



सत्यमेव जयते

# APPROPRIATION ACCOUNTS 2013-14



**GOVERNMENT OF MIZORAM**



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**APPROPRIATION ACCOUNTS  
2013-14**

**GOVERNMENT OF MIZORAM**

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## **Introductory**

This compilation containing the Appropriation Accounts of the Government of Mizoram for the year 2013-2014 presents the accounts of sums expended in the year ended March, 2014 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

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**SUMMARY OF APPROPRIATION ACCOUNTS**

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**SUMMARY OF APPROPRIATION ACCOUNTS - 2013-2014**  
**GOVERNMENT OF MIZORAM**

Number and Name of Grant or Appropriation	Amount of grant or Appropriation		Expenditure		Saving		Excess	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
(1)	(In thousands of rupees)		(In thousands of rupees)		(In thousands of rupees)		(In thousands of rupees)	
1 Legislative Assembly								
Voted	16,19,58	1,92,40	15,55,14	1,92,40	64,44	....	....	....
Charged	87,20	....	69,63	....	17,57	....	....	....
2 Governor								
Voted	12,10	8,80	11,95	8,80	15	....	....	....
Charged	4,96,44	....	4,93,59	....	2,85	....	....	....
3 Council of Ministers								
Voted	5,80,55	....	5,59,75	....	20,80	....	....	....
Charged	....	....	....	....	....	....	....	....
4 Law and Judicial								
Voted	18,45,64	2,22,60	17,12,63	37,60	1,33,01	1,85,00	....	....
Charged	5,04,72	....	5,02,37	....	2,35	....	....	....

## SUMMARY OF APPROPRIATION ACCOUNTS - 2013-14 - Contd.

Number and Name of Grant or Appropriation	Amount of grant or Appropriation		Expenditure		Saving		Excess	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
(1)	(In thousands of rupees)		(In thousands of rupees)		(In thousands of rupees)		(In thousands of rupees)	
5	Vigilance							
	Voted	5,34,85	4,42,61	5,80	92,24			
	Charged	....	....	....	....			
6	Land Revenue and Reforms							
	Voted	24,52,60	22,63,48	28,00	1,89,12			
	Charged	....	....	....	....			
7	Excise and Narcotics							
	Voted	23,03,64	22,42,01	33,80	61,63			
	Charged	....	....	....	....			
8	Taxation							
	Voted	14,63,27	13,45,49	22,00	1,17,78			
	Charged	....	....	....	....			

























## SUMMARY OF APPROPRIATION ACCOUNTS – 2013-14 - Contd.

Number and Name of Grant or Appropriation	Amount of grant or Appropriation		Expenditure		Saving		Excess	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
(1)	(In thousands of rupees)		(In thousands of rupees)		(In thousands of rupees)		(In thousands of rupees)	
Public Debt								
Voted	.....	.....	.....	.....	.....	.....	.....	.....
Charged	3,05,37,25	6,08,27,88	3,07,39,61	9,56,65,79	.....	.....	2,02,36	3,48,37,91
<b>Total : Voted</b>	58,35,14,32	12,91,51,02	46,04,01,31	7,30,10,05	13,80,78,40	5,61,41,33	1,49,65,39	36
<b>Charged</b>	3,20,88,26	6,08,27,88	3,22,72,64	9,56,65,79	22,77	.....	2,07,15	3,48,37,91
<b>Grand Total</b>	61,56,02,58	18,99,78,90	49,26,73,95	16,86,75,84	13,81,01,17	5,61,41,33	1,51,72,54	3,48,38,27

**SUMMARY OF APPROPRIATION ACCOUNTS-Contd.**

The excess over the following voted grants require regularization:

**REVENUE PORTION**

<u>Serial Number</u>	<u>Number</u>	<u>Name of Grant</u>
1.	9	Finance
2.	44	Trade and Commerce

**CAPITAL PORTION**

<u>Serial Number</u>	<u>Number</u>	<u>Name of Grant</u>
1.	19	Local Administration

The excess over the following charged appropriation requires regularization:

**REVENUE PORTION**

<u>Serial Number</u>	<u>Number</u>	<u>Name of Appropriation</u>
1.	10	Mizoram Public Service Commission
2.		Public Debt

**CAPITAL PORTION**

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

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

**Summary of Appropriation Accounts-2013-2014-Concl.**

<p>The reconciliation between the total expenditure according to the Appropriation Accounts for 2013-14 and that shown in the Finance Accounts for that year is indicated below.</p>			
Total expenditure according to Appropriation Accounts:	<b>Voted</b>	<b>Charged</b> (In thousand of rupees)	<b>Total</b>
Revenue	46,04,01,31	3,22,72,64	49,26,73,95
Capital	7,30,10,05	9,56,65,79	16,86,75,84
Total :	53,34,11,36	12,79,38,43	66,13,49,79
Deduct – Total Recoveries [*]			
Revenue	9,75,53	....	9,75,53
Capital	99,99,60	....	99,99,60
Total :	1,09,75,13	....	1,09,75,13
Net-Total :	52,24,36,23	12,79,38,43	65,03,74,66
Total Expenditure shown in Statement No. 10 of Finance Accounts:	<b>Voted</b>	<b>Charged</b> (In thousand of rupees)	<b>Total</b>
Revenue	45,94,25,78	3,22,72,64	49,16,98,42
Capital	6,30,10,45	9566579	15,86,76,24
Total :	52,24,36,23	12,79,38,43	65,03,74,66

[\*]The details of recoveries referred above are given in Appendix at page 153.



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

This compilation containing the Appropriation Accounts of the Government of Mizoram for the year ending 31 March 2014 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 these 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 31 March 2014 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 31 March 2014.

**The.....,**  
**New Delhi**

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

**Grant No. 1 Legislative Assembly**

		<b>Total grant/ appropriation</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-)</b>
<b>(In thousand of rupees)</b>				
<b>1.1 Revenue (Voted):</b>				
<b>Major Heads:</b>				
<b>2011 Parliament/State/Union Territory Legislatures</b>				
<b>2015 Elections</b>				
Original	15,76,75			
Supplementary	42,83	16,19,58	15,55,14	(-)64,44
Amount surrendered during the year (31 March 2014)				64,40
<b>1.2. Revenue (Charged):</b>				
Original	87,20			
Supplementary	...	87,20	69,63	(-)17,57
Amount surrendered during the year (31 March 2014)				17,57
<b>1.3. Capital:</b>				
<b>Major Head:</b>				
<b>7610 Loans to Government Servants, etc.</b>				
Original	1,70,00			
Supplementary	22,40	1,92,40	1,92,40	...
Amount surrendered during the year (31 March 2014)				...

**Grant No. 2 Governor**

		<b>Total grant/ appropriation</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-)</b>
<b>(In thousand of rupees)</b>				
<b>2.1</b>	<b>Revenue (Voted):</b>			
	<b>Major Head:</b>			
<b>2012</b>	<b>President, Vice- President/Governor/ Administrator of Union Territories</b>			
Original	10,60			
Supplementary	1,50	12,10	11,95	(-)15
Amount surrendered				
during the year (31 March 2014)				
				15
<b>2.2.</b>	<b>Revenue (Charged):</b>			
Original	4,49,70			
Supplementary	46,74	4,96,44	4,93,59	(-)2,85
Amount surrendered				
during the year (31 March 2014)				
				3,09
<b>2.3.</b>	<b>Capital:</b>			
	<b>Major Head:</b>			
<b>7610</b>	<b>Loans to Government Servants, etc.</b>			
Original	...			
Supplementary	8,80	8,80	8,80	...
Amount surrendered				
during the year (31 March 2014)				
				...

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-)</b>
<b>(In thousand of rupees)</b>				
<b>3.1. Revenue:</b>				
<b>Major Heads:</b>				
<b>2013</b>	<b>Council of Ministers</b>			
<b>2052</b>	<b>Secretariat-General Services</b>			
Original	5,73,22			
Supplementary	7,33	5,80,55	5,59,75	(-)20,80
Amount surrendered during the year (31 March 2014)				24,02

**Grant No. 4 Law and Judicial**

		<b>Total grant/ appropriation</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-)</b>
<b>(In thousand of rupees)</b>				
<b>4.1</b>	<b>Revenue (Voted):</b>			
	<b>Major Head:</b>			
<b>2014</b>	<b>Administration of Justice</b>			
Original	15,53,91			
Supplementary	2,91,73	18,45,64	17,12,63	(-)1,33,01
Amount surrendered during the year (31 March 2014)				1,38,27
<b>4.2.</b>	<b>Revenue (Charged):</b>			
Original	4,90,95			
Supplementary	13,77	5,04,72	5,02,37	(-)2,35
Amount surrendered during the year (31 March 2014)				2,31
<b>4.3.</b>	<b>Capital:</b>			
	<b>Major Heads:</b>			
<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<b>7610</b>	<b>Loans to Government Servants, etc.</b>			
Original	1,85,00			
Supplementary	37,60	2,22,60	37,60	(-)1,85,00
Amount surrendered during the year (31 March 2014)				...

### Grant No. 4 Law and Judicial-Contd.

#### Notes and Comments:

#### 4.1. Revenue (Voted):

4.1.1. ₹ 1,38.27 lakh was surrendered during the year, as anticipated surplus to the requirement, but actual saving worked out to ₹ 1,33.01 lakh.

4.1.2. In view of the final saving of ₹ 1,33.01 lakh, supplementary provision of ₹ 2,91.73 lakh obtained during the year proved excessive.

4.1.3. Saving of ₹ 3,19.47 lakh and ₹ 3,60.37 lakh (20.92 percent and 19.91 percent of the total budget provision) also occurred under the grant during 2011-12 and 2012-13 respectively.

4.1.4. Saving occurred mainly under:

Serial number	Head	Total grant/ appropriation	Actual expenditure	Excess(+) Saving(-)
(In lakh of rupees)				
(i)	<b>2014 Administration of Justice</b>			
	105 Civil and Session Courts			
	10 Family Courts, Lunglei			
	O. 51.15			
	R. (-)48.60	2.55	...	(-)2.55

Reduction of ₹ 48.60 lakh from the provision was the net effect of decrease of (a) ₹ 48.30 lakh through re-appropriation - reasons thereof not furnished and (b) ₹ 0.30 lakh by way of surrender reportedly due to non-filling up of vacant posts.

Reasons for non-utilisation of entire remaining provision of ₹ 2.55 lakh have not been intimated (September 2014).

Saving of ₹ 2.49 lakh also occurred during the year 2012-13 under this head of account.

#### (ii) (05) Finance Commission Recommendation

114 Legal Advisers and Counsels  
11 Court Manager (FC)

S. 39.18  
R. (-)39.18

... ..

**Grant No.4 Law and Judicial-Contd.**

Serial number	Head	Total grant/ appropriation	Actual expenditure  (In lakh of rupees)	Excess(+) Saving(-)
(iii)	<b>(05) Finance Commission Recommendation</b>			
	<b>2014 Administration of Justice</b>			
	114 Legal Advisers and Counsels			
	06 Morning/Evening Courts (FC)			
	S. 27.75			
	R. (-)27.75	...	...	...

Withdrawal of entire supplementary provision of ₹ 39.18 lakh and ₹ 27.75 lakh at serial number (ii) and (iii) respectively by way of surrender was due to non-filling up of vacant posts.

(iv)	105 Civil and Session Courts			
	08 Administration/Lawngtlai			
	O. 45.90			
	S. 2.01			
	R. (-)19.35	28.56	24.26	(-)4.30

Reduction of ₹ 19.35 lakh from the provision by way of surrender was due to non-filling up of vacant posts.

Final saving of ₹ 4.30 lakh was intimated to be due to non-filling up of vacant post (September 2014).

(v)	105 Civil and Sessions Courts			
	06 District Judge Serchhip			
	O. 45.00			
	R. (-)19.83	25.17	23.67	(-)1.50

Withdrawal of ₹ 19.83 lakh from the provision through re-appropriation was the net effect of (a) decrease of ₹ 20.30 lakh due to non-filling up of vacant post of Judicial Officer and (b) increase of ₹ 0.47 lakh due to increase in the rates of wages.

Final saving of ₹ 1.50 lakh was intimated to be due to non-payment of leave encashment to Judicial Officers (September 2014).



**Grant No. 4 Law and Judicial-Contd.**

Serial number	Head	Total grant/ appropriation	Actual expenditure  (In lakh of rupees)	Excess(+) Saving(-)
(vi)	<b>(05) Finance Commission Recommendation</b>			
	<b>2014 Administration of Justice</b>			
	114 Legal Advisers and Counsels			
	09 Training of Judicial Officers (FC)			
	O. 12.60			
	S. 37.40			
	R. (-)19.53	30.47	30.46	(-)0.01

Reasons for reduction of ₹ 19.53 lakh from the provision by way of surrender were not stated

Final saving of ₹ 0.01 lakh was intimated to be due to erroneous calculation at the time of preparation of surrender statement (September 2014).

(vii)	105 Civil and Session Courts			
	03 Administration/Saiha			
	O. 68.70			
	S. 1.27			
	R. (-)14.60	55.37	52.33	(-)3.04

Withdrawal of ₹ 14.60 lakh from the provision was the net effect of (a) decrease of ₹ 9.12 lakh by way of surrender, (b) decrease of ₹ 7.70 lakh through re-appropriation - reasons for both decreases were due to non-filling up of vacant posts and (c) increase of ₹ 2.22 lakh through re-appropriation due to settlement of claims under transfer travelling allowance of Judicial Officers.

Final saving of ₹ 3.04 lakh was intimated to be due to non-filling up of vacant post (September 2014).

(viii)	04 District Judge, Champhai			
	O. 80.05			
	R. (-)14.50	65.55	67.17	(+)1.62

Reduction of ₹ 14.50 lakh from the provision by way of re-appropriation was the net result of (a) decrease of ₹ 17.00 lakh due to non-filling up of vacant posts of Judicial Officers and (b) increase of ₹ 2.50 lakh due to settlement of claims under transfer travelling allowance of Judicial Officers.

Final excess of ₹ 1.62 lakh was intimated to be due to payment of arrear pay and allowances (September 2014).

**Grant No. 4 Law and Judicial-Contd.****4.1.5. Saving mentioned at note 4.1.4 above was partly offset by excess under:**

Serial number	Head	Total grant/ appropriation	Actual expenditure	Excess(+) Saving(-)
(In lakh of rupees)				
(i)	<b>2014 Administration of Justice</b>			
	105 Civil and Session Courts			
	04 District Judge, Aizawl			
	O. 3,76.05			
	S. 33.61			
	R. 38.87	4,48.53	4,64.90	(+)16.37

Augmentation of provision by ₹ 38.87 lakh through re-appropriation was the net result of (a) increase of ₹ 39.87 lakh due to payment of dearness allowance and wages at increased rates, settlement of claims of transfer travelling allowance of Judicial Officers, payment of leave encashment in respect of officers and staff and payment of robe allowances to Judicial Officers and (b) decrease of ₹ 1.00 lakh - reasons thereof were not stated.

Final excess of ₹ 16.37 lakh was intimated to be due to payment of arrear pay and leave encashment to Judicial Officers (September 2014).

(ii)	02 District Judge, Lunglei			
	O. 2,07.25			
	S. 4.92			
	R. 48.30	2,60.47	2,60.20	(-)0.27

Augmentation of provision by ₹ 48.30 lakh through re-appropriation was the result of (a) increase of ₹ 63.77 lakh due to enhancement in the rate of wages, settlement of claims under transfer travelling allowance and purchase of vehicles in place of condemned ones and (b) decrease of ₹ 15.47 lakh due to non-filling up of vacant post of Judicial Officers.

Final saving of ₹ 0.27 lakh was intimated to be as normal saving (September 2014).

(iii)	103 Special Courts			
	01 Special Courts			
	O. 42.45			
	R. 12.20	54.65	53.64	(-)1.01

Augmentation of provision by ₹ 12.20 lakh through re-appropriation was due to payment of dearness allowance and wages at increased rates.

**Grant No. 4 Law and Judicial-Concl.**

Final saving of ₹ 1.01 lakh was intimated to be due to non-receipt of bills for payment of travelling allowance, arrear dearness allowance and medical treatment re-imburement claims in time (September 2014).

**4.3. Capital:**

**4.3.1.** No part of the available saving of ₹ 1,85.00 lakh was surrendered during the year.

**4.3.2.** In view of the final saving of ₹ 1,85.00 lakh, supplementary provision of ₹ 37.60 lakh obtained during the year proved unnecessary as the original provision was not fully utilised.

**4.3.3.** Saving occurred mainly under the Head of account-(05) **Finance Commission Recommendation-4059-Capital outlay on Public Works-01 Office Buildings-051-Construction-(03)-Construction of Alternate Dispute Resolution Centre (FC) (Voted)-** where non-utilisation of entire original provision of ₹ 1,85.00 lakh was intimated to have been transferred to PWD (September 2014).

Saving of entire original provision of ₹ 1,85.00 lakh in the year 2012-13 also occurred under this head of account.

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-)</b>
<b>(In thousand of rupees)</b>				
<b>5.1.</b>	<b>Revenue:</b>			
	<b>Major Head:</b>			
<b>2070</b>	<b>Other Administrative Services</b>			
Original	5,20,81			
Supplementary	14,04	5,34,85	4,42,61	(-)92,24
Amount surrendered during the year (31 March 2014)				92,23
<b>5.2.</b>	<b>Capital:</b>			
	<b>Major Head:</b>			
<b>7610</b>	<b>Loans to Government Servants, etc</b>			
Original	...			
Supplementary	5,80	5,80	5,80	...
Amount surrendered during the year (31 March 2014)				...
<b>Notes and Comments:</b>				

**5.1.1.** Out of the available saving of ₹ 92.24 lakh, ₹ 92.23 lakh was surrendered during the year.

**5.1.2.** In view of the final saving of ₹ 92.24 lakh, supplementary provision of ₹ 14.04 lakh obtained during the year proved unnecessary as even the original provision was not fully utilised.

**Grant No. 5 Vigilance-Concl.**

4.1.3. Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	<b>2070 Other Administrative Services</b>			
	104 Vigilance			
	01 Direction			
	O. 1,00.00			
	R. (-)80.11	19.89	19.89	...

Reasons for reduction of ₹ 80.11 lakh from the provision by way of surrender were not stated.

(ii)	02 Administration			
	O. 4,20.81			
	S. 14.04			
	R. (-)12.12	4,22.73	4,22.72	(-)0.01

Withdrawal of ₹ 12.12 lakh from the provision by way of surrender was reportedly due to transfer of Director, Anti Corruption Board and non-posting of Legal Adviser.

Reasons for final saving of ₹ 0.01 lakh have not been intimated (September 2014).

Saving of ₹ 1.70 lakh and ₹ 0.29 lakh during the year 2011-12 and 2012-13 respectively also occurred under this head of account.

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-)</b>
<b>(In thousand of rupees)</b>				
<b>6.1.</b>	<b>Revenue:</b>			
	<b>Major Heads:</b>			
<b>2029</b>	<b>Land Revenue</b>			
<b>2506</b>	<b>Land Reforms</b>			
Original	18,51,56			
Supplementary	6,01,04	24,52,60	22,63,48	(-)1,89,12
Amount surrendered during the year (31 March 2014)				2,08,43

**6.2. Capital**

**Major Head:**

**7610 Loans to Government  
Servants, etc**

Original	...			
Supplementary	28,00	28,00	28,00	...
Amount surrendered during the year (31 March 2014)				...

**Notes and Comments:**

**6.1. Revenue:**

**6.1.1.** ₹ 2,08.43 lakh was surrendered as anticipated surplus to the requirement, but actual saving worked out to ₹ 1,89.12 lakh.

**6.1.2.** In view of the final saving of ₹ 1,89.12 lakh, supplementary provision of ₹ 6,01.04 lakh obtained during the year proved excessive.

**Grant No. 6 Land Revenue and Reforms-Contd.**

**6.1.3.** Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
<b>(In lakh of rupees)</b>				
(i)	<b>2029 Land Revenue</b>			
	102 Survey and Settlement Operations			
	01 Survey and Settlement Operations			
	O. 4,96.40			
	R. (-)80.19	4,16.21	4,16.69	(+)0.48

Reduction of ₹ 80.19 lakh from the provision was the net result of (a) decrease of ₹ 78.73 lakh by way of surrender due to less requirement of fund, non-finalisation of ACP Scheme and non-payment of arrear dearness allowance and (b) further decrease of ₹ 1.46 lakh through re-appropriation due to re-provision of fund to other sub-heads of account.

Final excess of ₹ 0.48 lakh was intimated to be due to payment of travelling allowance of staff deployed for collection of taxes and for survey works (September 2014).

(ii)	001 Direction and Administration			
	02 Administration			
	O. 2,83.51			
	R. (-)62.68	2,20.83	2,28.38	(+)7.75

Withdrawal of ₹ 62.68 lakh from the provision by way of surrender was due to non-assessment of actual requirement of budget provision, non-finalisation of ACP Scheme and non-payment of arrear dearness allowance, non-filling up of vacant posts and non-receipt of contingent bills.

Final excess of ₹ 7.75 lakh was intimated to be due to payment of arrear dearness allowance, Assured Career Progression Scheme and filling up of vacant posts (September 2014).

(iii)	01 Direction			
	O. 2,74.82			
	S. 2,31.70			
	R. (-)34.69	4,71.83	4,73.18	(+)1.35

Reduction of ₹ 34.69 lakh from the provision by way of surrender was due to non-assessment of actual requirement of budget provision, non-finalisation of ACP Scheme, non-payment of arrear dearness allowance, less receipt of medical treatment claims and late receipt of contingent bills.

Reasons for final excess of ₹ 1.35 lakh have not been intimated (September 2014).

**Grant No. 6 Land Revenue and Reforms-Concl.**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
			(In lakh of rupees)	
(iv)	<b>(03) Centrally Sponsored Scheme</b>			
	<b>2029 Land Revenue</b>			
	001 Direction and Administration			
	01 Direction (CSS)			
	S. 32.60			
	R. (-)32.21	0.39	0.38	(-)0.01

Withdrawal of ₹ 32.21 lakh from the provision by way of surrender was due to non- settlement of court cases arising out of land disputes.

Reasons for final saving of ₹ 0.01 lakh as intimated is not tenable (September 2014).



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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-)</b>
<b>(In thousand of rupees)</b>				
<b>7.1.</b>	<b>Revenue:</b>			
	<b>Major Head:</b>			
<b>2039</b>	<b>State Excise</b>			
Original	22,30,90			
Supplementary	72,74	23,03,64	22,42,01	(-)61,63
Amount surrendered during the year (31 March 2014)				63,40
<b>7.2.</b>	<b>Capital</b>			
	<b>Major Head:</b>			
<b>7610</b>	<b>Loans to Government Servants, etc</b>			
Original	...			
Supplementary	33,80	33,80	33,80	...
Amount surrendered during the year (31 March 2014)				...

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-)</b>
<b>(In thousand of rupees)</b>				
<b>8.1.</b>	<b>Revenue:</b>			
	<b>Major Head:</b>			
<b>2040</b>	<b>Taxes on Sales, Trade, etc.</b>			
Original	11,54,90			
Supplementary	3,08,37	14,63,27	13,45,49	(-)1,17,78
Amount surrendered during the year (31 March 2014)				1,22,80

**8.2. Capital:**

**Major Head:**

**7610 Loans to Government  
Servants, etc**

Original	...			
Supplementary	22,00	22,00	22,00	...
Amount surrendered during the year (31 March 2014)				...

**Notes and Comments:**

**8.1. Revenue:**

**8.1.1.** ₹ 1,22.80 lakh was surrendered during the year as anticipated surplus to the requirement but actual saving worked out to ₹ 1,17.78 lakh.

**8.1.2.** In view of the final saving of ₹ 1,17.78 lakh, supplementary provision of ₹ 3,08.37 lakh obtained during the year proved excessive.

**8.1.3.** Saving of ₹ 2,06.96 lakh and ₹ 94.61 lakh (17.60 percent and 6.82 percent of total provision) respectively also occurred during the year 2011-12 and 2012-13.

**Grant No. 8 Taxation-Contd.**

8.1.4. Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakh of rupees)				
(i)	<b>(03) Centrally Sponsored Scheme</b>			
	<b>2040 Taxes on Sales, Trade, etc.</b>			
	001 Direction and Administration			
	01 Direction (CSS)			
	S. 1,81.29			
	R. (-)55.92	1,25.37	1,24.26	(-)1.11
(ii)	800 Other Expenditure			
	01 SMS of MMPCT (ACA)			
	S. 65.13			
	R. (-)42.28	22.85	22.85	...
(iii)	001 Direction and Administration			
	02 Administration			
	O. 763.86			
	S. 20.92			
	R. (-)27.71	7,57.07	7,63.22	(+)6.15

Reasons for reduction of ₹ 55.92 lakh and ₹ 42.28 lakh respectively from the provision at serial number (i) and (ii) by way of surrender were not stated.

Reasons for final saving of ₹ 1.11 lakh at serial number (i) have not been intimated (September 2014).

Withdrawal of ₹ 27.71 lakh from the provision was the net result of (a) decrease of ₹ 34.32 lakh and increase of ₹ 21.93 lakh through re-appropriation and (b) further decrease of ₹ 15.32 lakh by way of surrender-reasons for both (a) and (b) were not stated.

Final excess of ₹ 6.15 lakh was intimated to be due to reporting of net amount instead of gross amount under salaries by some zonal offices (September 2014).

**Grant No. 8 Taxation-Concl'd.**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
<b>(In lakh of rupees)</b>				
(iv)	<b>2040 Taxes on Sales, Trade, etc.</b>			
	101 Collection Charges			
	01 Firms and Societies			
	O. 22.77			
	R. (-)5.20	17.57	17.57	...

Reduction of ₹ 5.20 lakh from the provision by way of surrender was due to non-filling up of post of Superintendent of Taxes.

**8.1.2.** Saving mentioned at note 8.1.4 above was partly offset by excess under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
<b>(In lakh of rupees)</b>				
(i)	<b>2040 Taxes on Sales, Trade, etc.</b>			
	001 Direction and Administration			
	01 Direction			
	O. 3,68.27			
	S. 41.03			
	R. 8.31	4,17.61	4,17.58	(-)0.03

Augmentation of provision by ₹ 8.31 lakh was the net result of (a) increase of ₹ 16.00 lakh and decrease of ₹ 3.61 lakh through re-appropriation and (b) decrease of ₹ 4.08 lakh by way of surrender. Reasons for both (a) and (b) were not stated.

Reasons for final saving of ₹ 0.03 lakh have not been intimated (September 2014).

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-)</b>
<b>(In thousand of rupees)</b>				
<b>9.1.</b>	<b>Revenue:</b>			
<b>Major Heads:</b>				
<b>2020</b>	<b>Collection of Taxes on Income and Expenditure</b>			
<b>2030</b>	<b>Stamps and Registration</b>			
<b>2047</b>	<b>Other Fiscal Services</b>			
<b>2052</b>	<b>Secretariat-General Services</b>			
<b>2054</b>	<b>Treasury and Accounts Administration</b>			
<b>2071</b>	<b>Pensions and other Retirement Benefits</b>			
<b>2075</b>	<b>Miscellaneous General Services</b>			
<b>2235</b>	<b>Social Security and Welfare</b>			
Original	3,48,18,48			
Supplementary	54,76,72	4,02,95,20	5,52,56,38	(+)1,49,61,18
Amount surrendered during the year (31 March 2014)				38,42,49

**Grant No. 9 Finance-Contd.**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-)</b>
<b>(In thousand of rupees)</b>				
<b>9.2.</b>	<b>Capital:</b>			
<b>Major Heads:</b>				
<b>4047</b>	<b>Capital Outlay on Other Fiscal Services</b>			
<b>7610</b>	<b>Loans to Government Servants,etc.</b>			
Original	24,75,00			
Supplementary	2,53,40	27,28,40	2,53,40	(-)24,75,00
Amount surrendered during the year (31 March 2014)				24,75,00

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

**9.1.1.** Expenditure exceeded the grant by ₹ 1,49,61.18 lakh (Actual excess was ₹ 1,49,61,17,927). The excess requires regularisation.

**9.1.2.** In view of the final excess of ₹ 1,49,61.18 lakh, supplementary provision of ₹ 54,76.72 lakh obtained during the year proved inadequate and surrender of ₹ 38,42.49 lakh was unjustified.

**9.1.3.** Excess expenditure of ₹ 50,56,38,417 also occurred during the year 2012-13.

**Grant No. 9 Finance-Contd.**

9.1.4. Excess occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	<b>2071 Pensions and other Retirement Benefits</b>			
	01 Civil			
	101 Superannuation and Retirement Allowances			
	01 Pension			
	O. 95,00.00	95,00.00	2,96,24.20	(+)2,01,24.20

Reasons for final excess of ₹ 2,01,24.20 lakh have not been intimated (3 September 2014).

Excess expenditure of ₹ 58,49.61 lakh and ₹ 78,31.67 lakh during the year 2011-12 and 2012-13 respectively also occurred under this head of account.

(ii)	104 Gratuties			
	01 Pension/Gratuties			
	O. 43,50.00	43,50.00	67,52.51	(+)24,02.51

Reasons for final excess of ₹ 24,02.51 lakh have not been intimated (September 2014).

Excess expenditure of ₹ 9,34.71 lakh and ₹ 25,72.32 lakh during the year 2011-12 and 2012-13 respectively also occurred under this head of account.

(iii)	115 Leave Encashment Benefits			
	01 Leave Encashment			
	O. 28,00.00	28,00.00	46,71.25	(+)18,71.25

Reasons for final excess of ₹ 18,71.25 lakh have not been intimated (September 2014).

Excess expenditure of ₹ 3,01.22 lakh and ₹ 15,98.70 lakh during the year 2011-12 and 2012-13 respectively also occurred under this head of account.

**Grant No. 9 Finance-Contd.**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
---------------	------	-------------	--------------------	---------------------

(In lakh of rupees)

(iv)	<b>2071 Pensions and other Retirement Benefits</b>			
	01 Civil			
	102 Commuted Value of Pension			
	01 Commuted Value of Pensions			
	O. 25,21.00	25,21.00	30,88.88	(+)5,67.88

Reasons for final excess of ₹ 5,67.88 lakh have not been intimated (September 2014).

Excess expenditure of ₹ 3,67.99 lakh and ₹ 2,58.51 lakh during the year 2011-12 and 2012-13 respectively also occurred under this head of account.

(v)	105 Family Pension			
	01 Family Pension			
	O. 37,50.00	37,50.00	40,04.14	(+)2,54.14

Reasons for final excess of ₹ 2,54.14 lakh have not been intimated (September 2014).

Excess expenditure of ₹ 5,80.45 lakh and ₹ 9,88.98 lakh during the year 2011-12 and 2012-13 respectively also occurred under this head of account.

(vi)	103 Compassionate Allowance			
	01 Compassionate Allowances			
	O. 1.00	1.00	1,90.66	(+)1,89.66

Reasons for final excess of ₹ 1,89.66 lakh have not been intimated (September 2014).



**Grant No. 9 Finance-Contd.**

9.1.5. Excesses mentioned at note 9.1.4. above were partly offset by saving under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakh of rupees)				
(i)	<b>(06) Externally Aided Project</b>			
	<b>2052 Secretariat-General Services</b>			
	092 Other Offices			
	99 Capacity of Development for FMU/FMC (SAL/TA-EAP)			
	O. 41,24.00			
	S. 10,45.09	51,69.09	1,69.69	(-)49,99.40

Reasons for final saving of ₹ 49,99.40 lakh have not been intimated (September 2014).

(ii)	090 Secretariat			
	04 Finance Department			
	O. 27,00.00			
	R. (-)27,00.00	...	...	...

Withdrawal of entire original provision of ₹ 27,00.00 lakh by way of surrender was reportedly due to re-provision of fund to other sub-heads of account.

(iii)	<b>(06) Externally Aided Project</b>			
	<b>2071 Pension and Other Retirement Benefits</b>			
	01 Civil			
	200 Other Pensions			
	02 VRS for School Teachers (SAL/TA-EAP)			
	S. 41,89.25	41,89.25	34,41.98	(-)7,47.27

Reasons for final saving of ₹ 7,47.27 lakh have not been intimated (September 2014).

(iv)	117 Government Contribution for defined Contribution Pension Scheme			
	01 Government Contribution			
	O. 12,45.00			
	R. (-)7,09.66	5,35.34	5,29.61	(-)5.73

Reasons for reduction of ₹ 7,09.66 lakh from the provision by way of surrender were not stated.

Reasons for final saving of ₹ 5.73 lakh have not been intimated (September 2014).

**Grant No. 9 Finance-Contd.**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
			(In lakh of rupees)	
(v)	<b>2071 Pensions and other Retirement Benefits</b>			
	<i>01 Civil</i>			
	111 Pension to Legislators			
	01 Pension to Legislators			
	O. 5,00.00	5,00.00	1,37.29	(-)3,62.71

Reasons for final saving of ₹ 3,62.71 lakh have not been intimated (September 2014).

Saving of ₹ 2,57.38 lakh also occurred under this head of account during the year 2012-13.

(vi)	<b>(05) Finance Commission Recommendation</b>			
	<b>2054 Treasury and Accounts Administration</b>			
	800 Other Expenditure			
	04 Database for Govt. Employee and Pension (FC)			
	O. 2,29.64			
	R. (-)2,25.70	3.94	3.93	(-)0.01

Reasons for reduction in provision by ₹ 2,25.70 lakh by way of surrender were not stated.

Reasons for final saving of ₹ 0.01 lakh have not been intimated (September 2014).

Saving of ₹ 1.96 lakh and ₹ 1.41 lakh during the year 2011-12 and 2012-13 respectively also occurred under this head of account.

(vii)	<b>(05) Finance Commission Recommendation</b>			
	<b>2071 Pensions and other Retirement Benefits</b>			
	<i>01 Civil</i>			
	200 Other Pensions			
	01 Voluntary Retirement Benefit (FC)			
	O. 2,00.00	2,00.00	2.27	(-)1,97.73

Reasons for final saving of ₹ 1,97.73 lakh have not been intimated (September 2014).

**Grant No. 9 Finance-Contd.**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakh of rupees)				
(viii)	<b>2054 Treasury and Accounts Administration</b>			
	095 Directorate of Accounts and Treasuries			
	02 District Treasury			
	O. 10,51.90			
	S. 1,00.50			
	R. (-)1,62.62	9,89.78	9,90.83	(+)1.05
	Reasons for withdrawal of ₹ 1,62.62 lakh from the provision by way of surrender were not stated.			
	Reasons for final excess of ₹ 1.05 lakh have not been intimated (September 2014).			
(ix)	<b>2071 Pensions and other Retirement Benefits</b>			
	01 Civil			
	110 Pension of Employee of Local Bodies			
	01 Pension of Employee to Local Bodies			
	O. 1,50.00	1,50.00	14.74	(-)1,35.26
	Reasons for final saving of ₹ 1,35.26 lakh have not been intimated (September 2014).			
(x)	<b>2052 Secretariat-General Services</b>			
	092 Other Offices			
	03 State Finance			
	O. 1,70.35	1,70.35	86.24	(-)84.11
	Reasons for final saving of ₹ 84.11 lakh have not been intimated (September 2014).			
(xi)	<b>2020 Collection of Taxes on Income and Expenditure</b>			
	502 Expenditure Awaiting Transfer (EAT)			
	03 Banking Cash Transaction Tax			
	O. 50.00	50.00	...	(-)50.00

Reasons for non-utilisation of entire original provision of ₹ 50.00 lakh have not been intimated (September 2014).

**Grant No. 9 Finance- Contd.**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakh of rupees)				
(xii)	<b>2054 Treasury and Accounts Administration</b>			
	095 Directorate of Accounts and Treasuries			
	01 Direction			
	O. 9,41.69			
	S. 1,14.00			
	R. (-)36.17	10,19.52	10,19.52	...

Reasons for withdrawal of ₹ 36.17 lakh from the provision by way of surrender were not stated.

(xiii)	<b>2235 Social Security and Welfare</b>			
	60 <i>Other Social Security and Welfare Programme</i>			
	104 Deposit Linked Insurance Scheme–Government P.F.			
	01 Payment of Deposit Linked Insurance			
	O. 2,00.00	2,00.00	1,75.21	(-)24.79

Reasons for final saving of ₹ 24.79 lakh have not been intimated (September 2014).

**9.1.6 Government Contribution for Defined Contribution Pension Scheme**

The State Government employees recruited on or after 1 September 2010 are covered under the 'New Pension Schemes' which is a Defined Contributory Pension Scheme. In terms of the Scheme guidelines, such employees contribute 10 percent of basic pay and dearness allowances which is matched by the State Government. The entire amount is to be transferred to the Designated Fund Manager through the National Securities Depository Limited (NSDL)/Trustee Bank. During the year 2013-14, the State Government deposited ₹ 10,02.88 lakh [employees contribution ₹ 4,73.27 lakh and Government contribution ₹ 5,29.61 lakh (₹ 57.00 lakh for the year 2012-13 and ₹ 4,72.61 lakh for 2013-14)] to the fund under the Major-Head of account 8342-117 Defined Contribution Pension Scheme for Government Employees and transferred the same to NSDL/Trustee.

**Grant No. 9 Finance- Concl'd.****9.2 Capital:**

**9.2.1.** The eventual saving of ₹ 24,75.00 lakh was surrendered during the year.

**9.2.2.** In view of the final saving of ₹ 24,75.00 lakh, supplementary provision of ₹ 2,53.40 lakh obtained during the year proved unnecessary as the original provision was not fully utilised.

**9.2.3.** Saving occurred mainly under:

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-)</b>
<b>(In lakh of rupees)</b>				
(i)	<b>7610 Loans to Government Servants, etc</b>			
	201 House Building Advance			
	01 House Building Advance to Government Servant			
	O. 22,25.00			
	S. 58.00			
	R. (-)22,25.00	58.00	58.00	...
(ii)	202 Advance for purchase of Motor Conveyances			
	01 Advance for purchase of Motor Conveyances			
	O. 2,50.00			
	S. 5.40			
	R. (-)2,50.00	5.40	5.40	...

Reduction in provision by ₹ 22,25.00 lakh and ₹ 2,50.00 lakh respectively at serial number (i) and (ii) by way of surrender was due to re-provision of fund to other sub-heads of account.

**Grant No. 10 Mizoram Public Service Commission**

		<b>Total appropriation</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-)</b>
<b>(In thousand of rupees)</b>				
<b>10.1</b>	<b>Revenue (Charged):</b>			
	<b>Major Head:</b>			
<b>2051</b>	<b>Public Service Commission</b>			
Original	4,30,00			
Supplementary	32,65	4,62,65	4,67,44	(+)4,79
Amount surrendered during the year (31 March 2014)				4

**10.2. Capital (Voted):**

**Major Head:**

**7610 Loans to Government Servants,etc**

Original	...			
Supplementary	29,60	29,60	29,60	...
Amount surrendered during the year (31 March 2014)				...

**Notes and Comments:**

**10.1. Revenue (Charged):**

**10.1.1.** Expenditure exceeded the appropriation by ₹ 4.79 lakh (actual excess was ₹ 4,79,139). The excess requires regularisation.

**10.1.2.** In view of the final excess of ₹ 4.79 lakh, supplementary appropriation of ₹ 32.65 lakh obtained during the year proved inadequate.

**10.1.3.** Excess occurred under the head of account - **2051 Public Service Commission - 800 - Other Expenditure - 01 Secret Service** - where the original appropriation of ₹ 20.00 lakh was augmented by ₹ 17.00 lakh through re-appropriation due to filling up of vacant posts in various Government departments.

**Grant No.10 Mizoram Public Service Commission-Concl.**

**10.1.4.** Excess mentioned at note 10.1.3 above was partly offset by saving under:

Serial number	Head	Total appropriation	Actual expenditure	Excess(+) Saving(-)
(In lakh of rupees)				
2051	Public Service Commission			
	102 State Public Service Commission			
	01 Mizoram Public Service Commission (Charged)			
	<i>O.</i>	<i>4,10.00</i>		
	<i>S</i>	<i>32.65</i>		
	<i>R.</i>	<i>(-)17.04</i>	<i>4,30.44</i>	<i>(+)4.83</i>
		<i>4,25.61</i>		

Reduction of ₹ 17.04 lakh from the provision was the net result of (a) decrease of ₹ 26.67 lakh through re-appropriation due to non-filling up/termination of muster roll LDC, Peons, non-receipt of travelling allowance claims and normal savings, (b) further decrease of ₹ 0.04 lakh by way of surrender reportedly due to normal saving and (c) increase of ₹ 9.67 lakh through re-appropriation due to price escalation of POL, electricity bills, stationery items and recruitment of more incumbents in various Government departments.

Final excess of ₹ 4.83 lakh was intimated to be due to non-release of additional fund by the Finance Department (September 2014).

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-)</b>
<b>(In thousand of rupees)</b>				
<b>11.1.</b>	<b>Revenue:</b>			
	<b>Major Head:</b>			
<b>2052</b>	<b>Secretariat-General Services</b>			
Original	77,07,00			
Supplementary	9,76	77,16,76	77,16,41	(-)35
Amount surrendered during the year (31 March 2014)				...
<b>11.2.</b>	<b>Capital:</b>			
	<b>Major Head:</b>			
<b>7610</b>	<b>Loans of Government Servants, etc</b>			
Original	...			
Supplementary	1,82,60	1,82,60	1,82,60	...
Amount surrendered during the year (31 March 2014)				...



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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-)</b>
<b>(In thousand of rupees)</b>				
<b>12.1.</b>	<b>Revenue:</b>			
	<b>Major Head:</b>			
<b>2052</b>	<b>Secretariat-General Services</b>			
Original	52,70			
Supplementary	...	52,70	43,58	(-)9,12
Amount surrendered during the year (31 March 2014)				8,93

**Notes and Comments:**

**12.1. Revenue:**

**12.1.1.** Out of the available saving of ₹ 9.12 lakh, ₹ 8.93 lakh was surrendered during the year.

**12.1.2.** Saving occurred mainly under the Head of account-**2052 Secretariat-Economic Services-092-Other Offices-02-Parliamentary Affairs-** where the original provision of ₹ 52.70 lakh was reduced by ₹ 8.93 lakh by way of surrender-reasons not stated. Against the available grant of ₹ 43.77 lakh, ₹ 43.58 lakh was incurred as expenditure and thereby reasons for final saving of ₹ 0.19 lakh, have not been intimated (September 2014).

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-)</b>
<b>(In thousand of rupees)</b>				
<b>13.1.</b>	<b>Revenue:</b>			
	<b>Major Head:</b>			
<b>2070</b>	<b>Other Administrative Services</b>			
Original	2,29,66			
Supplementary	9,26	2,38,92	2,30,61	(-)8,31
Amount surrendered during the year (31 March 2014)				8,28
<b>13.2.</b>	<b>Capital:</b>			
	<b>Major Head:</b>			
<b>7610</b>	<b>Loans of Government Servants, etc</b>			
Original	...			
Supplementary	8,00	8,00	8,00	...
Amount surrendered during the year (31 March 2014)				...

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-)</b>
<b>(In thousand of rupees)</b>				
<b>14.1.</b>	<b>Revenue:</b>			
	<b>Major Heads:</b>			
<b>2575</b>	<b>Other Special Areas Programmes</b>			
<b>3425</b>	<b>Other Scientific Research</b>			
<b>3451</b>	<b>Secretariat-Economic Services</b>			
<b>3454</b>	<b>Census Surveys and Statistics</b>			
Original	9,55,31,75			
Supplementary	5,23,18	9,60,54,93	39,15,27	(-)9,21,39,66
Amount surrendered during the year (31 March 2014)				9,21,29,04
<b>14.2.</b>	<b>Capital:</b>			
	<b>Major Head:</b>			
<b>7610</b>	<b>Loans to Government Servants, etc</b>			
Original	...			
Supplementary	40,40	40,40	40,40	...
Amount surrendered during the year (31 March 2014)				...

### Grant No. 14 Planning and Programme Implementation-Contd.

#### Notes and Comments:

#### 14.1. Revenue:

14.1.1. Out of the available saving of ₹ 9,21,39.66 lakh, ₹ 9,21,29.04 lakh was surrendered during the year.

14.1.2. In view of the final saving of ₹ 9,21,39.66 lakh, supplementary provision of ₹ 5,23.18 lakh obtained during the year proved unnecessary as the original provision was not fully utilised.

14.1.3. Saving of ₹ 49,99.91 lakh and ₹ 29,40.12 lakh (61.12 percent and 40.52 percent of the total budget) also occurred during 2011-12 and 2012-13 respectively.

14.1.4. Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakh of rupees)				
(i)	<b>3451 Secretariat-Economic Services</b>			
	101 Planning Commission/Planning Board			
	03 Evaluation and Monitoring (ACA)			
	O. 9,00,00.00			
	R.(-)9,00,00.00	...	...	...
Reasons for withdrawal of entire original provision of ₹ 9,00,00.00 lakh by way of surrender were not stated.				
(ii)	02 Evaluation and Monitoring			
	O. 17,57.56			
	S 12.52			
	R. (-)14,98.15	2,71.93	2,74.81	(+2.88)

Reduction of ₹ 14,98.15 lakh from the provision was the net result of (a) decrease of ₹ 14,99.28 lakh by way of surrender and (b) further decrease of ₹ 12.63 lakh and increase of ₹ 13.76 lakh through re-appropriation. Reasons for both (a) and (b) were not stated.

Reasons for final excess of ₹ 2.88 lakh have not been intimated (September 2014).

**Grant No. 14 Planning and Programme Implementation-Contd.**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakh of rupees)				
(iii)	<b>3451 Secretariat-Economic Services</b>			
	102 District Planning Machinery			
	02 Pilot Project			
	O. 11,00.00			
	R. (-)4,87.01	6,12.99	6,12.98	(-)0.01

Withdrawal of ₹ 4,87.01 lakh from the provision was the net result of (a) decrease of ₹ 5,00.00 lakh by way of surrender, (b) further decrease of ₹ 64.14 lakh and increase of ₹ 77.13 lakh - through re-appropriation. Reasons for (a) and (b) were not stated.

Reasons for final saving of ₹ 0.01 lakh have not been intimated (September 2014) and saving of ₹ 8.55 lakh also occurred during the year 2012-13 under this head of account.

(iv)	101 Planning Commission/Planning Board			
	01 Plan Formulation			
	O. 3,42.78			
	S. 5.75			
	R. (-)73.10	2,75.43	2,76.44	(+)1.01

Reasons for withdrawal of ₹ 73.10 lakh from the provision by way of surrender were not stated.

Reasons for final excess of ₹ 1.01 lakh have not been intimated (September 2014) and final excess of ₹ 4.78 lakh and ₹ 7.20 lakh during the year 2011-12 and 2012-13 respectively also occurred under this head of account.

(v)	<b>3451 Secretariat-Economic Services</b>			
	102 District Planning Machinery			
	01 Planning Machinery			
	O. 46.37			
	R. (-)31.80	14.57	13.16	(-)1.41

Reduction of ₹ 31.80 lakh from the provision was the net result of decrease of (a) ₹ 24.12 lakh through re-appropriation and (b) ₹ 7.68 lakh by way of surrender. Reasons for both (a) and (b) were not stated.

Reasons for final saving of ₹ 1.41 lakh have not been intimated (September 2014).

**Grant No. 14 Planning and Programme Implementation-Contd.**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(vi)	<b>3454 Census Surveys and Statistics</b>			
	01 Census			
	001 Direction and Administration			
	02 Administration			
	O. 2,64.10			
	S. 8.27			
	R. (-)27.22	2,45.15	2,46.98	(+)1.83

Withdrawal of ₹ 27.22 lakh from the provision was the net result of (a) decrease of ₹ 19.26 lakh by way of surrender, (b) further decrease of ₹ 8.73 lakh and increase of ₹ 0.77 lakh through re-appropriation. Reasons for both (a) and (b) were not stated.

Reasons for final excess of ₹ 1.83 lakh as intimated is not tenable.

(vii)	02 Surveys and Statistics			
	204 Central Statistical Organisation			
	02 India Statistical Strengthening Project(ISSP)(SCA)			
	S. 20.00			
	R. (-)20.00	...	...	...

Withdrawal of entire supplementary provision of ₹ 20.00 lakh by way of surrender was due to non-receipt of sanction order from the Government of India on Statistical Strengthening Project.

(viii)	<b>2575 Other Special Areas Programmes</b>			
	60 Others			
	102 Assistance to DRDAs			
	01 MLA Local Area Development Schemes			
	O. 12,00.00	12,00.00	11,85.00	(-)15.00

Reasons for final saving of ₹ 15.00 lakh have not been intimated (September 2014).

**Grant No. 14 Planning and Programme Implementation-Concltd.**

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

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
<b>(In lakh of rupees)</b>				
(i)	<b>3454 Census Surveys and Statistics</b>			
	02 <i>Surveys and Statistics</i>			
	201 National Sample Survey Organisation			
	01 National Sample Survey			
	O. 1,64.23			
	S. 5.10			
	R. 14.86	184.19	184.19	...

Augmentation of provision by ₹ 14.86 lakh through re-appropriation was the net result of (a) increase of ₹ 15.21 lakh due to less budget allocation under salary TE of officers and staff and procurement of stationery materials and (b) decrease of ₹ 0.35 lakh - reasons thereof were not stated.

(ii)	<b>3451 Secretariat Economic Services</b>			
	101 Planning Commission/Planning Board			
	04 Mizoram Skill Development Programme			
	S. 20.00			
	R. 10.00	30.00	30.00	...

Reasons of increase in the provision by ₹ 10.00 lakh through re-appropriation were not stated.

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-)</b>
<b>(In thousand of rupees)</b>				
<b>15.1.</b>	<b>Revenue:</b>			
	<b>Major Heads:</b>			
<b>2015</b>	<b>Elections</b>			
<b>2052</b>	<b>Secretariat-General Services</b>			
<b>2053</b>	<b>District Administration</b>			
<b>2070</b>	<b>Other Administrative Services</b>			
<b>2225</b>	<b>Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</b>			
<b>3053</b>	<b>Civil Aviation</b>			
Original	50,76,18			
Supplementary	63,03,16	1,13,79,34	1,01,50,59	(-)12,28,75
Amount surrendered during the year (31 March 2014)				11,40,04
<b>15.2.</b>	<b>Capital:</b>			
	<b>Major Heads:</b>			
<b>4070</b>	<b>Capital Outlay on other Administrative Services</b>			
<b>5053</b>	<b>Capital Outlay on Civil Aviation</b>			
<b>7610</b>	<b>Loans to Government Servants, etc</b>			



**Grant No. 15 General Administration Department–Contd.**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-)</b>
			<b>(In thousand of rupees)</b>	
Original	...			
Supplementary	3,50,15	3,50,15	2,57,20	(-)92,95
Amount surrendered during the year (31 March 2014)				92,95

**Notes and Comments:****15.1. Revenue:**

**15.1.1.** Out of the available saving of ₹ 12,28.75 lakh, ₹ 11,40.04 lakh was surrendered during the year.

**15.1.2.** In view of the final saving of ₹ 12,28.75 lakh, supplementary provision of ₹ 63,03.16 lakh obtained during the year proved excessive.

**15.1.3.** Saving occurred mainly under:

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-)</b>
<b>(In lakh of rupees)</b>				
(i)	<b>2015 Election</b>			
	104 Charges for conduct of elections for Lok Sabha and State/Union Territory Legislative Assemblies when held Simultaneously			
	01 Conduct of Election to MP/MLA			
	O. 4.00			
	S. 44,30.00			
	R. (-)6,95.46	37,38.54	37,33.49	(-)5.05

Reasons for reduction of ₹ 6,95.46 lakh from the provision by way of surrender were not stated.

Reasons for final saving of ₹ 5.05 lakh have not been intimated (September 2014).

**Grant No. 15 General Administration Department–Contd.**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(ii)	<b>2053 District Administration</b>			
	093 District Establishments			
	06 D.C.,Kolasib			
	O. 2,95.99			
	S. 1,04.45			
	R. (-)33.04	3,67.40	2,67.17	(-)1,00.23

Reasons for withdrawal of ₹ 33.04 lakh from the provision by way of surrender were not stated.

Reasons for final saving of ₹ 1,00.23 lakh have not been intimated (September 2014).

(iii)	05 D.C.,Mamit			
	O. 1,70.40			
	S. 1,17.14	2,87.54	1,86.65	(-)1,00.89

Reasons for final saving of ₹ 1,00.89 lakh have not been intimated (September 2014).

(iv)	094 Other Establishments			
	07 D.C.,Serchhip			
	S. 1,00.00	1,00.00	...	(-)1,00.00

Reasons for non-utilisation of entire supplementary provision of ₹ 1,00.00 lakh have not been intimated (September 2014).

(v)	093 District Establishments			
	03 D.C.,Saiha			
	O. 3,90.00			
	S. 8.19			
	R. (-)78.24	3,19.95	3,37.00	(+)17.05

Reasons for withdrawal of ₹ 78.24 lakh from the provision by way of surrender were not stated.

Reasons for final excess of ₹ 17.05 lakh have not been intimated (September 2014).

**Grant No. 15 General Administration Department–Contd.**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(vi)	<b>2070 Other Administration Services</b>			
	115 Guest Houses, Government Hostels etc.			
	07 Circuit and Guest House, New Delhi			
	O. 3,53.25			
	S. 1,26.00			
	R. (-)56.64	4,22.61	4,22.60	(-)0.01

Reduction of provision by ₹ 56.64 lakh by way of surrender was reportedly due to non-filling up of vacant post and adoption of economy measures in expenditure.

Reasons for final saving of ₹ 0.01 lakh have not been intimated (September 2014).

(vii)	<b>(03) Centrally Sponsored Scheme</b>			
	<b>3053 Civil Aviation</b>			
	60 Other Aeronautical Services			
	101 Communications			
	01 Communication			
	S. 36.84	36.84	...	(-)36.84

Reasons for non-utilization of entire supplementary provision of ₹ 36.84 lakh have not been intimated (September 2014).

(viii)	<b>2053 District Administration</b>			
	094 Other Establishments			
	05 Sub Division, Saiha			
	O. 90.80			
	R. (-)11.27	79.53	64.37	(-)15.16

Reasons for withdrawal of ₹ 11.27 lakh from the provision by way of surrender were not stated.

Reasons for final saving of ₹ 15.16 lakh have not been intimated (September 2014).

(ix)	<b>(05) Finance Commission Recommendation</b>			
	<b>2053 District Administration</b>			
	093 District Establishments			
	01 D.C., Aizawl			
	S. 20.00			
	R. (-)20.00	...	...	...

**Grant No. 15 General Administration Department–Contd.**

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

Reasons for withdrawal of entire supplementary provision of ₹ 20.00 lakh by way of surrender were not stated.

(x)	<b>(05) Finance Commission Recommendation</b>			
	<b>2053 District Administration</b>			
	093 District Establishments			
	02 D.C.,Lunglei			
	S. 20.00			
	R. (-)20.00	...	...	...

Withdrawal of entire supplementary provision of ₹ 20.00 lakh by way of surrender was due to non-release of fund by the Government of India.

(xi)	<b>(05) Finance Commission Recommendation</b>			
	<b>2225 Welfare of Schedule Caste, Schedule Tribe and Other Backward Classes</b>			
	80 General			
	800 Other Expenditure			
	19 Local Body Grants to Sinlung Hills Development Council (FC)			
	O. 20.00	20.00	...	(-)20.00

Reasons for non-utilisation of entire original provision of ₹ 20.00 lakh have not been intimated (September 2014).

(xii)	<b>2053 District Administration</b>			
	094 Other Establishments			
	03 Sub-Division, Lunglei			
	O. 77.60			
	R. (-)13.49	64.11	57.62	(-)6.49

Reduction of ₹ 13.49 lakh through re-appropriation from the provision was the net result of (a) decrease of ₹ 14.32 lakh due to re-provision of fund to other head of account and (b) increase of ₹ 0.83 lakh - reasons thereof were not stated.

Reasons for final saving of ₹ 6.49 lakh have not been intimated (September 2014).

**Grant No. 15 General Administration Department–Contd.**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(xiii)	<b>2053 District Administration</b>			
	094 Other Establishments			
	13 Sub Division, Serchhip			
	O 35.42	35.42	16.86	(-)18.56
Reasons for final saving of ₹ 18.56 lakh have not been intimated (September 2014).				
(xiv)	<b>2070 Other Administrative Services</b>			
	115 Guest Houses, Government Hostels etc.			
	03 Circuit and Guest House, Saiha			
	O 46.50			
	R (-)17.75	28.75	28.72	(-)0.03
Reasons for reduction of ₹ 17.75 lakh from the provision by way of surrender were not stated.				
Reasons for final saving of ₹ 0.03 lakh have not been intimated (September 2014).				
(xv)	<b>2015 Elections</b>			
	103 Preparation and Printing of Electoral Rolls			
	01 Preparation and Printing of E Roll			
	O 74.15			
	S 2,90.56			
	R (-)16.84	3,47.87	3,47.86	(-)0.01
Withdrawal of ₹ 16.84 lakh from the provision by way of surrender was reportedly due to downsizing of casual employees and adoption of economic measures in expenditure.				
Reasons for final saving of ₹ 0.01 lakh have not been intimated (September 2014).				
(xvi)	<b>2070 Other Administrative Services</b>			
	115 Guest Houses, Government Hostels etc.			
	04 Circuit and Guest House, Silchar			
	O 1,06.45			
	R (-)15.14	91.31	91.34	(+)0.03

Reduction of ₹ 15.14 lakh from the provision was the net effect of decrease of (a) ₹ 14.14 lakh by way of surrender due to non-filling up of vacant posts and adoption of economy measures in expenditure and (b) ₹ 1.00 lakh through re-appropriation due to adoption of economy measures in expenditure.

Reasons for final excess of ₹ 0.03 lakh have not been intimated (September 2014).

**Grant No. 15 General Administration Department–Contd.**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(xvii)	<b>3053 Civil Aviation</b>			
	60 <i>Other Aeronautical Services</i>			
	101 Communications			
	01 Communication			
	O. 1,90.57			
	S. 3,72.33			
	R. (-)50.15	5,12.75	5,49.58	(+)36.83

Withdrawal of ₹ 50.15 lakh from the provision by way of surrender was reportedly due to transfer of fund to other sub-heads of account as per instruction of the Planning Department and adoption of economy measures in expenditure taken by the Department.

Reasons for final excess of ₹ 36.83 lakh have not been intimated (September 2014).

(xviii)	<b>2053 District Administration</b>			
	094 Other Establishments			
	07 Sub Division, Champhai			
	O. 43.65			
	R. (-)9.49	34.16	30.62	(-)3.54

Reduction of ₹ 9.49 lakh from the provision was the net effect of (a) decrease of ₹ 7.03 lakh through re-appropriation, (b) further decrease of ₹ 2.77 lakh by way of surrender both (a) and (b) stated to be due to re-provision of fund to other sub-heads of account and normal saving and (c) increase of ₹ 0.31 lakh through re-appropriation due to re-provision of fund from other sub-heads of account.

Final saving of ₹ 3.54 lakh was intimated to be due to non-posting of senior establishment staff (September 2014).

(xix)	<b>(03) Centrally Sponsored Scheme</b>			
	093 District Establishments			
	01 D.C., Aizawl			
	S. 12.17	12.17	...	(-)12.17

Reasons for non-utilization of entire supplementary provision of ₹ 12.17 lakh have not been intimated (September 2014).

**Grant No. 15 General Administration Department–Contd.**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(xx)	<b>2053 District Administration</b>			
	093 District Establishments			
	08 D.C.,Lawngtlai			
	O. 1,79.05			
	R. (-)6.88	1,72.17	1,68.96	(-)3.21
Reduction of ₹ 6.88 lakh from the provision by way of surrender was due to non-filling up of vacant post of officers and staff.				
Reasons for final saving of ₹ 3.21 lakh have not been intimated (September 2014).				
(xxi)	<b>(05) Finance Commission Recommendation</b>			
	03 D.C.,Saiha			
	S. 10.00			
	R. (-)10.00	...	...	...
(xxii)	<b>(05) Finance Commission Recommendation</b>			
	04 D.C.,Champhai			
	S. 10.00			
	R. (-)10.00	...	...	...
(xxiii)	<b>(05) Finance Commission Recommendation</b>			
	05 D.C.,Mamit			
	S. 10.00			
	R. (-)10.00	...	...	...
(xxiv)	<b>(05) Finance Commission Recommendation</b>			
	06 D.C.,Kolasib			
	S. 10.00			
	R. (-)10.00	...	...	...
(xxv)	<b>(05) Finance Commission Recommendation</b>			
	07 D.C.,Serchhip			
	S. 10.00			
	R. (-)10.00	...	...	...

**Grant No. 15 General Administration Department–Contd.**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakh of rupees)				
(xxvi)	<b>(05) Finance Commission Recommendation</b>			
	<b>2053 District Administration</b>			
	093 District Establishments			
	08 D.C.,Lawngtlai			
	S. 10.00			
	R. (-)10.00	...	...	...

Withdrawal of entire supplementary provision of ₹ 10.00 lakh each respectively at serial number (xxi), (xxii), (xxiii), (xiv), (xxv) and (xvi) by way of surrender were reportedly due to non-release fund by the Government of India.

**15.1.4.** Saving mentioned at note 15.1.3. above was partly offset by excess under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakh of rupees)				
(i)	<b>2053 District Administration</b>			
	093 District Establishments			
	04 D.C., Champhai			
	O. 2,04.67			
	S. 1,07.00			
	R. 5.96	3,17.63	5,13.16	(+)1,95.53

Augmentation of provision by ₹ 5.96 lakh was the net result of (a) increase of ₹ 6.72 lakh through re-appropriation due to re-provision of fund from other sub-heads of account and (b) decrease of ₹ 0.76 lakh by way of surrender stated to be due to normal saving.

Out of the final excess of ₹ 1,95.53 lakh, ₹ 48.00 lakh under plan side was intimated to be due to non-incorporation of the said amount in the budget allotment on account of development fund (DDF). Reasons for final excess of balance amount (₹ 1,47.53 lakh) have not been intimated (September 2014).

(ii)	07 D.C., Serchhip			
	O. 1,66.60	1,66.60	2,30.94	(+)64.34

Reasons for final excess of ₹ 64.34 lakh have not been intimated (September 2014).



**Grant No. 15 General Administration Department–Concl.**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(iii)	<b>2053 District Administration</b>			
	093 District Establishments			
	02 D.C.,Lunglei			
	O. 5,07.60			
	S. 19.84			
	R. 14.19	5,41.63	5,48.87	(+)7.24

Augmentation of provision by ₹ 14.19 lakh was the net effect of (a) increase of ₹ 15.54 lakh through re-appropriation due to financial upgradation of some officers and staff under MACP Scheme, 2010 and (b) decrease of ₹ 1.35 lakh by way of surrender - reasons thereof were not stated.

Reasons for final excess of ₹ 7.24 lakh have not been intimated (September 2014).

**15.2. Capital:**

**15.2.1.** The eventual saving of ₹ 92.95 lakh was surrendered during this year.

**15.2.2.** Saving occurred under the Head of Account- **(07) Non Lapsable Central Pool of Resources - 5053 - Capital Outlay on Civil Aviation – 60 - Other Aeronautical Services – 101 Communications - 01 – Communication** - the reasons for withdrawal of entire supplementary provision of ₹ 92.95 lakh by way of surrender were not stated.

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-)</b>
<b>(In thousand of rupees)</b>				
<b>16.1.</b>	<b>Revenue:</b>			
<b>Major Heads:</b>				
<b>2055</b>	<b>Police</b>			
<b>2056</b>	<b>Jails</b>			
<b>2070</b>	<b>Other Administrative Services</b>			
<b>2235</b>	<b>Social Security and Welfare</b>			
Original	4,35,81,02			
Supplementary	32,86,90	4,68,67,92	4,51,97,04	(-)16,70,88
Amount surrendered during the year (31 March 2014)				16,88,32
<b>16.2.</b>	<b>Capital:</b>			
<b>Major Heads:</b>				
<b>4055</b>	<b>Capital Outlay on Police</b>			
<b>4235</b>	<b>Capital Outlay on Social Security and Welfare</b>			
Original	24,66,00			
Supplementary	21,14,47	45,80,47	21,14,47	(-)24,66,00
Amount surrendered during the year (31 March 2014)				4,38,00

**Grant No. 16 Home-Concl.****Notes and Comments:****16.2. Capital:**

**16.2.1.** Out of the available saving of ₹ 24,66.00 lakh, ₹ 4,38.00 lakh only was surrendered during the year and there by 82.24 percent of the total saving was not surrendered.

**16.2.2.** In view of the final saving of ₹ 24,66.00 lakh, supplementary provision of ₹ 21,14.47 lakh obtained during the year proved unnecessary as the original provision was not fully utilized.

**16.2.3.** Saving of ₹ 20,35.49 lakh (44.78 percent of the budget provision) also occurred during the year 2012-13.

**16.2.4.** Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakh of rupees)				
(i)	<b>4235 Capital Outlay on Social Security and Welfare</b>			
	01 Rehabilitation			
	800 Other Expenditure			
	01 Constructions of Sainik School at Chhingchhip			
	O. 16,66.00			
	R. (-)4,38.00	12,28.00	...	(-)12,28.00

Reduction of ₹ 4,38.00 lakh from the provision by way of surrender was stated to be due to compliance of direction of the Planning Department.

Reasons for non-utilisation of the remaining provision of ₹ 12,28.00 lakh have not been intimated (September 2014).

(ii)	<b>(05) Finance Commission Recommendation</b>			
	<b>4055 Capital Outlay on Police</b>			
	211 Police Housing			
	03 Building for Police House (TFC)			
	O. 8,00.00	8,00.00	...	(-)8,00.00

Reasons for non-utilisation of entire original provision of ₹ 8,00.00 lakh have not been intimated (September 2014).

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-)</b>
<b>(In thousand of rupees)</b>				
<b>17.1.</b>	<b>Revenue:</b>			
	<b>Major Heads:</b>			
<b>2408</b>	<b>Food, Storage and Warehousing</b>			
<b>3456</b>	<b>Civil Supplies</b>			
<b>3475</b>	<b>Other General Economic Services</b>			
Original	67,13,74			
Supplementary	30,79,44	97,93,18	80,54,51	(-)17,38,67
Amount surrendered during the year (31 March 2014)				17,44,08
<b>17.2</b>	<b>Capital:</b>			
	<b>Major Heads:</b>			
<b>4408</b>	<b>Capital Outlay on Food Storage and Warehousing</b>			
<b>7610</b>	<b>Loans to Government Servants,etc</b>			
Original	1,78,26,70			
Supplementary	89,66,41	2,67,93,11	2,14,67,92	(-)53,25,19
Amount surrendered during the year (31 March 2014)				8,38,31

**Notes and Comments:**

**17.1. Revenue:**

**17.1.1.** ₹ 17,44.08 lakh was anticipated as surplus to requirement and surrendered during the year, but actual saving worked out to ₹ 17,38.67 lakh.

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

**17.1.2.** In view of the final saving of ₹ 17,38.67 lakh, supplementary provision of ₹ 30,79.44 lakh obtained during the year proved excessive.

**17.1.3.** Saving of ₹ 3,26.16 lakh and ₹ 6,52.39 lakh (5.97 percent and 10.24 percent of the total budget provision) respectively also occurred under the grant during 2011-12 and 2012-13.

**17.1.4.** Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakh of rupees)				
(i)	<b>2408 Food, Storage and Warehousing</b>			
	01 Food			
	001 Direction and Administration			
	02 Administration			
	O. 14,83.44			
	S. 1,18.00			
	R. (-)4,62.48	11,38.96	11,43.76	(+)4.80

Reduction of ₹ 4,62.48 lakh from the provision by way of surrender was reportedly due to non-filling up of vacant posts, non-receipt of re-imburement claims under medical treatment, domestic travel expenses, rent, rates and taxes.

Reasons for final excess of ₹ 4.80 lakh as intimated is not tenable (September 2014).

(ii)	<b>(03) Centrally Sponsored Scheme</b>			
	<b>3456 Civil Supplies</b>			
	800 Other Expenditure			
	05 Computerisation TPDS (CSS)			
	S. 4,91.44			
	R. (-)4,00.83	90.61	94.47	(+)3.86

Withdrawal of ₹ 4,00.83 lakh from the provision by way of surrender was stated to be due to re-validation of fund for next financial year.

Reasons for final excess of ₹ 3.86 lakh as intimated is not tenable (September 2014).

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

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
			(In lakh of rupees)	
(iii)	<b>3456 Civil Supplies</b>			
	001 Direction and Administration			
	02 Administration			
	O. 10,14.28			
	R. (-)3,42.80	6,71.48	6,73.07	(+)1.59

Reduction of ₹ 3,42.80 lakh from the provision by way of surrender was due to non-filling up of vacant posts / retirement and non-receipt of re-imbusement claims medical treatment.

Reasons for final excess of ₹ 1.59 lakh have not been intimated (September 2014).

(iv)	<b>2408 Food, Storage and Warehousing</b>			
	01 Food			
	800 Other Expenditure			
	01 Transport Commissionarate			
	O. 10,58.44			
	R. (-)2,85.53	7,72.91	7,72.91	...

Reduction of ₹ 2,85.53 lakh from the provision by way of surrender was reportedly due to non-filling up of vacant posts.

(v)	<b>3456 Civil Supplies</b>			
	001 Direction and Administration			
	01 Direction			
	O. 6,56.64			
	S. 28.00			
	R. (-)1,08.32	5,76.32	5,76.31	(-)0.01

Withdrawal of ₹ 1,08.32 lakh from the provision was the net effect of (a) decrease of ₹ 1,08.69 lakh by way of surrender reportedly due to non-filling up vacant posts, non-receipt of bills under advertising and publicity, (b) further decrease of ₹ 7.57 lakh through re-appropriation - reasons thereof not stated and (c) increase of ₹ 7.94 lakh through re-appropriation from other sub-heads of account for payment of arrear pay and allowances under ACP Schemes, dearness allowance and annual increment.

Reasons for final saving of ₹ 0.01 lakh as intimated is not tenable (September 2014).

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

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(vi)	<b>(03) Centrally Sponsored Scheme</b>			
	<b>3475 Other General Economic Services</b>			
	106 Regulation of Weights and Measures			
	01 Regulation of Weight and Measures			
	S. 75.00			
	R. (-)75.00	...	...	...

Reasons for withdrawal of entire supplementary provision of ₹ 75.00 lakh by way of surrender were not stated.

(vii)	<b>3456 Civil Supplies</b>			
	800 Other Expenditure			
	05 Computerization TPDS			
	S. 54.61			
	R. (-)50.74	3.87	...	(-)3.87

Withdrawal of ₹ 50.74 lakh from the provision by way of surrender was stated to be due to re-validation of fund for the next financial year.

Reasons for final saving of ₹ 3.87 lakh have not been intimated (September 2014).

(viii)	<b>2408 Food, Storage and Warehousing</b>			
	01 Food			
	001 Direction and Administration			
	01 Direction			
	O. 59.02			
	R. (-)12.87	46.15	46.14	(-)0.01

Reduction of ₹ 12.87 lakh from the provision by way of surrender was reportedly due to non-filling up of vacant posts.

Final saving of ₹ 0.01 lakh as intimated was due to non-receipt of bills for salaries and medical treatment in time.

**17.2. Capital:**

**17.2.1.** Out of the available saving of ₹ 53,25.19 lakh, ₹ 8,38.31 lakh only was surrendered during the year and thereby 84.26 percent of the total saving was not surrendered.

**17.2.2.** In view of the final saving of ₹ 53,25.19 lakh, supplementary provision of ₹ 89,66.41 lakh obtained during the year proved excessive.

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

**17.2.3.** Saving of ₹ 49,12.54 lakh (23.60 percent of total budget provision) was also occurred during 2011-12.

**17.2.4.** Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
<b>(In lakh of rupees)</b>				
(i)	<b>4408 Capital Outlay on Food Storage and Warehousing</b>			
	01 Food			
	101 Procurement and Supply			
	01 Procurement and Supply			
	O. 1,78,26.60			
	S. 89,34.01			
	R. (-)8,38.31	2,59,22.30	2,14,35.52	(-)44,86.78

Reduction of ₹ 8,38.31 lakh from the provision by way of surrender was due to late release of fund by Finance Department (Economic Affairs) and non-submission of carriage bills by carrying contractors in time.

Reasons for final saving of ₹ 44,86.78 lakh as intimated is not tenable (September 2014).



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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-)</b>
<b>(In thousand of rupees)</b>				
<b>18.1.</b>	<b>Revenue:</b>			
<b>Major Head:</b>				
<b>2058</b>	<b>Stationery and Printing</b>			
Original	12,29,45			
Supplementary	50,79	12,80,24	12,00,83	(-)79,41
Amount surrendered during the year (31 March 2014)				45,60

**18.2 Capital:**

**Major Heads:**

<b>4058</b>	<b>Capital Outlay on Stationery and Printing</b>			
<b>7610</b>	<b>Loans to Government Servants, etc</b>			
Original	...			
Supplementary	3,48,19	3,48,19	3,48,19	...
Amount surrendered during the year (31 March 2014)				...

**Notes and Comments:**

**18.1. Revenue:**

**18.1.1.** Out of the available saving of ₹ 79.41 lakh, ₹ 45.60 lakh only was surrendered during the year and thereby 42.58 percent of total saving was not surrendered.

**18.1.2.** In view of the final saving of ₹ 79.41 lakh, supplementary provision of ₹ 50.79 lakh obtained during the year proved unnecessary as the original provision was not fully utilised.

**18.1.3.** Saving of ₹ 3,04.85 lakh (21.02 percent of the total budget provision) also occurred during 2012-13.

**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)	<b>2058 Stationery and Printing</b>			
	101 Purchase and Supply of Stationery Stores			
	01 Forms and Stationery			
	O. 2,54.62			
	S. 5.30			
	R. (-)43.67	2,16.25	1,82.45	(-)33.80

Withdrawal of ₹ 43.67 lakh from the provision was the net result of decrease of (a) ₹ 24.70 lakh through re-appropriation due to re-provision of fund to other sub-heads of account and (b) ₹ 18.97 lakh by way of surrender reportedly due to non-receipt of claims intime.

Reasons for final saving ₹ 33.80 lakh have not been intimated (September 2014).

(ii)	<b>2058 Stationery and Printing</b>			
	001 Direction and Administration			
	01 Direction			
	O. 1,79.85			
	S. 15.44			
	R. (-)26.60	1,68.69	1,68.68	(-)0.01

Reduction of ₹ 26.60 lakh from the provision was the net effect of (a) decrease of ₹ 26.63 lakh by way of surrender reasons thereof not stated, (b) further decrease of ₹ 0.10 lakh through re-appropriation for re-provision of fund to other sub-heads of account and (c) increase of ₹ 0.13 lakh through re-appropriation due to payment of more referral cases under medical treatment and less allocation of fund under domestic travel expenses.

Reasons for final saving of ₹ 0.01 lakh have not been intimated (September 2014).

18.1.4. Saving mentioned at note 18.1.3 above was partly offset by excess under the major head of account-**2058 Stationery and Printing-103-Government Presses-01-Government Presses** where the provision of ₹ 8,05.03 lakh was augmented by ₹ 24.67 lakh through re-appropriation (increase of ₹ 25.62 lakh for in-sufficient budget provision under salary, wages and supplies and materials and decrease of 0.95 lakh for re-provision of fund to other sub-heads of account). Against the total grants of ₹ 8,29.70 lakh, expenditure incurred was ₹ 8,29.69 lakh resulting in final saving of ₹ 0.01 lakh reasons for which have not been intimated (September 2014).

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-)</b>
			<b>(In thousand of rupees)</b>	
<b>19.1. Revenue:</b>				
<b>Major Heads:</b>				
<b>2070 Other Administrative Services</b>				
<b>2216 Housing</b>				
<b>2217 Urban Development</b>				
<b>2515 Other Rural Development Programmes</b>				
Original	63,41,47			
Supplementary	4,61,69	68,03,16	30,28,41	(-)37,74,75
Amount surrendered during the year (31 March 2014)				37,74,65
<b>19.2. Capital:</b>				
<b>Major Heads:</b>				
<b>6216 Loans for Housing</b>				
<b>7610 Loans to Government Servants, etc.</b>				
Original	4,00,00			
Supplementary	48,80	4,48,80	4,49,16	(+)36
Amount surrendered during the year (31 March 2014)				...

**Notes and Comments:**

**19.1. Revenue:**

**19.1.1.** Out of the available saving of ₹ 37,74.75 lakh, ₹ 37,74.65 lakh was surrendered during the year.

**19.1.2.** Since the actual expenditure of ₹ 30,28.41 lakh did not even come up to the original budget provision, supplementary budget provision of ₹ 4,61.69 lakh obtained during the year proved unjustified.

**Grant No. 19-Local Administration-Concl.**

19.1.3. Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	<b>(05) Finance Commission Recommendation</b>			
	<b>2070 Other Administrative Services</b>			
	198 Assistance to Gram Panchayats			
	02 General Basic Grants to Rural Local Bodies (FC)			
	O. 20,60.00			
	R. (-)20,60.00	...	...	...
(ii)	01 General Basic Grants to Rural Local Bodies (FC)			
	O. 30,15.00			
	R. (-)16,78.49	13,36.51	13,36.51	...
(iii)	<b>2070 Other Administrative Services</b>			
	800 Other Expenditure			
	03 V.C Renumeration			
	O. 1,58.67			
	S. 53.26			
	R. (-)20.52	1,91.41	1,91.40	(-)0.01
(iv)	<b>2217 Urban Development</b>			
	<i>05 Other Urban Development Scheme</i>			
	001 Direction and Administration			
	01 Direction			
	O. 4,65.98			
	S. 71.04			
	R. (-)15.16	5,21.86	5,21.83	(-)0.03

Withdrawal of entire original provision of ₹ 20,60.00 lakh at serial number (i) and ₹ 16,78.49 lakh from the provision at serial number (ii) by way of surrender were stated to be due to non-receipt of sanction from the Government of India.

Reduction of ₹ 20.52 lakh from the provision by way of surrender was reportedly due to erroneous calculation of V.C renumeration.

Reasons for final saving of ₹ 0.01 lakh have not been intimated (September 2014).

Withdrawal of ₹ 15.16 lakh from the provision by way of surrender was due to conversion of post and erroneous calculation of expenditure.

Reasons for final saving of ₹ 0.03 lakh have not been intimated (September 2014).

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-)</b>
<b>(In thousand of rupees)</b>				
<b>20.1.</b>	<b>Revenue:</b>			
	<b>Major Head:</b>			
<b>2202</b>	<b>General Education</b>			
Original	5,80,07,60			
Supplementary	1,47,09,61	7,27,17,21	6,74,13,12	(-)53,04,09
Amount surrendered during the year (31 March 2014)				45,23,44

**20.2. Capital:**

**Major Head:**

**7610 Loans to Government  
Servants, etc**

Original	...			
Supplementary	3,43,60	3,43,60	3,43,60	...
Amount surrendered during the year (31 March 2014)				...

**Notes and Comments:**

**20.1. Revenue:**

**20.1.1.** Out of the available saving of ₹ 53,04.09 lakh, ₹ 45,23.44 lakh only was surrendered during the year and thereby 14.72 percent of the total saving was not surrendered.

**20.1.2.** In view of the final saving of ₹ 53,04.09 lakh, supplementary provision of ₹ 1,47,09.61 lakh obtained during the year proved excessive.

**Grant No. 20 School Education-Contd.**

20.1.3. Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	<b>2202 General Education</b>			
	<i>01 Elementary Education</i>			
	101 Government Primary Schools			
	02 Government Middle School			
	O. 1,81,58.60			
	S. 12,90.00			
	R. (-)14,97.25	1,79,51.35	1,75,16.77	(-)4,34.58
<p>Withdrawal of ₹ 14,97.25 lakh from the provision was the net effect of (a) decrease of ₹ 12,31.48 lakh by way of surrender due to non-filling up of vacant posts, (b) further decrease of ₹ 2,93.07 lakh and increase of ₹ 27.30 lakh both through re-appropriation-reasons thereof not stated.</p>				
(ii)	01 Government Primary Schools			
	O. 1,25,68.70			
	S. 3,52.30			
	R. (-)11,29.58	1,17,91.42	1,16,75.15	(-)1,16.27
<p>Reduction of ₹ 11,29.58 lakh from the provision was the net result of decrease of (a) ₹ 8,40.04 lakh by way of surrender due to voluntary retirement by 295 numbers of Government servant and non-filling up of vacant posts and (b) ₹ 2,89.54 lakh through re-appropriation-reasons thereof were not stated.</p>				
(iii)	<i>05 Language Development</i>			
	102 Promotion of Modern Indian Languages and Literature			
	02 Appointment of Modern Language Teachers			
	O. 56,33.70			
	R. (-)9,68.22	46,65.48	45,65.48	(-)1,00.00

Withdrawal of ₹ 9,68.22 lakh from the provision was the net effect of (a) decrease of ₹ 8,10.00 lakh by way of surrender reportedly due to non-filling up of vacant posts, (b) further decrease of ₹ 1,62.75 lakh and (c) increase of ₹ 4.53 lakh. Both (b) and (c) were through re-appropriation-reasons thereof not stated.

**Grant No. 20 School Education-Contd.**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(iv)	<b>2202 General Education</b>			
	02 Secondary Education			
	109 Government Secondary Schools			
	01 Govt. High School			
	O. 99,84.40			
	S. 2,21.00			
	R. (-)4,65.56	97,39.84	96,78.97	(-)60.87

Reduction of ₹ 4,65.56 lakh from the provision was the net effect of (a) decrease of ₹ 3,93.92 lakh by way of surrender due to non-filling up of vacant posts, (b) further decrease of ₹ 87.79 lakh and increase of ₹ 16.15 lakh both through re-appropriation-reasons thereof not stated.

(v)	03 Govt. Higher Secondary School			
	O. 21,47.30			
	S. 3,73.90			
	R. (-)2,26.97	22,94.23	22,94.22	(-)0.01

Withdrawal of ₹ 2,26.97 lakh from the provision was the net result of (a) decrease of ₹ 2,08.99 lakh and increase of ₹ 7.96 lakh both through re-appropriation-reasons thereof were not stated and (b) further decrease of ₹ 25.94 lakh by way of surrender due to non-filling up of vacant posts.

(vi)	02 Secondary Education			
	101 Inspection			
	02 Government Secondary (RMSA)			
	S. 9,33.00			
	R. (-)1,79.80	7,53.20	7,53.20	...

Reduction of ₹ 1,79.80 lakh from the provision by way of surrender was due to less requirement of fund.

(vii)	80 General			
	800 Other Expenditure			
	01 Physical Education			
	O. 2,86.50			
	R. (-)1,17.75	1,68.75	1,68.75	...

Withdrawal of ₹ 1,17.75 lakh from the provision was the net effect of decrease of (a) ₹ 1,11.19 lakh by way of surrender and (b) further decrease of ₹ 6.56 lakh through re-appropriation-reasons thereof were not stated.

**Grant No. 20 School Education-Contd.**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(viii)	<b>2202 General Education</b>			
	01 Elementary Education			
	102 Assistance to Non-Govt Primary Schools			
	03 Operation Blackboard			
	O. 2,56.00			
	R. (-)1,04.95	1,51.05	1,51.05	...

Reduction of ₹ 1,04.95 lakh from the provision was the net result of decrease of (a) ₹ 98.95 lakh by way of surrender due to non-filling up of vacant posts and (b) ₹ 6.00 lakh through re-appropriation-reasons thereof not stated.

(ix)	02 Secondary Education			
	101 Inspection			
	01 Inspection			
	O. 4,02.50			
	R. (-)84.28	3,18.22	2,98.22	(-)20.00

Withdrawal of ₹ 84.28 lakh from the provision was the net effect of (a) decrease of ₹ 78.90 lakh by way of surrender due to non-filling up of vacant posts, (b) further decrease of ₹ 7.08 lakh and (c) increase of ₹ 1.70 lakh. Both (b) and (c) were through re-appropriation- reasons thereof were not stated.

(x)	<b>(05) Finance Commission Recommendation</b>			
	01 Elementary Education			
	101 Government Primary Schools			
	03 Elementary Education (FC)			
	O. 1,00.00			
	R. (-)1,00.00	...	...	...

Withdrawal of entire original provision of ₹ 1,00.00 lakh by way of surrender was due to non-earmarking of the fund in the sectoral allocation.

(xi)	02 Secondary Education			
	110 Assistance to Non-Govt. Secondary Schools			
	03 Vocationalization of Secondary Education			
	O. 1,26.40			
	R. (-)96.69	29.71	28.72	(-)0.99

Reduction of ₹ 96.69 lakh from the provision was the net result of decrease of ₹ 98.60 lakh by way of surrender and increase of ₹ 1.91 lakh through re-appropriation, reasons thereof were not stated.



**Grant No. 20 School Education-Contd.**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(xii)	<b>2202 General Education</b>			
	05 <i>Language Development</i>			
	102 Promotion of Modern Indian Languages and Literature			
	04 Mizoram Institution of Comprehensive Education			
	O. 3,09.30			
	S. 4.00			
	R. (-)88.17	2,25.13	2,25.13	...

Withdrawal of ₹ 88.17 lakh from the provision was the net effect of decrease of (a) ₹ 78.32 lakh by way of surrender reportedly due to non-filling up of vacant posts, (b) further decrease of ₹ 10.10 lakh and (c) increase of ₹ 0.25 lakh. Both (b) and (c) were through re-appropriation-reasons thereof were not stated.

Final saving of ₹ 4,34.58 lakh, ₹ 1,16.27 lakh, ₹ 1,00.00 lakh, ₹ 60.87 lakh, ₹ 0.01 lakh, ₹ 20.00 lakh and ₹ 0.99 lakh respectively at serial number (i), (ii), (iii), (iv), (v), (ix) and (xi) was intimated to be due to retirement of teachers under voluntary retirement scheme and non-filling up of vacant posts (September 2014).

(xiii)	02 <i>Secondary Education</i>			
	105 Teachers Training			
	01 DIET			
	O. 1,58.30			
	S. 63.00			
	R. (-)77.42	1,43.88	1,45.95	(+)2.07

Reduction of ₹ 77.42 lakh from the provision was the net result of decrease of ₹ 63.87 lakh by way of surrender and ₹ 13.55 lakh through re-appropriation-reasons thereof were not stated.

Reasons for final excess of ₹ 2.07 lakh have not been intimated (September 2014).

(xiv)	02 District Resource Centre			
	O. 6.40			
	S. 84.00			
	R. (-)47.40	43.00	42.99	(-)0.01

Withdrawal of ₹ 47.40 lakh from the provision was the net effect of decrease of (a) ₹ 26.10 lakh through re-appropriation and (b) ₹ 21.30 lakh by way of surrender-reasons thereof were not stated.

Final saving of ₹ 0.01 lakh was intimated to be due to retirement of teachers under voluntary scheme and non-filling up of vacant posts.

**Grant No. 20 School Education-Contd.**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(xv)	<b>2202 General Education</b>			
	80 <i>General</i>			
	001 Direction and Administration			
	01 Direction			
	O. 5,11.81			
	S. 1,41.28			
	R. (-)42.03	6,11.06	6,11.06	...

Reduction of ₹ 42.03 lakh from the provision was the net result of (a) decrease of ₹ 1,11.97 lakh by way of surrender, (b) further decrease ₹ 7.02 lakh and (c) increase of ₹ 76.96 lakh. Both (b) and (c) were through re-appropriation-reasons thereof were not stated.

(xvi)	04 <i>Adult Education</i>			
	001 Direction and Administration			
	03 District Administration			
	O. 2,10.40			
	R. (-)39.64	1,70.76	1,70.77	(+)0.01

Withdrawal of ₹ 39.64 lakh from the provision was the net effect of (a) decrease of ₹ 49.27 lakh by way of surrender, (b) further decrease of ₹ 0.60 lakh and (c) increase of ₹ 10.23 lakh. Both (b) and (c) were through re-appropriation-reasons thereof were not stated.

Reasons for final excess of ₹ 0.01 lakh have not been intimated (September 2014).

(xvii)	01 <i>Elementary Education</i>			
	104 Inspection			
	01 Inspection			
	O. 6,35.00			
	S. 5.00			
	R. (-)19.53	6,20.47	6,00.46	(-)20.01

Reduction of ₹ 19.53 lakh from the provision was the net effect of (a) decrease of ₹ 31.15 lakh by way of surrender reportedly due to non-filling up of vacant posts, (b) further decrease of ₹ 9.03 lakh and increase of ₹ 20.65 lakh both through re-appropriation-reasons thereof were not stated.

**Grant No. 20 School Education-Contd.**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(xviii)	<b>(03) Centrally Sponsored Scheme</b>			
	<b>2202 General Education</b>			
	02 Secondary Education			
	105 Teachers Training			
	02 District Resource Centre (CSS)			
	S. 13,67.06			
	R. (-)12.46	13,54.60	13,28.68	(-)25.92

Reasons for reduction of ₹ 12.46 lakh from the provision by way of surrender were not stated.

Final saving of ₹ 20.01 lakh and ₹ 25.92 lakh respectively at serial number (xvii) and (xviii) was intimated to be due to retirement of teachers under voluntary retirement scheme and non-filling up of vacant posts.

(xix)	80 General			
	004 Research			
	01 Statistical and Educational Survey			
	O. 1,27.25			
	R. (-)31.91	95.34	95.35	(+)0.01

Withdrawal of ₹ 31.91 lakh from the provision was the net result of decrease of (a) ₹ 29.92 lakh by way of surrender and (b) ₹ 1.99 lakh through re-appropriation-reasons thereof were not stated.

Reasons for final excess of ₹ 0.01 lakh have not been intimated (September 2014).

(xx)	<b>(03) Centrally Sponsored Scheme</b>			
	05 Language Development			
	102 Promotion of Modern Indian Languages and Literature			
	02 Appointment of Modern Language Teachers (CSS)			
	S. 25,96.59			
	R. (-)28.90	25,67.69	25,67.69	...

Reduction of ₹ 28.90 lakh from the provision by way of surrender was stated to be due to resignation/non-joining of the post by some teachers.

**Grant No. 20 School Education-Contd.**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(xxi)	<i>04 Adult Education</i>			
	001 Direction and Administration			
	02 State Administration			
	O. 52.10			
	R. (-)20.69	31.41	34.41	...

Withdrawal of ₹ 20.69 lakh from the provision was the net effect of decrease of (a) ₹ 19.59 lakh by way of surrender due to non-filling up of vacant posts and (b) ₹ 1.10 lakh through re-appropriation-reasons thereof not stated.

(xxii)	<b>(03) Centrally Sponsored Scheme</b>			
	<i>02 Secondary Education</i>			
	105 Teachers Training			
	01 DIET (CSS)			
	S. 6,12.83			
	R. (-)15.69	5,97.14	5,95.22	(-)1.92

Reasons for withdrawal of ₹ 15.69 lakh from the provision by way of surrender were not stated.

Final saving of ₹ 1.92 lakh was intimated to be due to retirement of teachers under voluntary retirement scheme and non-filling up of vacant posts (September 2014).

(xxiii)	<i>01 Elementary Education</i>			
	102 Assistance to Non-Govt. Primary Schools			
	01 Assistance to Non-Govt. Primary Schools			
	O. 47.00			
	R. (-)14.94	32.06	32.06	...

Reasons for reduction of ₹ 14.94 lakh from the provision through re-appropriation were not stated.

(xxiv)	<b>2202 General Education</b>			
	<i>02 Secondary Education</i>			
	103 Non-Formal Education			
	01 Non-Formal Education			
	O. 20.00			
	R. (-)12.98	7.02	7.02	...

Reasons for withdrawal of ₹ 12.98 lakh from the provision by way of surrender were not stated.

**Grant No. 20 School Education-Concl.**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(xxv)	<b>2202 General Education</b>			
	02 <i>Secondary Education</i>			
	109 Government Secondary Schools			
	02 Government Special Model School			
	O. 78.00			
	R. (-)10.00	68.00	68.00	...

Withdrawal of ₹ 10.00 lakh from the provision was the net effect of decrease of (a) ₹ 8.98 lakh by way of surrender and (b) ₹ 1.02 lakh through re-appropriation-reasons thereof were not stated.

**20.1.4.** Saving mentioned at note 20.1.3 above was partly offset by excess under:

(i)	<b>2202 General Education</b>			
	02 <i>Secondary Education</i>			
	110 Assistance to Non-Govt. Secondary Schools			
	01 Assistance to Non-Govt. High Schools			
	O. 21,34.00			
	S. 7,02.80			
	R. 7,88.20	36,25.00	36,25.00	...
(ii)	102 Assistance to Non-Govt. Primary Schools			
	02 Assistance to Non-Govt. Middle Schools			
	O. 12,94.00			
	S. 2,98.40			
	R. 1,49.24	17,41.64	17,41.64	...

Reasons for augmentation of provision by ₹ 7,88.20 lakh and ₹ 1,49.24 lakh respectively at serial number (i) and (ii) through re-appropriation were not stated.

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-)</b>
<b>(In thousand of rupees)</b>				
<b>21.1.</b>	<b>Revenue:</b>			
	<b>Major Heads:</b>			
<b>2202</b>	<b>General Education</b>			
<b>2203</b>	<b>Technical Education</b>			
Original	1,07,11,19			
Supplementary	1,27,11,10	2,34,22,29	2,24,46,17	(-)9,76,12
Amount surrendered during the year (31 March 2014)				9,07,78
<b>21.2.</b>	<b>Capital:</b>			
	<b>Major Head:</b>			
<b>7610</b>	<b>Loans to Government Servants, etc</b>			
Original	...			
Supplementary	1,09,00	1,09,00	1,09,00	...
Amount surrendered during the year (31 March 2014)				...

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-)</b>
<b>(In thousand of rupees)</b>				
<b>22.1.</b>	<b>Revenue:</b>			
	<b>Major Head:</b>			
<b>2204</b>	<b>Sports and Youth Services</b>			
Original	11,81,16			
Supplementary	17,02,99	28,84,15	28,79,48	(-)4,67
Amount surrendered during the year (31 March 2014)				3,08
<b>22.2.</b>	<b>Capital:</b>			
	<b>Major Head:</b>			
<b>7610</b>	<b>Loans to Government Servants, etc</b>			
Original	...			
Supplementary	13,80	13,80	13,80	...
Amount surrendered during the year (31 March 2014)				...

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-)</b>
<b>(In thousand of rupees)</b>				
<b>23.1.</b>	<b>Revenue:</b>			
	<b>Major Head:</b>			
<b>2205</b>	<b>Art and Culture</b>			
Original	8,68,79			
Supplementary	49,56	9,18,35	8,69,84	(-)48,51
Amount surrendered during the year (31 March 2014)				42,51

**23.2. Capital:**

**Major Head:**

**7610 Loans to Government  
Servants,etc**

Original	...			
Supplementary	7,80	7,80	7,80	...
Amount surrendered during the year (31 March 2014)				...

**Notes and Comments:**

**23.1. Revenue:**

**23.1.1.** Out of the available saving of ₹ 48.51 lakh, ₹ 42.51 lakh was surrendered during the year and thereby 12.37 percent of the total saving was not surrendered..

**23.1.2.** In view of the final saving of ₹ 48.51 lakh, supplementary provision of ₹ 49.56 lakh obtained during the year proved excessive.

**23.1.3.** Saving of ₹ 2,14.50 lakh and ₹ 56.88 lakh (22.51 percent and 6.21 percent of the total budget provision) respectively also occurred during 2011-12 and 2012-13.



**Grant No. 23 Art and Culture-Concltd.**

23.1.4. Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	<b>2205 Art and Culture</b>			
	001 Direction and Administration			
	01 Direction			
	O. 2,22.10			
	S. 34.81			
	R. (-)21.81	2,35.10	2,32.20	(-)2.90

Withdrawal of ₹ 21.81 lakh from the provision was the net effect of (a) decrease of ₹ 22.08 lakh by way of surrender-reasons thereof not stated,(b) further decrease of ₹ 4.62 lakh through re-appropriation stated to be as normal saving and (c) increase of ₹ 4.89 lakh through re-appropriation for clearing of outstanding claims under medical treatment,office expenses and other charges.

Reasons for final saving ₹ 2.90 lakh have not been intimated (September 2014).

(ii)	105 Public Libraries			
	02 District Library			
	O. 82.52			
	R. (-)10.60	71.92	70.85	(-)1.07

Reduction of ₹ 10.60 lakh from the provision was the net result of (a) decrease of ₹ 7.15 lakh through re-appropriation stated to be as normal saving, (b) further decrease of ₹ 3.91 lakh by way of surrender due to normal saving and (c) increase of ₹ 0.46 lakh through re-appropriation for clearing of outstanding claims/bills under office expenses and domestic travel expenses.

Reasons for final saving of ₹ 1.07 lakh have not been intimated (September 2014).

(iii)	104 Archives			
	01 Archives			
	O. 49.38			
	R. (-)8.70	40.68	40.68	...

Withdrawal of ₹ 8.70 lakh from the provision was the net result of (a) decrease of (a) ₹ 7.48 lakh by way of surrender-reasons thereof not stated, (b) further decrease of ₹ 1.64 lakh through re-appropriation stated to be as normal saving and (c) increase of ₹ 0.42 lakh through re-appropriation due to payment of outstanding bills under domestic travel and office expenses.

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-)</b>
<b>(In thousand of rupees)</b>				
<b>24.1.</b>	<b>Revenue:</b>			
<b>Major Heads:</b>				
<b>2210</b>	<b>Medical and Public Health</b>			
<b>2211</b>	<b>Family Welfare</b>			
Original	1,67,92,86			
Supplementary	93,46,03	2,61,38,89	2,48,01,26	(-)13,37,63
Amount surrendered during the year (31 March 2014)				10,49,03

**24.2. Capital:**

**Major Heads:**

<b>4210</b>	<b>Capital Outlay on Medical and Public Health</b>			
<b>7610</b>	<b>Loans to Government Servants, etc</b>			
Original	50			
Supplementary	4,47,51	4,48,01	3,12,01	(-)1,36,00
Amount surrendered during the year (31 March 2014)				1,36,00

**Notes and Comments:**

**24.1. Revenue:**

**24.1.1.** Out of the available saving of ₹ 13,37.63 lakh, ₹ 10,49.03 lakh was surrendered during the year and thereby 21.58 *percent* of the total saving was not surrendered.

**24.1.2.** In view of the final saving of ₹ 13,37.63 lakh, supplementary provision of ₹ 93,46.03 lakh obtained during the year proved excessive.

**Grant No. 24 Medical and Public Health Services-Contd.**

24.1.3. Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	<b>2210 Medical and Public Health</b>			
	03 Rural Health Services-Allopathy			
	103 Primary Health Centres			
	04 13 <sup>th</sup> Finance Commission			
	O. 7,50.00			
	S. 31,32.00			
	R. (-)8,67.87	30,14.13	30,14.13	...

Reduction of ₹ 8,67.87 lakh from the provision by way of surrender was due to non-receipt of the sanction order from the Government.

(ii)	01 Primary Health Centre			
	O. 43,07.27			
	S. 8,79.95			
	R. (-)30.16	51,57.06	48,68.50	(-)2,88.56

Withdrawal of ₹ 30.16 lakh from the provision was the net effect of (a) decrease of ₹ 5,52.03 lakh through re-appropriation due to re-provision of fund to other sub-heads of account and adoption of economic measures in expenditure and (b) increase of ₹ 5,21.87 lakh through re-appropriation for appointment of doctors, payment of salaries in increased rate under Assured Career Progression Scheme, arrear dearness allowance and more referral cases for treatment outside the State.

Reasons for final saving of ₹ 2,88.56 lakh have not been intimated (September 2014).

(iii)	01 Urban Health Services-Allopathy			
	110 Hospital and Dispenseries			
	04 Referral Hospital			
	O. 1,02.00			
	S. 85.00			
	R. (-)1,64.00	23.00	23.00	...

Reduction of ₹ 1,64.00 lakh from the provision through re-appropriation was due to non-filling up of vacant posts and non-receipt of approval of the Government for payment of wages.

**Grant No.24 Medical and Public Health Services-Contd.**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(iv)	<b>(03) Centrally Sponsored Scheme</b>			
	<b>2211 Family Welfare</b>			
	101 Rural Family Welfare Services			
	01 Maintenance of Sub-Centre (CSS)			
	S. 22,85.88			
	R. (-)1,14.47	21,71.41	21,71.41	...

Withdrawal of ₹ 1,14.47 lakh from the provision was stated to be due to re-provision of fund to other sub-heads of account and non-filling up of vacant posts.

(v)	<b>2210 Medical and Public Health</b>			
	01 Urban Health Services-Allopathy			
	104 Medical Stores Depots			
	01 Medical Store Depot			
	O. 2,95.68			
	R. (-)76.36	2,19.32	2,19.33	(+)0.01

Reduction of ₹ 76.36 lakh from the provision was the net effect of decrease of ₹ 85.22 lakh through re-appropriation due to re-provision of fund to other sub-heads of account, adoption of economy measures in expenditure and less receipt of re-imburement claims under medical treatment and increase of ₹ 8.86 lakh through re-appropriation due to appointment of doctors, hike in price under materials and supplies and payment of arrears dearness allowance.

Reasons for final excess of ₹ 0.01 lakh have not been intimated (September 2014).

(vi)	06 Public Health			
	003 Training			
	02 College of Nursing			
	O. 69.00			
	R. (-)40.36	28.64	28.64	...

Reduction of ₹ 40.36 lakh from the provision through re-appropriation was due to non-filling up of vacant posts, non-receipt of approval of the Government for payment of wages and non-revision of rent rate.

(vii)	04 General Nursing Midwifery School			
	O. 39.00			
	R. (-)39.00	...	...	...

Withdrawal of entire original provision of ₹ 39.00 lakh by way of surrender was due to non-filling up of vacant posts.

**Grant No. 24 Medical and Public Health Services-Contd.**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
			(In lakh of rupees)	
(viii)	<b>2210 Medical and Public Health</b>			
	01 <i>Urban Health Services-Allopathy</i>			
	001 Direction and Administration			
	02 Administration			
	O. 7,33.31			
	S. 7.23			
	R. (-)28.42	7,12.12	7,12.12	...

Reduction of ₹ 28.42 lakh from the provision was the net effect of decrease of ₹ 43.11 lakh through re-appropriation due to non-filling up of vacant posts, re-provision of fund to other sub-heads of account and non-revision of rent rate and taxes and increase of ₹ 14.69 lakh through re-appropriation due to clearance of referred credit bills under medical treatment, appointment of doctors and payment of arrear dearness allowance.

(ix)	<b>(03) Centrally Sponsored Scheme</b>			
	<b>2211 Family Welfare</b>			
	003 Training			
	02 Training of MPW (M) (CSS)			
	S. 63.60			
	R. (-)25.13	38.47	38.47	...

Withdrawal of ₹ 25.13 lakh from the provision by way of surrender was due to non-filling up of vacant posts, re-provision of fund to other head of account, less receipt of claims for re-imburement under medical treatment.

(x)	<b>2210 Medical and Public Health</b>			
	06 <i>Public Health</i>			
	101 Prevention and Control of Diseases			
	11 Disaster Management			
	O. 20.10			
	R. (-)20.10	...	...	...

Withdrawal of entire original provision of ₹ 20.10 lakh by way of surrender was stated to be due to re-provision of fund to other sub-heads of account.

**Grant No. 24 Medical and Public Health Services-Contd.**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(xi)	<b>(03) Centrally Sponsored Scheme</b>			
	<b>2211 Family Welfare</b>			
	003 Training			
	01 Training of ANM (CSS)			
	S. 66.84			
	R. (-)17.44	49.40	49.40	...

Reduction of ₹ 17.44 lakh from the provision by way of surrender was due to re-allocation of fund under Thirteenth Finance Commission, non-filling up of vacant posts, less receipt of claims under domestic travel, medical treatment.

(xii)	<b>2210 Medical and Public Health</b>			
	06 Public Health			
	101 Prevention and Control of Diseases			
	06 Sexually Transmitted Disease			
	O. 75.75			
	R. (-)13.41	62.34	62.34	...

Withdrawal of ₹ 13.41 lakh from the provision through re-appropriation was due to re-provision of fund to other head of account and adoption of economic measures in expenditure.

(xiii)	112 Public Health Education			
	03 Matching Share of RSBY			
	O. 25.00			
	R. (-)10.00	15.00	15.00	...

Withdrawal of ₹ 10.00 lakh from the provision through re-appropriation was due to re-provision of fund to other sub-heads of account.

**Grant No. 24 Medical and Public Health Services-Contd.**

24.1.4. Saving mentioned at note 24.1.3 above was partly offset by excess under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	<b>2210 Medical and Public Health</b>			
	01 <i>Urban Health Services-Allopathy</i>			
	110 Hospital and Dispensaries			
	01 Hospital and Dispensary			
	O. 54,31.74			
	S. 10,62.70			
	R. 1,31.22	66,25.66	66,25.66	...

Augmentation of provision by ₹ 1,31.22 lakh was the net effect of increase of ₹ 4,60.64 lakh through re-appropriation due to appointment of doctors, payment of arrear emoluments under Assured Career Progression Scheme, arrear dearness allowance, clearance of credit bill under medical treatment and for incurring expenditure under advertisement charges of SPAB in National Papers and decrease of ₹ 3,29.42 lakh through re-appropriation for re-provision of fund to other sub-heads of account, adoption of economic measures in expenditure and non-receipt of anticipated numbers of Grants-in-aid.

(ii)	03 <i>Rural Health Services-Allopathy</i>			
	102 Subsidiary Health Centres			
	01 Subsidiary Health Centre			
	O. 16,42.20			
	R. 88.50	17,30.70	17,30.70	...

Augmentation of provision by ₹ 88.50 lakh through re-appropriation was the net effect of increase of ₹ 1,04.79 lakh or appointment of doctors and decrease of ₹ 16.29 lakh due to re-provision of fund to other sub-heads of account and adoption of economic measures in expenditure.

(iii)	01 <i>Urban Health Services-Allopathy</i>			
	200 Other Health Schemes			
	02 Cancer Research and Treatment Prog.			
	O. 1,51.50			
	R. 55.36	2,06.86	2,06.86	...

Augmentation of provision by ₹ 55.36 lakh through re-appropriation was the net result of increase of ₹ 56.36 lakh due to appointment of doctors and decrease of ₹ 1.00 lakh due to re-provision of fund to other sub-heads of account.

**Grant No. 24 Medical and Public Health Services-Contd.**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(iv)	<b>2210 Medical and Public Health</b>			
	06 Public Health			
	101 Prevention and Control of Diseases			
	01 National Leprosy Control Prog.			
	O. 3,32.66			
	R. 49.37	3,82.03	3,82.03	...

Augmentation of provision by ₹ 49.37 lakh through re-appropriation was the net effect of increase of ₹ 50.57 lakh due to appointment of doctors and payment of emoluments under Assured Career Progression Scheme and arrear dearness allowance and decrease of ₹ 1.20 lakh was due to adoption of economy measures in expenditure.

(v)	01 Urban Health Services-Allopathy			
	001 Direction and Administration			
	01 Direction			
	O. 4,70.45			
	S. 2,68.00			
	R. 37.15	7,75.60	7,75.59	(-)0.01

Augmentation of provision by ₹ 37.15 lakh through re-appropriation was the net effect of increase of ₹ 68.42 lakh due to appointment of doctors, hike in the price of commodities under other charges, availing more medical treatment outside the State, and payment of arrear dearness allowance and decrease of ₹ 31.27 lakh due to re-provision of fund to other sub-heads of account, non-filling up of vacant posts and non-revision of rent rate and taxes and adoption of economic measures in expenditure.

Reasons for final saving ₹ 0.01 lakh have not been intimated (September 2014).

(vi)	06 Public Health			
	101 Prevention and Control of Diseases			
	08 National Malaria Eradication Prog.			
	O. 6,84.79			
	S. 25.00			
	R. 28.78	7,38.57	7,38.57	...

Augmentation of provision by ₹ 28.78 lakh through –re-appropriation was the net effect of increase of ₹ 36.77 lakh due to appointment of doctors and decrease of ₹ 7.99 lakh to meet excess expenditure under other sub-heads of account and adoption of economic measures in expenditure.



**Grant No. 24 Medical and Public Health Services-Contd.**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
			(In lakh of rupees)	
(vii)	<b>2210 Medical and Public Health</b>			
	05 <i>Medical Education, Training and Research</i>			
	105 Allopathy			
	01 Medical Education			
	O. 1,18.00			
	R. 19.25	1,37.25	1,37.25	...

Augmentation of provision by ₹ 19.25 lakh through re-appropriation was the net effect of increase of ₹ 48.05 lakh due to appointment of doctors and payment of emoluments under Assured Career Progression Scheme and decrease of ₹ 28.80 lakh due to payment of scholarship/stipend by Mizoram Scholarship Board, re-provision of fund to other sub-heads of account and adoption of economic measures in expenditure.

(viii)	01 <i>Urban Health Services-Allopathy</i>			
	200 Other Health Schemes			
	01 Cobalt Therapy Unit			
	O. 41.83			
	R. 16.94	58.77	58.77	...

Increase of provision by ₹ 16.94 lakh through re-appropriation, was due to payment of salary to newly appointed doctors and payment of arrear emoluments under Assured Career Progression Scheme and dearness allowance.

(ix)	02 <i>Urban Health Services-Other Systems of Medicine</i>			
	200 Other Systems			
	01 National Mental Health Programme			
	O. 21.00			
	R. 13.18	34.18	34.18	...

Augmentation of provision by ₹ 13.18 lakh through re-appropriation was due to requirement of more fund for payment of salary to newly appointed doctors.

**Grant No. 24 Medical and Public Health Services-Concltd.****24.2. Capital:**

**24.2.1.** The eventual saving of ₹ 1,36.00 lakh was surrendered during the year.

**24.2.2.** In view of the final saving of ₹ 1,36.00 lakh, supplementary provision of ₹ 4,47.51 lakh obtained during the year proved excessive.

**24.2.3.** Saving occurred mainly under:

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-)</b>
<b>(In lakh of rupees)</b>				
(i)	<b>4210 Capital Outlay on Medical and Public Health</b>			
	80 <i>General</i>			
	800 Other Expenditure			
	03 Matching Share for Solar Power Plants (SCA)			
	S. 2,16.00			
	R. (-)96.00	1,20.00	1,20.00	...
(ii)	02 Matching Share for Water Treatment Plants (SCA)			
	S. 70.00			
	R. (-)40.00	30.00	30.00	...

Reasons for surrender of ₹ 96.00 lakh and ₹ 40.00 lakh respectively from the provision at serial number (i) and (ii) were not stated.

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-)</b>
<b>(In thousand of rupees)</b>				
<b>25.1.</b>	<b>Revenue:</b>			
	<b>Major Head:</b>			
<b>2215</b>	<b>Water Supply and Sanitation</b>			
Original	1,08,86,00			
Supplementary	30,20,09	1,39,06,09	1,36,92,88	(-)2,13,21
Amount surrendered during the year (31 March 2014)				2,26,05
<b>25.2.</b>	<b>Capital:</b>			
	<b>Major Heads:</b>			
<b>4215</b>	<b>Capital Outlay on Water Supply and Sanitation</b>			
<b>4217</b>	<b>Capital Outlay on Urban Development</b>			
<b>7610</b>	<b>Loans to Government Servants, etc</b>			
Original	1,70,00			
Supplementary	49,45,37	51,15,37	50,65,63	(-)49,74
Amount surrendered during the year (31 March 2014)				...

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-)</b>
<b>(In thousand of rupees)</b>				
<b>26.1.</b>	<b>Revenue:</b>			
	<b>Major Heads:</b>			
<b>2220</b>	<b>Information and Publicity</b>			
<b>2251</b>	<b>Secretariat-Social Services</b>			
Original	10,77,50			
Supplementary	1,48,05	12,25,55	11,49,71	(-)75,84
Amount surrendered during the year (31 March 2014)				74,56
<b>26.2.</b>	<b>Capital:</b>			
	<b>Major Head:</b>			
<b>7610</b>	<b>Loans to Government Servants,etc</b>			
Original	...			
Supplementary	26,00	26,00	26,00	...
Amount surrendered during the year (31 March 2014)				...

**Notes and Comments:**

**26.1. Revenue:**

**26.1.1.** Out of the available saving of ₹ 75.84 lakh, ₹ 74.56 lakh was surrendered during the year.

**26.1.2.** In view of the final saving of ₹ 75.84 lakh, supplementary provision of ₹ 1,48.05 lakh obtained during the year proved excessive.

**Grant No. 26 Information and Public Relations-Contd.**

26.1.3. Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	<b>2220 Information and Publicity</b>			
	60 Others			
	106 Field Publicity			
	01 Field Publicity			
	O. 93.30			
	R. (-)23.19	70.11	70.11	...

Reduction of ₹ 23.19 lakh from the provision was the net effect of (a) decrease of ₹ 20.00 lakh and increase of ₹ 2.50 lakh both through re-appropriation and (b) further decrease of ₹ 5.69 lakh by way of surrender -reasons thereof not stated.

(ii)	109 Photo Services			
	01 Photo Services			
	O. 56.00			
	S (-)19.76	36.24	36.34	(+)0.10

Reasons for withdrawal of ₹ 19.76 lakh from the provision by way of surrender were not stated.

Reasons for final excess of ₹ 0.10 lakh have not been intimated (September 2014).

(iii)	01 Films			
	001 Direction and Administration			
	01 Direction			
	O. 3,20.10			
	S. 23.05			
	R. (-)20.91	3,22.24	3,24.72	(+)2.48

Withdrawal of ₹ 20.91 lakh from the provision was the net effect of (a) decrease of ₹ 19.41 lakh by way of surrender, (b) further decrease of ₹ 16.50 lakh and increase of ₹ 15.00 lakh through re-appropriation-reasons thereof not stated.

Reasons for final excess of ₹ 2.48 lakh have not been intimated (September 2014).

**Grant No. 26 Information and Public Relations-Concl.**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(iv)	<b>2220 Information and Publicity</b>			
	01 <i>Films</i>			
	001 Direction and Administration			
	02 Administration			
	O. 1,48.20			
	R. (-)7.77	1,40.43	1,30,38	(-)10.05

Reasons for reduction of ₹ 7.77 lakh from the provision by way of surrender were not stated.

Reasons for saving of ₹ 10.05 lakh have not been intimated (September 2014).

Saving of ₹ 18.85 lakh in 2012-13 also occurred under this head of account.

(v)	<b>2251 Secretaries-Social Services</b>			
	092 Other Offices			
	01 State Information Commission			
	O. 1,89.00			
	S. 10.00			
	R. (-)8.30	1,90.70	1,90.66	(-)0.04

Withdrawal of ₹ 8.30 lakh from the provision by way of surrender was stated to be as normal saving, imposition of restriction on tour duty of officers and staff and imposition of restriction in expenditure under advertising and publicity as a measure of economy.

Reasons for final saving of ₹ 0.04 lakh have not been intimated (September 2014).

**26.1.4.** Saving mentioned at note 26.1.3 above was partly offset by excess under the Major-Head of account-**2220 Information Centres-60-Others-102-Information Centres-01-Information Centres-** where the original provision of ₹ 1,93.80 lakh was augmented by ₹ 5.55 lakh (increase of ₹ 19.00 lakh through re-appropriation and decrease of ₹ 13.45 lakh by way of surrender) reasons thereof not stated. Against the total provision of ₹ 1,99.35 lakh, expenditure of ₹ 2,05.59 lakh was incurred resulting in final excess expenditure of ₹ 6.24 lakh –reasons for which have not been intimated (September 2014).

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-)</b>
<b>(In thousand of rupees)</b>				
<b>27.1.</b>	<b>Revenue:</b>			
<b>Major Head:</b>				
<b>2225</b>	<b>Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</b>			
Original	2,10,73,00			
Supplementary	69,89,59	2,80,62,59	2,45,14,54	(-)35,48,05
Amount surrendered during the year (31 March 2014)				5,05,00

**Notes and Comments:**

**27.1. Revenue:**

**27.1.1.** Out of the available saving of ₹ 35,48.05 lakh, ₹ 5,05.00 lakh only was surrendered during the year and thereby 85.77 percent of the total saving was not surrendered.

**27.1.2.** In view of the final saving of ₹ 35,48.05 lakh, supplementary provision of ₹ 69,89.59 lakh obtained during the year proved excessive.

**27.1.3.** Saving occurred mainly under:

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-)</b>
<b>(In lakh of rupees)</b>				
(i)	<b>2225 Welfare of Schedule Caste, Schedule Tribe and Other Backward Classes</b>			
	80 General			
	800 Other Expenditure			
	28 ACA for AIBP under LADC			
S.	7,85.48	7,85.48	...	(-)7,85.48

Reasons for non-utilisation of entire supplementary provision of ₹ 7,85.48 lakh have not been intimated (September 2014).

**Grant No. 27 District Councils-Contd.**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(ii)	<b>2225 Welfare of Schedule Caste, Schedule Tribe and Other Backward Classes</b>			
	80 <i>General</i>			
	800 Other Expenditure			
	29 ACA for AIBP under MADC			
	S. 6,42.66	6,42.66	...	(-)6,42.66

Non-utilisation of entire supplementary provision ₹ 6,42.66 lakh was intimated to be due to non receipt of fund for AIBP under Additional Central Assistance(September 2014).

(iii)	77 R.K.V.Y			
	S. 18,15.00			
	R. (-)5,05.00	13,10.00	13,02.00	(-)8.00

Reduction of ₹ 5,05.00 lakh from the provision by way of surrender was due to revision of allocation of fund for R.K.V.Y during the year 2013-14.

Reasons for final saving of ₹ 8.00 lakh have not been intimated (September 2014).

(iv)	30 A0CA for AIBP under CADC			
	S. 4,99.86	4,99.86	...	(-)4,99.86
(v)	<b>(07) Non Lapsable Central Pool of Resources</b>			
	27 Construction of School Buildings within LADC/NLCPR			
	S. 3,99.55	3,95.55	...	(-)3,99.55

Reasons for non-utilisation of entire supplementary provision of ₹ 4,99.86 lakh and ₹ 3,99.55 lakh respectively at serial number (iv) and (v) have not been intimated (September 2014).

(vi)	<b>(05) Finance Commission Recommendation</b>			
	13 Infrastructure Scheme within LADC(FC)			
	O. 3,00.00	3,00.00	...	(-)3,00.00

Reasons for non-utilisation of entire original provision of ₹ 3,00.00 lakh have not been intimated (September 2014).



**Grant No. 27 District Councils-Contd.**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(vii)	<b>2225 Welfare of Schedule Caste, Schedule Tribe and Other Backward Classes</b>			
	80 <i>General</i>			
	800 Other Expenditure			
	14 Infrastructure Scheme within MADCF			
	O. 3,00.00	3,00.00	...	(-)3,00.00
	Reasons for non-utilisation of entire original provision of ₹ 3,00.00 lakh have not been intimated (September 2014).			
(viii)	<b>(05) Finance Commission Recommendation</b>			
	10 Local Body Grants to MADCF			
	O. 55.00	55.00	...	(-)55.00
	Reasons for non-utilisation of entire original provision of ₹ 55.00 lakh have not been intimated (September 2014).			
(ix)	21 Lai Autonomous District Council (SCA)			
	S. 4,43.33	4,43.33	3,93.00	(-)50.33
	Reasons for final saving of ₹ 50.33 lakh have not been intimated (September 2014).			
(x)	22 Mara Autonomous District Council (SCA)			
	S. 3,62.22	3,62.22	3,21.00	(-)41.22
	Final saving of ₹ 41.22 lakh was intimated to be due to non-receipt of fund (September 2014).			
(xi)	23 Chakma Autonomous District Council (SCA)			
	S. 2,82.00	2,82.00	2,50.00	(-)32.00
(xii)	<b>(05) Finance Commission Recommendation</b>			
	09 Local Body Grants to LADC(FC)			
	O. 60.00	60.00	30.00	(-)30.00

**Grant No. 27 District Councils-Concltd.**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
			(In lakh of rupees)	
(xiii)	<b>(05) Finance Commission Recommendation 2225 Welfare of Schedule Caste, Schedule Tribe and Other Backward Classes</b>			
	80 <i>General</i>			
	800 Other Expenditure			
	11 Local Body Grants to CADC (FC)			
	O. 45.00	45.00	22.50	(-)22.50

Reasons for final saving of ₹ 32.00 lakh, ₹ 30.00 lakh and ₹ 22.50 lakh respectively at serial number (xi), (xii) and (xiii) have not been intimated (September 2014).

**27.1.4.** Saving mentioned at note 27.1.3 above was partly offset by excess under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
			(In lakh of rupees)	
(i)	<b>2225 Welfare of Schedule Caste, Schedule Tribe and Other Backward Classes</b>			
	80 <i>General</i>			
	800 Other Expenditure			
	18 State Priority Projects under LADC (SPA)			
	S. 4,53.00	4,53.00	5,03.33	(+)50.33

Reasons for final excess of ₹ 50.33 lakh have not been intimated (September 2014).

(ii)	19 State Priority Projects under MADDC (SPA)			
	S. 3,71.00	3,71.00	4,12.22	(+)41.22

Reasons for final excess of ₹ 41.22 lakh as intimated is not tenable since the actual expenditure of ₹ 4,12.22 lakh was duly reconciled by the concerned controlling officer/drawing and disbursing officer (September 2014).

(iii)	20 State Priority Projects under CADC (SPA)			
	S. 2,88.00	2,88.00	3,20.00	(+)32.00

Reasons for final excess of ₹ 32.00 lakh have not been intimated (September 2014).

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-)</b>
<b>(In thousand of rupees)</b>				
<b>28.1.</b>	<b>Revenue:</b>			
	<b>Major Head:</b>			
<b>2230</b>	<b>Labour and Employment</b>			
Original	8,10,04			
supplementary	46,43	8,56,47	7,70,36	(-)86,11
Amount surrendered during the year (31 March 2014)				1,00,34

**28.2. Capital:**

**Major Head:**

**7610 Loans to Government  
Servants, etc**

Original	...			
Supplementary	10,00	10,00	10,00	...
Amount surrendered during the year (31 March 2014)				...

**Notes and Comments:**

**28.1. Revenue:**

**28.1.1.** ₹ 1,00.34 lakh was surrendered during the year, as anticipated surplus to the requirement, but actual saving worked out to ₹ 86.11 lakh only.

**28.1.2.** Since the actual expenditure of ₹ 7,70.36 lakh did not even come up to the original budget provision of ₹ 8,10.04 lakh, supplementary provision of ₹ 46.43 lakh obtained during the year proved unjustified.

**28.1.3.** Saving of ₹ 59.34 lakh and ₹ 74.02 lakh (8.25 percent and 9.19 percent of the total budget provision) respectively also occurred during the year 2011-12 and 2012-13 respectively.

**Grant No. 28 Labour and Employment-Contd.**

28.1.3. Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	<b>2230 Labour and Employment</b>			
	01 Labour			
	001 Direction and Administration			
	02 Administration			
	O. 40.50			
	R. (-)16.82	23.68	23.68	...

Reduction of ₹ 16.82 lakh from the provision was the net effect of (a) decrease of ₹ 11.61 lakh and increase of ₹ 1.01 lakh both through re-appropriation-reasons thereof not stated (b) further decrease of ₹ 6.22 lakh by way of surrender was stated to be normal saving.

(ii)	03 Training			
	003 Training of Craftsmen and Supervisors			
	01 Industrial Training Institute			
	O. 3,67.90			
	S. 5.19			
	R. (-)24.94	3,48.15	3,57.67	(+)9.52

Withdrawal of ₹ 24.94 lakh from the provision was the net effect of (a) decrease of ₹ 35.73 lakh by way of surrender, (b) further decrease of ₹ 34.68 lakh through re-appropriation-reasons thereof not stated and (c) increase of ₹ 45.47 lakh through re-appropriation due to requirement of more fund under office expenses.

Reasons for final excess of ₹ 9.52 lakh have not been intimated (September 2014).

Final excess of ₹ 6.09 lakh also occurred during the year 2012-13.

(iii)	03 SMS of Strengthening of Infrastructure			
	S. 15.00			
	R. (-)15.00	...	...	...

Withdrawal of entire supplementary provision of ₹ 15.00 lakh by way of surrender was reportedly due to non-release of fund.

(iv)	<b>(03) Centrally Sponsored Scheme</b>			
	101 Industrial Training Institutes			
	01 Centre of Excellence (CSS)			
	S. 14.77			
	R. (-)14.77	...	...	...

Withdrawal of entire supplementary provision of ₹ 14.77 lakh by way of surrender was stated to be due to technical reasons.

**Grant No. 28 Labour and Employment-Concl'd.**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(v)	<b>2230 Labour and Employment</b>			
	02 <i>Employment Service</i>			
	101 Employment Services			
	01 Employment Exchange			
	O. 2,06.89			
	R. (-)17.84	1,89.05	1,93.91	(+)4.86

Reduction of ₹ 17.84 lakh from the provision was the net effect of (a) decrease of ₹ 17.65 lakh by way of surrender, (b) further decrease of ₹ 1.27 lakh through re-appropriation and (c) increase of ₹ 1.08 lakh through re-appropriation-reasons for (a),(b) and (c) not stated.

Final excess of ₹ 4.86 lakh was intimated to be due to payment of dearness allowance in increased rate which could not anticipated at the time of preparation of re-appropriation of statement.

Final excess of ₹ 5.94 lakh also occurred during the year 2012-13.

(vi)	01 <i>Labour</i>			
	001 Direction and Administration			
	01 Direction			
	O. 1,44.75			
	S. 4.69			
	R. (-)10.97	1,38.47	1,38.33	(-)0.14

Reduction of ₹ 10.97 lakh from the provision by way of surrender was stated to be as normal saving.

Final saving of ₹ 0.14 lakh was intimated to be due to non-drawal of medical re-imburement bill.

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-)</b>
<b>(In thousand of rupees)</b>				
<b>29.1.</b>	<b>Revenue:</b>			
	<b>Major Heads:</b>			
<b>2235</b>	<b>Social Security and Welfare</b>			
<b>2236</b>	<b>Nutrition</b>			
Original	32,16,11			
Supplementary	1,09,31,79	1,41,47,90	1,32,69,38	(-)8,78,52
Amount surrendered during the year (31 March 2014)				8,74,72

**29.2. Capital:**

**Major Heads:**

<b>4235</b>	<b>Capital Outlay on Social Security and Welfare</b>			
<b>7610</b>	<b>Loans to Government Servants, etc</b>			
Original	...			
Supplementary	8,05,29	8,05,29	8,05,29	...
Amount surrendered during the year (31 March 2014)				...

**Notes and Comments:**

**29.1. Revenue:**

**29.1.1.** Out of the available saving of ₹ 8,78.52 lakh, ₹ 8,74.72 lakh was surrendered during the year.

**29.1.2.** In view of the final saving of ₹ 8,78.52 lakh, supplementary provision of ₹ 1,09,31.79 lakh obtained during the year proved excessive.

**Grant No. 29 Social Welfare-Contd.**

**29.1.3.** Saving of ₹ 6,01.90 lakh and ₹ 13,61.95 lakh (7.08 percent and 11.29 percent of the total budget provision) also occurred during the year 2011-12 and 2012-13 respectively.

**29.1.4.** Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	<b>2235 Social Security and Welfare</b>			
	02 Social Welfare			
	800 Other Expenditure			
	01 Schemes Under Article 275(1)(ACA)			
	O. 12,00.00			
	O. 59.01			
	R. (-)5,75.52	6,83.49	6,83.49	...

Reduction of ₹ 5,75.52 lakh from the provision by way of surrender was due to non-release of fund by the Government of India.

(ii)	<b>(03) Centrally Sponsored Scheme</b>			
	001 Direction and Administration			
	02 Administration ICDS (CSS)			
	S. 25,24.42			
	R. (-)1,21.11	24,03.31	24,02.78	(-)0.53

(iii)	<b>(03) Centrally Sponsored Scheme</b>			
	01 Direction (CSS)			
	S. 2,86.79			
	R. (-)92.40	1,94.39	1,91.16	(-)3.23

Withdrawal of ₹ 1,21.11 lakh and ₹ 92.40 lakh from the provision respectively at serial number (ii) and (iii) by way of surrender was stated to be due to re-provision of fund made before the receipt of actual fund from the Central Government.

Final saving of ₹ 0.53 lakh and ₹ 3.23 lakh respectively at serial number (ii) and (iii) was intimated to be due to non-payment of emoluments to the staff under Assured Career Progression Scheme.

(iv)	01 Direction			
	O. 2,40.30			
	S. 15.21			
	R. (-)20.38	2,35.13	2,35.13	...

Reduction of ₹ 20.38 lakh from the provision by way of surrender was due to non-filling up of posts.

**Grant No. 29 Social Welfare-Conclld.**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
			(In lakh of rupees)	
(v)	<b>2235 Social Security and Welfare</b>			
	02 <i>Social Welfare</i>			
	800 Other Expenditure			
	02 Establishment of Eklavya Model Residential School at Lunglei (ACA)			
	O. 81.00			
	R. (-)18.00	63.00	63.00	...

Withdrawal of ₹ 18.00 lakh from the provision by way of surrender was due to non-release of fund by the Government of India.



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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-)</b>
			<b>(In thousand of rupees)</b>	
<b>30.1. Revenue:</b>				
<b>Major Heads:</b>				
<b>2235 Social Security and Welfare</b>				
<b>2245 Relief on account of Natural Calamities</b>				
Original	17,28,01			
Supplementary	5,55,55	22,83,56	16,84,36	(-)5,99,20
Amount surrendered during the year (31 March 2014)				10,22,70
<b>30.2. Capital:</b>				
<b>Major Head:</b>				
<b>7610 Loan to Government Servants, etc</b>				
Original	...			
Supplementary.	14,80	14,80	14,80	...
Amount surrendered during the year (31 March 2014)				...

**Notes and Comments:**

**30.1. Revenue:**

**30.1.1.** ₹ 10,22.70 lakh was surrendered during the year, as anticipated surplus to the requirement, but actual saving worked out to ₹ 5,99.20 lakh only.

**30.1.2.** Since the actual expenditure of ₹ 16,84.36 lakh did not even come up to the original budget provision of ₹ 17,28.01 lakh, supplementary provision of ₹ 5,55.55 lakh obtained during the year proved unjustified.

**Grant No. 30 Disaster Management and Rehabilitation-Contd.**

**30.1.3.** Saving of ₹ 9,08.10 lakh and ₹ 8,95.83 lakh (50.93 percent and 34.53 percent of the total budget provision) respectively also occurred during the year 2011-12 and 2012-13.

**30.1.4.** Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
<b>(In lakh of rupees)</b>				
(i)	<b>2245 Relief on account of Natural Calamities</b>			
	80 General			
	103 Assistance to State from National Disaster Response Fund			
	04 National Disaster Response Fund			
	O. 4,56.60			
	R. (-)4,56.60	...	...	...
(ii)	<b>(05) Finance Commission Recommendation</b>			
	05 State Disaster Response Fund			
	101 Transfer to Reserve Funds and Deposit Accounts State Disaster Response Fund			
	03 Capacity Building Fund (FC)			
	O. 1,00.00			
	R. (-)1,00.00	...	...	...
<p>Withdrawal of entire original provision of ₹ 4,56.00 lakh and ₹ 1,00.00 lakh respectively at serial number (i) and (ii) by way of surrender was due to non-release of fund by the Government of India.</p>				
(iii)	<b>(05) Finance Commission Recommendation</b>			
	01 State Disaster Response Fund (FC)			
	O. 8,91.00			
	R. (-)4,45.50	4,45.50	8,69.00	(+)4,23.50

Reduction of ₹ 4,45.50 lakh from the provision by way of surrender was due to non-release of second instalment of fund by the Government of India.

Reasons for final excess of ₹ 4,23.50 lakh have not been intimated (September 2014).

**Grant No. 30 Disaster Management and Rehabilitation-Concl.**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
			(In lakh of rupees)	
(iv)	<b>2235 Social Security and Welfare</b>			
	01 Rehabilitation			
	001 Direction and Administration			
	01 Direction			
	O. 1,80.31			
	R. (-)19.50	1,60.81	1,60.81	...

Reduction of ₹ 19.50 lakh from the provision was the net effect of decrease of ₹ 20.60 lakh by way of surrender and ₹ 1.90 lakh through re-appropriation both due to non-filling up of vacant posts and non-payment of dearness allowance and increase of ₹ 3.00 lakh through re-appropriation due to increase of four programmes in connection with awareness campaign, hiring of extra vehicles in connection with disaster management and increased rate of wages.

**Grant No. 31 Agriculture**

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-)</b>
<b>(In thousand of rupees)</b>				
<b>31.1. Revenue:</b>				
<b>Major Heads:</b>				
<b>2401</b>	<b>Crop Husbandry</b>			
<b>2415</b>	<b>Agricultural Research and Education</b>			
Original	1,75,29,27			
Supplementary	1,03,20,00	2,78,49,27	1,67,81,06	(-)1,10,68,21
Amount surrendered during the year (31 March 2014)				1,10,67,84

**31.2. Capital:****Major Heads:****7610 Loan to Government  
Servants, etc**

Original	...			
Supplementary	1,17,20	1,17,20	1,13,60	(-)3,60
Amount surrendered during the year (31 March 2014)				3,60

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

**31.1.1.** Out of the available saving of ₹ 1,10,68.21 lakh, ₹ 1,10,67.84 lakh was surrendered during the year.

**31.1.2.** Since the actual expenditure of ₹ 1,67,81.06 lakh did not even come up to the original budget provision of ₹ 1,75,29.27 lakh, supplementary provision of ₹ 1,03,20.00 lakh obtained during the year proved unjustified.

**Grant No. 31 Agriculture-Contd.**

31.1.3. Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakh of rupees)				
(i)	<b>2401 Crop Husbandry</b>			
	800 Other Expenditure			
	05 Rashtriya Krishi Vikas Yojana(ACA)			
	O. 1,48,55.00			
	R.(-)1,07,41.00	41,14.00	41,14.00	...

Reasons for reduction of ₹ 1,07,41.00 lakh from the provision by way of surrender were not stated

<b>(03) Centrally Sponsored Scheme</b>				
(ii)	<b>2415 Agricultural Research and Education</b>			
	01 Crop Husbandry			
	800 Other Expenditure			
	02 Quality Control Arrangement on Seeds (CSS)			
	S. 1,66.86			
	R. (-)1,01.54	65.32	65.32	...

Withdrawal of ₹ 1,01.54 lakh from the provision was the net effect of (a) decrease of (a) ₹ 99.39 lakh by way of surrender specific reasons thereof not stated and (b) ₹ 2.15 lakh through re-appropriation due to re-provision of fund to meet excess expenditure in other sub-heads of account.

(iii)	<b>2415 Agricultural Research and Education</b>			
	01 Crop Husbandry			
	800 Other Expenditure			
	77 Rashtriya Krishi Vikas Yojana(ACA)			
	S. 2,40.00			
	R. (-)1,00.00	1,40.00	1,40.00	...

Reduction of ₹ 1,00.00 lakh from the provision by way of surrender was due to excess allocation of fund.

**Grant No. 31 Agriculture-Concltd.**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(iv)	<b>2401 Crop Husbandry</b>			
	001 Direction and Administration			
	02 Administration			
	O. 19,07.40			
	S. 60.00			
	R. (-)85.93	18,81.47	18,81.34	(-)0.13

Reduction of ₹ 85.93 lakh from the provision by way of surrender was due to non-filling up of vacant posts.

Reasons for saving of ₹ 0.13 lakh have not been intimated (September 2014).

Saving of ₹ 0.02 lakh in 2012-13 also occurred under this head.

(v)	<b>2415 Agricultural Research and Education</b>			
	01 Crop Husbandry			
	277 Education			
	02 Integrated Training Centre			
	O. 1,16.30			
	R. (-)18.00	98.30	98.18	(-)0.12

Withdrawal of ₹ 18.00 lakh from the provision by way of surrender was due to non-filling up of posts.

(vi)	<b>2401 Crop Husbandry</b>			
	001 Direction and Administration			
	01 Direction			
	O. 2,23.65			
	R. (-)10.73	2,12.92	2,12.91	(-)0.01

Reduction of ₹ 10.73 lakh from the provision by way of surrender was due to non-filling up of vacant posts.

Reasons for saving of ₹ 0.12 lakh and ₹ 0.01 lakh at serial number (v) and (vi) respectively have not been intimated (September 2014).

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-)</b>
<b>(In thousand of rupees)</b>				
<b>32.1. Revenue:</b>				
<b>Major Head:</b>				
<b>2401</b>	<b>Crop Husbandry</b>			
Original	22,41,70			
Supplementary	90,88,16	1,13,29,86	1,07,49,87	(-)5,79,99
Amount surrendered during the year (31 March 2014)				5,79,85
<b>32.2. Capital:</b>				
<b>Major Head:</b>				
<b>4401</b>	<b>Capital Outlay on Crop Husbandry</b>			
<b>7610</b>	<b>Loan to Government Servants, etc</b>			
Original	34,00			
Supplementary	1,32,56	1,66,56	1,66,56	...
Amount surrendered during the year(31 March 2014)				...

**Notes and Comments:**

**32.1. Revenue:**

**32.1.1.** Out of the available saving of ₹ 5,79.99 lakh, ₹ 5,79.85 lakh was surrendered during the year.

**32.1.2.** In view of the final saving of ₹ 5,79.99 lakh, supplementary provision of ₹ 90,88.16 lakh obtained during the year proved excessive.

**Grant No. 32 Horticulture-Concl.**

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

**32.1.3.** Saving occurred mainly under:

(i)	<b>2401 Crop Husbandry</b>			
	119 Horticulture and Vegetable Crops			
	77 RKVY (ACA)			
	S 11,93.00			
	R (-)5,03.00	6,90.00	6,89.99	(-)0.01

Reduction of ₹ 5,03.00 lakh from the provision by way of surrender was due to non-receipt of release order from the Central Government.

(ii)	<b>2401 Crop Husbandry</b>			
	001 Direction and Administration			
	02 Administration			
	O. 17,93.25			
	R. (-)67.57	17,25.68	17,25.57	(-)0.11

Withdrawal of ₹ 67.57 lakh from the provision was the net effect of (a) decrease of ₹ 65.75 lakh by way of surrender due to non-filling up of vacant posts, (b) further decrease of ₹ 5.40 lakh through re-appropriation due to re-provision of fund to other sub-heads of account and (c) increase of ₹ 3.58 lakh through re-appropriation by re-provision of fund from other sub-heads of account.

(iii)	01 Direction			
	O. 3,86.10			
	S 37.16			
	R. (-)13.98	4,09.28	4,09.27	(-)0.01

Reduction of ₹ 13.98 lakh from the provision was the net effect of (a) decrease of ₹ 11.10 lakh by way of surrender, reasons thereof not stated, (b) further decrease of ₹ 4.98 lakh through re-appropriation for re-provision of fund to other sub-heads of account and (c) increase of ₹ 2.10 lakh through re-appropriation by re-provision of fund from other sub-heads of account.

Reasons for final saving of ₹ 0.01 lakh, ₹ 0.11 lakh and ₹ 0.01 lakh at serial number (i), (ii) and (iii) respectively have not been intimated (September 2014).



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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-)</b>
<b>(In thousand of rupees)</b>				
<b>33.1. Revenue:</b>				
<b>Major Head:</b>				
<b>2402</b>	<b>Soil and Water Conservation</b>			
Original	18,19,53			
Supplementary	37,56,52	55,76,05	52,10,90	(-)3,65,15
Amount surrendered during the year (31 March 2014)				3,65,67
<b>33.2. Capital:</b>				
<b>Major Heads:</b>				
<b>4402</b>	<b>Capital Outlay on Soil and Water Conservation</b>			
<b>7610</b>	<b>Loans to Government Servants, etc</b>			
Original	...			
Supplementary	5,24,00	5,24,00	5,24,00	...
Amount surrendered during the year (31 March 2014)				...

**Notes and Comments:**

**33.1. Revenue:**

**33.1.1.** ₹ 3,65.67 lakh was surrendered during the year, as anticipated surplus to the requirement, but actual saving worked out to ₹ 3,65.15 lakh.

**33.1.2.** In view of the final saving of ₹ 3,65.15 lakh, supplementary provision of ₹ 37,56.52 lakh obtained during the year proved excessive.

**Grant No. 33 Soil and Water Conservation-Concl.**

33.1.3. Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	<b>2402 Soil and Water Conservation</b>			
	800 Other Expenditure			
	77 Rashtriya Krishi Vikas Yojana (ACA)			
	S. 5,80.00			
	R. (-)2,50.00	3,30.00	3,30.00	...

Reduction of ₹ 2,50.00 lakh from the provision by way of surrender was due to non-receipt of sanction from the Government of India.

(ii)	102 Soil Conservation			
	02 NABARD			
	O. 3,62.00			
	R. (-)1,15.67	2,46.33	2,46.33	...

Withdrawal of ₹ 1,15.67 lakh from the provision by way of surrender was due to excess allotment of fund in the budget.

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-)</b>
<b>(In thousand of rupees)</b>				
<b>34.1.</b>	<b>Revenue:</b>			
	<b>Major Heads:</b>			
<b>2403</b>	<b>Animal Husbandry</b>			
<b>2404</b>	<b>Dairy Development</b>			
Original	35,36,58			
Supplementary	1,12,51,47	1,47,88,05	1,37,30,07	(-)10,57,98
Amount surrendered during the year (31 March 2014)				10,90,05
<b>34.2.</b>	<b>Capital:</b>			
	<b>Major Heads:</b>			
<b>4403</b>	<b>Capital Outlay on Animal Husbandry</b>			
<b>7610</b>	<b>Loans to Government Servant, etc</b>			
Original	4,70,00			
Supplementary	6,19,14	10,89,14	5,94,39	(-)4,94,75
Amount surrendered during the year (31 March 2014)				4,94,74

**Notes and Comments:**

**34.1. Revenue:**

**34.1.1.** ₹ 10,90.05 lakh was surrendered during the year, as anticipated surplus to the requirement, but actual saving worked out to ₹ 10,57.98 lakh.

**34.1.2.** In view of the final saving of ₹ 10,57.98 lakh, supplementary provision of ₹ 1,12,51.47 lakh, during the year proved excessive.

**Grant No. 34 Animal Husbandry and Veterinary-Contd.**

34.1.3. Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	<b>2403 Animal Husbandry</b>			
	800 Other Expenditure			
	77 Rashtryia Krishi Vikas Yojana (ACA)			
	S. 14,50.00			
	R. (-)7,58.74	6,91.26	6,91.26	...
(ii)	<b>(03) Centrally Sponsored Scheme</b>			
	101 Veterinary Services and Animal Health			
	02 Control of Animal Disease (CSS)			
	S. 3,98.94			
	R. (-)2,76.34	1,22.60	1,22.58	(-)0.02
(iii)	001 Direction and Administration			
	01 Direction			
	O. 2,00.84			
	S. 1,34.96			
	R. (-)65.65	2,70.15	2,70.11	(-)0.04
(iv)	<b>(03) Centrally Sponsored Scheme</b>			
	107 Fodder and Feed Development			
	03 Grassland Development and Env. of Celluloses Waste (CSS)			
	S. 2,00.00			
	R. (-)21.50	1,78.50	1,78.50	...

Reasons for reduction of ₹ 7,58.74 lakh and ₹ 2,76.34 lakh from the provision at serial number (i) and (ii) respectively by way of surrender were not stated.

Reasons for final saving of ₹ 0.02 lakh have not been intimated (September 2014).

Withdrawal of ₹ 65.65 lakh from the provision was the net effect of decrease of (a) ₹ 65.25 lakh through re-appropriation and (b) ₹ 0.40 lakh by way of surrender-reasons thereof not stated.

Reasons for final saving of ₹ 0.04 lakh have not been intimated (September 2014).

Reasons for reduction of ₹ 21.50 lakh from the provision by way of surrender were not stated.

**Grant No. 34 Animal Husbandry and Veterinary-Contd.**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakh of rupees)				
(v)	<b>2403 Animal Husbandry</b>			
	105 Piggery Development			
	01 Piggery Development			
	O. 2,33.83			
	R. (-)13.00	2,20.83	2,16.39	(-)4.44

Withdrawal of ₹ 13.00 lakh from the provision through re-appropriation was the net result of decrease of ₹ 23.73 lakh and increase of ₹ 10.73 lakh - reasons thereof not stated.

Reasons for final saving of ₹ 4.44 lakh have not been intimated (September 2014).

(vi)	<b>2404 Dairy Development</b>			
	102 Dairy Development Projects			
	01 Dairy Development			
	O. 1,38.80			
	R. (-)15.22	1,23.58	1,23.55	(-)0.03

Reduction of ₹ 15.22 lakh from the provision was the net effect of (a) decrease of ₹ 16.49 lakh through re-appropriation, (b) further decrease of ₹ 1.00 lakh by way of surrender and (c) increase of ₹ 2.27 lakh through re-appropriation-reasons thereof not stated.

Reasons for final saving of ₹ 0.03 lakh have not been intimated (September 2014).

(vii)	<b>(03) Centrally Sponsored Scheme</b>			
	<b>2403 Animal Husbandry</b>			
	113 Administrative Investigation and Statistics			
	03 Live-Stock Census (CSS)			
	S. 62.22			
	R. (-)19.41	42.81	51.01	(+)8.20

Withdrawal of ₹ 19.41 lakh from the provision was the net result of decrease of ₹ 23.77 lakh by way of surrender and increase of ₹ 4.36 lakh through re-appropriation-reasons thereof not stated.

Reasons for final excess of ₹ 8.20 lakh have not been intimated (September 2014).

**Grant No. 34 Animal Husbandry and Veterinary-Concltd.**

**34.1.4.** Saving mentioned at note 34.1.3 above was partly offset by excess under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakh of rupees)				
(i)	<b>2403 Animal Husbandry</b>			
	101 Veterinary Services and Animal Health			
	01 Hospital and Dispensary			
	O. 13,03.84			
	R. 1,13.57	14,17.41	14,13.88	(-)3.53

Augmentation of provision by ₹ 1,13.57 lakh was the net effect of (a) increase of ₹ 1,14.83 lakh through re-appropriation, (b) decrease of ₹ 0.96 lakh through re-appropriation and (c) further decrease of ₹ 0.30 lakh by way of surrender-reasons thereof not stated.

Reasons for final saving of ₹ 3.53 lakh have not been intimated (September 2014).

(ii)	113 Administrative Investigation and Statistics			
	04 Sample Survey and Statistics (SMS-ACA)			
	O. 30.72			
	R. 23.77	54.49	56.30	(+)1.81

Augmentation of provision by ₹ 23.77 lakh was the net effect of (a) increase of ₹ 26.28 lakh through re-appropriation, (b) decrease of ₹ 2.41 lakh through re-appropriation and (c) further decrease of ₹ 0.10 lakh by way of surrender-reasons thereof not stated.

Reasons for final excess of ₹ 1.81 lakh have not been intimated (September 2014).

**34.2. Capital:**

**34.2.1.** Out of the available saving of ₹ 4,94.75 lakh, ₹ 4,94.74 lakh was surrendered during the year.

**34.2.2.** In view of the final saving of ₹ 4,94.75 lakh, supplementary provision of ₹ 6,19.14 lakh obtained during the year proved excessive.

**34.2.3.** Saving occurred under the Major-Head of account-4403 **Capital Outlay on Animal Husbandry-800-Other Expenditure-02-Animal Slaughter House/NABARD**-where original and supplementary provision of ₹ 4,70.00 lakh and ₹ 4,80.00 lakh was reduced by ₹ 4,94.74 lakh through surrender reasons thereof not stated and against the available fund of ₹ 4,55.26 lakh, ₹ 4,55.25 lakh was incurred as expenditure resulting final saving of ₹ 0.01 lakh reasons thereof have not been intimated (September 2014).

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-)</b>
<b>(In thousand of rupees)</b>				
<b>35.1.</b>	<b>Revenue:</b>			
	<b>Major Head:</b>			
<b>2405</b>	<b>Fisheries</b>			
Original	6,70,55			
Supplementary	24,91,84	31,62,39	27,38,80	(-)4,23,59
Amount surrendered during the year (31 March 2014)				4,28,19

**35.1. Capital:**

**Major Head:**

**7610 Loans to Government  
Servants, etc**

Original	...			
Supplementary	7,80	7,80	7,71	(-)9
Amount surrendered during the year (31 March 2014)				...

**Notes and comments:**

**35.1. Revenue:**

**35.1.1.** ₹ 4,28.19 lakh was surrendered during the year, as anticipated surplus to the requirement, but actual saving worked out to ₹ 4,23.59 lakh.

**35.1.2.** In view of the final saving of ₹ 4,23.59 lakh, supplementary provision of ₹ 24,91.84 lakh obtained during the year proved excessive.

**Grant No. 35 Fisheries-Concl.**

35.1.3. Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
<b>(In lakh of rupees)</b>				
(i)	<b>2405 Fisheries</b>			
	800 Other Expenditure			
	77 Rashtriya Krishi Vikash Yojana (ACA)			
	S. 8,81.00			
	R. (-)4,25.00	4,56.00	4,57.03	(+)1.03

Saving of ₹ 4,25.00 lakh from the provision by way of surrender was stated to be due to non-release of fund by the Government of India.

Reasons for final excess of ₹ 1.03 lakh have not been intimated (September 2014).

35.1.4. Saving mentioned at note 35.1.3 above was partly offset by excess under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
<b>(In lakh of rupees)</b>				
(i)	<b>2405 Fisheries</b>			
	001 Direction and Administration			
	01 Direction			
	O. 1,80.15			
	S. 37.21	2,17.36	2,28.20	(+)10.84

Reasons for final excess of ₹ 10.84 lakh have not been intimated (September 2014).



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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-)</b>
<b>(In thousand of rupees)</b>				
<b>36.1.</b>	<b>Revenue:</b>			
	<b>Major Heads:</b>			
<b>2406</b>	<b>Forestry and Wild Life</b>			
<b>3435</b>	<b>Ecology and Environment</b>			
Original	84,42,04			
Supplementary	60,94,50	1,45,36,54	92,86,10	(-)52,50,44
Amount surrendered during the year (31 March 2014)				52,49,75

**36.2.Capital:**

**Major Head:**

**7610 Loans to Government  
Servants, etc**

Original	...			
Supplementary	15,80	15,80	15,80	...
Amount surrendered during the year (31 March 2014)				...

**Notes and Comments:**

**36.1. Revenue:**

**36.1.1.** Out of the available saving of ₹ 52,50.44 lakh, ₹ 52,49.75 lakh was surrendered during the year.

**36.1.2.** In view of the final saving of ₹ 52,50.44 lakh, supplementary provision of ₹ 60,94.50 lakh obtained during the year proved excessive.

**36.1.3.** Saving of ₹ 3,56.24 lakh and ₹ 23,60.79 lakh (5.33 percent and 22.32 percent of the total budget provision) respectively also occurred during the year 2011-12 and 2012-13.

**Grant No. 36 Environment and Forests-Concl'd.**

36.1.4. Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	<b>(05) Finance Commission Recommendation</b>			
	<b>2406 Forestry and Wild Life</b>			
	01 Forestry			
	800 Other Expenditure			
	02 Maintenance of Forest (TFC)			
	O. 42,80.00			
	S. 42,80.00			
	R. (-)52,43.20	33,16.80	33,16.40	(-)0.40

Provision was reduced by ₹ 52,43.20 lakh by way of surrender, of which ₹ 42,80.00 lakh was reportedly due to compliance of instruction of the Government of India and reasons for the balance amount (₹ 9,63.20 lakh) was not stated.

Final saving of ₹ 0.40 lakh was intimated to be as normal saving (September 2014).

(ii)	001 Direction and Administration			
	01 Direction			
	O. 14,74.89			
	S. 70.67			
	R. (-)11.86	15,33.70	15,34.08	(+)0.38

Withdrawal of ₹ 11.86 lakh from the provision was the net effect of (a) decrease of ₹ 12.15 lakh through re-appropriation due to re-provision of fund to other sub-heads of account, (b) further decrease of ₹ 4.70 lakh by way of surrender, reasons thereof not stated and (c) increase of ₹ 4.99 lakh through re-appropriation-reasons also not stated.

Reasons for final excess of ₹ 0.38 lakh as intimated is not tenable (September 2014).

Final excess of ₹ 1.54 lakh also occurred during the year 2011-12.

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-)</b>
<b>(In thousand of rupees)</b>				
<b>37.1.</b>	<b>Revenue:</b>			
	<b>Major Head:</b>			
<b>2425</b>	<b>Co-operation</b>			
Original	9,88,74			
Supplementary	2,92,78	12,81,52	12,54,74	(-)26,78
Amount surrendered during the year (31 March 2014)				40
<b>37.2.</b>	<b>Capital:</b>			
	<b>Major Heads:</b>			
<b>4425</b>	<b>Capital Outlay on Co-operation</b>			
<b>6425</b>	<b>Loans for Co-operation</b>			
<b>7610</b>	<b>Loans to Government Servants, etc</b>			
Original	1,13,00			
Supplementary	25,00	1,38,00	65,62	(-)72,38
Amount surrendered during the year (31 March 2014)				...

**Notes and Comments:**

**37.2. Capital:**

**37.2.1.** No amount of available saving of ₹ 72.38 lakh was surrendered during the year

**37.2.2.** Since the actual expenditure of ₹ 65.62 lakh did not even come up to the original budget provision of ₹ 1,13.00 lakh, the supplementary provision of ₹ 25.00 lakh obtained during the year proved unjustified.

**37.2.3.** Saving of ₹ 1,50.63 lakh and ₹ 26.50 lakh (72.77 percent and 23.45 percent of the total budget provision) respectively also occurred during the year 2011-12 and 2012-13.

**Grant No. 37 Co-operation-Concl.**

37.1.4. Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	<b>6425 Loans for Co-operation</b>			
	108 Loans to other Co-operatives			
	01 Consumer Co-op Societies			
	O. 75.00	75.00	28.70	(-)46.30
(ii)	02 Consumer Co-op Societies/NCDC			
	O. 38.00	38.00	11.92	(-)26.08

Final saving of ₹ 46.30 lakh and ₹ 26.08 lakh respectively at serial number (i) and (ii) was intimated to be due to non-release of the balance amount of fund by the NCDC, Government of India (September 2014).

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-)</b>
<b>(In thousand of rupees)</b>				
<b>38.1.</b>	<b>Revenue:</b>			
<b>Major Heads:</b>				
<b>2501</b>	<b>Special Programmes for Rural Development</b>			
<b>2505</b>	<b>Rural Employment</b>			
<b>2515</b>	<b>Other Rural Development Programmes</b>			
<b>2575</b>	<b>Other Special Areas Programmes</b>			
Original	54,73,40			
Supplementary	32,67,15	87,40,55	77,00,77	(-)10,39,78
Amount surrendered during the year (31 March 2014)				10,09,94
<b>38.2.</b>	<b>Capital:</b>			
<b>Major Heads:</b>				
<b>4515</b>	<b>Capital Outlay on Other Rural Development Programmes</b>			
<b>4575</b>	<b>Capital Outlay on Other Special Areas Programmes</b>			
<b>7610</b>	<b>Loans to Government Servants, etc</b>			
Original	44,32,00			
Supplementary	2,14,35	46,46,35	44,01,75	(-)2,44,60
Amount surrendered during the year (31 March 2014)				2,44,55

**Grant No. 38 Rural Development-Contd.****Notes and Comments:****38.1. Revenue:**

**38.1.1.** Out of the available saving of ₹ 10,39.78 lakh, ₹ 10,09.94 lakh was surrendered during the year.

**38.1.2.** In view of the final saving of ₹ 10,39.78 lakh, supplementary provision of ₹ 32,67.15 lakh obtained during the year proved excessive.

**38.1.3.** Saving of ₹ 4,86.35 lakh and ₹ 12,44.13 lakh (7.24 percent and 14.04 percent of the total budget provision) also occurred during the year 2011-12 and 2012-13 respectively.

**38.1.4.** Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakh of rupees)				
(i)	<b>2575 Other Special Areas Programmes</b>			
	02 Backward Areas			
	101 Backward Region Grant Fund			
	01 Backward Districts/Area Fund			
	O. 25,58.00			
	S. 7,34.00			
	R. (-)7,30.00	25,62.00	25,62.00	...

Reduction of ₹ 7,30.00 lakh from the provision by way of surrender was due to non-receipt of fund from the Government of India.

(ii)	<b>2515 Other Rural Development Programmes</b>			
	001 Direction and Administration			
	03 Block Level Administration			
	O. 13,48.70			
	R. (-)1,62.14	11,86.56	11,75.88	(-)10.68

Withdrawal of ₹ 1,62.14 lakh from the provision was the net effect of (a) decrease of ₹ 1,62.86 lakh by way of surrender, reasons thereof not stated, (b) further decrease of ₹ 4.80 lakh through re-appropriation due to re-provision of fund to other sub-heads of account and (c) increase of ₹ 5.52 lakh through re-appropriation-reasons not stated.

Reasons for final saving of ₹ 10.68 lakh have not been intimated (September 2014).

**Grant No. 38 Rural Development-Contd.**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(iii)	<b>2515 Other Rural Development Programmes</b>			
	001 Direction and Administration			
	01 Direction			
	O. 4,91.00			
	R. (-)43.77	4,47.23	4,32.16	(-)15.07

Reduction of ₹ 43.77 lakh from the provision was the net effect of decrease of (a) ₹ 42.55 lakh by way of surrender and (b) ₹ 5.52 lakh through re-appropriation, reasons for both (a) and (b) not stated and (c) increase of ₹ 4.30 lakh through re-appropriation due to extension of services of three Junior Engineers on contract basis.

Reasons for final saving of ₹ 15.07 lakh have not been intimated (September 2014).

(iv)	02 Administration			
	O. 4,21.60			
	R. (-)37.74	3,83.86	3,82.28	(-)1.58

Reasons for withdrawal of ₹ 37.74 lakh from the provision by way of surrender were not stated.

Reasons for final saving of ₹ 1.58 lakh have not been intimated (September 2014).

(v)	<b>2505 Rural Employment</b>			
	02 <i>National Rural Employment Programme</i>			
	101 National Rural Employment Programme			
	01 NREGS			
	S. 12,22.46			
	R. (-)27.77	11,94.69	11,94.69	...

Reasons for reduction of ₹ 27.77 lakh from the provision through re-appropriation were not stated.

**Grant No. 38 Rural Development-Contd.**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(vi)	<b>(05) Finance Commission Recommendation</b>			
	<b>2515 Other Rural Development Programmes</b>			
	800 Other Expenditure			
	02 Incentive for UID Registration(FC)			
	O. 24.00			
	R. (-)24.00	...	...	...

Withdrawal of entire original provision of ₹ 24.00 lakh by way of surrender was reportedly due to instruction from Principal Adviser, Planning and Programme Implementation Department.

(vii)	<b>2501 Special Programmes for Rural Development</b>			
	05 <i>Wasteland Development</i>			
	101 National Wasteland Development Programme			
	02 Integrated Watershed Management Programme			
	S. 9,52.01			
	R. (-)20.92	9,31.09	9,31.35	(+)0.26

Reasons for withdrawal of ₹ 20.92 lakh from the provision through re-appropriation were not stated.

(viii)	<b>2501 Special Programmes for Rural Development</b>			
	01 <i>Integrated Rural Development Programme</i>			
	001 Direction and Administration			
	02 Administration of RD Programme			
	O. 3,57.70			
	R. (-)15.59	3,42.11	3,42.42	(+)0.31

Reduction of ₹ 15.59 lakh from the provision was the net effect of decrease of (a) ₹ 10.45 lakh by way of surrender, (b) ₹ 8.88 lakh through re-appropriation and (c) increase of ₹ 3.74 lakh through re-appropriation-reasons for (a),(b) and (c) were not stated.

Reasons for final excess of ₹ 0.26 lakh and ₹ 0.31 lakh at serial number (vii) and (viii) respectively have not been intimated (September 2014).



**Grant No. 38 Rural Development-Contd.**

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

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakh of rupees)				
(i)	<b>2501 Special Programmes for Rural Development</b>			
	01 <i>Integrated Rural Development programme</i>			
	101 Subsidy to District Rural Development Agencies			
	01 Administration of DRDA			
	S. 30.99			
	R. 26.33	57.32	57.31	(-)0.01

Reasons for augmentation of provision by ₹ 26.33 lakh through re-appropriation were not stated.

Reasons for final saving of ₹ 0.01 lakh have not been intimated (September 2014).

(ii)	05 <i>Wasteland Development</i>			
	101 National Wasteland Development Programme			
	01 Integrated Wasteland Dev. Prog.			
	S. 1,21.93			
	R. 20.92	1,42.85	1,42.85	...

Reasons for increase of provision by ₹ 20.92 lakh through re-appropriation were not stated.

**Grant No. 38 Rural Development-Contd.****38.2. Capital:**

**38.2.1.** Out of the available saving of ₹ 2,44.60 lakh, ₹ 2,44.55 lakh was surrendered during the year.

**38.2.2.** Since the actual expenditure of ₹ 44,01.75 lakh did not even come up to the original provision of ₹ 44,32.00 lakh, supplementary provision of ₹ 2,14.35 lakh obtained during the year proved unjustified.

**38.2.3.** Saving of ₹ 4,49.72 lakh and ₹ 55.06 lakh (9.01 percent and 1.13 percent of the total provision) also occurred during the year 2011-12 and 2012-13 respectively.

**38.2.4.** Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakh of rupees)				
(i)	<b>(07 Non Lapsable Central Pool of Resource</b>			
	<b>4515 Capital Outlay on other Rural Development Programmes</b>			
	102 Community Development			
	04 Construction of Market Building at Vairengte/NLCPR			
	S. 1,39.55			
	R. (-)1,39.55	...	...	...

Withdrawal of entire supplementary provision of ₹ 1,39.55 lakh by way of surrender was reportedly due to re-provision of fund for the next year due to transfer of work to PWD.

(ii)	<b>4575 Capital Outlay on other Special Development Programmes</b>			
	06 <i>Border Area Development</i>			
	101 Border Area Development Programme			
	01 BADP under RD Department			
	O. 40,32.00			
	R. (-)55.00	39,77.00	39,77.00	...

Reduction of ₹ 55.00 lakh from the provision by way of surrender was due to non-receipt of fund from the Government of India.

**Grant No. 38 Rural Development-Concl.**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-)</b>
			<b>(In lakh of rupees)</b>	
(iii)	<b>4515 Capital Outlay on other Rural Development Programmes</b>			
	800 Other Expenditure			
	01 Assistance to Rural Housing			
	O. 1,00.00			
	R. (-)50.00	50.00	49.95	(-)0.05

Withdrawal of ₹ 50.00 lakh from the provision by way of surrender was due to re-provision of fund to other sub-heads of account.

Reasons for final saving of ₹ 0.05 lakh have not been intimated (September 2014).

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-)</b>
<b>(In thousand of rupees)</b>				
<b>39.1. Revenue:</b>				
<b>Major Heads:</b>				
<b>2501</b>	<b>Special Programmes for Rural Development</b>			
<b>2801</b>	<b>Power</b>			
<b>2810</b>	<b>Non-Conventional Sources of Energy</b>			
Original	2,79,10,04			
Supplementary	51,23,37	3,30,33,41	3,17,16,33	(-)13,17,08
Amount surrendered during the year (31 March 2014)				13,32,50
<b>39.2. Capital:</b>				
<b>Major Heads:</b>				
<b>4801</b>	<b>Capital Outlay on Power Projects</b>			
<b>7610</b>	<b>Loans to Government Servants, etc</b>			
Original	15,00,00			
Supplementary	64,89,56	79,89,56	66,06,44	(-)13,83,12
Amount surrendered during the year (31 March 2014)				13,83,14

**Notes and Comments:**

**39.2. Capital:**

**39.2.1.** ₹ 13,83.14 lakh was surrendered during the year, as anticipated surplus to the requirement but actual saving worked out to ₹ 13,83.12 lakh.

**Grant No. 39 Power-Concl.**

**39.2.2.** In view of the final saving of ₹ 13,83.12 lakh, supplementary provision of ₹ 64,89.56 lakh obtained during the year proved excessive.

**39.2.3.** Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakh of rupees)				
(i)	<b>(07) Non Lapsable Central Pool of Resources</b>			
	<b>4801 Capital Outlay on Power Projects</b>			
	05 <i>Transmission and Distribution</i>			
	800 Other Expenditure			
	14 Construction of 132kV line S/C Aizawl (Melriat) to Lunglei/NLCPR			
	S. 15,03.38			
	R. (-)13,83.12	1,20.26	1,20.26	...

Reduction of ₹ 13,83.12 lakh from the provision by way of surrender was due to non-receipt of bills in time for payment.

(ii)	01 <i>Hydel Generation</i>			
	800 Other Expenditure			
	12 Construction of Tlawva (NABARD)			
	O. 15,00.00			
	R. (-)4,60.00	10,40.00	10,40.00	...

Withdrawal of ₹ 4,60.00 lakh from the provision through re-appropriation was reportedly due to re-provision of fund to other sub-heads of account.

**39.2.4.** Saving mentioned at note 39.2.3 was partly offset by excess under the Major-Head-**4801 Capital Outlay on Power Projects-01-Hydel Generation- 800-Other Expenditure-14-Survey of Kawlbem SHP**-where the supplementary provision of ₹ 11,40.00 lakh was increased by ₹ 4,60.00 lakh through re-appropriation due to requirement of more fund.

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-)</b>
<b>(In thousand of rupees)</b>				
<b>40.1.</b>	<b>Revenue:</b>			
	<b>Major Heads:</b>			
<b>2851</b>	<b>Village and Small Industries</b>			
<b>2852</b>	<b>Industries</b>			
<b>2853</b>	<b>Non-ferrous Mining and Metallurgical Industries</b>			
Original	42,01,46			
Supplementary	63,51,20	1,05,52,66	1,04,51,08	(-)1,01,58
Amount surrendered during the year (31 March 2014)				42,46
<b>40.1.</b>	<b>Capital:</b>			
	<b>Major Head:</b>			
<b>7610</b>	<b>Loans to Government Servants, etc</b>			
Original	...			
Supplementary	46,60	46,60	46,60	...
Amount surrendered during the year (31 March 2014)				...

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-)</b>
<b>(In thousand of rupees)</b>				
<b>41.1.</b>	<b>Revenue:</b>			
	<b>Major Head:</b>			
<b>2851</b>	<b>Village and Small Industries</b>			
Original	11,56,85			
Supplementary	8,93,70	20,50,55	18,81,74	(-)1,68,81
Amount surrendered during the year (31 March 2014)				1,84,53

**41.2. Capital:**

**Major Head:**

**7610 Loans to Government  
Servant, etc**

Original	...			
Supplementary	14,00	14,00	14,00	...
Amount surrendered during the year (31 March 2014)				...

**Notes and Comments:**

**41.1. Revenue:**

**41.1.1.** ₹ 1,84.53 lakh was surrendered during the year, as anticipated surplus to the requirement, but actual saving worked out to ₹ 1,68.81 lakh.

**41.1.2.** In view of the final saving of ₹ 1,68.81 lakh, supplementary provision of ₹ 8,93.70 lakh obtained during the year proved excessive.

**41.1.3.** Saving occurred under the Major-Head-2851 Village and Small Industries-800 -Other Expenditure-77-Rashtryia Krishi Vikas Yojana (ACA)-where the supplementary provision of ₹ 4,00.00 lakh was reduced by ₹ 1,80.00 lakh through re-appropriation-reasons thereof not stated.

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-)</b>
<b>(In thousand of rupees)</b>				
<b>42.1. Revenue:</b>				
<b>Major Heads:</b>				
<b>2041</b>	<b>Taxes on Vehicles</b>			
<b>2057</b>	<b>Supplies and Disposals</b>			
<b>3055</b>	<b>Road Transport</b>			
<b>3056</b>	<b>Inland Water Transport</b>			
Original	43,65,81			
Supplementary	88,00	44,53,81	34,90,66	(-)9,63,15
Amount surrendered during the year (31 March 2014)				7,74.03
<b>42.2. Capital:</b>				
<b>Major Heads:</b>				
<b>5055</b>	<b>Capital Outlay on Road Transport</b>			
<b>7610</b>	<b>Loans to Government Servant, etc</b>			
Original	25,10			
Supplementary	22,80	47,90	47,84	(-)6
Amount surrendered during the year (31 March 2014)				...

**Notes and Comments:**

**42.1. Revenue:**

**42.1.1.** Out of the available saving of ₹ 9,63.15 lakh, ₹ 7,74.03 lakh only was surrendered during the year and thereby 19.64 percent of the total saving was not surrendered.



**Grant No. 42 Transport-Contd.**

**42.1.2.** Since the actual expenditure of ₹ 34,90.66 lakh did not even come up to the original budget provision of ₹ 43,65.81 lakh, supplementary provision of ₹ 88.00 lakh obtained during the year proved unjustified.

**42.1.3.** Saving of ₹ 7,79.99 lakh and ₹ 12,41.39 lakh (22.76 and 28.86 percent of the total budget provision) also occurred during the year 2011-12 and 2012-13 respectively.

**42.1.4.** Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakh of rupees)				
(i)	<b>3055 Road Transport</b>			
	001 Direction and Administration			
	02 Administration			
	O. 12,08.45			
	R. (-)3,08.28	9,00.17	8,44.33	(-)55.84

Reduction of ₹ 3,08.28 lakh from the provision was the net effect of (a) decrease of ₹ 2,12.45 lakh by way of surrender, reasons thereof not stated, (b) further decrease of ₹ 1,64.16 lakh through re-appropriation due to adoption of economic measures in expenditure and re-provision of fund to other sub-heads of account and (c) increase of ₹ 68.33 lakh through re-appropriation-reasons thereof not stated.

Reasons for final saving of ₹ 55.84 lakh have not been intimated (September 2014).

(ii)	03 General Administration			
	O. 8,81.68			
	R. (-)1,98.99	6,82.69	5,88.43	(-)94.26

Withdrawal of ₹ 1,98.99 lakh from the provision was the net effect of (a) decrease of ₹ 1,99.75 lakh by way of surrender, reasons thereof not stated, (b) further decrease of ₹ 2.25 lakh through re-appropriation due to adoption of economic measures in expenditure by the department and (c) increase of ₹ 3.01 lakh through re-appropriation- reasons thereof not stated.

Reasons for final saving of ₹ 94.26 lakh have not been intimated (September 2014).

Saving of ₹ 3.40 lakh also occurred during the year 2012-13.

**Grant No. 42 Transport-Contd.**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakh of rupees)				
(iii)	<b>3055 Road Transport</b>			
	001 Direction and Administration			
	01 Direction			
	O. 8,72.77			
	S. 72.00			
	R. (-)71.61	8,73.16	8,35.72	(-)37.44

Reduction of ₹ 71.61 lakh from the provision was the net effect of (a) decrease of ₹ 71.71 lakh by way of surrender, reasons thereof not stated, (b) further decrease of ₹ 9.89 lakh through re-appropriation due to adoption of economic measures in expenditure and (c) increase of ₹ 9.99 lakh through re-appropriation-reasons thereof not stated.

Reasons for final saving of ₹ 37.44 lakh have not been intimated (September 2014).

(iv)	<b>2041 Taxes on Vehicles</b>			
	001 Direction and Administration			
	01 Direction			
	O. 1,92.55			
	R. (-)62.83	1,29.72	1,24.62	(-)5.10

Withdrawal of ₹ 62.83 lakh from the provision was the net result of (a) decrease of ₹ 58.64 lakh by way of surrender, reasons thereof not stated (b) further decrease of ₹ 6.86 lakh through re-appropriation due to adoption of economic measures in expenditure and (c) increase of ₹ 2.67 lakh through re-appropriation-reasons thereof not stated.

Reasons for final saving of ₹ 5.10 lakh have not been intimated (September 2014).

(v)	<b>3055 Road Transport</b>			
	800 Other Expenditure			
	02 Booking Station			
	O. 1,71.70			
	R. (-)59.42	1,12.28	1,10.44	(-)1.84

Withdrawal of ₹ 59.42 lakh from the provision was the net effect of decrease of (a) ₹ 58.87 lakh by way of surrender, reasons thereof not stated and (b) ₹ 0.55 lakh through re-appropriation due to adoption of economic measures in expenditure by the department.

Reasons for final saving of ₹ 1.84 lakh have not been intimated (September 2014).

**Grant No. 42 Transport-Concl.**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakh of rupees)				
(vi)	<b>3055 Road Transport</b>			
	800 Other Expenditure			
	01 Railway Out Agency			
	O. 79.21			
	R. (-)35.53	43.68	31.66	(-)12.02

Reduction of ₹ 35.53 lakh from the provision was the net effect of decrease of (a) ₹ 35.40 lakh by way of surrender, reasons thereof not stated and (b) ₹ 0.13 lakh through re-appropriation due to adoption of economic measures in expenditure by the Department.

Reasons for final saving of ₹ 12.02 lakh have not been intimated (September 2014).

(vii)	<b>2057 Supplies and Disposals</b>			
	101 Purchase			
	01 Consumer Petrol Pump			
	O. 93.93			
	R. (-)16.89	77.04	76.57	(-)0.47

Reasons for reduction of ₹ 16.89 lakh from the provision by way of surrender were not stated.

Reasons for final saving of ₹ 0.47 lakh have not been intimated (September 2014).

(viii)	<b>2041 Taxes on Vehicles</b>			
	001 Direction and Administration			
	02 Administration			
	O. 5,43.12			
	S. 16.00			
	R. (-)33.90	5,25.22	5,43.08	(+)17.86

Withdrawal of ₹ 33.90 lakh from the provision was the net effect of (a) decrease of ₹ 38.09 lakh by way of surrender, reasons thereof not stated, (b) further decrease of ₹ 2.25 lakh through re-appropriation, due to adoption of economic measures in expenditure by the department and (c) increase of ₹ 6.44 lakh through re-appropriation-reasons thereof not stated.

Reasons for final excess of ₹ 17.86 lakh have not been intimated (September 2014).

**42.1.5.** Saving mentioned at note 42.1.4 above was partly offset by excess under the Major-Head-**3055 Road Transport-800-Other Expenditure-03- Central Workshop**-where the original provision of ₹ 3,17.40 lakh was increased by ₹ 13.42 lakh (increased through re-appropriation ₹ 96.26 lakh and decreased by way of surrender ₹ 82.23 lakh- reasons thereof not stated and further decrease of ₹ 0.61 lakh through re-appropriation due to adoption of economy measures in expenditure).

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-)</b>
<b>(In thousand of rupees)</b>				
<b>43.1.</b>	<b>Revenue:</b>			
	<b>Major Head:</b>			
<b>3452</b>	<b>Tourism</b>			
Original	5,83,02			
Supplementary	55,98	6,39,00	6,10,28	(-)28,72
Amount surrendered during the year (31 March 2014)				26,73
<b>43.2.</b>	<b>Capital:</b>			
	<b>Major Head:</b>			
<b>7610</b>	<b>Loans to Government Servants, etc</b>			
Original	...			
Supplementary	12,00	12,00	12,00	...
Amount surrendered during the year (31 March 2014)				...

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-)</b>
<b>(In thousand of rupees)</b>				
<b>44.1.</b>	<b>Revenue:</b>			
	<b>Major Head:</b>			
<b>2435</b>	<b>Other Agricultural Programmes</b>			
Original	4,07,75			
Supplementary	46,15	4,53,90	4,58,11	(+),4,21
Amount surrendered during the year (31 March 2014)				80
<b>44.2.</b>	<b>Capital:</b>			
	<b>Major Heads:</b>			
<b>4435</b>	<b>Capital Outlay on Other Agricultural Programmes</b>			
<b>7610</b>	<b>Loans to Government Servants, etc</b>			
Original	85,00			
Supplementary	21,80	1,06,80	1,01,80	(-),5,00
Amount surrendered during the year (31 March 2014)				5,00

**Notes and Comments:**

**44.1. Revenue:**

**44.1.1.** Expenditure exceeded the grant by ₹ 4.21 lakh (actual excess was ₹ 4,20,647). The excess requires regularisation.

**44.1.2.** In view of the final excess of ₹ 4.21 lakh, supplementary provision of ₹ 46.15 lakh obtained during the year proved inadequate and surrender of ₹ 0.80 lakh during the year proved injudicious.

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-)</b>
<b>(In thousand of rupees)</b>				
<b>45.1.</b>	<b>Revenue:</b>			
<b>Major Heads:</b>				
<b>2055</b>	<b>Police</b>			
<b>2059</b>	<b>Public Works</b>			
<b>2216</b>	<b>Housing</b>			
<b>2230</b>	<b>Labour and Employment</b>			
<b>2235</b>	<b>Social Security and Welfare</b>			
<b>2701</b>	<b>Medium Irrigation</b>			
<b>3053</b>	<b>Civil Aviation</b>			
<b>3054</b>	<b>Roads and Bridges</b>			
<b>3056</b>	<b>Inland Water Transport</b>			
Original	1,52,86,41			
Supplementary	22,29,70	1,75,16,11	1,71,73,99	(-)3,42,12
Amount surrendered during the year (31 March 2014)				2,75,24

## Grant No. 45 Public Works-Contd.

		Total grant	Actual expenditure	Excess(+) Saving(-)
(In thousand of rupees)				
<b>45.2.</b>	<b>Capital:</b>			
	<b>Major Heads:</b>			
<b>4059</b>	<b>Capital Outlay on Public Works</b>			
<b>4070</b>	<b>Capital Outlay on Other Administrative Services</b>			
<b>4202</b>	<b>Capital Outlay on Education, Sports, Art and Culture</b>			
<b>4010</b>	<b>Capital Outlay on Medical and Public Health</b>			
<b>4216</b>	<b>Capital Outlay on Housing</b>			
<b>4217</b>	<b>Capital Outlay on Urban Development</b>			
<b>4220</b>	<b>Capital Outlay on Information and Publicity</b>			
<b>4403</b>	<b>Capital Outlay on Animal Husbandry</b>			
<b>4405</b>	<b>Capital Outlay on Fisheries</b>			
<b>4711</b>	<b>Capital Outlay on Flood Control Projects</b>			
<b>5053</b>	<b>Capital Outlay on Civil Aviation</b>			
<b>5054</b>	<b>Capital Outlay on Roads and Bridges</b>			
<b>5452</b>	<b>Capital Outlay on Tourism</b>			
<b>7610</b>	<b>Loans to Government Servants, etc</b>			
Original	95,02,00			
Supplementary	3,12,44,75	4,07,46,75	2,20,26,35	(-),1,87,20,40
Amount surrendered during the year (31 March 2014)				1,89,69,62

**Grant No. 45 Public Works-Contd.****Notes and Comments:****45.1. Revenue:****45.1.1. Suspense Transaction**

(a) **Suspense:** Against the provision under the grant ₹ 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 and are carried forward from year to year. The transactions include both debits and credits. The minor head suspense has four divisions, of which three are being operated by the state viz, (i) Stock (ii) Purchase and (iii) Miscellaneous works advances. The nature and the accounting of the transactions under the three sub- divisions are explained below:

(i) **Stock:** This head is debited with the value of materials received for Stock purposes (and not for any particular work). Value of the materials issued for use on works or otherwise disposed of are taken as reduction. The balance represents the value of materials held in stock.

(ii) **Purchase:** The sub-division has become in-operative in view of the new accounting procedure introduced in the State from the year 2001-2002.

(iii) **Miscellaneous Works 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 2013-2014 is given below:

**(In lakh of rupees)**

Sub Head Balance	Opening Balance on 1 April 2013 Debit(+) Credit(-)	Debits	Credits	Closing Balance on 31 March 2014 Debit(+) Credit(-)
Stock	(+)3,28.92 (.)	...	(-)9.26	(+)3,19.66
Purchase	... (..)	...	...	...
Miscellaneous Public Works Advances	(+)1,14.67	...	...	(+)1,14.67
<b>Total:</b>	<b>(+)4,43.59 (...)</b>	<b>...</b>	<b>(-)9.26</b>	<b>(+)4,34.33</b>

Rectification of errors occurred in 2012-13:

(.) the Opening Balance of 2013-14 worked out to ₹ 3,28.92 lakh.

(..) as closing balance for the year 2011-12 was NIL.

(...) the total worked out to 4,43.59 lakh.



**Grant No. 45 Public Works-Contd.****45.1.2. Subvention from Central Road Fund (CRF):**

According to the accounting procedure prescribed by the Government of India, the grants received from the Central Government for Road Development Works are required to be initially booked under Major-Head **8658-110-Reserve Bank Suspense-Central Accounts Office** and then transferred to Major-Head **1601-Grants in aid-01-Non Plan Grants-106-Grants from Central Road Fund** or under **1601-Grants in aid-02 (Plan Scheme)** or under **1601-04 Minor-Head 105-Grants from CRF (Centrally Sponsored Plan Schemes)** on receipt of sanction order. An equivalent amount is then transferred from Major-Head **3054-Roads and Bridges-Minor-Head-797-transfer to deposit head** and a credit entry should appear under the Major-Head **8449-103-Subvention from Central Road Fund**. Expenditure already incurred by the State Government on some specific Road Works under Major-Head **3054-Roads and Bridges/5054-Capital Outlay on Roads and Bridges** are made from the balance available under Major-Head **8449-Other Deposits** and the same is accounted for by debit and credit against Major-Head **8449-Other Deposits-103-Subvention from Central Road Fund** and a minus debit entry under Major-Head **3054/5054** against the Minor-Head 902-Amount made from the Deposit Head.

Between the year 2006-07 and 2012-13, the Government of India released ₹ 69,05.27 lakh towards CRF to the Government of Mizoram, the State Government, however, did not transfer any amount to the Public Account Major-Head **8449-Other Deposit-103-Subvention from Central Road Fund**. During the year 2013-14 no CRF grants were released by the Central Government.

**Grant No. 45 Public Works-Contd.****45.2. Capital:**

**45.2.1.** ₹ 1,89,69.62 lakh was surrendered during the year, as anticipated surplus to the requirement, but actual saving worked out to ₹ 1,87,20.40 lakh.

**45.2.2.** In view of the final saving of ₹ 1,87,20.40 lakh, supplementary provision of ₹ 3,12,44.75 lakh obtained during the year proved excessive.

**45.2.3.** Saving of ₹ 45,44.08 lakh and ₹ 3,10,40.42 lakh (15.74 percent and 60.13 percent of the total budget provision) also occurred during the year 2011-12 and 2012-13 respectively.

**45.2.4.** Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakh of rupees)				
(i)	<b>(06) Externally Aided Project</b>			
	<b>5054 Capital Outlay on Roads and Bridges</b>			
	04 District and Other Roads			
	337 Roads Works			
	01 Construction of Roads under EAP			
	O. 10,00.00			
	S. 96,58.00			
	R.(-)1,01,58.00	5,00.00	5,00.00	...
	Reduction of ₹ 1,01,58.00 lakh from the provision by way of surrender was due to receipt of less fund.			
(ii)	800 Other Expenditure			
	07 North East Road Programme (EAP-ADB)			
	O. 30,00.00			
	S. 20,00.00			
	R. (-)50,00.00	...	...	...

Withdrawal of entire provision of ₹ 50,00.00 lakh by way of surrender was due to non-release of fund.

## Grant No. 45 Public Works-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(iii)	<b>5054 Capital Outlay on Roads and Bridges</b>			
	04 District and Other Roads			
	800 Other Expenditure			
	02 Construction of Roads under NABARD			
	O. 24,98.00			
	R. (-)8,98.00	16,00.00	16,00.00	...
(iv)	01 Construction of Roads ACA/CRF			
	O. 10,88.00			
	R. (-)8,50.00	2,38.00	2,34.80	(-)3.20
Reduction of ₹ 8,98.00 lakh and ₹ 8,50.00 lakh respectively from the provision at serial number (iii) and (iv) by way of surrender was due to non-release of fund.				
Reasons for final saving of ₹ 3.20 lakh at serial number (iv) have not been intimated (September 2014).				
(v)	<b>(05) Finance Commission Recommendation</b>			
	<b>4216 Capital Outlay on Housing</b>			
	01 Government Residential Buildings			
	700 Other Housing			
	04 Construction of Raj Bhawan Complex (FC)			
	O. 7,50.00			
	R. (-)7,50.00	...	...	...
(vi)	05 Construction of Addl.Sectt. Building (FC)			
	O. 5,00.00			
	R. (-)5,00.00	...	...	...
(vii)	<b>4070 Capital Outlay on other Administrative Services</b>			
	800 Other Expenditure			
	01 Construction of Fire Stations and Quarters/FC			
	O. 4,66.00			
	S. 1,34.00			
	R. (-)2,79.18	3,20.82	3,20.82	...

Withdrawal of ₹ 7,50.00 lakh, ₹ 5,00.00 lakh and ₹ 2,79.18 lakh respectively at serial number (v),(vi) and (vii) by way of surrender was reportedly due to non-release of fund.

**Grant No. 45 Public Works-Contd.**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(viii)	<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>			
	01 General Education			
	203 University and Higher Education			
	01 Construction of College Building(SPA)			
	S. 6,00.00			
	R. (-)2,00.00	4,00.00	4,00.00	...
(ix)	<b>(03) Centrally Sponsored Scheme</b>			
	02 Technical Education			
	104 Polytechnics			
	06 Setting up of Polytechnics, Serchhip/CSS			
	S. 2,00.00			
	R. (-)2,00.00	...	...	...
Reduction of ₹ 2,00.00 lakh each from the provision respectively at serial number (viii) and (ix) by way of surrender was due to non-release of fund.				
(x)	<b>4059 Capital Outlay on Public Works</b>			
	80 General			
	051 Construction			
	11 Construction under SPA for on-going Project			
	S. 27,21.00			
	R. (-)72.01	26,48.99	25,91.81	(-)57.18
Reasons for reduction of ₹ 72.01 lakh from the provision by way of surrender was not stated.				
Reasons for final saving of ₹ 57.18 lakh have not been intimated (September 2014).				
(xi)	<b>4217 Capital Outlay on Urban Development</b>			
	01 State Capital Development			
	051 Construction			
	04 Construction (SCA)			
	S. 2,77.27	2,77.27	1,79.41	(-)97.86
Reasons for final saving of ₹ 97.86 lakh have not been intimated (September 2014).				

**Grant No. 45 Public Works-Contd.**

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakh of rupees)				
(xii)	<b>(05) Finance Commission Recommendation</b>			
	<b>4059 Capital Outlay on Public Works</b>			
	01 Office Buildings			
	51 Construction			
	03 Construction of Alternate Dispute Resolution Centre (FC)			
	S. 62.07			
	R. (-)2.21	59.86	...	(-)59.86

Withdrawal of ₹ 2.21 lakh from the provision by way of surrender was due to receipt of less fund.

Reasons for non-utilisation of entire remaining provision of ₹ 59.86 lakh have not been intimated (September 2014).

(xiii)	<b>4216 Capital Outlay on Housing</b>			
	01 Government Residential Buildings			
	700 Other Housing			
	03 SMS for SPA-SCA			
	S. 2,13.77	2,13.77	1,84.67	(-)29.10

Reasons for final saving of ₹ 29.10 lakh have not been intimated (September 2014).

(xiv)	<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>			
	01 General Education			
	203 University and Higher Education			
	02 SMS for Construction of College Building (SCA)			
	S. 66.66			
	R. (-)52.22	14.44	44.44	(+)30.00

Reduction of ₹ 52.22 lakh from the provision by way of surrender was due to receipt of less fund.

Reasons for final excess of ₹ 30.00 lakh have not been intimated (September 2014).

**Grant No. 45 Public Works-Contd.**

45.2.5. Saving mentioned at note 45.2.4. above was partly offset by excess under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakh of rupees)				
(i)	<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>			
	01 General Education			
	203 University and Higher Education			
	11 Construction of 3 College Building (Auditorium for Lunglei Govt. College)			
	...	...	2,00.00	(+)2,00.00

Reasons for incurring expenditure of ₹ 2,00.00 lakh without any budget provision have not been intimated (September 2014).

(ii)	<b>4217 Capital Outlay on Urban Development</b>			
	01 State Capital Development			
	051 Construction			
	01 Construction (JNNURM ACA)			
	S. 3,18.44	3,18.44	4,16.30	(+)97.86
(iii)	<b>(03) Centrally Sponsored Scheme</b>			
	<b>4059 Capital Outlay on Public Works</b>			
	01 Office Buildings			
	051 Construction			
	01 Construction of Judiciary Buildings(CSS)			
	S. 7,04.78	7,04.78	7,64.64	(+)59.86

Reasons for final excess of ₹ 97.86 lakh and ₹ 59.86 lakh at serial number (ii) and (iii) respectively have not been intimated (September 2014).

(iv)	80 General			
	051 Construction			
	12 Construction SCA-SMS of SPA			
	S. 3,91.11			
	R. (-)8.00	3,83.11	4,40.30	(+)57.19

Reasons for withdrawal of ₹ 8.00 lakh from the provision by way of surrender were not stated.

Reasons for final excess ₹ 57.19 lakh have not been intimated (September 2014).

**Grant No. 45 Public Works-Concl.**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-)</b>
			<b>(In lakh of rupees)</b>	
(v)	<b>4216 Capital Outlay on Housing</b>			
	01 <i>Government Residential Buildings</i>			
	700 Other Housing			
	06 Construction of Building under SPA for priority project			
S.	19,24.00	19,24.00	19,53.10	(+)29.10

Reasons for final excess of ₹ 29.10 lakh have not been intimated (September 2014).

(vi)	<b>4202 Capital Outlay on Education , Sports, Art and Culture</b>			
	01 <i>Generall Education</i>			
	203 University & Higher Education			
	12 SMS for construction of 3 College building (Auditorium for Lunglei Govt. College)			
	...	...	22.22	(+)22.22

Reasons for incurring expenditure of ₹ 22.22 lakh without any budget provision have not been intimated (September 2014).

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-)</b>
<b>(In thousand of rupees)</b>				
<b>46.1.</b>	<b>Revenue:</b>			
	<b>Major Heads:</b>			
<b>2015</b>	<b>Elections</b>			
<b>2217</b>	<b>Urban Development</b>			
Original	36,75,01			
Supplementary	35,22,38	71,97,39	69,54,10	(-)2,43,29
Amount surrendered during the year (31 March 2014)				4,98,59
<b>46.2.</b>	<b>Capital:</b>			
	<b>Major Head:</b>			
<b>4217</b>	<b>Capital Outlay on Urban Development</b>			
Original	1,02,86,00			
Supplementary	70,92,77	1,73,78,77	60,51,32	(-)1,13,27,45
Amount surrendered during the year (31 March 2014)				1,13,27,44

**Notes and Comments:**

**46.2. Capital:**

**46.2.1.** Out of the available saving of ₹ 1,13,27.45 lakh, ₹ 1,13,27.44 lakh was surrendered during the year.

**46.2.2.** Since the actual expenditure of ₹ 60,51.32 lakh did not even come up to the original provision of ₹ 1,02,86.00 lakh, supplementary provision of ₹ 70,92.77 lakh obtained during the year proved unjustified.

**46.2.3.** Saving of ₹ 15,16.43 lakh and ₹ 77,08.50 lakh (24.70 percent and 56.55 percent of the total budget provision) also occurred during the year 2011-12 and 2012-13 respectively.



**Grant No. 46 Urban Development and Poverty Alleviation-Concl'd.**

46.2.4. Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	<b>4217 Capital Outlay on Urban Development</b>			
	<i>01 State Capital Development</i>			
	051 Construction			
	01 Construction (JNNURM ACA)			
	O. 1,00,00.00			
	S. 21,81.56			
	R.(-)1,10,98.81	10,82.75	10,82.75	...

Reasons for reduction of ₹ 1,10,98.81 lakh from the provision by way of surrender were not stated.

(ii)	<b>(06) Externally Aided Project</b>			
	02 NERUDP (EAP)			
	O. 2,35.00			
	S. 38,26.00			
	R. (-)2,04.01	38,56.99	38,56.99	...

Withdrawal of ₹ 2,04.01 lakh from the provision by way of surrender was due to non-receipt of claims in time.

(iii)	04 Construction (JNNURM Plan)			
	S. 99.73			
	R. (-)24.62	75.11	75.11	...

Reasons for reduction of ₹ 24.62 lakh from the provision by way of surrender were not stated.

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-)</b>
<b>(In thousand of rupees)</b>				
<b>47.1.</b>	<b>Revenue:</b>			
	<b>Major Heads:</b>			
<b>2702</b>	<b>Minor Irrigation</b>			
<b>2705</b>	<b>Command Area Development</b>			
Original	16,08,75			
Supplementary	17,70	16,26,45	10,24,68	(-)6,01,77
Amount surrendered during the year (31 March 2014)				6,00,63
<b>47.2.</b>	<b>Capital:</b>			
	<b>Major Heads:</b>			
<b>4702</b>	<b>Capital Outlay on Minor Irrigation</b>			
<b>7610</b>	<b>Capital Outlay on Servants, etc</b>			
Original	1,31,60,00			
Supplementary	19,00	1,31,79,00	19,00	(-)1,31,60,00
Amount surrendered during the year (31 March 2014)				1,31,60,00

**Notes and Comments:**

**47.1. Revenue:**

**47.1.1.** Out of the available saving of ₹ 6,01.77 lakh, ₹ 6,00.63 lakh was surrendered during the year.

**47.1.2.** Since the actual expenditure of ₹ 10,24.68 lakh did not even come up to the original provision of ₹ 16,08.75 lakh, supplementary provision of ₹ 17.70 lakh obtained during the year proved unjustified.

**Grant No. 47-Minor Irrigation-Contd.**

47.1.3. Saving of ₹ 1,20.39 lakh and ₹ 2,27.98 lakh (11.77 percent and 19.31 percent of the total budget provision) respectively also occurred during the year 2011-12 and 2012-13.

47.1.4. Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakh of rupees)				
(i)	<b>2702 Minor Irrigation</b>			
	80 General			
	001 Direction and Administration			
	02 Administration (AIBP)			
	O. 6,90.00			
	R. (-)3,75.56	3,14.44	3,14.27	(-)0.17

Reduction of ₹ 3,75.56 lakh from the provision was the net effect of (a) decrease of ₹ 3,73.94 lakh by way of surrender due to non-filling up of new post, (b) further decrease of ₹ 34.91 lakh through re-appropriation due to re-provision of fund to other sub-heads of account and (c) increase of ₹ 33.29 lakh through re-appropriation by re-provision of fund from other sub-heads of account.

Reasons for final saving of ₹ 0.17 lakh have not been intimated (September 2014).

(ii)	<b>2705 Command Area Development</b>			
	800 Other Expenditure			
	02 On farm Development (AIBP) (ACA)			
	O. 1,50.00			
	R. (-)1,50.00	...	...	...

Withdrawal of entire original provision of ₹ 1,50.00 lakh by way of surrender was reportedly due to non-release of Central Assistance by the Government of India.

(iii)	<b>2702 Minor Irrigation</b>			
	80 General			
	001 Direction and Administration			
	02 Administration			
	O. 6,14.81			
	S. 17.70			
	R. (-) 62.51	5,70.00	5,69.85	(-)0.15

Reduction of ₹ 62.51 lakh from the provision was the net result of (a) decrease of ₹ 70.33 lakh by way of surrender for non-filling up of vacant posts (b) further decrease of ₹ 3.61 lakh through re-appropriation due to re-provision of fund to other sub-heads of account and non-receipt of bills for medical treatment claims, domestic travel expenses, rent, rates and taxes, minor works, others charges and repairing of motor vehicles in time and (c) increase of ₹ 11.43 lakh through re-appropriation by re-provision of fund from other

**Grant No. 47 Minor Irrigation-Contd.**

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

sub-heads of account for requirement of more fund under wages, taxes, procurement of petty stationeries and filling up of vacant posts.

Reasons for final saving of ₹ 0.15 lakh have not been intimated (September 2014).

(iv)	<b>2702 Minor Irrigation</b>			
	80 General			
	001 Direction and Administration			
	01 Direction			
	O. 94.78			
	R. (-)6.96	87.82	87.87	(+)0.05

Reduction of ₹ 6.96 lakh from the provision was the net effect of decrease of ₹ 8.32 lakh through re-appropriation due to non-filling up of vacant posts, non-receipt of claims in time under medical treatment, domestic/foreign travel expenses, publications, advertising and other charges and increase of ₹ 1.36 lakh through re-appropriation due to payment of wages and maintenance charges of departmental vehicle.

Reasons for final excess of ₹ 0.05 lakh have not been intimated (September 2014).

(v)	<b>(03) Centrally Sponsored Scheme</b>			
	01 Direction (CSS)			
	O. 22.86			
	R. (-)6.36	16.50	16.50	...

Withdrawal of ₹ 6.36 lakh from the provision by way of surrender was reportedly due to non-release of fund by the Government of India.

**47.2. Capital:**

**47.2.1.** The eventual saving of ₹ 1,31,60.00 lakh was surrendered during the year.

**47.2.2.** As the actual expenditure of ₹ 19.00 lakh did not even come up to the original provision of ₹ 1,31,60.00 lakh, supplementary provision of ₹ 19.00 lakh obtained during the year proved unjustified.

**47.2.2.** Saving of ₹ 23,86.59 lakh and ₹ 1,35,60.00 lakh (33.08 percent and 100 percent of the total budget provision) respectively also occurred during the year 2011-12 and 2012-13.

**Grant No. 47 Minor Irrigation-Concltd.**

47.2.3. Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess(+) Saving(-)
(In lakh of rupees)				
(i)	<b>4702 Capital Outlay on Minor Irrigation</b>			
	101 Surface Water			
	03 River Diversion (AIBP) (ACA)			
	O. 1,01,60.00			
	R.(-)1,01,60.00	...	...	...

Withdrawal of entire original provision of ₹ 1,01,60.00 lakh by way of surrender was due to (a) re-allocation of ₹ 19,28.00 lakh to 3(three) autonomous district councils and (b) non-release of ₹ 82,32.00 lakh for Central Assistance by the Government of India.

(ii)	800 Other Expenditure			
	01 Flood Management Programme (ACA) (AIBP)			
	O. 30,00.00			
	R. (-)30,00.00	...	...	...

Withdrawal of entire original provision of ₹ 30,00.00 lakh by way of surrender was reportedly due to non-release of Central Assistance by the Government of India.

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-)</b>
<b>(In thousand of rupees)</b>				
<b>48.1.</b>	<b>Revenue:</b>			
	<b>Major Head:</b>			
<b>3275</b>	<b>Other Communications Services</b>			
Original	3,61,72			
Supplementary	5,07,46	8,69,18	7,70,24	(-)98,94
Amount surrendered during the year (31 March 2014)				95,49

**48.2. Capital:**

**Major Head:**

**7610 Loans to Government  
Servants, etc**

Original	...			
Supplementary	8,00	8,00	8,00	...
Amount surrendered during the year (31 March 2014)				...

**Notes and Comments:**

**48.1. Revenue:**

**48.1.1.** Out of the available saving of ₹ 98.94 lakh, ₹ 95.49 lakh was surrendered during the year.

**48.1.2.** In view of the final saving of ₹ 98.94 lakh, supplementary provision of ₹ 5,07.46 lakh obtained during the year proved excessive.

**48.1.3.** Saving occurred mainly under the Major-Head of account-(06)Externally Aided Project-3275 Other Communications Services-800-Other Expenditure-02-Capacity Building under E-Governance (NEGAP/EAP)-where the provision of ₹ 5,14.00 lakh (original ₹ 1,35.00 lakh and supplementary ₹ 3,79.00 lakh) was reduced by ₹ 95.25 lakh by way of surrender reportedly due to non-release of fund by the Government of India.

**Public Debt  
(All Charged)**

		<b>Total appropriation</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-)</b>
<b>(In thousand of rupees)</b>				
<b>Public Debt.1.Revenue:</b>				
<b>Major Heads:</b>				
<b>2048</b>	<b>Appropriation for reduction or avoidance of debt</b>			
<b>2049</b>	<b>Interest Payments</b>			
Original	2,71,38,50			
Supplementary	33,98,75	3,05,37,25	3,07,39,61	(+) <i>2,02,36</i>
Amount surrendered during the year (31 March 2014)				...

**Public Debt.2.Capital:**

**Major Heads:**

<b>6003</b>	<b>Internal Debt of the State Government</b>			
<b>6004</b>	<b>Loans and Advances from the Central Government</b>			
Original	1,04,72,19			
Supplementary	5,03,55,69	6,08,27,88	9,56,65,79	(+) <i>3,48,37,91</i>
Amount surrendered during the year (31 March 2014)				...

**Notes and Comments:**

**Public Debt.1.Revenue:**

**Public Debt.1.1.** Expenditure exceeded the appropriation by ₹ 2,02.36 lakh. (Actual excess was ₹ 2,02,36,118/-). The excess expenditure requires regularisation.

**Public Debt.1.2.** In view of the final excess of ₹ 2,02.36 lakh, supplementary appropriation of ₹ 33,98.75 lakh obtained during the year proved inadequate.

**Public Debt-Contd.**

**Public Debt.1.3.** Excess occurred mainly under:

Serial number	Head	Total appropriation	Actual expenditure	Excess(+) Saving(-)
<b>(In lakh of rupees)</b>				
(i)	<b>2049 Interest Payments</b>			
	01 Interest on Internal Debt			
	101 Interest on Market Loans			
	09 Interest on Market Borrduue			
	O. 90,00.00			
	S. 30,45.00	1,20,45.00	1,36,91.92	(+)16,46.92

Reasons for final excess of ₹ 16,46.92 lakh have not been intimated (September 2014).

(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. 14,00.00			
	S. 2,00.00	16,00.00	19,43.14	(+)3,43,14

Reasons for final excess of ₹ 3,43.14 lakh have not been intimated (September 2014).

Excess of ₹ 3,96.93 lakh also occurred during the year 2012-13.

(iii)	<b>2049 Interest Payments</b>			
	01 Interest on Internal Debt			
	115 Interest on Ways and Means Advances From Reserve Bank of India			
	02 Overdraft			
	...	...	12.68	(+)12.68

Reasons for incurring expenditure of ₹ 12.68 lakh without any appropriation was intimated to have been due to payment of interest on overdraft Loans of ₹ 2,19.15 lakh availed during the year as the said expenditure was not assessed at the time of Budget Estimation (September 2014).



**Public Debt-Contd.**

**Public Debt.1.4.** Excess mentioned at note Public Debt.1.3 was partly offset by saving under:

Serial number	Head	Total appropriation	Actual expenditure	Excess(+) Saving(-)
<b>(In lakh of rupees)</b>				
(i)	<b>2049 Interest Payments</b>			
	01 Interest on Internal Debt			
	101 Interest on Market Loans			
	01 Interest on Loan from LIC(Housing)			
	O. 15,90.00	15,90.00	1.67	(-)15,88.33

Final saving of ₹ 15,88.33 lakh was intimated to be due to non-payment of Loans from LIC (Housing) (September 2014).

(ii)	04 Interest on Loans and Advances from Central Government			
	101 Interest on Loans for State/Union Territory Plan Schemes			
	01 Interest on Block Loan			
	O. 24,20.00	24,20.00	23,15.75	(-)1,04.26

Final saving of ₹ 1,04.26 lakh was intimated to be due to less expenditure (September 2014).

(iii)	01 Interest on Internal Debt			
	101 Interest on Market Loans			
	11 Interest on Power Bonds			
	O. 2,30.00	2,30.00	1,25.88	(-)1,04.12

Reasons for final saving of ₹ 1,04.12 lakh have not been intimated (September 2014).

**Public Debt.2. Capital:**

**Public Debt.2.1.** Expenditure exceeded the appropriation by ₹ 3,48,37.91 lakh (Actual excess was ₹ 3,48,37,90,628/-). The excess expenditure requires regularisation.

**Public Debt.2.2.** In view of the final excess of ₹ 3,48,37.91 lakh, supplementary appropriation of ₹ 5,03,55.69 lakh obtained during the year proved inadequate.

**Public Debt-Concl.**

**Public Debt.2.3.** Excess occurred mainly under:

Serial number	Head	Total appropriation	Actual expenditure	Excess(+) Saving(-)
(In lakh of rupees)				
(i)	<b>6003 Internal Debt of the State Government</b>			
	110 Ways and Means Advances from the Reserve Bank of India			
	02 Overdraft			
	...	...	2,19,50.65	(+),2,19,50.65

Reasons for final excess expenditure of ₹ 2,19,50.65 lakh was intimated to be due to inability on the part of the Finance Department to make the assessment of actual requirement for appropriation for repayment of Loans on normal Ways and Means Advances and Overdraft availed at the fag end of the financial year (September 2014).

(ii)	110 Ways and Means Advances from the Reserve Bank of India			
	02 Special Ways and Means Advances			
	O. 1.00			
	S. 2,39,99.00	2,40,00.00	3,31,81.00	(+),91,81.00
(iii)	01 Ways and Means Advances from RBI			
	O. 1.00			
	S. 2,59,99.00	2,60,00.00	3,16,50.00	(+),56,50.00

Reasons for final excess of ₹ 91,81.00 lakh and ₹ 56,50.00 lakh respectively at serial number (ii) and (iii) have been intimated to be due to non-estimation of actual requirement of appropriation for re-payment by the Finance Department for availing normal Ways and Means Advances and Overdraft which was necessitated at the fag end of the financial year (September 2014).

**Public Debt.2.4.** Excess mentioned at note Public Debt.2.3 above was partly offset by saving under the head of account-6003 **Internal Debt of the State Government**-103-Loans from Life Insurance Corporation of India-01-Loans from LIC (Housing)-where against the total appropriation of ₹ 19,49.27 lakh, ₹ 4.44 lakh only was incurred as expenditure resulting final saving of ₹ 19,44.83 lakh which have been intimated to be due to non-payment of principal amount of outstanding LIC Loans (September 2014).

## Appendix

(Referred to the Summary of Appropriation Accounts at Page xxiii)  
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 (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)
1.	17 Food, Civil Supplies and Consumer Affairs	...	1,50,00,00	...	99,99,60	...	(-)50,00,40
2.	18 Printing and Stationery	1,00,00	...	49,54	...	(-)50,46	...
3.	45 Public Works	10,00,00	...	9,25,99	...	(-)74,01	...
	<b>Total Voted</b>	11,00,00	1,50,00,00	9,75,53	99,99,60	(-)1,24,47	(-)50,00,40
	<b>Total Charged</b>	...	...	...	...	...	...
	<b>Grand Total</b>	11,00,00	1,50,00,00	9,75,53	99,99,60	(-)1,24,47	(-)50,00,40

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