8,79,56
24.2. Capital:			
Major Head:			
4210 Capital Outlay on Medical and Public Health			
Original 1,02,50			
Supplementary ...	1,02,50	1,00,50	(-)2,00
Amount surrendered during the year (31 March 2013)			2,00

**Grant No.25 Water Supply and Sanitation
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-)
25.1. Revenue:				
Major Head:				
2215 Water Supply and Sanitation				
Original	1,06,74,25			
Supplementary	31,37,00	1,38,11,25	1,34,75,72	(-)3,35,53
Amount surrendered during the year (31 March 2013)				2,00,00
25.2. Capital:				
Major Heads:				
4215 Capital Outlay on Water Supply and Sanitation				
4217 Capital Outlay on Urban Development				
6216 Loans for Housing				
Original	26,05,53			
Supplementary	56,31,97	82,37,50	77,17,03	(-)5,20,47
Amount surrendered during the year (31 March 2013)				5,20,96

Grant No.25-Water Supply and Sanitation-Concl.d.**Notes and Comments:****25.2. Capital:**

25.2.1. In the eventual saving of ₹5,20.47 lakh, ₹5,20.96 lakh was surrendered during the year.

25.2.2. In view of the final saving of ₹5,20.47 lakh supplementary provision of ₹56,31.97 lakh obtained during the year proved excessive.

25.2.3. Saving occurred under the Major Head of Account-(07) **Non Lapasable Central Pool of Resourses-4215 Capital Outlay on Water Supply and Sanitation-01 Water Supply-102 Rural Water Supply-04 Lawngtlai Water Supply Scheme**, where ₹5,20.96 lakh was surrendered due to non receipt of contractor's bill in time.

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

	Total grant	Actual expenditure (In thousand of rupees)	Excess(+) Saving(-)
26.1. Revenue:			
Major Head:			
2220 Information and Publicity			
Original 7,89,00			
Supplementary 43,50	8,32,50	7,62,92	(-)69,58
Amount surrendered during the year (31 March 2013)			49

Notes and Comments:

26.1. Revenue:

26.1.1. Out of the available saving of ₹69.58 lakh, only ₹0.49 lakh was surrendered during the year. Thus 99.30 per cent of the overall saving remained un-surrendered.

26.1.2. Since the actual expenditure of ₹7,62.92 lakh did not even come up to original provision of ₹7,89.00 lakh, supplementary provision of ₹43.50 lakh obtained during the year proved unjustified.

26.1.3. Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	2220 Information and Publicity			
	01 Films			
	102 Information Centre			
	01 Information Centre			
O.	1,80.50	1,80.50	1,59.05	(-)21.45

Grant No.26 Information and Public Relations-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(ii)	2220 Information and Publicity			
	<i>01 Films</i>			
	001 Direction and Administration			
	02 Administration			
	O. 1,26.60			
	S. 0.50	1,27.10	1,08.25	(-)18.85
Reasons for final saving of ₹21.45 lakh and ₹18.85 lakh respectively at serial number (i) and (ii) above have not been intimated (November 2013).				
(iii)	01 Direction			
	O. 2,86.00			
	S. 10.00			
	R. (-)9.49	2,86.51	2,78.80	(-)7.71
Withdrawal of ₹9.49 lakh was the net effect of decrease of ₹9.00 lakh through re-appropriation and ₹0.49 lakh by way of surrender. Reasons were not stated.				
Reasons for final saving of ₹7.71 lakh was not intimated (November 2013).				
(iv)	106 Field Publicity			
	01 Field Publicity			
	O. 50.50	50.50	36.71	(-)13.79
(v)	<i>60 Others</i>			
	109 Photo Services			
	01 Photo Services			
	O. 49.00	49.00	41.71	(-)7.29
Reasons for final saving of ₹13.79 lakh and ₹7.29 lakh respectively at serial number (iv) and (v) above have not been intimated (November 2013).				

Grant No.26 Information and Public Relations-Concl.

26.1.4. Saving mentioned at note 26.1.3 above was partly offset by excess under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	2220 Information and Publicity			
	01 <i>Films</i>			
	003 Training			
	01 Training in Mass Communication			
	O. 7.50			
	R. 8.00	15.50	15.32	(-)0.18

Augmentation of the provision by ₹8.00 lakh through re-appropriation was not stated.

Reasons for final saving of ₹0.18 lakh have not been intimated (November 2013).

**Grant No.27 District Councils
(All Voted)**

		Total grant	Actual expenditure (In thousand of rupees)	Excess(+) Saving(-)
27.1. Revenue:				
Major Head:				
2225 Welfare of Scheduled Castes,Scheduled Tribes and Other Backward Classes				
Original	2,43,16,85			
Supplementary	35,32,13	2,78,48,98	2,65,47,98	(-)13,01,00
Amount surrendered during the year (31 March 2013)				...

**Grant No.28 Labour and Employment
(All Voted)**

	Total grant	Actual expenditure (In thousand of rupees)	Excess(+) Saving(-)
28.1. Revenue:			
Major Head:			
2230 Labour and Employment			
Original	7,75,92		
Supplementary	29,34		
	8,05,26	7,31,24	(-)74,02
Amount surrendered during the year (31 March 2013)			86,01

Notes and Comments:

28.1. Revenue:

28.1.1. ₹86.01 lakh was surrendered during the year as anticipated surplus to the requirement, but actual saving worked out to ₹74.02 lakh only.

28.1.2. Since the actual expenditure of ₹7,31.24 lakh did not even come up to the original budget provision of ₹7,75.92 lakh, supplementary provision of ₹29.34 lakh obtained during the year proved unjustified.

28.1.3. Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	2230 Labour and Employment			
	03 Training			
	003 Training of Craftsmen and Supervisors			
	01 Industrial Training Institute			
	O.	3,52.35		
	S.	12.34		
	R.	(-)32.37	3,32.32	3,38.41
				(+)6.09

Surrender of ₹32.37 lakh was stated to be as normal saving.

Reasons for final excess of ₹6.09 lakh have not been intimated (November 2013).

Grant No.28 Labour and Employment-Concl.

28.1.3. Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(ii)	2230 Labour and Employment			
	01 Labour			
	001 Direction and Administration			
	01 Direction			
	O. 1,41.62			
	R. (-)19.22	1,22.40	1,22.40	...
(iii)	001 Direction and Administration			
	02 Administration			
	O. 39.30			
	R. (-)16.59	22.71	22.70	(-)0.01
(iv)	02 Employment Service			
	101 Employment Services			
	01 Employment Exchange			
	O. 1,92.65			
	S. 4.00			
	R. (-)17.83	1,78.82	1,84.76	(+)5.94

Withdrawal of ₹19.22 lakh, ₹16.59 lakh and ₹17.83 lakh from the provision at serial number (ii), (iii) and (iv) respectively by way of surrender was due to normal saving.

Reasons for final (a) saving of ₹0.01 lakh at serial number (iii) and (b) excess of ₹5.94 lakh at serial number (iv) above have not been intimated (November 2013).

**Grant No.29 Social Welfare
(All Voted)**

		Total grant	Actual expenditure (In thousand of rupees)	Excess(+) Saving(-)
29.1. Revenue:				
Major Heads:				
2235 Social Security and Welfare				
2236 Nutrition				
Original	67,47,64			
Supplementary	53,12,43	1,20,60,07	1,06,98,12	(-)13,61,95
Amount surrendered during the year (31 March 2013)				13,91,11

29.2. Capital:

Major Head:

**4235 Capital Outlay on
Social Security and
Welfare**

Original	...			
Supplementary	3,04,82	3,04,82	3,04,82	...
Amount surrendered during the year				...

Notes and Comments:

29.1. Revenue:

29.1.1. ₹13,91.11 lakh was surrendered during the year as anticipated surplus to the requirement, but actual saving worked out to ₹13,61.95 lakh only.

29.1.2. In view of the final saving of ₹13,61.95 lakh, supplementary provision of ₹53,12.43 lakh obtained during the year proved excessive.

Grant No.29 Social Welfare-Contd.

29.1.3. Persistent saving were also noticed during the years 2009-10, 2010-11 and 2011-12 to the extent of ₹23,71.59 lakh, ₹10,12.05 lakh and ₹6,01.90 lakh respectively which is of 7.08 to 30.73 per cent of the total budget provision.

29.1.4. Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
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(i) 2235 Social Security and Welfare

02 Social Welfare

800 Other Expenditure

01 Schemes Under Article 275(1)(ACA)

O. 12,00.00

R. (-)9,30.90

2,69.10

2,69.10

...

Withdrawal of ₹9,30.90 lakh by way of surrender was due to non transfer of fund to PWD and for revalidation during the accounting year 2013-14.

(03) Centrally Sponsored Scheme**(ii) 001 Direction and Administration**

01 Direction (CSS)

O. 1,53.50

S. 2,72.06

R. (-)1,89.31

2,36.25

2,36.24

(-)0.01

Saving of ₹1,89.31 lakh by way of surrender was stated to be due to non-payment of ACP, non-receipt of Government approval for engagement of M.R. employees, less receipt of MR bill/Advertisement bills etc.

Reason for final saving of ₹0.01 lakh have not been intimated (November 2013).

(iii) 800 Other Expenditure

02 Establishment of Eklavya Model

Residential School at Lunglei(ACA)

O. 81.00

R. (-)81.00

...

...

...

Grant No.29 Social Welfare-Conclld.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(iv)	2235 Social Security and Welfare			
	03 <i>National Social Assistance Programme</i>			
	101 National Old Age Pension Scheme			
	01 Old Age Pension (ACA)			
	O. 6,20.15			
	S. 77.78			
	R. (-)68.01	6,29.92	6,29.92	...
(v)	102 National Family Benefit Scheme			
	01 National Family Benefit Schemes			
	O. 61.40			
	R. (-)61.40	...	...	...

Surrender of ₹81.00 lakh, ₹68.01 lakh and ₹61.40 lakh at serial number (iii), (iv) and (v) above was stated to be due to non-receipt of sanction order from the Government of India.

(03) Centrally Sponsored Scheme

(vi)	02 <i>Social Welfare</i>			
	001 Direction and Administration			
	02 Administration(CSS)			
	O. 57.00			
	S. 81.19			
	R. (-)13.02	1,25.17	1,25.17	...

Withdrawal of ₹13.02 lakh by way of surrender was reportedly due to revalidation of fund during the accounting year 2013-14.

**Grant No.30 Disaster Management and Rehabilitation
(All Voted)**

		Total grant	Actual expenditure (In thousand of rupees)	Excess(+) Saving(-)
30.1. Revenue:				
Major Heads:				
2235 Social Security and Welfare				
2245 Relief on account of Natural Calamities				
Original	16,78,38			
Supplementary	9,16,07	25,94,45	16,98,62	(-)8,95,83
Amount surrendered during the year (31 March 2013)				8,95,83

Notes and Comments:

30.1. Revenue:

30.1.1. The saving of ₹8,95.83 lakh was surrendered during the year.

30.1.2. In view of the final saving of ₹8,95.83 lakh, supplementary provision of ₹9,16.07 lakh obtained during the year proved excessive.

30.1.3. Savings of ₹2,19.22 lakh and ₹9,08.10 lakh which are 20.09 and 50.93 per cent of the total budget provision were noticed during the years 2010-11 and 2011-12.

Grant No.30 Disaster Management and Rehabilitation-Concl.

30.1.4. Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	2245 Relief on account of Natural Calamities			
	80 <i>General</i>			
	103 Assistance to State from National Disaster Response Fund			
	04 National Disaster Response Fund			
	O. 4,56.60			
	R. (-)4,56.60	...	...	...

Entire original provision of ₹4,56.60 lakh was surrendered due to non-release of fund by the Government of India.

(05) Finance Commission Recommendation

(ii)	05 <i>State Disaster Response Fund</i>			
	101 Transfer to Reserve Funds and Deposit Accounts State Disaster Response Fund			
	01 State Disaster Response Fund(FC)			
	O. 8,49.00			
	S. 8,08.00			
	R. (-)4,23.50	12,33.50	12,33.50	...

Withdrawal of ₹4,23.50 lakh from the provision by way of surrender was stated to be due to non-release of fund by the Government of India and for revalidation of the said fund during the year 2013-14.

(03) Centrally Sponsored Scheme

(iii)	2235 Social Security and Welfare			
	01 <i>Rehabilitation</i>			
	001 Direction and Administration			
	01 Direction (CSS)			
	O. 22.79	22.79	...	(-)22.79

Reasons for non-utilisation of entire original provision of ₹22.79 lakh resulting to final saving of entire amount have not been intimated (November 2013).

Grant No.31 Agriculture

	Total grant	Actual expenditure (In thousand of rupees)	Excess(+) Saving(-)
31.1. Revenue:			
Major Heads:			
2401 Crop Husbandry			
2415 Agricultural Research and Education			
Original	1,99,63,58		
Supplementary	56,17,59	2,55,81,17	2,41,11,19
			(-)14,69,98
Amount surrendered during the year (31 March 2013)			14,69,83

Notes and Comments:**31.1. Revenue:**

31.1.1. Out of the available saving of ₹14,69.98 lakh, ₹14,69.83 lakh was surrendered during the year.

31.1.2. In view of the final saving of ₹14,69.98 lakh, supplementary provision of ₹56,17.59 lakh obtained during the year proved excessive.

31.1.3. Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	2401 Crop Husbandry			
	800 Other Expenditure			
	77 Rashtriya Krishi Vikas Yojana(ACA)			
	O.	71,55.00		
	S.	35,86.50		
	R.	(-)13,92.50	93,49.00	93,49.00
				...

Reduction of ₹13,92.50 lakh from the provision by way of surrender was due to non-utilisation of fund.

Grant No.31 Agriculture-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(ii)	2401 Crop Husbandry			
	001 Direction and Administration			
	02 Administration			
	O.	16,44.10		
	S.	1,08.07		
	R.	(-)33.59	17,18.58	17,18.56
				(-)0.02

Decrease of ₹33.59 lakh from the provision was the net effect of (a) increase of ₹1.19 lakh through re-appropriation owing to clearance of outstanding medical bills, (b) decrease of ₹2.45 lakh through re-appropriation owing to re-provision of fund to the other sub-head of account and (c) further decrease of ₹32.33 lakh by way of surrender due to non-filling up of vacant posts.

Reasons for final saving of ₹0.02 lakh have not been intimated (November 2013).

(iii) **2415 Agricultural Research
and Education**

01 *Crop Husbandry*

001 Direction and Administration

01 Direction

O.

1,26.90

S.

16.13

R.

(-)17.28

1,25.75

1,25.74

(-)0.01

Withdrawal of ₹17.28 lakh was the net result of (a) increase of ₹0.03 lakh through re-appropriation for requirement of more fund to purchase office stationery articles, (b) decrease of ₹6.43 lakh through re-appropriation owing to re-provision of fund to other sub-head of account and (c) further decrease of ₹10.88 lakh by way of surrender stated to be due non-filling up of vacant posts.

Reasons for final saving of ₹0.01 lakh have not been intimated (November 2013).

Grant No.31 Agriculture-Concl.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(iv)	2415 Agricultural Research and Education			
	01 Crop Husbandry			
	277 Education			
	01 Agril. Education			
	O. 1,45.80			
	R. (-)13.27	1,32.53	1,32.51	(-)0.02

Reduction of ₹13.27 lakh was the net effect of increase of ₹6.43 lakh through re-appropriation owing to more construction works were undertaken for infrastructure development of KVK and decrease of ₹19.70 lakh by way of surrender due to non-filling up of vacant posts.

Reasons for final saving of ₹0.02 lakh have not been intimated (November 2013).

(v)	001 Direction and Administration			
	02 Administration			
	O. 50.80			
	R. (-)11.07	39.73	39.72	(-)0.01

Decrease of the provision by ₹11.07 lakh was the net result of decrease of (a) ₹0.03 lakh through re-appropriation reasons thereof not stated and (b) ₹11.04 lakh by way of surrender due to non-filling of up vacant posts.

Reasons for final saving of ₹0.01 lakh have not been intimated (November 2013).

**Grant No.32 Horticulture
(All Voted)**

	Total grant	Actual expenditure (In thousand of rupees)	Excess(+) Saving(-)
32.1. Revenue:			
Major Head:			
2401 Crop Husbandry			
Original	1,18,71,60		
Supplementary	5,67,00	1,24,38,60	1,23,20,88
			(-)1,17,72
Amount surrendered during the year (31 March 2013)			1,17,00
32.2. Capital:			
Major Head:			
4401 Capital Outlay on Crop Husbandry			
Original	21,95		
Supplementary	...	21,95	21,95
			...
Amount surrendered during the year (31 March 2013)			...

**Grant No.33 Soil and Water Conservation
(All Voted)**

	Total grant	Actual expenditure (In thousand of rupees)	Excess(+) Saving(-)
33.1. Revenue:			
Major Head:			
2402 Soil and Water Conservation			
Original	59,90,52		
Supplementary	75,23	60,65,75	57,46,95
			(-)3,18,80
Amount surrendered during the year (31 March 2013)			3,18,97

33.2. Capital:

Major Head:

**4402 Capital Outlay on
Soil and Water
Conservation**

Original	6,22		
Supplementary	2,50,00	2,56,22	2,56,22
			...
Amount surrendered during the year			...

Notes and Comments:

33.1. Revenue:

33.1.1. Against the available saving of ₹3,18.80 lakh, ₹3,18.97 lakh was surrendered during the year.

33.1.2. Since the actual expenditure of ₹57,46.95 lakh did not come up to the original budget provision of ₹59,90.52 lakh, supplementary provision of ₹75.23 lakh obtained during the year proved unjustified.

Grant No.33 Soil and Water Conservation-Contd.

33.1.3. Similar savings were also noticed during the years 2009-10 and 2010-11 to the extend of ₹2.63 lakh and ₹15.11 lakh where the percentage of saving was 19.39 and 35.71 per cent respectively of the total budget provision.

33.1.4. Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	2402 Soil and Water Conservation			
	800 Other Expenditure			
	77 Rashtriya Krishi Vikas Yojana(ACA)			
	O. 10,00.00			
	R. (-)2,99.00	7,01.00	7,01.00	...
(ii)	102 Soil Conservation			
	03 NABARD (SMS-ACA)			
	O. 40.22			
	R. (-)19.97	20.25	20.25	...
(iii)	001 Direction and Administration			
	01 Direction			
	O. 1,15.53			
	S. 27.94			
	R. 0.84	1,44.31	1,25.28	(-)19.03

Withdrawal of ₹2,99.00 lakh and ₹19.97 lakh respectively at serial number (i) and (ii) above by way of surrender was due to non-receipt of Central Assistance.

Increase of the provision by ₹0.84 lakh through re-appropriation was owing to payment of (i) arrear ACP bills, (ii) T.E. bills and (iii) departmental land lease.

Reasons for final saving of ₹19.03 lakh have not been intimated (November 2013).

Grant No.33 Soil and Water Conservation-Conclld.

33.1.5. Saving mentioned at note 33.1.4. above was partly offset by excess under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	2402 Soil and Water Conservation			
	001 Direction and Administration			
	02 Administration			
O.	11,46.73			
S.	47.29			
R.	0.15	11,94.17	12,13.43	(+)19.26

Reasons for augmentation of ₹0.15 lakh through re-appropriation was not stated.

Reasons for final excess of ₹19.26 lakh have not been intimated (November 2013).

**Grant No.34 Animal Husbandry and Veterinary
(All Voted)**

	Total grant	Actual expenditure (In thousand of rupees)	Excess(+) Saving(-)
34.1. Revenue:			
Major Heads:			
2403 Animal Husbandry			
2404 Dairy Development			
Original	1,13,95,08		
Supplementary	15,23,09	1,29,18,17	1,26,08,52
			(-)3,09,65
Amount surrendered during the year (31 March 2013)			1,53,35

34.2. Capital:

Major Head:

**4403 Capital Outlay on
Animal Husbandry**

Original	5,57,27		
Supplementary	...	5,57,27	5,12,83
			(-)44,44
Amount surrendered during the year (31 March 2013)			...

Notes and Comments:

34.2. Capital:

34.2.1. No part of the available saving of ₹44.44 lakh was surrendered during the year.

34.2.2. Saving occurred under the major head of account- **4403 Capital Outlay on Animal Husbandry-800 Other Expenditure-02 Animal Slaughter House.**

Reasons for final saving of ₹44.44 lakh have not been intimated (November 2013).

**Grant No.35 Fisheries
(All Voted)**

		Total grant	Actual expenditure (In thousand of rupees)	Excess(+) Saving(-)
35.1. Revenue:				
Major Head:				
2405 Fisheries				
Original	24,23,73			
Supplementary	11,12,00	35,35,73	35,06,88	(-)28,85
Amount surrendered during the year (31 March 2013)				28,16

**Grant No.36 Environment and Forests
(All Voted)**

	Total grant	Actual expenditure (In thousand of rupees)	Excess(+) Saving(-)
36.1. Revenue:			
Major Heads:			
2406 Forestry and Wild Life			
3435 Ecology and Environment			
Original	96,25,85		
Supplementary	9,52,75	1,05,78,60	82,17,81
			(-)23,60,79
Amount surrendered during the year (31 March 2013)			23,55,66

Notes and Comments:

36.1. Revenue:

36.1.1. Out of the saving of ₹23,60.79 lakh, ₹23,55.66 lakh was surrendered during the year.

36.1.2. Since the actual expenditure of ₹82,17.81 lakh did not even come up to the original provision of ₹96,25.85 lakh, supplementary provision of ₹9,52.75 lakh obtained during the year proved unjustified.

36.1.3. Persistent savings were also noticed during the years 2009-10, 2010-11 and 2011-12 to the extent of ₹3,78.78 lakh, ₹49,21.22 lakh and ₹3,56.24 lakh respectively which range from 5.33 to 32.19 per cent of the total budget provision.

Grant No.36 Environment and Forests-Contd.

36.1.4. Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	2406 Forestry and Wild Life			
	01 Forestry			
	800 Other Expenditure			
	02 Maintenance of Forest (TFC)			
	O. 42,80.00			
	R. (-)23,54.00	19,26.00	19,26.00	...

Withdrawal of ₹23,54.00 lakh was the net effect of decrease of (a) ₹1.73 lakh through re-appropriation and (b) ₹23,52.27 lakh by way of surrender. Reasons for (a) and (b) were not stated.

(ii)	001 Direction and Administration			
	01 Direction			
	O. 13,12.54			
	S. 1,26.09			
	R. (-)58.43	13,80.20	13,74.63	(-)5.57

Reduction of ₹58.43 lakh was the net result of (a) increase of ₹2.65 lakh through re-appropriation, (b) decrease of ₹58.39 lakh through re-appropriation and (c) further decrease of ₹2.69 lakh by way of surrender. Reasons for (a) not stated and reasons for (b) and (c) stated as re-provision of fund to other sub-head of account.

Reasons for final saving of ₹5.57 lakh have not been intimated (November 2013).

Grant No.36 Environment and Forests-Concl.

36.1.5. Saving mentioned at note 36.1.4. above was partly offset by excess under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	2406 Forestry and Wild Life			
	<i>01 Forestry</i>			
	001 Direction and Administration			
	02 Administration			
O.	19,83.98			
S.	1,31.80			
R.	54.63	21,70.41	21,70.25	(-)0.16

Augmentation of ₹54.63 lakh through re-appropriation was owing to increase of ₹55.59 lakh and decrease of ₹0.96 lakh. Reasons were not stated.

Reasons for final saving of ₹0.16 lakh have not been intimated (November 2013).

**Grant No.37 Co-operation
(All Voted)**

	Total grant	Actual expenditure (In thousand of rupees)	Excess(+) Saving(-)
37.1. Revenue:			
Major Head:			
2425 Co-operation			
Original	11,99,69		
Supplementary	77,16	12,76,85	11,26,44
			(-)1,50,41
Amount surrendered during the year (31 March 2013)			1,49,45

37.2. Capital:

Major Heads:

**4425 Capital Outlay on
Co-operation**

**6425 Loans for
Co-operation**

Original	1,13,00		
Supplementary	...	1,13,00	86,50
			(-)26,50
Amount surrendered during the year (31 March 2013)			26,50

Notes and Comments:

37.1. Revenue:

37.1.1. Out of the saving of ₹1,50.41 lakh, ₹1,49.45 lakh was surrendered during the year.

37.1.2. Since the actual expenditure of ₹11,26.44 lakh did not even come up to the original budget provision of ₹11,99.69 lakh, the supplementary provision of ₹77.16 lakh obtained during the year proved unjustified.

Grant No.37 Co-operation-Contd.

37.1.3. Similar savings were also noticed during the years 2009-10 and 2011-12 where there were saving of ₹1,46.14 lakh and ₹1,92.11 lakh ranging from 12.82 - 14.25 per cent of the total budget provision.

37.1.4. Saving occurred mainly under

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
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(i) 2425 Co-operation

001 Direction and Administration
01 Direction

O.	3,90.90			
S.	38.16			
R.	(-)72.47	3,56.59	3,55.63	(-)0.96

Reduction of the provision by ₹72.47 lakh was the net effect of decrease of (a) ₹4.99 lakh through re-appropriation and ₹67.48 lakh by way of Surrender - reasons thereof were stated to be due to non-filling up of vacant posts, normal saving, non-engagement of MR employees, etc.

Reasons for final saving of ₹0.96 lakh have not been intimated (November 2013).

(ii) 02 Administration

O.	4,29.49			
R.	(-)41.86	3,87.63	3,87.63	...

Withdrawal of ₹41.86 lakh was the net result of increase of ₹4.99 lakh through re-appropriation owing to payment of more TE claims and decrease of ₹46.85 lakh by way of surrender due to non-filling up of vacant posts and as normal saving.

**(iii) 101 Audit of Co-operatives
01 Audit of Co-operatives**

O.	41.30			
R.	(-)21.12	20.18	20.18	...

Decrease of the provision by ₹21.12 lakh by way of surrender was stated to be due to non-filling up of vacant posts and normal saving.

Grant No.37 Co-operation-Concltd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(iv)	2425 Co-operation			
	277 Co-operative Education			
	02 Mizoram State Co-operative Union, Lunglei			
	O. 24.00			
	S. 9.00			
	R. (-)9.00	24.00	24.00	...

Saving of ₹9.00 lakh by way of surrender was stated to be due to normal saving.

37.2. Capital:

37.2.1. The saving of ₹26.50 lakh was surrendered during the year.

37.2.2. Similar saving of ₹1,50.63 lakh which was 72.77 per cent of the total budget provision also noticed in the year 2011-12.

37.2.3. Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	6425 Loans for Co-operation			
	108 Loans to other Co-operatives			
	01 Consumer Co-operative Societies			
	O. 75.00			
	R. (-)17.84	57.16	57.16	...
(ii)	4425 Capital Outlay on Co-operation			
	108 Investments in other Co-operatives			
	02 Consumer Co-operative Societies/NCDC			
	O. 38.00			
	R. (-)8.66	29.34	29.34	...

Saving of ₹17.84 lakh and ₹8.66 lakh at serial number (i) and (ii) above by way of surrender was stated to be as normal saving.

**Grant No.38 Rural Development
(All Voted)**

		Total grant	Actual expenditure (In thousand of rupees)	Excess(+) Saving(-)
38.1. Revenue:				
Major Heads:				
2501	Special Programmes for Rural Development			
2505	Rural Employment			
2515	Other Rural Development Programmes			
2575	Other Special Area Programmes			
Original	83,08,73			
Supplementary	5,55,73	88,64,46	76,20,33	(-)12,44,13
Amount surrendered during the year (31 March 2013)				11,87,16
38.2. Capital:				
Major Heads:				
4515	Capital Outlay on Other Rural Development Programmes			
4575	Capital Outlay on Other Special Areas Programmes			
Original	44,32,00			
Supplementary	4,36,63	48,68,63	48,13,57	(-)55,06
Amount surrendered during the year (31 March 2013)				55,00

Grant No.38 Rural Development-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
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Notes and Comments:**38.1. Revenue:**

38.1.1. Out of the available saving of ₹12,44.13 lakh, ₹11,87.16 lakh was surrendered during the year.

38.1.2. Since the actual expenditure of ₹76,20.33 lakh did not even come up to the original budget provision of ₹83,08.73 lakh, supplementary provision of ₹5,55.73 lakh obtained during the year proved unjustified.

38.1.3. Similar savings of ₹26,69.29 lakh which was 33.54 per cent of the total budget provision during the year 2009-10 and ₹4,86.35 lakh which was 7.24 per cent of the total budget provision during the year 2011-12 were also noticed.

38.1.4. Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	2575 Other Special Area Programmes			
	02 Backward Areas			
	101 Backward Region Grant Fund			
	01 Backward Districts/Area Fund			
O.	25,58.00			
R.	(-)6,42.00	19,16.00	19,16.00	...

Saving of ₹6,42.00 lakh by way of surrender was stated to be due to non-receipt of fund from the Government of India.

Grant No.38 Rural Development-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(ii)	2501 Special Programmes for Rural Development			
	05 <i>Wasteland Development</i>			
	101 National Wasteland Development Programme			
	02 Integrated Watershed Management Programme			
	O. 5,00.00			
	R. (-)3,55.00	1,45.00	1,45.00	...
(iii)	01 <i>Integrated Rural Development programme</i>			
	102 National Rural Housing			
	01 Indira Awas Yojana			
	O. 2,20.23			
	R. (-)94.97	1,25.26	1,25.26	...
<p>Withdrawal of ₹3,55.00 lakh and ₹94.97 lakh respectively at serial number (ii) and (iii) above by way of surrender was due to less/non-receipt of Central Share.</p>				
(iv)	2515 Other Rural Development Programmes			
	001 Direction and Administration			
	01 Direction			
	O. 4,73.00			
	S. 15.50			
	R. (-)62.33	4,26.17	4,21.47	(-)4.70

Reduction of ₹ 62.33 lakh through re-appropriation was the net effect of increase of ₹1.97 lakh and decrease of ₹64.30 lakh for re-provision of fund to meet the expenditure of other sub-head of account.

Reasons for final saving of ₹4.70 lakh have not been intimated (November 2013).

Grant No.38 Rural Development-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(v)	2515 Other Rural Development Programmes			
	001 Direction and Administration			
	03 Block level Administration			
	O. 9,62.00			
	S. 2,05.60			
	R. (-)6.47	11,61.13	11,20.26	(-)40.87

Decrease of provision by ₹6.47 lakh was the net result of increase of ₹38.51 lakh and decrease of ₹3.16 lakh both through re-appropriation for re-provision of fund to meet the requirement of other sub-head of account and further decrease of ₹41.82 lakh by way of surrender was due to Plan and Non Plan allocation of posts.

(vi)	800 Other Expenditure			
	02 Incentive for UID Registration(FC)			
	O. 24.00			
	R. (-)24.00	...	...	...

Reasons for withdrawal of entire original provision of ₹24.00 lakh by way of surrender was not stated.

Grant No.38 Rural Development-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(vii)	2501 Special Programmes for Rural Development			
	01 <i>Integrated Rural Development programme</i>			
	001 Direction and Administration			
	02 Administration of R.D. Programme			
	O. 2,61.30			
	S. 16.50			
	R. (-)17.83	2,59.97	2,59.02	(-)0.95

Withdrawal of ₹17.83 lakh was the net effect of (a) increase of ₹2.50 lakh through re-appropriation, reasons not stated (b) decrease of (i) ₹3.28 lakh through re-appropriation and (ii) ₹17.05 lakh by way of surrender was due to non-filling up of vacancies.

Reasons for final saving of ₹0.95 lakh have not been intimated (November 2013).

(viii)	01 SLMC & Internal Audit			
	O. 94.00			
	S. 10.08			
	R. (-)11.67	92.41	92.16	(-)0.25

Reduction of the provision by ₹11.67 lakh was the net result of increase of ₹4.01 lakh through re-appropriation owing to receipt of more MT bills of referred patients outside the State and decrease of (a) ₹7.63 lakh through re-appropriation and (b) ₹8.05 lakh by way of surrender reasons for both (a) and (b) were stated to be due to less expenditure under domestic travelling expenses, office expenses, other charges etc.

Reasons for final saving of ₹0.25 lakh have not been intimated (November 2013).

Grant No.38Rural Development-Concltd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(ix)	2501 Special Programmes for Rural Development			
	01 <i>Integrated Rural Development programme</i>			
	101 Subsidy to District Rural Development Agencies			
	01 Administration of DRDA			
O.	1,01.40			
R.	(-0.54	1,00.86	90.85	(-)10.01

Reasons for surrender of ₹0.54 lakh was not stated.

Reasons for final saving of ₹10.01 lakh have not been intimated (November 2013).

38.1.5. Saving mentioned at note 38.1.4. above was partly offset by excess under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	2515 Other Rural Development Programmes			
	001 Direction and Administration			
	02 Administration			
O.	3,46.70			
R.	29.60	3,76.30	3,76.12	(-)0.18

Augmentation of ₹29.60 lakh was the net effect of increase of ₹31.38 lakh through re-appropriation owing to payment of ACP arrear and decrease of ₹1.78 lakh by way of surrender was due to Plan and Non Plan allocation of posts.

Reasons for final saving of ₹0.18 lakh have not been intimated (November 2013).

**Grant No.39 Power
(All Voted)**

		Total grant	Actual expenditure (In thousand of rupees)	Excess(+) Saving(-)
39.1. Revenue:				
Major Heads:				
2501	Special Programmes for Rural Development			
2801	Power			
2810	Non-Conventional Sources of Energy			
Original	2,75,46,44			
Supplementary	30,99,78	3,06,46,22	3,01,20,39	(-)5,25,83
Amount surrendered during the year (31 March 2013)				5,18,69

39.2. Capital:

Major Head:

**4801 Capital Outlay on
Power Projects**

Original	61,43,24			
Supplementary	27,82,38	89,25,62	72,55,13	(-)16,70,49
Amount surrendered during the year (31 March 2013)				6

Notes and Comments:

39.2. Capital:

39.2.1. Out of the saving of ₹16,70.49 lakh only ₹0.06 lakh was surrendered during the year. Thus 99.99 per cent of the total saving was not surrendered.

Grant No.39 Power-Concl.

39.2.2. In view of the final saving of ₹16,70.49 lakh, supplementary provision of ₹27,82.38 lakh obtained during the year proved excessive.

39.2.3. Saving occurred under the head of account-**4801 Capital Outlay on Power Projects-05 Transmission and Distribution-800 Other Expenditure-15 Construction of 132kv S/C Aizawl to Lunglei including Bays (NLCPR)** where the entire supplementary provision of ₹16,70.42 lakh remained unutilised. Reasons thereof was intimated to be due to non-receipt of expenditure sanction within the accounting year (November 2013).

**Grant No.40 Industries
(All Voted)**

		Total grant	Actual expenditure (In thousand of rupees)	Excess(+) Saving(-)
40.1. Revenue:				
Major Heads:				
2851 Village and Small Industries				
2852 Industries				
2853 Non-ferrous Mining and Metallurgical Industries				
Original	97,56,70			
Supplementary	8,51,82	1,06,08,52	1,02,39,97	(-)3,68,55
Amount surrendered during the year (31 March 2013)				2,56,70

**Grant No.41 Sericulture
(All Voted)**

		Total grant	Actual expenditure (In thousand of rupees)	Excess(+) Saving(-)
41.1. Revenue:				
Major Head:				
2851 Village and Small Industries				
Original	24,46,55			
Supplementary	1,80,00	26,26,55	25,95,08	(-)31,47
Amount surrendered during the year (31 March 2013)				43,22

**Grant No.42 Transport
(All Voted)**

		Total grant	Actual expenditure (In thousand of rupees)	Excess(+) Saving(-)
42.1. Revenue:				
Major Heads:				
2041 Taxes on Vehicles				
2057 Supplies and Disposals				
3055 Road Transport				
3056 Inland Water Transport				
Original	41,86,10			
Supplementary	1,15,23	43,01,33	30,59,94	(-)12,41,39
Amount surrendered during the year (31 March 2013)				14,29,53
42.2. Capital:				
Major Heads:				
5055 Capital Outlay on Road Transport				
5056 Capital Outlay on Inland and WaterTransport				
Original	2,82,40			
Supplementary	...	2,82,40	2,81,92	(-)48
Amount surrendered during the year (31 March 2013)				48

Grant No.42 Transport-Contd.**Notes and Comments:****42.1. Revenue:**

42.1.1. Against the eventual saving of ₹12,41.39 lakh, ₹14,29.53 lakh was surrendered during the year.

42.1.2. Since the actual expenditure of ₹30,59.94 lakh did not even come up to the original budget provision of ₹41,86.10 lakh, supplementary provision of ₹1,15.23 lakh obtained during the year proved unjustified.

42.1.3. Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	3055 Road Transport			
	001 Direction and Administration			
	02 Administration			
	O.	11,90.11		
	S.	14.20		
	R.	(-)4,34.63	7,69.68	8,26.37
				(+)56.69
(ii)	03 General Administration			
	O.	8,45.84		
	S.	15.33		
	R.	(-)3,57.87	5,03.30	4,99.90
				(-)3.40

Withdrawal of ₹4,34.63 lakh and ₹3,57.87 lakh respectively at serial number (i) and (ii) above was the net effect of (a) increase of ₹2.30 lakh and ₹0.22 lakh through re-appropriation, (b) decrease of ₹0.89 lakh and ₹1.21 lakh through re-appropriation and (c) further decrease of ₹4,36.04 lakh and ₹3,56.88 lakh by way of surrender. Reasons for (a), (b) and (c) were not stated.

Reasons for final (a) excess of ₹56.69 lakh at serial number (i) and (b) saving of ₹3.40 lakh at serial number (ii) above have not been intimated (November 2013).

Grant No.42 Transport-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)	
(iii)	3055 Road Transport				
	001 Direction and Administration				
	01 Direction				
	O.	8,66.52			
	S.	46.30			
	R.	(-2,18.18	6,94.64	7,36.85	(+)42.21

Reduction of ₹2,18.18 lakh was the net result of (a) increase of ₹11.40 lakh through re-appropriation owing to requirement of more fund under T.E.,(b) decrease of ₹5.52 lakh through re-appropriation and further decrease of ₹2,24.06 lakh by way of surrender as a measure of economy in expenditure.

Reasons for final excess of ₹42.21 lakh have not been intimated (November 2013).

(iv)	800 Other Expenditure				
	03 Central Workshop				
	O.	3,15.20			
	R.	(-)1,35.25	1,79.95	1,86.66	(+)6.71

Reduction of ₹1,35.25 lakh was the net effect of (a) increase of ₹0.57 lakh and decrease of ₹1.72 lakh through re-appropriation, reasons thereof not stated and (b) decrease of ₹1,34.10 lakh by way of surrender as a measure of economy in expenditure.

Reasons for final excess of ₹6.71 lakh have not been intimated (November 2013).

Grant No.42 Transport-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(v)	2041 Taxes on Vehicles			
	001 Direction and Administration			
	01 Direction			
	O.	1,87.25		
	S.	28.60		
	R.	(-)83.11	1,32.74	1,34.02
				(+)1.28

Withdrawal of ₹83.11 lakh was the net result of (a) increase of ₹0.19 lakh through re-appropriation-reasons thereof not stated and (b) decrease of ₹4.94 lakh through re-appropriation and ₹78.36 lakh by way of surrender as a measure of economy in expenditure.

Reasons for final excess of ₹1.28 lakh have not been intimated (November 2013).

(vi)	3055 Road Transport			
	800 Other Expenditure			
	02 Booking Station			
	O.	1,49.92		
	R.	(-)63.31	86.61	98.25
				(+)11.64

Specific reasons for surrender of ₹63.31 lakh have not been stated.

Reasons for final excess of ₹11.64 lakh have not been intimated (November 2013).

(vii)	01 Railway Out Agency			
	O.	76.46		
	R.	(-)51.52	24.94	28.91
				(+)3.97

Withdrawal of ₹51.52 lakh was the net effect of (a) increase of ₹0.39 lakh through re-appropriation owing to requirement of more fund under medical treatment and (b) decrease of ₹0.48 lakh through re-appropriation and ₹51.43 lakh by way of surrender as a measure of economy in expenditure.

Reasons for final excess of ₹3.97 lakh have not been intimated (November 2013).

Grant No.42-Transport-Conclld.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(viii)	2057 Supplies and Disposals			
	101 Purchase			
	01 Consumer Petrol Pump			
O.	90.42			
R.	(-)23.85	66.57	78.82	(+)12.25

Reasons for surrender of ₹23.85 lakh was not stated.

Reasons for final excess of ₹12.25 lakh have not been intimated (November 2013).

**Grant No.43 Tourism
(All Voted)**

	Total grant	Actual expenditure (In thousand of rupees)	Excess(+) Saving(-)
43.1. Revenue:			
Major Head:			
3452 Tourism			
Original	5,98,71		
Supplementary	27,71	6,26,42	6,15,87
			(-)10,55
Amount surrendered during the year (31 March 2013)			9,93

43.2. Capital:

Major Head:

**5452 Capital Outlay on
Tourism**

Original	1,37,62		
Supplementary	...	1,37,62	...
			(-)1,37,62
Amount surrendered during the year (31 March 2013)			...

Notes and Comments:

43.2. Capital:

43.2.1. The entire original provision of ₹1,37.62 lakh remained unutilised and not surrendered during the year.

43.2.2. Saving occurred under the major head of account-(03) **CSS-5452 Capital Outlay on Tourism-01 Tourist Infrastructure-102 Tourist Accomodation-01 Tourist Accomodation (CSS)**. Reasons thereof have not been intimated (November 2013).

**Grant No.44 Trade and Commerce
(All Voted)**

		Total grant	Actual expenditure (In thousand of rupees)	Excess(+) Saving(-)
44.1. Revenue:				
Major Head:				
2435 Other Agricultural Programmes				
Original	3,73,53			
Supplementary	35,73	4,09,26	4,01,26	(-)8,00
Amount surrendered during the year (31 March 2013)				7,96
44.2. Capital:				
Major Head:				
4435 Capital Outlay on Other Agricultural Programmes				
Original	1,00,00			
Supplementary	20,00	1,20,00	1,05,00	(-)15,00
Amount surrendered during the year (31 March 2013)				15,00
44.2. Capital:				

44.2.1. The eventual saving of ₹15.00 lakh was surrendered during the year.

44.2.2. Saving occurred under the major head of account-**4435-Capital Outlay on other Agricultural Programme-01-Marketing and Quality Control-190** Investment in Public sector and other undertakings. Reasons for surrender of ₹15.00 lakh was not stated.

**Grant No.45 Public Works
(All Voted)**

	Total grant	Actual expenditure (In thousand of rupees)	Excess(+) Saving(-)
45.1. Revenue:			
Major Heads:			
2059 Public Works			
2215 Water Supply and Sanitation			
2216 Housing			
2701 Medium Irrigation			
2801 Power			
3054 Roads and Bridges			
3056 Inland Water Transport			
Original 1,42,20,56			
Supplementary 12,91,20	1,55,11,76	1,53,63,50	(-)1,48,26
Amount surrendered during the year (31 March 2013)			2,78,91
45.2. Capital:			
Major Heads:			
4055 Capital Outlay on Police			
4059 Capital Outlay on Public Works			

**Grant No.45 Public Works-Contd.
(All Voted)**

	Total grant	Actual expenditure (In thousand of rupees)	Excess(+) Saving(-)
45.2. Capital:			
Major Heads:			
4070 Capital Outlay on Other Administrative Services			
4202 Capital Outlay on Education, Sports, Art and Culture			
4216 Capital Outlay on Housing			
4217 Capital Outlay on Urban Development			
4235 Capital Outlay on Social Security and Welfare			
4403 Capital Outlay on Animal Husbandry			
4405 Capital Outlay on Fisheries			
4408 Capital Outlay on Food Storage and Warehousing			
5053 Capital Outlay on Civil Aviation			

**Grant No.45 Public Works-Contd.
(All Voted)**

	Total grant	Actual expenditure (In thousand of rupees)	Excess(+) Saving(-)
45.2 Capital:			
Major Heads:			
5054 Capital Outlay on Roads and Bridges			
5452 Capital Outlay on Tourism			
Original	4,31,30,19		
Supplementary	84,94,67	5,16,24,86	2,05,84,44
			(-)3,10,40,42
Amount surrendered during the year (31 March 2013)			3,06,20,78

Notes and Comments:

45.2. Capital:

45.2.1. Out of the available saving of ₹3,10,40.42 lakh, ₹3,06,20.78 lakh was surrendered during the year.

45.2.2. Since the actual expenditure of ₹2,05,84.44 lakh did not even come up to the original provision of ₹4,31,30.19 lakh, supplementary provision of ₹84,94.67 lakh obtained during the year proved unjustified.

45.2.3. Persistent savings were also noticed during the years 2009-10, 2010-11 and 2011-12 to the extent of ₹11,33.47 lakh, ₹31,29.13 lakh and ₹45,44.08 lakh respectively ranging from 5.57 to 15.74 per cent of the total budget provision.

Grant No.45 Public Works-Contd.**45.2.4. Suspense Transaction**

(a) **Suspense:** Against the provision under the grant Rs. NIL lakh were utilised towards 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, 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 2001-02.

(iii) **Miscellaneous Works Advance:** 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.

(b) An analysis of transactions under the head "Suspense" included in this grant during 2012-13 is given below:

(In lakh of rupees)

Sub Head Balance	Opening Balance on 1 April 2012 Debit(+) Credit(-)	Debits	Credits	Closing Balance on 31 March 2013 Debit(+) Credit(-)
Stock	13,16.67	...	...	13,16.67
Purchase	7.37	...	...	7.37
Miscellaneous Public Works Advances	(+)1,14.67	...	...	(+)1,14.67
Total:	(+)14,38.71	...	...	(+)14,38.71

Grant No.45 Public Works-Contd.**45.2. Capital:****45.2.5. Saving occurred mainly under:**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	5054 Capital Outlay on Roads and Bridges			
	04 District and Other Roads			
	800 Other Expenditure			
	08 Special Programme for Road Development (SPA)			
	O. 2,00,00.00			
	R. (-)2,00,00.00	...	...	...
(ii)	5054 Capital Outlay on Roads and Bridges			
	04 District and Other Roads			
	800 Other Expenditure			
	07 North East Road Programme (EAP-ADB)			
	O. 30,00.00			
	R. (-)30,00.00	...	...	...
	(07) Non Lapsable Central Pool of Resources			
(iii)	4235 Capital Outlay on Social Security and Welfare			
	01 Rehabilitation			
	800 Other Expenditure			
	01 Construction of Sainik School at Chhingchhip(NLCPR)			
	O. 19,85.97			
	R. (-)14,19.00	5,66.97	...	(-)5,66.97

Withdrawal of ₹2,00,00.00 lakh, ₹30,00.00 lakh and ₹14,19.00 lakh respectively at serial number (i),(ii) and (iii) above by way of surrender was due to non-receipt of expenditure sanction from the Government and also for revalidation during the year 2013-14.

Reasons for non-utilisation of the balance amount of the budget provision of ₹5,66.97 lakh at serial number (iii) above have not been intimated (November 2013).

Grant No.45 Public Works-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(iv)	4217 Capital Outlay on Urban Development			
	01 State Capital Development			
	051 Construction			
	01 Construction (JNNURM ACA)			
	O. 13,00.74			
	S. 11,94.60	24,95.34	14,92.25	(-)10,03.09
Reasons for final saving of ₹10,03.09 lakh have not been intimated (November 2013)				
(v)	5054 Capital Outlay on Roads and Bridges			
	04 District and Other Roads			
	337 Roads Works			
	01 Construction of Roads under EAP			
	O. 10,00.00			
	R. (-)10,00.00	...	...	...
(vi)	800 Other Expenditure			
	01 Construction of Road-ACA/CRF			
	O. 10,88.00			
	R. (-)9,63.00	1,25.00	1,25.00	...
(vii)	02 Construction of Roads under NABARD			
	O. 24,98.00			
	R. (-)7,62.00	17,36.00	17,38.85	(+)2.85
(viii)	4216 Capital Outlay on Housing			
	01 Government Residential Buildings			
	700 Other Housing			
	04 Construction of Raj Bhawan Complex (FC)			
	O. 7,50.00			
	R. (-)7,50.00	...	...	...

Grant No.45 Public Works-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(ix)	5054 Capital Outlay on Roads and Bridges			
	04 District and Other Roads			
	800 Other Expenditure			
	06 State Matching Share of NABARD Loan (SCA)			
	O. 5,88.00			
	R. (-)5,88.00	...	...	...
	(07) Non Lapsable Central Pool of Resources			
(x)	4202 Capital Outlay on Education, Sports, Art and Culture			
	03 Sports and Youth Services			
	800 Other Expenditure			
	02 Construction of Multi Level Parking and Community Centre			
	S. 5,09.12			
	R. (-)5,09.12	...	...	...
(xi)	4216 Capital Outlay on Housing			
	01 Government Residential Buildings			
	700 Other Housing			
	05 Construction of Addl.Sectt. Building (FC)			
	O. 5,00.00			
	R. (-)5,00.00	...	...	...
	(05) Finance Commission Recommendation			
(xii)	4070 Capital Outlay on other Administrative Services			
	800 Other Expenditure			
	01 Construction of Fire Stations and Quarters/FC			
	O. 4,66.00			
	S. 5,76.59			
	R. (-)4,66.00	5,76.59	5,76.59	...

Grant No.45 Public Works-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(04) NEC Scheme				
(xiii)	5054 Capital Outlay on Roads and Bridges			
	05 <i>Roads & Bridges</i>			
	337 Road Works/NEA			
	01 North Eastern Areas			
	O. 9,92.08			
	S. 37,77.77			
	R. (-)3,97.30	43,72.55	43,71.88	(-)0.67
(07) Non Lapsable Central Pool of Resources				
(xiv)	5053 Capital Outlay on Civil Aviation			
	60 <i>Other Aeronautical Services</i>			
	101 Communications			
	04 Construction of Helipad in Mizoram			
	S. 1,03.27			
	R. (-)1,03.27	...	...	...
(xv)	4059 Capital Outlay on Public Works			
	01 <i>Office Buildings</i>			
	051 Construction			
	01 Construction of Judiciary Building			
	O. 52.00			
	S. 1,28.00			
	R. (-)65.00	1,15.00	1,15.00	...
(05) Finance Commission Recommendation				
(xvi)	4202 Capital Outlay on Education, Sports, Art and Culture			
	03 <i>Sports and Youth Services</i>			
	102 Sports Stadia			
	08 Construction of Playground at Khatla			
	O. 50.00			
	R. (-)50.00	...	...	...

Grant No.45 Public Works-Concl.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(xvii)	5054 Capital Outlay on Roads and Bridges			
	04 District and Other Roads			
	800 Other Expenditure			
	03 Construction of Roads for Priority Projects(SPA)			
	O. 27,77.80			
	R. (-)39.09	27,38.71	27,38.71	...

Reduction of ₹10,00.00 lakh, ₹9,63.00 lakh, ₹7,62.00 lakh, ₹7,50.00 lakh, ₹5,88.00 lakh, ₹5,09.12 lakh, ₹5,00.00 lakh, ₹4,66.00 lakh, ₹3,97.30 lakh, ₹1,03.27 lakh, ₹65.00 lakh, ₹50.00 lakh and ₹39.09 lakh respectively at serial number (v), (vi), (vii), (viii), (ix), (x), (xi), (xii), (xiii), (xiv), (xv), (xvi) and (xvii) above by way of surrender was stated to be due to non-receipt/misclassification of expenditure statement from the Government.

Reasons for final (a) excess of ₹2.85 lakh at serial number (vii) and (b) saving ₹0.67 lakh at serial number (xiii) above have not been intimated (November 2013)

45.2.6. Saving mentioned at note 45.2.5. above was partly offset by excess under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	4217 Capital Outlay on Urban Development			
	01 State Capital Development			
	051 Construction			
	04 Construction (SCA)			
	S. 2,77.27	2,77.27	12,80.66	(+)10,03.39
(ii)	5452 Capital Outlay on Tourism			
	01 Tourist Infrastructure			
	102 Tourist Accommodation			
	01 Tourist Centre			
	...	...	1,37.62	(+)1,37.62

Reasons for final excess of (a) ₹10,03.39 lakh at serial number (i) and (b) incurring expenditure to the tune of ₹1,37.62 lakh without budget provision at serial number (ii) above have not been intimated (November 2013).

**Grant No.46 Urban Development and Poverty Alleviation
(All Voted)**

	Total grant	Actual expenditure (In thousand of rupees)	Excess(+) Saving(-)
46.1. Revenue:			
Major Heads:			
2015 Elections			
2217 Urban Development			
Original 41,22,36			
Supplementary 4,79,36	46,01,72	44,21,33	(-)1,80,39
Amount surrendered during the year (31 March 2013)			1,60,86

46.2. Capital:

Major Head:

**4217 Capital Outlay on
Urban Development**

Original 1,22,79,37			
Supplementary 13,53,02	1,36,32,39	59,23,89	(-)77,08,50
Amount surrendered during the year (31 March 2013)			77,08,50

Notes and Comments:

46.2. Capital:

46.2.1. The saving of ₹77,08.50 lakh was surrendered during the year.

46.2.2. Since the actual expenditure of ₹59,23.89 lakh did not even come up to the original provision of ₹1,22,79.37 lakh, supplementary provision of ₹13,53.02 lakh obtained during the year proved unjustified.

Grant No.46 Urban Development and Poverty Alleviation-Concl.

46.2.3. Persistent savings were also noticed during the years 2009-10, 2010-11 and 2011-12 to the extent of ₹30,23.53 lakh, ₹66,60.64 lakh and ₹15,16.43 lakh respectively ranging from 24.70 to 61.23 per cent of the total budget provision.

46.2.4. Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	4217 Capital Outlay on Urban Development			
	<i>01 State Capital Development</i>			
	051 Construction			
	01 Construction (JNNURM ACA)			
	O. 86,99.26			
	R. (-)70,87.39	16,11.87	16,11.87	...
(iii)	4217 Capital Outlay on Urban Development			
	<i>01 State Capital Development</i>			
	051 Construction			
	04 Construction(JNNURM-Plan)			
	O. 10,66.15			
	R. (-)6,19.14	4,47.01	4,47.01	...

Reasons for reduction of the provision by ₹70,87.39 lakh and ₹6,19.14 lakh respectively at serial number (i) and (ii) above by way of surrender was not stated.

**Grant No.47 Minor Irrigation
(All Voted)**

	Total grant	Actual expenditure (In thousand of rupees)	Excess(+) Saving(-)
47.1. Revenue:			
Major Heads:			
2702 Minor Irrigation			
2705 Command Area Development			
Original	11,55,93		
Supplementary	24,49	11,80,42	9,52,44
			(-)2,27,98
Amount surrendered during the year (31 March 2013)			2,27,48

47.2. Capital:**Major Head:****4702 Capital Outlay on
Minor Irrigation**

Original	1,35,60,00		
Supplementary	...	1,35,60,00	...
			(-)1,35,60,00
Amount surrendered during the year (31 March 2013)			1,35,60,00

Notes and Comments:**47.1. Revenue:**

47.1.1. Against the available saving of ₹2,27.98 lakh, ₹2,27.48 lakh was surrendered during the year.

47.1.2. Since the actual expenditure of ₹9,52.44 lakh did not even come up to the original provision of ₹11,55.93 lakh, supplementary budget of ₹24.49 lakh obtained during the year proved unjustified.

Grant No. 47-Minor Irrigation-Contd.

47.1.3. Persistent savings were also noticed during the years 2009-10,2010-11,2011-12 to the extent of ₹1,31.13 lakh, ₹54.38 lakh and ₹1,20.39 lakh respectively ranging from 6.87 to 19.79 per cent of the total budget provision.

47.1.4. Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
----------------------	-------------	--------------------	---	--------------------------------

(i) 2705 Command Area Development

800 Other Expenditure
02 On farm Development
(AIBP) (ACA)

O. 1,50.00

R. (-)1,50.00

...

...

...

The entire original provision of ₹1,50.00 lakh was withdrawn by way of surrender due to non-receipt of sanction from the Government of India.

(ii) 2702 Minor Irrigation

80 *General*
001 Direction and Administration
02 Administration

O. 5,70.35

S. 11.69

R. (-)63.67

5,18.37

5,18.28

(-)0.09

Withdrawal of ₹63.67 lakh was the net effect of (a) increase of ₹3.81 lakh through re-appropriation owing to insufficient budget allotment, (b) decrease of ₹1.74 lakh through re-appropriation owing to re-provision of fund to the other sub head of account and (c) further decrease of ₹65.74 lakh by way of surrender stated to be due to non-filling up of vacant posts.

Reasons for final saving of ₹0.09 lakh have not been intimated (November 2013).

Grant No. 47 Minor Irrigation-Concl'd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(iii)	2702 Minor Irrigation			
	01 Surface Water			
	800 Other Expenditure			
	01 Administration (AIBP)			
O.	2,90.00			
R.	(-10.40	2,79.60	2,79.60	...

Reduction of ₹10.40 lakh was the net result of (a) increase of ₹7.78 lakh through re-appropriation owing to functioning of new sub Divisional office (b) decrease of ₹8.89 lakh through re-appropriation owing to re-provision of fund to other sub head of account and (c) further decrease of ₹9.29 lakh by way of surrender, reasons thereof not stated.

47.2 . Capital:

47.2.1. Entire original budget provision of ₹1,35,60.00 lakh remained unutilised and surrendered during the year

47.2.2. Saving occurred under the major head of account **4702 Capital Outlay on Minor Irrigation** and surrendered mainly under:

			[In lakh of rupees]
	Head of Account	Amount Surrendered	Reasons
(i)	101 Surface Water 03 River Diversion (AIBP)(ACA)	₹ 1,05,60.00	Non-receipt of the sanction from the Government of India
(ii)	800 Other Expenditure 01 Flood Management Programme (ACA)(AIBP)	₹ 30,00.00	
		Total ₹ 1,35,60.00	

**Grant No.48 Information and Communication Technology
(All Voted)**

		Total grant	Actual expenditure (In thousand of rupees)	Excess(+) Saving(-)
48.1. Revenue:				
Major Head:				
3275 Other Communications Services				
Original	5,06,16			
Supplementary	3,41,08	8,47,24	8,44,70	(-)2,54
Amount surrendered during the year (31 March 2013)				2,90

**Public Debt
(All Charged)**

	Total appropriation	Actual expenditure	Excess(+) Saving(-)
		(In thousand of rupees)	
49.1. Revenue:			
Major Heads:			
2048 Appropriation for reduction or avoidance of debt			
2049 Interest Payments			
Charged:			
Original 2,61,39,59			
Supplementary 6,37,33	2,67,76,92	3,07,55,46	(+)39,78,54
Amount surrendered during the year (31 March 2013)			...
49.2. Capital:			
Major Heads:			
6003 Internal Debt of the State Government			
6004 Loans and Advances from the Central Government			
Original 87,59,56			
Supplementary 1,69,91,51	2,57,51,07	2,86,04,73	(+)28,53,66
Amount surrendered during the year (31 March 2013)			...

Public Debt-Contd.**Notes and Comments:****49.1. Revenue:**

49.1.1. In the revenue portion of the appropriation the actual expenditure of ₹3,07,55.46 lakh (₹3,07,55,46,105) exceed the budget allotment by ₹39,78.54 lakh. The excess expenditure requires regularisation.

49.1.2. In view of the final excess expenditure of ₹39,78.54 lakh, supplementary appropriation of ₹6,37.33 lakh obtained during the year was inadequate.

49.1.3. Excess occurred mainly under:

Serial number	Head	Total appropriation	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)	
(i)	2049 Interest Payments				
	01 Interest on Internal Debt				
	101 Interest on Market Loans				
	09 Interest on Market Borrowing				
	O.	88,50.00	88,50.00	1,25,00.53	(+)36,50.53
(ii)	122 Interest on Investment in Special Central Govt. Securities issued against net collections of Small Savings from 1-4-99				
	01 Int. on Investment in Spl. Central Govt. securities issued against net collection of S.S. from 1-4-99				
	O.	12,00.00	12,00.00	15,96.93	(+)3,96.93

Reasons for final excess of ₹36,50.53 lakh and ₹3,96.93 lakh respectively at serial number (i) and (ii) above have not been intimated (November 2013).

Public Debt-Contd.

49.1.4. Excess mentioned at note 49.1.3. above was partly offset by saving under.

Serial number	Head	Total appropriation	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	2049 Interest Payments			
	01 Interest on Internal Debt			
	101 Interest on Market Loans			
	11 Interest on Power Bonds			
	O. 2,10.00	2,10.00	1,64.61	(-)45.39
(ii)	305 Management of Debt			
	01 Management of Debt/Commission on Market Borrowing(SDL)			
	O. 30.00			
	S. 3.92	33.92	18.26	(-)15.66

Reasons for final saving of ₹45.39 lakh and ₹15.66 lakh respectively at serial number (i) and (ii) above have not been intimated (November 2013).

49.2. Capital:

49.2.1. In the capital portion of the appropriation the actual expenditure of ₹2,86,04.73 lakh (₹2,86,04,72,998) exceeded the total provision by ₹28,53.66 lakh. The excess expenditure requires regularisation.

49.2.2. In view of the final excess of ₹28,53,66 lakh, supplementary appropriation of ₹1,69,91.51 lakh obtained during the year was inadequate.

49.2.3. Excess occurred mainly under:

Serial number	Head	Total appropriation	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	6003 Internal Debt of the State Government			
	110 Ways and Means Advances from the Reserve Bank of India			
	02 Special Ways & Means Advances			
	O. 1.00			
	S. 69,16.00	69,17.00	97,26.00	(+)28,09.00

Public Debt-Concl.

Serial number	Head	Total appropriation	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(ii)	6003 Internal Debt of the State Government			
111	Special Securities issued to National Small Savings Fund of the Central Government			
01	National Small Savings Fund			
	O.	4,00.00		
	S.	2,07.47	6,64.35	(+)56.88
		6,07.47		

Reasons for final excess of ₹28,09.00 lakh and ₹56.88 lakh respectively at serial number (i) and (ii) above have not been intimated (November 2013).

Appendix

(Referred to the Summary of Appropriation Accounts at Page xx)
Grant-wise details of estimates and details of recoveries adjusted in the Accounts in reduction of expenditure
(In thousand of rupees)

Serial Number	Number and Name of Grant	Budget estimates		Actuals		Actuals Compared with Budget estimates More(+) Less(-)	
		Revenue	Capital	Revenue	Capital	Revenue	Capital
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	17 Food, Civil Supplies and Consumer Affairs	...	1,50,00,00	...	1,40,84,17	...	(-)9,15,83
2.	18 Printing and Stationery	1,00,00	...	36,46	...	(-)63,54	...
3.	45 Public Works	10,00,00	...	9,99,99	...	(-)1	...
	Total Voted	11,00,00	1,50,00,00	10,36,45	1,40,84,17	(-)63,55	(-)9,15,83
	Total Charged					...	...
	Grand Total	11,00,00	1,50,00,00	10,36,45	1,40,84,17	(-)63,55	(-)9,15,83