



सत्यमेव जयते

# APPROPRIATION ACCOUNTS 2014-15



**GOVERNMENT OF MIZORAM**



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# APPROPRIATION ACCOUNTS 2014-15

**GOVERNMENT OF MIZORAM**



## Table of Contents

	<b>Page(s)</b>
Introductory :	iv-v
Summary of Appropriation Accounts	vii-xxiii
Certificate of the Comptroller and Auditor General of India	xxv-xxvii
Number and name of Grant/Appropriation	
1. Legislative Assembly	1-3
2. Governor	4-5
3. Council of Ministers	6-7
4. Law and Judicial	8-14
5. Vigilance	15
6. Land Revenue and Reforms	16-19
7. Excise and Narcotics	20-21
8. Taxation	22
9. Finance	23-30
10. Mizoram Public Service Commission	31
11. Secretariat Administration	32-33
12. Parliamentary Affairs	34
13. Personnel and Administrative Reforms	35-36
14. Planning and Programme Implementation	37-42
15. General Administration Department	43-51

**Table of Contents-Contd.**

Number and name of Grant/Appropriation	Page(s)
16. Home	52-66
17. Food, Civil Supplies and Consumer Affairs	67-71
18. Printing and Stationery	72-73
19. Local Administration	74-75
20. School Education	76
21. Higher and Technical Education	77-82
22. Sports and Youth Services	83-86
23. Art and Culture	87-90
24. Medical and Public Health Services	91-99
25. Water Supply and Sanitation	100-103
26. Information and Public Relations	104-107
27. District Councils	108
28. Labour and Employment	109-110
29. Social Welfare	111-116
30. Disaster Management and Rehabilitation	117-118
31. Agriculture	119-124
32. Horticulture	125-127
33. Soil and Water Conservation	128
34. Animal Husbandry	129

**Table of Contents-Concl'd.**

Number and name of Grant/Appropriation	Page(s)
35. Fisheries	130-131
36. Environment and Forests	132-134
37. Co-operation	135-136
38. Rural Development	137-141
39. Power	142
40. Industries	143
41. Sericulture	144
42. Transport	145-148
43. Tourism	149-150
44. Trade and Commerce	151-152
45. Public Works	153-167
46. Urban Development and Poverty Alleviation	168-173
47. Minor Irrigation	174-177
48. Information and Communication Technology	178-179
Public Debt	180-185
Appendix:	
Grant-wise details of estimates and Actuals of recoveries adjusted in the Accounts in reduction of expenditure	186

## Introductory

This compilation containing the Appropriation Accounts of the Government of Mizoram for the year 2014-15 presents the accounts of sums expended in the year ended March, 2015 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 2014-15  
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	21,38,79	90,00	19,33,66	60,00	2,05,13	30,00	....	....
Charged	87,20	....	51,55	....	35,65	....	....	....
2 Governor								
Voted	10,60	....	10,44	....	16	....	....	....
Charged	5,01,29	....	4,64,45	....	36,84	....	....	....
3 Council of Ministers								
Voted	6,25,88	....	5,49,57	....	76,31	....	....	....
Charged	....	....	....	....	....	....	....	....
4 Law and Judicial								
Voted	21,03,19	20,82,56	17,06,04	....	3,97,15	20,82,56	....	....
Charged	6,21,07	....	5,41,05	....	80,02	....	....	....



























## SUMMARY OF APPROPRIATION ACCOUNTS 2014-15 – 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)	
99 Public Debt	....	....	....	....	....	....	....	....
Voted	....	....	....	....	....	....	....	....
Charged	3,22,44,21	12,79,66,05	3,25,01,89	11,89,24,06	....	90,41,99	2,57,68	....
<b>Total : Voted</b>	61,89,99,31	12,96,20,06	53,13,57,87	10,24,83,50	9,61,29,40	3,07,93,73	84,87,96	36,57,17
<b>Charged</b>	3,40,64,87	12,79,66,05	3,41,31,43	11,89,24,06	1,91,12	90,41,99	2,57,68	....
<b>Grand Total</b>	65,30,64,18	25,75,86,11	56,54,89,30	22,14,07,56	9,63,20,52	3,98,35,72	87,45,64	36,57,17



**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.	25	Water Supply and Sanitation
3.	30	Disaster Management and Rehabilitation
4.	35	Fisheries

**CAPITAL PORTION**

<u>Serial Number</u>	<u>Number</u>	<u>Name of Grant</u>
1.	15	General Administration Department
2.	45	Public Works

The excess over the following charged appropriation requires regularization:

**REVENUE 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 2014-15-Concl.**

The reconciliation between the total expenditure according to the Appropriation Accounts for 2014-15 and that shown in the Finance Accounts for that year is indicated below:

Total expenditure according to Appropriation Accounts:	<b>Voted</b>	<b>Charged</b>	<b>Total</b>
		(In thousand of rupees)	
Revenue	53,13,57,87	3,41,31,43	56,54,89,30
Capital	10,24,83,50	11,89,24,06	22,14,07,56
<b>Total</b>	<b>63,38,41,37</b>	<b>15,30,55,49</b>	<b>78,68,96,86</b>
Deduct - Total Recoveries [*]			
Revenue	2,45,65	....	2,45,65
Capital	94,89,39	....	94,89,39
<b>Total</b>	<b>97,35,04</b>	<b>....</b>	<b>97,35,04</b>
<b>Net-Total</b>	<b>62,41,06,33</b>	<b>15,30,55,49</b>	<b>77,71,61,82</b>
Total Expenditure shown in Statement No. 11 of Finance Accounts:			
	<b>Voted</b>	<b>Charged</b>	<b>Total</b>
		(In thousand of rupees)	
Revenue	53,11,12,22	3,41,31,43	56,52,43,65
Capital	9,29,94,11	11,89,24,06	21,19,18,17
<b>Total</b>	<b>62,41,06,33</b>	<b>15,30,55,49</b>	<b>77,71,61,82</b>

[\*]The details of recoveries referred above are given in Appendix at page 186.



## **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 2015 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 Accountant General (A&E). The audit of this accounts is independently conducted through the office of the 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 2015 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 2015.

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 (In thousand of rupees)</b>	<b>Excess(+) Saving(-)</b>
<b>1.1 Revenue (Voted):</b>				
<b>Major Heads:</b>				
<b>2011 Parliament/State/Union Territory Legislatures</b>				
<b>2015 Elections</b>				
Original	21,31,79			
Supplementary	7,00	21,38,79	19,33,66	(-)2,05,13
Amount surrendered during the year (31 March 2015)				2,05,13
<b>1.2. Revenue (Charged):</b>				
Original	87,20			
Supplementary	...	87,20	51,55	(-)35,65
Amount surrendered during the year (31 March 2015)				35,65
<b>1.3. Capital:</b>				
<b>Major Head:</b>				
<b>7610 Loans to Government Servants, etc.</b>				
Original	90,00			
Supplementary	...	90,00	60,00	(-)30,00
Amount surrendered during the year (31 March 2015)				30,00



## Grant No. 1 Legislative Assembly-Contd.

### Notes and Comments:

#### 1.1 Revenue (Voted):

1.1.1. The eventual saving of ₹ 2,05.13 lakh was surrendered during the year.

1.1.2. In view of the final saving of ₹ 2,05.13 lakh, supplementary provision of ₹ 7.00 lakh obtained during year proved unnecessary as even the original provision of ₹ 21,31.79 lakh was not fully utilised.

1.1.3. Saving occurred mainly under:

Serial number	Head	Total grant/ appropriation	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	<b>2011 Parliament/State/Union Territory Legislatures</b>			
	02 State/Union Territory Legislatures			
	103 Legislative Secretariat			
	01 Assembly Secretariat (Voted)			
	O.	13,26.00		
	S.	2.00		
	R.	(-)1,63.05	11,64.95	...

Reduction of ₹ 1,63.05 lakh from the provision was the net result of (a) decrease of ₹ 1,93.05 lakh by way of surrender, (b) further decrease of ₹ 2.32 lakh through re-appropriation and (c) increase of ₹ 32.32 lakh through re-appropriation, reasons for both decreases and increase were not stated.

(ii)	101 Legislative Assembly			
	02 M.L.A. (Voted)			
	O.	7,16.29		
	R.	(-)39.82	6,76.47	6,76.46
				(-)0.01

Withdrawal of ₹ 39.82 lakh from the provision was the net result of (a) decrease of ₹ 33.43 lakh through re-appropriation and (b) further decrease of ₹ 6.39 lakh by way of surrender, reasons thereof for decreases were not stated.

**Grant No. 1 Legislative Assembly-Concltd.**

**1.2. Revenue (Charged):**

1.2.1. The available saving of ₹ 35.65 lakh was surrendered during the year.

1.2.2 Saving occurred under:

Serial number	Head	Total grant/ appropriation	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	<b>2011 Parliament/State/Union Territory Legislatures</b>			
	02 <i>State/Union Territory Legislatures</i>			
	101 Legislative Assembly			
	01 Speaker/Dy Speaker (Charged)			
	O.	87.20		
	R.	(-)35.65	51.55	...

Reasons for reduction of ₹ 35.65 lakh from the appropriation by way of surrender were not stated.

**1.3. Capital**

1.3.1 Available saving of ₹ 30.00 lakh was surrendered during the year.

1.3.2. Saving secured under:

Serial number	Head	Total grant/ appropriation	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	<b>7610 Loans to Government Servant, etc</b>			
	201 House Building Advance			
	01 House Building Advance to MLA (Voted)			
	O.	90.00		
	R.	(-)30.00	60.00	...

Reasons for withdrawal of ₹ 30.00 lakh from the provision by way of surrender were not stated.

**Grant No. 2 Governor**

		<b>Total grant/ appropriation</b>	<b>Actual expenditure (In thousand of rupees)</b>	<b>Excess(+) Saving(-)</b>
<b>2.1 Revenue (Voted):</b>				
<b>Major Head:</b>				
<b>2012 President, Vice- President/Governor/ Administrator of Union Territories</b>				
Original	10,60			
Supplementary	...	10,60	10,44	(-)16
Amount surrendered during the year (31 March 2015)				15
<b>2.2. Revenue (Charged):</b>				
Original	4,89,15			
Supplementary	12,14	5,01,29	4,64,45	(-)36,84
Amount surrendered during the year (31 March 2015)				36,62

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

**2.1.1.** Against the available saving of ₹ 36.84 lakh, ₹ 36.62 lakh was surrendered during the year.

**2.1.2.** In view of the final saving of ₹ 36.84 lakh, supplementary appropriation of ₹ 12.14 lakh obtained during the year proved unnecessary as even the original appropriation of ₹ 4,89.15 lakh was not fully utilised.

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

<b>Serial number</b>	<b>Head</b>	<b>Total grant/ appropriation</b>	<b>Actual expenditure (In lakh of rupees)</b>	<b>Excess(+) Saving(-)</b>
(i)	<b>2012 President, Vice-President/Governor/ Administrator of Union Territories</b>			
	03 <i>Governor/Administrator of Union Territories</i>			
	090 Secretariat			
	01 Government's Secretariat (Charged)			
	O.	2,73.15		
	S.	12.14		
	R.	(-)23.79	2,61.50	
			2,61.60	(+)0.10

Withdrawal of ₹ 23.79 lakh from the appropriation was the net result of (a) decrease of ₹ 13.91 lakh by way of surrender, (b) further decrease of ₹ 10.61 lakh through re-appropriation and (c) increase of ₹ 0.73 lakh through re-appropriation, reasons thereof for both decreases and increase were not stated.

Reasons for final excess of ₹ 0.10 lakh have not been intimated (21 September, 2015).

(ii)	101 Emoluments and Allowances of the Governor/Administrator of Union Territories			
	01 Emolument and Allowances of the Governor (Charged)			
	O.	13.20		
	R.	(-)6.42	6.78	...

Reasons for reduction of ₹ 6.42 lakh from the appropriation by way of surrender were not stated.

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

		<b>Total grant</b>	<b>Actual expenditure (In thousand of rupees)</b>	<b>Excess(+) Saving(-)</b>
<b>3.1. Revenue:</b>				
<b>Major Heads:</b>				
<b>2013 Council of Ministers</b>				
<b>2052 Secretariat-General Services</b>				
Original	6,19,22			
Supplementary	6,66	6,25,88	5,49,57	(-)76,31
Amount surrendered during the year (31 March 2015)				76,68

**Notes and Comments:**

**3.1. Revenue :**

**3.1.1.** ₹ 76.68 lakh was surrendered during the year as anticipated surplus to the requirement, but actual saving worked out to ₹ 76.31 lakh only.

**3.1.2.** In view of the final saving of ₹ 76.31 lakh, supplementary provision of ₹ 6.66 lakh obtained during the year proved unnecessary as the actual expenditure of ₹ 5,49.57 lakh did not even come upto the original budget provision of ₹ 6,19.22 lakh.

**3.1.3.** Saving of ₹ 1,52.70 lakh (25.27 percent of total budget provision) also occurred under this grant during year 2012-13.

**Grant No. 3 Council of Ministers-Concltd.**

3.1.4. Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	<b>2052 Secretariat-General Services</b>			
	090 Secretariat			
	18 Chief Minister Secretariat			
	O.	2,03.22		
	S.	6.66		
	R.	(-)52.24	1,57.64	
			1,57.96	(+)0.32

Reasons for withdrawal of ₹ 52.24 lakh from the provision by way of surrender were not stated.

Reasons for final excess of ₹ 0.32 lakh were intimated to be due to mis-calculation during preparation of surrender and re-appropriation statement.

(ii)	<b>2013 Council of Minister</b>			
	101 Salary of Ministers and Deputy Ministers			
	01 Salary of Ministers			
	O.	2,75.10		
	R.	(-)16.49	2,58.61	
			2,58.81	(+)0.20

Withdrawal of ₹ 16.49 lakh from the provision by way of surrender was stated to be due to less receipt of foreign travel expenses claims from ministers, etc. (₹ 16.30 lakh) and normal saving under rent, rates and taxes, publications, supplies and materials and minor works.

Reasons for final excess of ₹ 0.20 lakh was intimated to be due to payment of urgent miscellaneous bills.

(iii)	<b>2013 Council of Minister</b>			
	101 Salary of Ministers and Deputy Ministers			
	02 Salary of Chief Minister			
	O.	27.90		
	R.	(-)5.93	21.97	
			21.82	(-)0.15

Reasons for reduction of ₹ 5.93 lakh from the provision by way of surrender were not stated.

Reasons for saving ₹ 0.15 lakh were intimated to be due to mis-calculation during preparation of surrender and re-appropriation statement.

**Grant No. 4 Law and Judicial**

		<b>Total grant/ appropriation</b>	<b>Actual expenditure (In thousand of rupees)</b>	<b>Excess(+) Saving(-)</b>
<b>4.1 Revenue (Voted):</b>				
<b>Major Head:</b>				
<b>2014 Administration of Justice</b>				
Original	17,83,15			
Supplementary	3,20,04	21,03,19	17,06,04	(-)3,97,15
Amount surrendered during the year (31 March 2015)				3,70,58
<b>4.2. Revenue (Charged):</b>				
Original	5,56,75			
Supplementary	64,32	6,21,07	5,41,05	(-)80,02
Amount surrendered during the year (31 March 2015)				79,93
<b>4.3. Capital (Voted):</b>				
<b>Major Heads:</b>				
<b>4059 Capital Outlay on Public Works</b>				
Original	9,98,00			
Supplementary	10,84,56	20,82,56	...	(-)20,82,56
Amount surrendered during the year (31 March 2015)				...

**Notes and Comments:****4.1. Revenue (Voted):**

**4.1.1** Out of the available saving of ₹ 3,97.15 lakh, ₹ 3,70.58 lakh was surrendered during the year.

**4.1.2.** In view of the final saving of ₹ 3,97.15 lakh, supplementary provision of ₹ 3,20.04 lakh obtained during the year proved unnecessary as the actual expenditure of ₹ 17,06.04 lakh did not even come up to original provision of ₹ 17,83.15 lakh.

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

**4.1.3.** Saving of ₹ 3,60.37 lakh and ₹ 1,33.01 lakh (19.91 *percent* and 7.21 *percent* of the total budget provisions) also occurred under this grant during the year 2012-13 and 2013-14 respectively.

**4.1.4.** Saving occurred mainly under:

Serial number	Head	Total grant/ appropriation	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	<b>2014 Administration of Justice</b>			
	105 Civil and Session Courts			
	02 District Judge, Lunglei (Voted)			
	O.	3,08.50		
	S.	16.15		
	R.	(-)99.37	2,23.06	(-)2.22
		2,25.28		

Reduction of ₹ 99.37 lakh from the provision by way of surrender was stated to be due to non-filling up of post of judge and supporting staff.

Saving of ₹ 2.22 lakh was intimated to be due to non-filling up of vacant posts.

(ii)	01 District Judge, Aizawl (Voted)			
	O.	4,32.05		
	S.	56.37		
	R.	(-)64.82	4,23.28	(-)0.32
		4,23.60		

Withdrawal of ₹ 64.82 lakh from the provision was the net result of (a) decrease of ₹ 50.07 lakh by way of surrender and (b) further decrease of ₹ 14.75 lakh through re-appropriation. The reasons thereof for both decreases were stated to be due to transfer of judicial officers and normal savings.

Specific reasons for saving of ₹ 0.32 lakh have not been intimated (21 September, 2015).



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

Serial number	Head	Total grant/ appropriation	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(iii)	<b>2014 Administration of Justice</b>			
	105 Civil and Session Courts			
	03 Administration/Saiha (Voted)			
	O.	1,22.10		
	R.	(-)62.89	59.19	(-)0.02

Reduction of ₹ 62.89 lakh from the provision by way of surrender was stated to be due to non-filling up of vacant post and normal saving.

Saving of ₹ 0.02 lakh was intimated to be due to normal saving.

(iv)	<b>(05) Finance Commission Recommendation</b>			
	<b>2014 Administration of Justice</b>			
	114 Legal Advisers and Counsels			
	11 Court Manager (Voted/ FC)			
	S.	39.18		
	R.	(-)39.18	...	...
(v)	06 Morning/Evening Court (Voted/ FC)			
	S.	27.75		
	R.	(-)27.75	...	...

Withdrawal of entire supplementary provision of ₹ 39.18 lakh and ₹ 27.75 lakh respectively at serial number (iv) and (v) above by way of surrender were stated to be due to token provision not being as per the actual release from 13 Finance Commission, annual action plan were revised which resulted in delay and non-utilization of fund during the year.

(vi)	105 Civil and Session Courts			
	06 District Judge, Serchhip (Voted)			
	O.	51.25		
	S.	5.00		
	R.	(-)13.71	42.54	41.45
				(-)1.09

Reduction of ₹ 13.71 lakh from the provision by way of surrender was stated to be due to non-filling up of the posts of SDMJs and normal saving.

Saving of ₹ 1.09 lakh was intimated to be due to non-filling up of the vacant posts.

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

Serial number	Head	Total grant/ appropriation	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(vii)	<b>2014 Administration of Justice</b>			
	105 Civil and Session Courts			
	04 District Judge, Champhai (Voted)			
	O.	85.95		
	R.	(-)13.15	72.80	
			71.87	(-)0.93

Withdrawal of ₹ 13.15 lakh from the provision by way of surrender was stated to be due to non-filling up of the post of civil judge and normal saving.

Saving of ₹ 0.93 lakh was intimated to be due to non-payment of leave encashment to judicial officers.

(viii)	<b>(05) Finance Commission Recommendation</b>			
	<b>2014 Administration of Justice</b>			
	114 Legal Advisers and Counsels			
	08 Lok Adalat and Legal Aid (Voted / FC)			
	O.	34.30		
	S.	2.44		
	R.	(-)13.20	23.54	
			24.12	(+)0.58

Reduction of ₹ 13.20 lakh from the provision by way of surrender was stated to be due to token provision not being as per the actual release from 13 Finance Commission, revision of annual action plan and normal saving.

Final excess of ₹ 0.58 lakh was intimated to be due to payment of internet bills for eight district (i.e. district legal service authority).

(ix)	09 Training of Judicial Officers (Voted/ FC)			
	O.	12.60		
	S.	19.53	32.13	
			19.52	(-)12.61

Reasons for saving of ₹ 12.61 lakh have not been intimated (21 September, 2015).

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

Serial number	Head	Total grant/ appropriation	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(x)	<b>2014 Administration of Justice</b>			
	105 Civil and Session Courts			
	05 District Judge, Kolasib (Voted)			
	O.	76.35		
	R.	(-9.30)	64.57	(-2.48)

Withdrawal of ₹ 9.30 lakh from the provision by way of surrender was stated to be due non-filling up of vacant post of civil judge and normal saving.

Saving of ₹ 2.48 lakh was intimated to be due to non-filling up of vacant posts.

(xi)	<b>2014 Administration of Justice</b>			
	114 Legal Advisers and Counsels			
	03 Legal Services Authority (Voted)			
	O.	98.10		
	S.	10.10		
	R.	(-9.41)	98.20	(-0.59)

Reduction of ₹ 9.41 lakh from the provision by way of surrender was stated to be due to imposition of restriction on leave travel concession, normal saving, etc.

Saving ₹ 0.59 lakh was intimated to be due to non-filling up of vacant post and less availing of domestic tours.

**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 (In lakh of rupees)	Excess(+) Saving(-)
(i)	<b>2014 Administration of Justice</b>			
	103 Special Courts			
	01 Special Courts (Voted)			
	O.	61.90		
	R.	14.75	76.04	(-0.61)

Augmentation of the provision by ₹ 14.75 lakh through re-appropriation was stated to be due to payment of salaries of judge posted vide notification No. HC.VII- 47/2013/1153- 1179/A dated 26.02.2014.

Saving of ₹ 0.61 lakh was intimated to be due to non-payment of leave encashment to judicial officers.

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

#### 4.2. Revenue (Charged):

4.2.1 Against the available saving of ₹ 80.02 lakh, ₹ 79.93 lakh was surrendered during the year.

4.2.2 In view of the final saving of ₹ 80.02 lakh, supplementary appropriation of ₹ 64.32 lakh obtained during the year proved unnecessary as the actual expenditure of ₹ 5,41.05 lakh did not even come up to the original appropriation of ₹ 5,56.75 lakh.

4.2.3 Saving of ₹ 73.08 lakh (14.63 percent of the total appropriation) also occurred under this appropriation during the year 2012-13.

4.2.4 Saving occurred under:

Serial number	Head	Total grant/ appropriation	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	<b>2014 Administration of Justice</b>			
	102 High Courts			
	01 High Courts (Charged)			
	O.	5,56.75		
	S.	64.32		
	R.	(-)79.93	5,41.05	(-)0.09
		5,41.14		

Reduction of ₹ 79.93 lakh from the appropriation by way of surrender was stated to be due to non-filling up of vacant post and adoption of strict economy measures.

Reasons for saving of ₹ 0.09 lakh were intimated to be due to adoption of strict economy measures.

#### 4.3. Capital (Voted):

4.3.1. Entire budget provision of ₹ 20,82.56 lakh remained un-utilized and un-surrendered during the year.

**Grant No. 4 Law and Judicial-Concltd.****4.3.2. Saving occurred under:**

<b>Serial number</b>	<b>Head</b>	<b>Total grant/ appropriation</b>	<b>Actual expenditure (In lakh of rupees)</b>	<b>Excess(+) Saving(-)</b>
(i)	<b>(03) Centrally Sponsored Scheme</b>			
	<b>4059 Capital Outlay on Public Works</b>			
	01 Office Building			
	051 Construction			
	01 Construction of Judiciary Building (Voted/CSS)			
	O.	8,13.00		
	S.	10,84.56	18,97.56	(-)18,97.56
(ii)	<b>(05) Finance Commission Recommendation</b>			
	<b>4059 Capital Outlay on Public Works</b>			
	01 Office Building			
	051 Construction			
	03 Construction of Alternate Dispute Resolution Centre (Voted/FC)			
	O.	1,85.00	1,85.00	(-)1,85.00

Non-utilization of the entire provision of ₹ 18,97.56 lakh and ₹ 1,85.00 lakh respectively at serial number (i) and (ii) above were intimated to be due to transfer of fund to PWD.

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

		<b>Total grant</b>	<b>Actual expenditure (In thousand of rupees)</b>	<b>Excess(+) Saving(-)</b>
<b>5.1. Revenue:</b>				
<b>Major Heads:</b>				
<b>2070 Other Administrative Services</b>				
Original	4,88,33			
Supplementary	6,00	4,94,33	4,71,37	(-)22,96
Amount surrendered during the year (31 March 2015)				23,02

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

		<b>Total grant</b>	<b>Actual expenditure (In thousand of rupees)</b>	<b>Excess(+) Saving(-)</b>
<b>6.1. Revenue:</b>				
<b>Major Heads:</b>				
<b>2029 Land Revenue</b>				
<b>2506 Land Reforms</b>				
Original	19,99,25			
Supplementary	4,45,13	24,44,38	21,87,68	(-)2,56,70
Amount surrendered during the year (31 March 2015)				2,13,66

**Notes and Comments:**

**6.1. Revenue:**

**6.1.1.** Out of the available saving of ₹ 2,56.70 lakh, ₹ 2,13.66 lakh was surrendered during the year.

**6.1.2.** In view of the final saving of ₹ 2,56.70 lakh, supplementary provision of ₹ 4,45.13 lakh obtained during the year proved excessive.

**6.1.3.** Saving of ₹ 3,21.11 lakh and ₹ 1,89.12 lakh (13.87 percent and 7.71 percent of the total budget provision) respectively also occurred under this grant during the year 2012-13 and 2013-14.

**6.1.4.** Saving occurred mainly under:

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure (In lakh of rupees)</b>	<b>Excess(+) Saving(-)</b>
(i)	<b>2029 Land Revenue</b>			
	102 Survey and Settlement Operations			
	01 Survey and Settlement Operations			
	O.	5,60.60		
	R.	(-)56.73	4,75.30	(-)28.57
		5,03.87		

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

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
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Reduction of ₹ 56.73 lakh from the provision by way of surrender was stated to be due to increase of budget provision than actual requirement and non-finalisation of ACP scheme etc.

Saving of ₹ 28.57 lakh was intimated to be due to non-payment of dearness allowance, non-finalisation of ACP scheme and non-filling up of vacant posts.

(ii)	<b>2029 Land Revenue</b>			
	001 Direction and Administration			
	02 Administration			
	O.	3,50.40		
	S.	32.30		
	R.	(-)70.76	3,11.94	
			2,98.05	(-)13.89
(iii)	01 Direction			
	O.	3,11.30		
	S.	3,06.37		
	R.	(-)44.11	5,73.56	
			5,70.07	(-)3.49

Withdrawal of ₹ 70.76 lakh and ₹ 44.11 lakh respectively at serial number (ii) and (iii) above from the provisions by way of surrender were stated to be due to increase in budget provision than actual requirement and non-finalisation of ACP scheme non- enhancement of wages, rate, etc.

Saving of ₹ 13.89 lakh and ₹ 3.49 lakh respectively at serial number (ii) and (iii) above were intimated to be due to non-finalization of ACP scheme, non-filling up of vacant post and overestimate provision than actual requirement.

(iv)	<b>(03) Centrally Sponsored Scheme</b>			
	<b>2029 Land Revenue</b>			
	001 Direction and Administration			
	01 Direction (CSS)			
	S.	32.21		
	R.	(-)31.11	1.10	
			1.10	...

Reduction of ₹ 31.11 lakh from the provision by way of surrender was stated to be due to non-settlement of court cases arising out of land disputes.



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

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure (In lakh of rupees)</b>	<b>Excess(+) Saving(-)</b>
(v)	<b>2506 Land Reforms</b>			
	103 Maintenance of Land Records			
	01 Maintenance of Land Records			
	O.	1,28.89		
	S.	31.80	1,60.69	
				1,40.88
				(-)19.81

Reasons for saving of ₹ 19.81 lakh have not been intimated (21 September, 2015).

(vi)	<b>2029 Land Revenue</b>			
	103 Land Records			
	01 Maintenance of Land Record			
	O.	5,76.95		
	R.	(-)10.95	5,66.00	
				5,61.90
				(-)4.10

Reduction of ₹ 10.95 lakh from the provision by way of surrender was stated to be due to over estimation of budget provision than actual requirement and non-finalization of ACP scheme, etc.

Saving of ₹ 4.10 lakh was intimated to be due to non-finalization of ACP scheme and non-filling up of post of technical staff during the year.

**6.1.5.** Saving mentioned at note 6.1.4 above was partly offset by excess under:

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure (In lakh of rupees)</b>	<b>Excess(+) Saving(-)</b>
(i)	<b>2506 Land Reforms</b>			
	001 Direction and Administration			
	01 Direction			
	O.	71.11		
	S.	13.19	84.30	
				1,01.25
				(+)16.95

Excess of ₹ 16.95 lakh was intimated to be due to excess expenditure under wages, domestic travel expenses, office expenses and advertising and publicity.

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

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure (In lakh of rupees)</b>	<b>Excess(+) Saving(-)</b>
(ii)	<b>2506 Land Reforms</b>			
	012 Statistics and evaluation			
	01 Statistics and evaluation			
		...	7.46	(+)7.46
(iii)	101 Regulation of Land Holding and Tenancy			
	01 Regulation of Land Holding and Tenancy			
		...	2.42	(+)2.42

Excess of ₹ 7.46 lakh and ₹ 2.42 lakh respectively at serial number (ii) and (iii) above were intimated to be due to cutting down of provision under plan sectoral allocation and before the final revised plan budget, expenditure booked under domestic travel expenses, office expenses were booked as per the revised budget.

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

		<b>Total grant</b>	<b>Actual expenditure (In thousand of rupees)</b>	<b>Excess(+) Saving(-)</b>
<b>7.1. Revenue:</b>				
<b>Major Head:</b>				
<b>2039 State Excise</b>				
Original	25,39,36			
Supplementary	3,07,92	28,47,28	26,76,12	(-)1,71,16
Amount surrendered during the year (31 March 2015)				1,70,56

**Notes and Comments:**

**7.1. Revenue (Voted):**

**7.1.1.** Against the available saving of ₹ 1,71.16 lakh, ₹ 1,70.56 lakh was surrendered during the year.

**7.1.2.** In view of the final saving of ₹ 1,71.16 lakh, supplementary provision of ₹ 3,07.92 lakh obtained during the year proved excessive.

**7.1.3.** Saving occurred mainly under:

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure (In lakh of rupees)</b>	<b>Excess(+) Saving(-)</b>
(i)	<b>2039 State Excise</b>			
	001 Direction and Administration			
	01 Direction			
	O.	7,93.25		
	S.	2,78.19		
	R.	(-)84.33	9,82.10	(-)5.01
		9,87.11		

Reduction of ₹ 84.33 lakh from the provision was the net effect of (a) decrease of ₹ 82.13 lakh by way of surrender, (b) further decrease of ₹ 23.54 lakh through re-appropriation, reasons for both decrease were stated to be due to non-payment of ACP arrear, non-filling up of some vacant posts, etc and (c) increase of ₹ 21.34 lakh through re-appropriation, reasons thereof were not properly stated.

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

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure (In lakh of rupees)</b>	<b>Excess(+) Saving(-)</b>
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Reasons for saving of ₹ 5.01 lakh have not been intimated (21 September, 2015).

(ii)	<b>2039 State Excise</b>			
	001 Direction and Administration			
	02 Administration			
	O.	17,20.61		
	R.	(-)86.23	16,34.38	16,38.79
				(+)4.41

Withdrawal of ₹ 86.23 lakh from the provision was the net effect of (a) decrease of ₹ 88.43 lakh by way of surrender was stated to be due to non-payment of ACP arrear, non-filling up of some vacant posts, etc and (b) increase of ₹ 2.20 lakh through re-appropriation, specific reasons thereof were not stated.

Reasons for final excess of ₹ 4.41 lakh have not been intimated (21 September, 2015).

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

		<b>Total grant</b>	<b>Actual expenditure (In thousand of rupees)</b>	<b>Excess(+) Saving(-)</b>
<b>8.1. Revenue:</b>				
<b>Major Head:</b>				
<b>2040 Taxes on Sales, Trade, etc.</b>				
Original	12,33,30			
Supplementary	2,03,07	14,36,37	13,88,15	(-)48,22
Amount surrendered during the year (31 March 2015)				39,82

**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. Revenue:</b>			
<b>Major Heads:</b>			
<b>2030 Stamps and Registration</b>			
<b>2047 Other Fiscal Services</b>			
<b>2052 Secretariat-General Services</b>			
<b>2054 Treasury and Accounts Administration</b>			
<b>2071 Pensions and other Retirement Benefits</b>			
<b>2075 Miscellaneous General Services</b>			
<b>2235 Social Security and Welfare</b>			
Original	4,72,43,58		
Supplementary	28,00,55	5,00,44,13	5,79,04,70
			(+78,60,57)
Amount surrendered during the year (31 March 2015)			87,34,56
<b>9.2. Capital:</b>			
<b>Major Heads:</b>			
<b>7610 Loans to Government Servants, etc.</b>			
Original	24,75,00		
Supplementary	...	24,75,00	...
			(-)24,75,00
Amount surrendered during the year (31 March 2015)			24,75,00

**Grant No. 9 Finance- Contd.****Notes and Comments:****9.1. Revenue:**

**9.1.1.** Expenditure exceeded the grant by ₹ 78,60.57 lakh (actual excess was ₹ 78,60,57,112.00). The excess requires regularisation.

**9.1.2.** In view of the final excess of ₹ 78,60.57 lakh, supplementary provision of ₹ 28,00.55 lakh obtained during the year proved inadequate and surrender of ₹ 87,34.56 lakh was unjustified.

**9.1.3.** Persistent excess of ₹ 50,56.38 lakh and ₹ 1,49,61.18 lakh (14.65 percent and 37.13 percent of the total provision) respectively also occurred under this grant during the year 2012-13 and 2013-14.

**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.	1,79,86.00	2,43,72.68	(+)63,86.68

Reasons for excess of ₹ 63,86.68 lakh have not been intimated (21 September, 2015).

Excess of ₹ 78,31.67 lakh and ₹ 2,01,24.20 lakh respectively also occurred under this head of account during the year 2012-13 and 2013-14.

(ii)	105 Family Pensions			
	01 Family Pension			
	O.	54,31.00	92,58.09	(+)38,27.09

Reasons for excess of ₹ 38,27.09 lakh have not been intimated (21 September, 2015).

Excess of ₹ 9,88.98 lakh and ₹ 2,54.14 lakh respectively also occurred under this head of account during the year 2012-13 and 2013-14.

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

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
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(iii)	<b>2071 Pensions and other Retirement Benefits</b>			
	01 Civil			
	115 Leave Encashment Benefits			
	01 Leave Encashment			
	O.	31,36.00	31,36.00	65,63.19
				(+)34,27.19

Reasons for excess of ₹ 34,27.19 lakh have not been intimated (21 September, 2015).

Excess of ₹ 18,71.25 lakh also occurred under this head of account during the year 2013-14.

(iv)	104 Gratuities			
	01 Pension/Gratuities			
	O.	66,28.00	66,28.00	91,74.12
				(+)25,46.12

Reasons for excess of ₹ 25,46.12 lakh have not been intimated (21 September, 2015).

Excess of ₹ 25,72.32 lakh and ₹ 24,02.51 lakh respectively also occurred under this head of account during the year 2012-13 and 2013-14.

(v)	102 Commuted Value of Pension			
	01 Commuted Value of Pensions			
	O.	29,70.00	29,70.00	36,39.36
				(+)6,69.36

Reasons for excess of ₹ 6,69.36 lakh have not been intimated (21 September, 2015).

Excess of ₹ 2,58.51 lakh and ₹ 5,67.88 lakh respectively also occurred under this head of account during the year 2012-13 and 2013-14.

(vi)	<b>(06) Externally Aided Project</b>			
	<b>2071 Pensions and other Retirement Benefits</b>			
	01 Civil			
	200 Other Pensions			
	02 VRS for School Teachers(SAL/TA-EAP)			
			1,78.00	(+)1,78.00

Reasons for incurring expenditure of ₹ 1,78.00 lakh without any budget provision have not been intimated (21 September, 2015).



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

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure (In lakh of rupees)</b>	<b>Excess(+) Saving(-)</b>
(vii)	<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	2,18.91	(+)18.91

Reasons for excess of ₹ 18.91 lakh have not been intimated (21 September, 2015).

(viii)	<b>2071 Pensions and other Retirement Benefits</b>			
	01 <i>Civil</i>			
	103 Compassionate allowance			
	01 Compassionate Allowances			
	O.	6.00	21.24	(+)15.24

Reasons for excess of ₹ 15.24 lakh have not been intimated (21 September, 2015).

Excess of ₹ 1,89.66 lakh also occurred under this head of account during the year 2013-14.

**9.1.5** Excess mentioned at note 9.1.4 above was partly offset by saving under:

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure (In lakh of rupees)</b>	<b>Excess(+) Saving(-)</b>
(i)	<b>(06) Externally Aided Project</b>			
	<b>2052 Secretariat-General Services</b>			
	092 Other Offices			
	99 Capacity Development for FMU/FMC (SAL/TA-EAP)			
	O.	34,10.00		
	S.	22,00.00		
	R.	(-)53,06.27	3,03.73	...

Reasons for reduction of ₹ 53,06.27 lakh from the provision by way of surrender were not stated.

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

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(ii)	<b>2052 Secretariat-General Services</b>			
	090 Secretariat			
	04 Finance Deptt.			
	O. 27,00.00			
	R. (-)27,00.00	...	...	...

Withdrawal of the entire original provision of ₹ 27,00.00 lakh by way of surrender was stated to be due to re-provision of the entire amount to other various departments.

(iii)	<b>2054 Treasury and Accounts Administration</b>			
	095 Directorate of Accounts and Treasuries			
	02 District Treasury			
	O. 12,49.90			
	S. 57.59			
	R. (-)3,25.18	9,82.31	10,20.20	(+)37.89

Specific reasons for reduction of ₹ 3,25.18 lakh from the provision by way of surrender were not stated.

Reasons for final excess of ₹ 37.89 lakh have not been intimated (21 September, 2015).

(iv)	<b>2054 Treasury and Accounts Administration</b>			
	095 Directorate of Accounts and Treasuries			
	01 Direction			
	O. 12,68.35			
	S. 1,39.87			
	R. (-)2,32.12	11,76.10	11,42.23	(-)33.87

Withdrawal of ₹ 2,32.12 lakh from the provision by way of surrender was stated to be due to non-filling up of vacant post on regular basis.

(v)	<b>2071 Pensions and other Retirement Benefits</b>			
	01 Civil			
	200 Other Pensions			
	01 Voluntary Retirement Benefit			
	O. 3,00.00	3,00.00	93.18	(-)2,06.82

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

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(vi)	<b>2071 Pensions and other Retirement Benefits</b>			
	01 Civil			
	111 Pensions to Legislators			
	01 Pension to Legislators			
	O.	5,00.00	3,25.22	(-)1,74.78
(vii)	<b>2052 Secretariat-General Services</b>			
	092 Other Offices			
	03 State Finance Commission			
	O.	1,93.50		
	S.	8.00		
	R.	(-)76.99	1,13.55	(-)10.96

Reasons for withdrawal of ₹ 76.99 lakh from the provision by way of surrender were not stated.

(viii)	<b>2071 Pensions and other Retirement Benefits</b>			
	01 Civil			
	110 Pensions of Employees of Local Bodies			
	01 Pension to Employees of Local Bodies			
	O.	1,80.00	97.67	(-)82.33

Reasons for saving of ₹ 33.87 lakh, ₹ 2,06.82 lakh, ₹ 1,74.78 lakh, ₹ 10.96 lakh and ₹ 82.33 lakh respectively at serial number (iv), (v), (vi), (vii) and (viii) above have not been intimated (21 September, 2015).

(ix)	<b>2075 Miscellaneous General Services</b>			
	103 State Lotteries			
	01 Direction			
	O.	2,37.15		
	S.	17.60		
	R.	(-)45.25	2,09.50	...

Reduction of ₹ 45.25 lakh from the provision by way of surrender was stated to be due to non-filling up of vacant posts and non-payment of wages during absent period.

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

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(x)	<b>2071 Pensions and other Retirement Benefits</b>			
	01 <i>Civil</i>			
	117 Government Contribution for defined Contribution Pension			
	01 Government Contribution			
	O.	4,50.00		
	S.	3,75.00		
	R.	(-21.93)	8,03.07	...

Reasons for withdrawal of ₹ 21.93 lakh from the provision by way of surrender were not stated.

(xi)	<b>2030 Stamps and Registration</b>			
	01 <i>Stamps-Judicial</i>			
	101 Cost of Stamps			
	01 Judicial Stamp			
	O.	24.00		
	R.	(-16.21)	7.79	(-2.07)

Reduction of ₹ 16.21 lakh from the provision was the net effect (a) decrease of ₹ 10.44 lakh by way of surrender, (b) further decrease of ₹ 10.27 lakh through re-appropriation and (c) increase of ₹ 4.50 lakh through re-appropriation, reasons thereof for decreases were stated to be due to less demand of judicial stamp than estimated and excess was stated to be due to less fund provision for vendors' commission than actual requirement.

Reasons for saving of ₹ 2.07 lakh have not been intimated (21 September, 2015).

(xii)	<b>2047 Other Fiscal Services</b>			
	103 Promotion of Small Savings			
	01 Institutes of Finance & Small Savings			
	O.	1,39.95		
	S.	2.49		
	R.	(-15.22)	1,27.22	(+0.01)

Withdrawal of ₹ 15.22 lakh from the provision by way of surrender, stated to be due to non-filling up of vacant posts and non-payment of wages during absent period of muster roll employees.

Reasons for final excess of ₹ 0.01 lakh have not been intimated (21 September, 2015).

**Grant No. 9 Finance-Concltd.****9.2 Capital:**

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

**9.2.2.** Saving occurred mainly under:

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure (In lakh of rupees)</b>	<b>Excess(+) Saving(-)</b>
(i)	<b>7610 Loans to Government Servants, etc</b>			
	201 House Building Advance			
	01 House Building Advance to Government Servant			
	O. 22,59.00			
	R. (-)22,59.00	...	...	...
(ii)	202 Advance for purchase of Motor Conveyances			
	01 Advance for purchase of Motor Conveyances			
	O. 2,16.00			
	R. (-)2,16.00	...	...	...

Withdrawal of entire original provision of ₹ 22,59.00 lakh and ₹ 2,16.00 lakh respectively at serial number (i) and (ii) above by way of surrender were stated to be due to non-disbursement of all kind of loans to government servants during 2014-15.

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

	<b>Total appropriation</b>		<b>Actual expenditure</b>	<b>Excess(+) Saving(-)</b>
			<b>(In thousand of rupees)</b>	
<b>10.1 Revenue (Charged):</b>				
<b>Major Head:</b>				
<b>2051 Public Service Commission</b>				
Original	4,92,60			
Supplementary	1,18,50	6,11,10	5,72,49	(-)38,61
Amount surrendered during the year (31 March 2015)				38,53

**Notes and Comments:**

**10.1. Revenue (Charged):**

**10.1.1.** Against the available saving of ₹ 38.61 lakh, ₹ 38.53 lakh was surrendered during the year.

**10.1.2.** In view of the final saving of ₹ 38.61 lakh, supplementary appropriation of ₹ 1,18.50 lakh obtained during the year proved excessive.

**10.1.3.** Saving occurred under:

<b>Serial number</b>	<b>Head</b>	<b>Total appropriation</b>		<b>Actual expenditure</b>	<b>Excess(+) Saving(-)</b>
				<b>(In lakh of rupees)</b>	
(i)	<b>2051 Public Service Commission</b>				
	102 State Public Service Commission				
	01 Mizoram Service Commission (Charged)				
	O.	4,72.60			
	S.	88.50			
	R.	(-)38.53	5,22.57	5,22.49	(-)0.08

Reduction of ₹ 38.53 lakh from the appropriation by way of surrender was stated to be due to non-filling up post of two member, two steno-II, one LDC, two grade IV, non- insurance of Pay slip from Accounts and Treasuries in respect of Dy. Controller of Exam. w.e.f. Jan 2014 to 31 March 2015, normal saving etc.

Reasons for saving of ₹ 0.08 lakh have not been intimated (21 September, 2015).

**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. Revenue:</b>				
<b>Major Head:</b>				
<b>2052 Secretariat-General Services</b>				
Original	87,96,00			
Supplementary	2,97,34	90,93,34	79,80,35	(-)11,12,99
Amount surrendered during the year (31 March 2015)				11,05,84

**Notes and Comments:**

**11.1. Revenue:**

**11.1.1** Against the available saving of ₹ 11,12.99 lakh, ₹ 11,05.84 lakh was surrendered during the year.

**11.1.2** In view of final saving of ₹ 11,12.99 lakh, supplementary provision of ₹ 2,97.34 lakh obtained during the year proved unnecessary as the actual expenditure of ₹ 79,80.35 lakh did not even come up to original provision of ₹ 87,96.00 lakh.

**11.1.3** Saving of ₹ 5,29.42 lakh (7.24 percent of the total provision) also occurred under this grant during the year 2012-13.

**11.1.4** Saving occurred under:

**Grant No. 11 Secretariat Administration-concl.**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure (In lakh of rupees)</b>	<b>Excess(+) Saving(-)</b>
(i)	<b>2052 Secretariat-General Service</b>			
	090 Secretariat			
	01 Sectt. Admn. Deptt.			
	O. 87,96.00			
	S. 2,97.34			
	R. (-)11,05.84	79,87.50	79,80.35	(-)7.15

Withdrawal of ₹ 11,05.84 lakh from the provision by way of surrender was stated to be due to imposition of restriction on leave travel concession to all government servant (except AIS officers), non-release of a dearness allowance by the State Government, non-receipt of claim under foreign travel expenses, etc.

Reasons for saving of ₹ 7.15 lakh was intimated to be due to non-payment of medical reimbursement claims presented by the department in the treasury.



**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. Revenue:</b>				
<b>Major Head:</b>				
<b>2052 Secretariat-General Services</b>				
Original	53,43			
Supplementary	...	53,43	39,24	(-)14,19
Amount surrendered during the year (31 March 2015)				14,18

**Notes and Comments:**

**12.1. Revenue:**

**12.1.1.** Against the available saving of ₹ 14.19 lakh, ₹ 14.18 lakh was surrendered during the year.

**12.1.2.** Saving occurred 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>2052 Secretariat-General Service</b>				
	092 Other offices				
	02 Parliamentary Affairs				
	O.	53.43			
	R.	(-)14.18	39.25	39.24	(-)0.01

Withdrawal of ₹ 14.18 lakh from the provision by way of surrender, reasons thereof for (a) ₹ 11.60 lakh under salaries was stated to be due to non-engagement of private secretary to DGCW, (b) ₹ 0.46 lakh under wages due to non-payment of wages for the month of March and (c) reasons for remaining ₹ 1.83 lakh and ₹ 0.29 lakh under medical treatment and domestic travel expenses respectively were not stated.

Reasons for saving of ₹ 0.01 lakh have not been intimated (21 September, 2015).

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

		<b>Total grant</b>	<b>Actual expenditure (In thousand of rupees)</b>	<b>Excess(+) Saving(-)</b>
<b>13.1. Revenue:</b>				
<b>Major Head:</b>				
<b>2070 Other Administrative Services</b>				
Original	2,23,30			
Supplementary	8,97	2,32,27	2,15,33	(-)16,94
Amount surrendered during the year (31 March 2015)				16,91

**Notes and Comments:**

**13.1. Revenue:**

**13.1.1.** Out of the available saving of ₹ 16.94 lakh, ₹ 16.91 lakh was surrendered during the year.

**13.1.2.** In view of the final saving of ₹ 16.94 lakh, supplementary provision of ₹ 8.97 lakh obtained during the year proved unnecessary as the actual expenditure of ₹ 2,15.33 lakh did not even come up to the original budget provision of ₹ 2,23.30 lakh.

**13.1.3.** Saving occurred under:

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure (In lakh of rupees)</b>	<b>Excess(+) Saving(-)</b>
(i)	<b>2070 Other Administrative Services</b>			
	003 Training			
	01 Direction (A.T.I.)			
	O.	2,23.30		
	S.	8.97		
	R.	(-)16.91	2,15.33	(-)0.03
		2,15.36		

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

Withdrawal of ₹ 16.91 lakh from the provision by way of surrender, reasons thereof for (a) ₹ 9.31 lakh under salaries in non-plan side was stated to be due to non-filling up one UDC, one LDC and one Technician, EOL availed by one LDC since October 2013 and two months vacancy of Joint Director's post, (b) ₹ 5.50 lakh under other charges in plan side was stated to be due to late receipt of Central Share earmarked for meeting state matching share for 'Hardware Grant' and support to IIPA MRB and (c) ₹ 1.41 lakh under domestic travel expenses, ₹ 0.13 lakh under salaries, ₹ 0.01 lakh under wages in plan side and ₹ 0.28 lakh under wages, ₹ 0.25 lakh under domestic travel expenses and ₹ 0.02 lakh under medical treatment in non-plan side were not stated.

Reasons for saving of ₹ 0.03 lakh have not been intimated (21 September, 2015).

**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. Revenue:</b>			
<b>Major Heads:</b>			
<b>2575 Other Special Areas Programmes</b>			
<b>3425 Other Scientific Research</b>			
<b>3451 Secretariat-Economic Services</b>			
<b>3454 Census Surveys and Statistics</b>			
Original	2,70,30,26		
Supplementary	2,93,09	2,73,23,35	40,64,55
			(-)2,32,58,80
Amount surrendered during the year (31 March 2015)			2,32,45,93

**Notes and Comments:**

**14.1. Revenue:**

**14.1.1.** Against the available saving of ₹ 2,32,58.80 lakh, ₹ 2,32,45.93 lakh was surrendered during the year.

**14.1.2.** Since the actual expenditure of ₹ 40,64.55 lakh did not even come up to the original budget provision of ₹ 2,70,30.26 lakh, supplementary provision of ₹ 2,93.09 lakh obtained during the year proved unnecessary.

**14.1.3.** Persistent saving of ₹ 29,40.12 lakh and ₹ 9,21,39.66 lakh (40.52 percent and 95.92 percent of the total provision) respectively also occurred under this grant during the year 2012-13 and 2013-14.

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

14.1.4. Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	<b>(04) NEC Scheme</b> <b>3451 Secretariat-Economic Services</b> 101 Planning Commission/Planning Board 05 North Eastern Areas			
	O.	1,22,64.00		
	R.	(-1,22,64.00	...	...
(ii)	<b>(07) Non Lapsable Central Pool of Resources</b> 06 N.L.C.P.R Grants			
	O.	98,77.00		
	R.	(-98,77.00	...	...
(iii)	<b>3451 Secretariat-Economic Services</b> 101 Planning Commission/Planning Board 02 Evaluation & Monitoring			
	O.	10,86.11		
	R.	(-)8,11.86	2,74.25	2,75.25
				(+)1.00
Reasons for withdrawal of entire original provision of ₹ 1,22,64.00 lakh and ₹ 98,77.00 lakh and reduction of ₹ 8,11.86 lakh from the provisions at serial number (i), (ii) and (iii) above by way of surrender were not stated.				
Reasons for final excess of ₹ 1.00 lakh at serial number (iii) above have not been intimated (21 September, 2015).				
Final excess of ₹ 2.88 lakh also occurred under the head of account at serial number (iii) above during the year 2013-14.				
(iv)	<b>3454 Census Surveys and Statistics</b> 01 Census 001 Direction and Administration 02 Administration			
	O.	3,53.92		
	R.	(-)1,00.45	2,53.47	2,53.38
				(-)0.09

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

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
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Reduction of ₹ 1,00.45 lakh from the provision was the net effect of (a) decrease of ₹ 1,03.31 lakh by way of surrender, (b) further decrease of ₹ 1.80 lakh through re-appropriation, reasons thereof for both decreases were not stated and (c) increase of ₹ 4.66 lakh through re-appropriation was stated to be due to under estimation of budget under medical treatment and domestic travel expenses in respect of officers and staff.

Reasons for saving of ₹ 0.09 lakh have not been intimated (21 September, 2015).

(v)	<b>3451 Secretariat-Economic Services</b>			
	101 Planning Commission/Planning Board			
	01 Plan Formulation			
	O.	3,66.30		
	R.	(-)84.44	2,81.86	(-)2.61

Reasons for withdrawal of ₹ 84.44 lakh from the provision by way of surrender were not stated.

Reasons for saving of ₹ 2.61 lakh have not been intimated (21 September, 2015).

(vi)	<b>(04) NEC Scheme</b>			
	<b>3425 Other Scientific Research</b>			
	60 Others			
	004 Research and Development			
	03 North Eastern Areas			
	S.	70.00	70.00	(-)70.00

Reasons for non-utilisation of entire supplementary provision of ₹ 70.00 lakh have not been intimated (21 September, 2015).

(vii)	<b>3454 Census Surveys and Statistics</b>			
	01 Census			
	001 Direction and Administration			
	01 Direction			
	O.	3,58.71		
	S.	22.94		
	R.	(-)32.26	3,49.39	(-)0.01

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

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
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Reduction of ₹ 32.26 lakh from the provision was the net effect of (a) decrease of ₹ 31.50 lakh by way of surrender, reasons thereof were not stated, (b) further decrease of ₹ 3.33 lakh through re-appropriation was stated to be due to over estimation of provision under medical treatment, domestic travel expenses of officers and staff, rent, rates and taxes, office expenses and publications and (c) increase of ₹ 2.57 lakh through re-appropriation was stated to be due to under estimation of provision under medical treatment, salaries, publications and office expenses.

Reasons for saving of ₹ 0.01 lakh have not been intimated (21 September, 2015).

- (viii) **3454 Census Surveys and Statistics**  
*02 Surveys and Statistics*  
 201 National Sample Survey Organisation  
 01 National Sample Survey

O.	2,15.60			
R.	(-)21.25	1,94.35	1,94.34	(-)0.01

Withdrawal of ₹ 21.25 lakh from the provision was the net effect of (a) decrease of ₹ 22.47 lakh by way of surrender, reasons thereof were not stated, (b) further decrease of ₹ 0.27 lakh through re-appropriation was stated to be due to over estimation of budget for procurement of stationery materials and (c) increase of ₹ 1.49 lakh through re-appropriation was stated to be due to under estimation of budget under medical treatment.

Reasons for saving of ₹ 0.01 lakh have not been intimated (21 September, 2015).

- (ix) 111 Vital Statistics  
 01 Registration of Births & Death

O.	1,14.12			
R.	(-)16.15	97.97	97.97	...

Withdrawal of ₹ 16.15 lakh from the provision was the net result of (a) decrease of ₹ 13.77 lakh by way of surrender, reasons thereof were not stated, (b) further decrease of ₹ 2.51 lakh through re-appropriation was stated to be due to over estimation of budget under medical treatment, rental charges, domestic travel expenses, office expenses and publications and (c) increase of ₹ 0.13 lakh through re-appropriation was stated to be due to under estimation of budget under salaries.

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

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
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(x)	<b>3451 Secretariat-Economic Services</b>			
	102 District Planning Machinery			
	01 Planning Machinery			
	O.	46.20		
	R.	(-16.56)	29.64	
			30.42	(+)0.78

Reasons for reduction of ₹ 16.56 lakh from the provision by way of surrender were not stated.

Reasons for final excess of ₹ 0.78 lakh have not been intimated (21 September, 2015).

Final excess of ₹ 0.91 lakh also occurred under this head of account during the year 2012-13.

(xi)	<b>2575 Other Special Area Programmes</b>			
	60 Others			
	102 Assistance to DRDAs			
	01 MLA Local Area Development Schemes			
	O.	12,00.00	12,00.00	
	R.		11,86.22	(-)13.78

Reasons for saving of ₹ 13.78 lakh have not been intimated (21 September, 2015).

(xii)	<b>3451 Secretariat-Economic Services</b>			
	101 Planning Commission/Planning Board			
	07 U.I.D Grants			
	O.	24.00		
	R.	(-)12.00	12.00	...

Reasons for withdrawal of ₹ 12.00 lakh from the provision by way of surrender were not stated.

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



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

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure (In lakh of rupees)</b>	<b>Excess(+) Saving(-)</b>
(i)	(04) NEC Scheme			
	3425 Other Scientific Research			
	60 Others			
	004 Research and Development			
	04 SMS for MIIMS/MIRSAC			
	S.	7.74	77.74	(+70.00)

Reasons for excess of ₹ 70.00 lakh have not been intimated (21 September, 2015).

**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. Revenue:</b>				
<b>Major Heads:</b>				
<b>2015 Elections</b>				
<b>2052 Secretariat-General Services</b>				
<b>2053 District Administration</b>				
<b>2070 Other Administrative Services</b>				
<b>3053 Civil Aviation</b>				
Original	58,78,32			
Supplementary	14,41,87	73,20,19	63,27,53	(-)9,92,66
Amount surrendered during the year (31 March 2015)				9,62.54
<b>15.2. Capital:</b>				
<b>Major Heads:</b>				
<b>4575 Capital Outlay on other Special Areas Programmes</b>				
<b>5053 Capital Outlay on Civil Aviation</b>				
<b>7610 Loans to Government Servants, etc</b>				
Original	...			
Supplementary	92,95	92,95	14,32,94	(+)13,39,99
Amount surrendered during the year (31 March 2015)				...

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

**Notes and Comments:**

**15.1. Revenue:**

**15.1.1.** Against the available saving of ₹ 9,92.66 lakh, ₹ 9,62.54 lakh was surrendered during the year.

**15.1.2.** In view of the final saving of ₹ 9,92.66 lakh, supplementary provision of ₹ 14,41.87 lakh obtained during the year proved excessive.

**15.1.3.** Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	<b>2053 District Administration</b>			
	093 District Establishments			
	03 D.C., Saiha			
	O.	4,46.00		
	R.	(-)1,68.38	2,91.75	(+)14.13

Reasons of reduction of ₹ 1,68.38 lakh from the provision by way surrendered were not stated.

Specific reasons for excess of ₹ 14.13 lakh have not been intimated (21 September, 2015).

(ii)	093 District Establishments			
	02 D.C., Lunglei			
	O.	6,00.49		
	S.	6.00		
	R.	(-)87.57	5,18.92	...

Withdrawal of ₹ 87.57 lakh from the provision was the net effect of (a) decrease of ₹ 87.42 lakh by way of surrender, (b) further decrease of ₹ 1.33 lakh through re- appropriation, reasons thereof for both decreases were stated to be due to transfer of senior officer and staff and non-filling up of vacant post and (c) increase of ₹ 1.18 lakh through re-appropriation was stated to be due to clearance of some pending bills under medical treatment, domestic travel expenses and other charges.

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

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(iii)	<b>2053 District Administration</b>			
	093 District Establishments			
	05 D.C., Mamit			
	O. 2,76.10			
	S. 5.00			
	R. (-)82.25	1,98.85	1,99.88	(+)1.03

Reasons of reduction of ₹ 82.25 lakh from the provision by way of surrender were not stated.

Reasons for final excess of ₹ 1.03 lakh have not been intimated (21 September, 2015).

(iv)	<b>2070 Other Administrative</b>			
	115 Guest House, Government Hostels etc.			
	07 Circuit & Guest House, New Delhi			
	O. 3,47.60			
	S. 2,86.70			
	R. (-)73.15	5,61.15	5,61.14	(-)0.01

Withdrawal of ₹ 73.15 lakh from the provision by way of surrender was stated to be due to non-filling up of vacant post and adoption of economy measures.

Reasons for saving of ₹ 0.01 lakh have not been (21 September, 2015).

Saving of ₹ 0.01 lakh also occurred under this head of account during the year 2013-14.

(v)	<b>(03) Centrally Sponsored Scheme</b>			
	<b>2053 District Administration</b>			
	093 District Establishments			
	04 D.C., Champhai			
	S. 71.10	71.10	...	(-)71.10

Reasons for non-utilisation of entire supplementary provision of ₹ 71.10 lakh have not been intimated (21 September, 2015).

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

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(vi)	<b>2070 Other Administrative Services</b>			
	115 Guest House, Government Hostels etc.			
	06 Circuit & Guest House, Calcutta			
	O.	3,03.22		
	S.	22.00		
	R.	(-)27.97	2,97.25	(-)41.53

Reduction of ₹ 27.97 lakh from the provision by way of surrender was stated to be due to non-filling up of vacant post and adoption of economy measures.

(vii)	<b>2053 District Administration</b>			
	093 District Establishments			
	06 D.C., Kolasib			
	O.	3,53.99		
	S.	7.07		
	R.	(-)66.46	2,94.60	(-)0.02

Reasons for withdrawal of ₹ 66.46 lakh from the provision by way of surrender were not stated.

Reasons for saving of ₹ 0.02 lakh were intimated to be due to miscalculation of expenditure by the department.

Saving of ₹ 1,00.23 lakh also occurred under this head of account during the year 2013-14.

(viii)	094 Other Establishments			
	05 Sub Division, Saiha			
	O.	1,34.00		
	R.	(-)54.68	79.32	(+)2.40

Reasons for reduction of ₹ 54.68 lakh from the provision by way of surrender were not stated.

Specific reasons for final excess of ₹ 2.40 lakh have not been intimated (21 September, 2015).

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

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(ix)	<b>2015 Elections</b>			
	102 Electoral Officers			
	02 Administration			
	O.	1,51.40		
	S.	2.98		
	R.	(-)39.92	1,14.46	
			1,14.78	(+)0.32

Withdrawal of ₹ 39.92 lakh from the provision by way of surrender, reasons thereof for ₹ 38.75 lakh under salaries was stated to be due to drawal salaries of election officers who were holding dual charges from other departments and for ₹ 1.00 lakh, ₹ 0.16 lakh and ₹ 0.01 lakh respectively under rent, rates and taxes, medical treatment and domestic travel expenses were not stated.

Reasons for final excess of ₹ 0.32 lakh have not been intimated (21 September, 2015).

(x)	<b>2070 Other Administrative Services</b>			
	115 Guest House, Government Hostels etc.			
	03 Circuit & Guest House, Saiha			
	O.	65.50		
	R.	(-)35.04	30.46	
			26.69	(-)3.77

Reasons for withdrawal of ₹ 35.04 lakh from the provision by way of surrender were not stated.

Specific reasons for saving of ₹ 3.77 lakh have not been intimated (21 September 2015).

(xi)	<b>(03) Centrally Sponsored Scheme</b>			
	<b>2053 District Administration</b>			
	093 District Establishments			
	07 D.C., Serchhip			
	O.	2,16.70		
	S.	3.25		
	R.	(-)34.65	1,85.30	
			1,88.02	(+)2.72

Reductions of ₹ 34.65 lakh from the provision by way of surrender was stated to be due to normal savings.

Reasons for final excess of ₹ 2.72 lakh have not been intimated (21 September, 2015).

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

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(xii)	<b>2070 Other Administrative Services</b>			
	115 Guest House, Government Hostels etc.			
	05 Circuit & Guest House, Shillong			
	O.	1,16.95		
	S.	5.12		
	R.	(-)26.03	96.04	
			96.03	(-)0.01

Withdrawal of ₹ 26.03 lakh from the provision by way of surrender was stated to be due to non-filling up of vacant post and adoption of economy measures.

Reasons for saving of ₹ 0.01 lakh was intimated to be due to saving under salaries, wages and medical treatment.

(xiii)	<b>2015 Elections</b>			
	102 Electoral Officers			
	01 Direction			
	O.	1,43.25		
	S.	2.10		
	R.	(-)25.42	1,19.93	
			1,19.93	...

Reductions of ₹ 25.42 lakh from the provision by way of surrender, reasons thereof for ₹ 23.18 lakh under salaries was stated to be due to non-filling up of vacant post and reasons for ₹ 0.12 lakh, ₹ 0.08 lakh, ₹ 0.89 lakh, ₹ 0.01 lakh, ₹ 0.53 lakh and ₹ 0.61 lakh respectively were not stated.

(xiv)	<b>2053 District Administration</b>			
	093 District Establishments			
	01 D.C., Aizawl			
	O.	8,56.86		
	S.	48.35		
	R.	(-)62.87	8,42.34	
			8,42.48	(+)0.14

Withdrawal of ₹ 62.87 lakh from the provision by way of surrender was stated to be due to transfer of officers and retirement, regularisation of three muster roll employees as Group 'D' etc.

Specific reasons for final excess of ₹ 0.14 lakh have not been intimated (21 September, 2015).

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

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(xv)	<b>2015 Elections</b>			
	103 Preparation and Printing of Electoral Rolls.			
	01 Preparation & Printing of E Roll			
	O. 74.15			
	S. 2,55.58			
	R. (-)20.50	3,09.23	3,09.09	(-)0.14

Withdrawal of ₹ 20.50 lakh from the provision by way of surrender was stated to be due to down size of casual employees and adoption of strict financial management.

(xvi)	<b>2070 Other Administrative Services</b>			
	115 Guest House, Government Hostels etc.			
	09 Circuit & Guest House, Guwahati			
	O. 1,21.40			
	S. 0.79			
	R. (-)14.62	1,07.57	1,07.56	(-)0.01

(xvii)	115 Guest House, Government Hostels etc.			
	04 Circuit & Guest House, Silchar			
	O. 1,14.35			
	S. 0.80			
	R. (-)13.76	1,01.39	1,01.37	(-)0.02

Reduction of ₹ 14.62 lakh and ₹ 13.76 lakh respectively at serial number (xvi) and (xvii) above from the provisions by way of surrender were stated to be due to non-filling up of vacant post and adoption of economy measures.

Reasons for saving of ₹ 0.14 lakh, ₹ 0.01 lakh and ₹ 0.02 lakh respectively at serial number (xv) to (xvii) above have not been intimated (21 September, 2015).

(xviii)	<b>2053 District Administration</b>			
	094 Other Establishments			
	15 Sub Division, Lawngtlai			
	O. 64.60			
	R. (-)19.44	45.16	53.44	(+)8.28

Withdrawal of ₹ 19.44 lakh from the provision was the net effect of (a) decrease of ₹ 11.27 lakh by way of surrender and (b) further decrease of ₹ 8.17 lakh through re-appropriation, reasons thereof for both decreases were stated to be due to non-filling up of posts.



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

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
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Reasons for final excess of ₹ 8.28 lakh have not been intimated (21 September, 2015).

(xix)	<b>2053 District Administration</b>			
	094 Other Establishments			
	13 Sub Division, Serchhip			
	O.	36.25		
	R.	(-)10.78	25.47	
			25.46	(-)0.01

Reduction of ₹ 10.78 lakh from the provision by way of surrender was stated to be due to normal savings.

Reasons for saving of ₹ 0.01 lakh have not been intimated (21 September, 2015).

(xx)	094 Other Establishments			
	11 Sub Division, Kolasib			
	O.	31.50		
	R.	(-)10.01	21.49	
			21.49	...

Reasons for withdrawal of ₹ 10.01 lakh from the provision by way of surrender were not stated.

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

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
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(i)	<b>2053 District Administration</b>			
	093 District Establishments			
	04 D.C., Champhai			
	O.	2,52.25		
	S.	2.31		
	R.	(-)35.89	2,18.67	
			2,90.40	(+)71.73

Reduction of ₹ 35.89 lakh from the provision by way of surrender was stated to be due to non-filling up of anticipated 25 vacant of post of various grade viz UDC/LDC/Steno-III/CA/Driver/Peon during the year.

Reasons for excess of ₹ 71.33 lakh have not been intimated (21 September, 2015).

Excess of ₹ 1,95.53 lakh also occurred under this head of accounts during the year 2013-14.

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

### 15.2. Capital

**15.2.1.** Expenditure exceeded the grant by ₹ 13,39.99 lakh (actual excess was ₹ 13,39,99,000.00). The excess expenditure requires regularisation.

**15.2.2.** Excess occurred under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	<b>(03) Centrally Sponsored Scheme</b>			
	<b>4575 Capital Outlay on other Special Areas Programmes</b>			
	06 <i>Border Area Development</i>			
	101 Border Area Development Programme			
	01 BADP under RD Department			
		...	14,29.94	(+14,29.94

Reasons for incurring huge amount of expenditure of ₹ 14,29.94 lakh without any budget provision have not been intimated (21 September, 2015).

(ii)	<b>7610 Loans to Government Servants, etc</b>			
	201 House Building Advance			
	01 House Building Advance to Government Servants			
		...	3.00	(+3.00

Reasons for incurring expenditure of ₹ 3.00 lakh without any budget provision have not been intimated (21 September, 2015).

**15.2.3.** Excess mentioned at note 15.2.2 was partly offset by saving under:

(i)	<b>(07) Non Lapsable Central Pool of Resources</b>			
	<b>5053 Capital Outlay on Civil Aviation</b>			
	60 <i>Other Aeronautical Services</i>			
	101 Communications			
	01 Communications /NLCPR			
	S.	92.95	92.95	(-)92.95

Reasons for non-utilisation of entire supplementary provision of ₹ 92.95 lakh have not been intimated (21 September, 2015).

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

		<b>Total grant</b>	<b>Actual expenditure (In thousand of rupees)</b>	<b>Excess(+) Saving(-)</b>
<b>16.1. Revenue:</b>				
<b>Major Heads:</b>				
<b>2055 Police</b>				
<b>2056 Jails</b>				
<b>2070 Other Administrative Services</b>				
<b>2235 Social Security and Welfare</b>				
Original	5,38,40,29			
Supplementary	11,71,29	5,50,11,58	4,70,44,00	(-)79,67,58
Amount surrendered during the year (31 March 2015)				87,68,24
<b>16.2. Capital:</b>				
<b>Major Heads:</b>				
<b>4055 Capital Outlay on Police</b>				
<b>4235 Capital Outlay on Social Security and Welfare</b>				
Original	25,49,00			
Supplementary	27,72,40	53,21,40	39,11,13	(-)14,10,27
Amount surrendered during the year (31 March 2015)				3,05,25

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

**16.1.1.** ₹ 87,68.24 lakh was surrendered during the year as anticipated surplus to the requirement, but actual saving worked out to ₹ 79,67.58 lakh only.

**16.1.2.** Since the actual expenditure of ₹ 4,70,44.00 lakh did not even come up to the original budget provision of ₹ 5,38,40.29 lakh, supplementary provision of ₹ 11,71.29 lakh obtained during the year proved unnecessary.

**16.1.3.** Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	<b>2055 Police</b>			
	104 Special Police			
	07 4th IR Battalion			
	O. 34,20.36			
	R. (-)10,55.44	23,64.92	23,99.60	(+)34.68

Reduction of ₹ 10,55.44 lakh from the provision was the net effect of (a) decrease of ₹ 6,67.52 lakh through re-appropriation, (b) further decrease of ₹ 4,39.38 lakh by way of surrender and (c) increase of ₹ 51.46 lakh through re-appropriation, reasons for both decreases and increase were not stated.

Reasons for final excess of ₹ 34.68 lakh have not been intimated (21 September, 2015).

Final excess of ₹ 5.73 lakh also occurred under this head of account during the year 2012-13.

(ii)	02 2nd Battalion MAP			
	O. 36,13.12			
	R. (-)6,23.53	29,89.59	27,68.59	(-)2,21.00

Withdrawal of ₹ 6,23.53 lakh from the provision was the net result of (a) decrease of ₹ 5,80.47 lakh by way of surrender, (b) further decrease of ₹ 81.88 lakh through re-appropriation and (c) increase of ₹ 38.82 lakh through re-appropriation, reasons for both decreases and increase were not stated.

**Grant No. 16 Home-Contd.**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
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(iii)	<b>2055 Police</b>			
	104 Special Police			
	06 3rd I.R.Bn.			
	O. 36,46.92			
	R. (-)6,44.77	30,02.15	29,74.69	(-)27.46

Reduction of ₹ 6,44.77 lakh from the provision was the net effect of (a) decrease of ₹ 6,15.99 lakh by way of surrender, (b) further decrease of ₹ 62.25 lakh through re-appropriation and (c) increase of ₹ 33.47 lakh through re-appropriation, reasons thereof for both decreases and increase were not stated.

(iv)	08 5th IR Bn.			
	O. 29,70.67			
	R. (-)5,50.38	24,20.29	24,19.71	(-)0.58

Withdrawal of ₹ 5,50.38 lakh from the provision was the net effect of (a) decrease of ₹ 6,07.59 lakh by way of surrender, (b) further decrease of ₹ 10.45 lakh through re-appropriation and (c) increase of ₹ 67.66 lakh through re-appropriation, reasons thereof for both decreases and increase were not stated.

(v)	115 Modernisation of Police Force			
	01 Modernisation			
	O. 4,87.00			
	S. 5,55.29			
	R. (-)4,68.98	5,73.31	5,73.31	...

Specific reasons for withdrawal of ₹ 4,68.98 lakh from the provision by way of surrender were not stated.

(vi)	109 District Police			
	01 D.E.F. Aizawl			
	O. 29,28.10			
	R. (-)3,63.04	25,65.06	24,61.35	(-)1,03.71

Reduction of ₹ 3,63.04 lakh from the provision was the net effect of (a) decrease of ₹ 4,47.96 lakh by way of surrender, (b) further decrease of ₹ 1.66 lakh through re-appropriation and (c) increase of ₹ 86.58 lakh through re-appropriation, reasons thereof for both decreases and increase were not stated.

Reasons for saving of ₹ 2,21.00 lakh, ₹ 27.46 lakh, ₹ 0.58 lakh and ₹ 1,03.71 lakh respectively at serial number (ii), (iii), (iv) and (vi) above have not been intimated (21 September, 2015).

**Grant No. 16 Home-Contd.**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
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(vii)	<b>2055 Police</b>			
	104 Special Police			
	05 2nd I.R.Bn			
	O.	32,27.91		
	R.	(-)4,75.80	27,72.83	(+)20.72
		27,52.11		

Withdrawal of ₹ 4,75.80 lakh from the provision was the net effect of (a) decrease of ₹ 5,07.99 lakh by way of surrender, (b) further decrease of ₹ 41.46 lakh through re-appropriation and (c) increase of ₹ 73.65 lakh through re-appropriation, reasons thereof for both decreases and increase were not stated.

Reasons for final excess of ₹ 20.72 lakh have not been intimated (21 September, 2015).

Final excess of ₹ 1.91 lakh also occurred under this head of account during the year 2012-13.

(viii)	101 Criminal Investigation and Vigilance			
	01 CID(SB)			
	O.	12,49.77		
	S.	3.71		
	R.	(-)2,69.33	8,50.05	(-)1,34.10
		9,84.15		

Withdrawal of ₹ 2,69.33 lakh from the provision was the net effect of (a) decrease of ₹ 2,88.12 lakh by way of surrender, (b) further decrease of ₹ 0.70 lakh through re-appropriation and (c) increase of ₹ 19.49 lakh through re-appropriation, reasons thereof for both decreases and increase were not stated.

Reasons for saving of ₹ 1,34.10 lakh have not been intimated (21 September, 2015).

(ix)	114 Wireless and Computers			
	01 Wireless Organisation			
	O.	37,95.91		
	R.	(-)3,87.23	34,08.77	(+)0.09
		34,08.68		

Reduction of ₹ 3,87.23 lakh from the provision was the net effect of (a) decrease of ₹ 4,45.06 lakh by way of surrender, (b) further decrease of ₹ 2.75 lakh through re-appropriation and (c) increase of ₹ 60.58 lakh through re-appropriation, reasons thereof for both decreases and increase were not stated.

**Grant No. 16 Home-Contd.**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
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(x)	<b>2055 Police</b>			
	104 Special Police			
	01 1st Battalion MAP			
	O. 34,10.60			
	R. (-)3,14.02	30,96.58	30,96.71	(+)0.13

Withdrawal of ₹ 3,14.02 lakh from the provision was the net effect of (a) decrease of ₹ 4,03.35 lakh by way of surrender and (b) increase of ₹ 89.33 lakh through re-appropriation, reasons thereof for both decrease and increase were not stated.

(xi)	109 District Police			
	02 D.E.F., Lunglei			
	O. 15,05.41			
	R. (-)2,26.67	12,78.74	12,83.46	(+)4.72

Withdrawal of ₹ 2,26.67 lakh from the provision was the net effect of (a) decrease of ₹ 2,47.63 lakh by way of surrender and (b) increase of ₹ 20.96 lakh through re-appropriation, reasons for both decrease and increase were not stated.

Reasons for final excess of ₹ 0.09 lakh, ₹ 0.13 lakh and ₹ 4.72 lakh respectively at serial number (ix), (x) and (xi) above have not been intimated (21 September, 2015).

(xii)	05 D.E.F., Mamit			
	O. 9,21.57			
	R. (-)1,77.67	7,43.90	7,07.16	(-)36.74

Reduction of ₹ 1,77.67 lakh from the provision was the net result of (a) decrease of ₹ 2,00.98 lakh by way of surrender, (b) further decrease of ₹ 4.00 lakh through re-appropriation and (c) increase of ₹ 27.31 lakh through re-appropriation, reasons for both decreases and increase were not stated.

(xiii)	09 Traffic Police			
	O. 10,04.41			
	R. (-)2,05.93	7,98.48	7,98.21	(-)0.27

Withdrawal of ₹ 2,05.93 lakh from the provision was the net effect of (a) decrease of ₹ 2,21.75 lakh by way of surrender and (b) increase of ₹ 15.82 lakh through re-appropriation, reasons for both decrease and increase were not stated.

**Grant No. 16 Home-Contd.**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(xiv)	<b>2055 Police</b>			
	109 District Police			
	08 D.E.F., Lawngtlai			
	O.	9,27.50		
	R.	(-)1,92.80	7,34.70	...

Withdrawal of ₹ 1,92.80 lakh from the provision was the net result of (a) decrease of ₹ 2,08.32 lakh by way of surrender, (b) further decrease of ₹ 0.50 lakh through re-appropriation and (c) increase of ₹ 16.02 lakh through re-appropriation, reasons thereof for both decreases and increase were not stated.

(xv)	<b>2070 Other Administrative Services</b>			
	107 Home Guards			
	02 Administration			
	O.	14,86.74		
	S.	3.60		
	R.	(-)1,90.99	12,99.35	(-)0.09

Reduction of ₹ 1,90.99 lakh from the provision was the net effect of (a) decrease of ₹ 1,65.57 lakh by way of surrender, (b) further decrease of ₹ 29.13 lakh through re-appropriation and (c) increase of ₹ 3.71 lakh through re-appropriation, reasons thereof for decreases were stated to be due to non-filling up of vacant post and increase was stated to be due to filling up of vacant post.

(xvi)	<b>2055 Police</b>			
	101 Criminal Investigation and Vigilance			
	06 VIP Security			
	O.	12,91.45		
	R.	(-)1,62.36	11,29.09	(-)1.48

Withdrawal of ₹ 1,62.36 lakh from the provision was the net result of (a) decrease of ₹ 2,14.71 lakh by way of surrender and (b) increase of ₹ 52.35 lakh through re-appropriation, reasons thereof for both decrease and increase were not stated.



**Grant No. 16 Home-Contd.**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
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(xvii)	<b>2055 Police</b>			
	104 Special Police			
	03 3rd Battalion MAP			
	O. 31,03.21			
	R. (-)1,56.17	29,47.04	29,46.58	(-)0.46

Reduction of ₹ 1,56.17 lakh from the provision was the net effect of (a) decrease of ₹ 1,92.28 lakh by way of surrender and (b) increase of ₹ 36.11 lakh through re-appropriation, reasons thereof for both decrease and increase were not stated.

Reasons for saving of ₹ 36.74 lakh, ₹ 0.27 lakh, ₹ 0.09 lakh, ₹ 1.48 lakh and ₹ 0.46 lakh respectively at serial number (xii), (xiii), (xv), (xvi) and (xvii) above have not been intimated (21 September, 2015).

(xviii)	109 District Police			
	04 D.E.F., Champhai			
	O. 9,20.35			
	R. (-)1,45.20	7,75.15	7,75.50	(+)0.35

Withdrawal of ₹ 1,45.20 lakh from the provision was the net effect of (a) decrease of ₹ 1,72.96 lakh by way of surrender and (b) increase of ₹ 27.76 lakh through re-appropriation, reasons thereof for both decrease and increase were not stated.

Reasons for final excess of ₹ 0.35 lakh have not been intimated (21 September, 2015).

(xix)	003 Education and Training			
	01 Police Training			
	O. 9,97.54			
	R. (-)75.70	9,21.84	8,53.23	(-)68.61

Reduction of ₹ 75.70 lakh from the provision was the net result of (a) decrease of ₹ 1,03.57 lakh by way of surrender and (b) increase of ₹ 27.87 lakh through re-appropriation, reasons thereof for both decrease and increase were not stated.

**Grant No. 16 Home-Contd.**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(xx)	<b>2055 Police</b>			
	001 Direction and Administration			
	01 Direction			
	O.	16,03.56		
	S.	1,63.00		
	R.	(-97.03)	16,33.61	(-35.92)
		16,69.53		

Withdrawal of ₹ 97.03 lakh from the provision was the net result of (a) decrease of ₹ 1,33.29 lakh by way of surrender, (b) further decrease of ₹ 81.44 lakh through re-appropriation and (c) increase of ₹ 1,17.70 lakh through re-appropriation, reasons thereof for both decreases and increase were not stated.

Reasons for saving of ₹ 68.61 lakh and ₹ 35.92 lakh respectively at serial number (xix) and (xx) above have not been intimated (21 September, 2015).

(xxi)	104 Special Police			
	04 1st I.R.Bn (SMS)			
	O.	27,93.92		
	R.	(-3,48.40)	26,67.99	(+2,22.47)
		24,45.52		

Reduction of ₹ 3,48.40 lakh from the provision was the net result of (a) decrease of ₹ 3,83.73 lakh by way of surrender, (b) further decrease of ₹ 17.02 lakh and (c) increase of ₹ 52.35 lakh through re-appropriation, reasons thereof for both decreases and increase were not stated.

(xxii)	109 District Police			
	03 D.E.F., Saiha			
	O.	9,36.99		
	R.	(-1,56.00)	8,12.68	(+31.69)
		7,80.99		

Withdrawal of ₹ 1,56.00 lakh from the provision was the net result of (a) decrease of ₹ 1,71.69 lakh by way of surrender and (b) increase of ₹ 15.69 lakh through re-appropriation, reasons thereof for both decrease and increase were not stated.

Reasons for final excess of ₹ 2,22.47 lakh and ₹ 31.69 lakh respectively at serial number (xxi) and (xxii) above have not been intimated (21 September, 2015).

**Grant No. 16 Home-Contd.**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(xxiii)	<b>2055 Police</b>			
	101 Criminal Investigation and Vigilance			
	02 CID (Crime)			
	O.	5,36.80		
	S.	2.40		
	R.	(-72.96)	4,66.24	
			4,65.85	(-0.39)

Withdrawal of ₹ 72.96 lakh from the provision was the net result of (a) decrease of ₹ 89.30 lakh by way of surrender and (b) further decrease of ₹ 0.01 lakh through re-appropriation and (c) increase of ₹ 16.35 lakh through re-appropriation, reasons thereof for both decreases and increase were not stated.

Reasons for saving of ₹ 0.39 lakh have not been intimated (21 September, 2015).

(xxiv)	109 District Police			
	06 D.E.F., Kolasib			
	O.	9,16.20		
	R.	(-72.88)	8,43.32	
			8,46.46	(+3.14)

Withdrawal of ₹ 72.88 lakh from the provision was the net result of (a) decrease of ₹ 84.94 lakh by way of surrender and (b) further decrease of ₹ 1.50 lakh through re-appropriation and (c) increase of ₹ 13.56 lakh through re-appropriation, reasons thereof for both decreases and increase were not stated.

Reasons for final excess of ₹ 3.14 lakh have not been intimated (21 September, 2015).

(xxv)	<b>2070 Other Administrative Services</b>			
	108 Fire Protection and Control			
	01 Fire and Emergency Services			
	O.	8,67.16		
	S.	30.08		
	R.	(-63.78)	8,33.46	
			8,33.45	(-0.01)

Reasons for withdrawal of ₹ 63.78 lakh from the provision by way of surrender were not stated.

**Grant No. 16 Home-Contd.**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(xxvi)	<b>2055 Police</b>			
	116 Forensic Science			
	01 Forensic Science Laboratory			
	O.	2,76.24		
	S.	10.50		
	R.	(-)62.20	2,24.53	(-)0.01

Reduction of ₹ 62.20 lakh from the provision was the net result of (a) decrease of ₹ 62.00 lakh by way of surrender, (b) further decrease of ₹ 1.15 lakh and (c) increase of ₹ 0.95 lakh through re-appropriation, reasons thereof for both decreases and increase were not stated.

(xxvii)	101 Criminal Investigation and Vigilance			
	05 DSB, Saiha			
	O.	98.00		
	R.	(-)23.80	74.20	(-)18.47

Withdrawal of ₹ 23.80 lakh from the provision was the net result of (a) decrease of ₹ 23.78 lakh by way of surrender and (b) further decrease of ₹ 0.02 lakh through re-appropriation, reasons thereof for both decreases were not stated.

Reasons for saving of ₹ 0.01 lakh, ₹ 0.01 and ₹ 18.47 lakh respectively at serial number (xxv), (xxvi) and (xxvii) above have not been intimated (21 September, 2015).

(xxviii)	<b>2235 Social Security and Welfare</b>			
	01 Rehabilitation			
	200 Other Relief Measures			
	01 Direction, S.S. & A. Board			
	O.	2,54.79		
	S.	7.50		
	R.	(-)35.84	2,26.46	(+)0.01

Reasons for withdrawal of ₹ 35.84 lakh from the provision by way of surrender were not stated.

Reasons for final excess of ₹ 0.01 lakh have not been intimated (21 September, 2015).

**Grant No.16 Home-Contd.**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(xxix)	<b>2055 Police</b>			
	102 Central Reserve Police			
	01 Barrowed Battalion			
	O.	53.60		
	R.	(-)31.50	22.10	...

Reduction of ₹ 31.50 lakh from the provision was the net effect of (a) decrease of ₹ 34.38 lakh by way of surrender and (b) increase of ₹ 2.88 lakh through re-appropriation, reasons thereof for decrease and increase were not stated.

(xxx)	<b>2056 Jails</b>			
	001 Direction and Administration			
	01 Direction			
	O.	2,21.42		
	R.	(-)26.98	1,94.44	1,92.90
				(-)1.54

Withdrawal of ₹ 26.98 lakh from the provision by way of surrender was stated to be due to adoption of economy measures and non-filling up of vacant posts.

Specific reasons for saving of ₹ 1.54 lakh have not been intimated (21 September, 2015).

(xxxi)	<b>2235 Social Security and Welfare</b>			
	01 Rehabilitation			
	200 Other Relief Measures			
	02 Administration of S.S.& A. Board			
	O.	1,12.00		
	R.	(-)26.32	85.68	85.70
				(+)0.02

Reasons for reduction of ₹ 26.32 lakh from the provision by way of surrender were not stated.

Reasons for final excess of ₹ 0.02 lakh have not been intimated (21 September, 2015).

**Grant No.16 Home-Contd.**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(xxxii)	<b>2056 Jails</b>			
	101 Jails			
	03 Sub Jails			
	O.	2,07.74		
	R.	(-)18.20	1,81.78	(-)7.76

Reduction of ₹ 18.20 lakh from the provision by way of surrender was stated to be due to adoption of economy measures and non-filling up of vacant posts.

Specific reasons for saving of ₹ 7.76 lakh have not been intimated (21 September, 2015).

(xxxiii)	<b>2055 Police</b>			
	101 Criminal Investigation and Vigilance			
	04 DSB,Lunglei			
	O.	46.70		
	R.	(-)11.41	30.61	(-)4.68

Withdrawal of ₹ 11.41 lakh from the provision was the net result of (a) decrease of ₹ 12.16 lakh by way of surrender and (b) increase of ₹ 0.75 lakh through re-appropriation, reasons thereof for both decrease and increase were not stated.

(xxxiv)	<b>2070 Other Administrative Services</b>			
	107 Home Guards			
	01 Direction			
	O.	2,02.23		
	S.	21.55		
	R.	(-)11.44	2,12.32	(-)0.02

Reduction of ₹ 11.44 lakh from the provision was the net result of (a) decrease of ₹ 15.06 lakh by way of surrender and (b) increase of ₹ 3.62 lakh through re-appropriation, reasons thereof for decrease was not stated and increase was stated to be due to re-provision of fund from other head of account.

Reasons for saving of ₹ 4.68 lakh and ₹ 0.02 lakh respectively at serial number (xxxiii) and (xxxiv) above have not been intimated (21 September, 2015).

**Grant No.16 Home-Contd.**

16.1.4. Saving mentioned at note 16.1.3 above was partly offset by excess under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	<b>2055 Police</b>			
	101 Criminal Investigation and Vigilance			
	03 DSB,Aizawl			
	O.	3,49.70		
	R.	(-)1,29.77	4,58.28	(+)2,38.35
		2,19.93		

Reduction of ₹ 1,29.77 lakh from the provision was the net result of (a) decrease of ₹ 1,30.77 lakh by way of surrender and (b) increase of ₹ 1.00 lakh through re-appropriation, reasons thereof for both decrease and increase were not stated.

Reasons for excess of ₹ 2,38.35 lakh have not been intimated (21 September, 2015).

(ii)	001 Direction and Administration			
	02 Secret Service			
	O.	23.00		
	S.	7.00		
	R.	20.00	50.00	...
		50.00		

Reasons for augmentation of the provision by ₹ 20.00 lakh through re-appropriation were not stated.

**16.2. Capital:**

**16.2.1.** Against the available saving of ₹ 14,10.27 lakh, ₹ 3,05.25 lakh only was surrendered during the year.

**16.2.2.** In view of the final saving of ₹ 14,10.27 lakh, supplementary provision of ₹ 27,72.40 lakh obtained during the year proved excessive.

**Grant No.16 Home-Contd.**

16.2.3. 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>4235 Capital Outlay on Social Security and Welfare</b> 01 Rehabilitation 800 Other Expenditure 01 Construction of Sainik School at Chhingchhip (FC)			
	S.	8,32.00	8,32.00	...
				(-)8,32.00
(ii)	<b>4055 Capital Outlay on Police</b> 211 Police Housing 03 Building for Police Housing (FC)			
	O.	8,00.00	8,00.00	1,22.16
				(-)6,77.84
(iii)	<b>(03) Centrally Sponsored Scheme</b> <b>4055 Capital Outlay on Police</b> 800 Other Expenditure 01 Modernisation of Police Forces (CSS)			
	O.	81.00		
	S.	8,38.00		
	R.	(-)3,05.13	6,13.87	2,65.87
				(-)3,48.00

Reasons for non-utilisation of entire supplementary provision of ₹ 8,32.00 lakh have not been intimated (21 September, 2015).

Specific reasons for reduction of ₹ 3,05.13 lakh from the provision by way of surrender were not stated.

Reasons for saving of ₹ 6,77.84 lakh and ₹ 3,48.00 lakh respectively at serial number (ii) and (iii) above have not been intimated (21 September, 2015).



**Grant No.16 Home-Concl.**

<b>Serial number</b>	<b>Head</b>	<b>Total grant/</b>	<b>Actual expenditure (In lakh of rupees)</b>	<b>Excess(+) Saving(-)</b>
(iv)	<b>(05) Finance Commission Recommendation</b>			
	<b>4070 Capital Outlay on other Administrative Services</b>			
	800 Other Expenditure			
	01 Construction of Fire Stations & Quarters/FC			
	S.	79.18	79.18	...
				(-)79.18

Reasons for non-utilisation of entire supplementary provision of ₹ 79.18 lakh have not been intimated (21 September, 2015).

**16.2.4.** Saving mentioned at note 16.2.3 above was partly offset by excess under:

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure (In lakh of rupees)</b>	<b>Excess(+) Saving(-)</b>
(i)	<b>(05) Finance Commission Recommendation</b>			
	<b>4235 Capital Outlay on Social Security and Welfare</b>			
	01 Rehabilitation			
	800 Other Expenditure			
	01 Construction of Sainik School at Chhingchhip (FC)			
	O.	16,68.00	16,68.00	25,00.00
				(+)8,32.00

Reasons for excess of ₹ 8,32.00 lakh have not been intimated (21 September, 2015).

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

		<b>Total grant</b>	<b>Actual expenditure (In thousand of rupees)</b>	<b>Excess(+) Saving(-)</b>
<b>17.1. Revenue:</b>				
<b>Major Heads:</b>				
<b>2408 Food, Storage and Warehousing</b>				
<b>3456 Civil Supplies</b>				
<b>3475 Other General Economic Services</b>				
Original	72,09,89			
Supplementary	22,31,47	94,41,36	75,22,63	(-)19,18,73
Amount surrendered during the year (31 March 2015)				19,21,89
<b>4408 Capital Outlay on Food Storage and Warehousing</b>				
Original	1,93,26,60			
Supplementary	97,08,95	2,90,35,55	2,35,92,41	(-)54,43,14
Amount surrendered during the year (31 March 2015)				16,11,42

**Notes and Comments:**

**17.1. Revenue:**

**17.1.1.** ₹ 19,21.89 lakh was surrendered during the year as anticipated surplus to the requirement, but actual saving worked out to ₹ 19,18.73 lakh only.

**17.1.2** In view of the final saving ₹ 19,18.73 lakh, supplementary provision of ₹ 22,31.47 lakh obtained during the year proved excessive.

**17.1.3** Saving of ₹ 6,52.39 lakh and ₹ 17,38.67 lakh (10.24 percent and 17.75 percent of the total provision) respectively also occurred during the year 2012-13 and 2013-14.

**17.1.4** Saving occurred mainly under:

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

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	<b>2408 Food, Storage and Warehousing</b>			
	01 Food			
	001 Direction and Administration			
	02 Administration			
	O. 16,03.91			
	S. 1,10.00			
	R. (-)5,30.86	11,83.05	11,90.64	(+)7.59

Reduction of ₹ 5,30.86 lakh from the provision by way of surrender was stated to be due to non-filling up of vacant posts, non-receipt of appropriate bills under medical treatment and non-receipt of bills under rent, rates and taxes.

Reasons for final excess of ₹ 7.59 lakh have not been intimated (21 September, 2015).

Final excess of ₹ 8.12 lakh and ₹ 4.80 lakh respectively also occurred under this head of account during the year 2012-13 and 2013-14.

(ii)	01 Food			
	800 Other Expenditure			
	01 Transport Commissionerate			
	O. 12,76.60			
	R. (-)4,78.71	7,97.89	7,97.88	(-)0.01

Withdrawal of ₹ 4,78.71 lakh from the provision by way of surrender was stated to be due to non-filling up of vacant posts, non-engagement of muster roll employees and non-receipt of appropriate bills under domestic travel expenses.

(iii)	<b>(03) Centrally Sponsored Scheme</b>			
	<b>3456 Civil Supplies</b>			
	001 Direction and Administration			
	02 Administration			
	O. 11,10.31			
	R. (-)3,50.12	7,60.19	7,56.78	(-)3.41

Reduction of ₹ 3,50.12 lakh from the provision by way of surrender was stated to be due to non-filling up of vacant posts, non-availability/receipt of bills under office expenses, rent, rates and taxes and machinery and equipment.

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

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(iv)	<b>3456 Civil Supplies</b>			
	800 Other Expenditure			
	05 Computerisation of (TPDS (CSS)			
	S. 3,96.97			
	R. (-)3,13.24	83.73	83.73	...

Specific reasons for withdrawal of ₹ 3,13.24 lakh from the provision by way of surrender were not stated.

(v)	<b>3475 Other General Economic Services</b>			
	106 Regulation of Weights and Measures			
	01 Regulation of Weight and Measures (CSS)			
	S. 2,95.00			
	R. (-)1,20.00	1,75.00	1,75.00	...

Reasons for reduction of ₹ 1,20.00 lakh from the provision of by way of surrender were not stated.

(vi)	<b>3456 Civil Supplies</b>			
	001 Direction and Administration			
	01 Direction			
	O. 6,65.50			
	R. (-)62.24	6,03.26	6,03.24	(-)0.02

Withdrawal of ₹ 62.24 lakh from the provision was the net effect of (a) decrease of ₹ 62.66 lakh by way of surrender, reasons thereof was stated to be due to non-filling up vacant posts, non-engagement of muster roll employees and non-receipt bill under rent, rates and taxes and (b) increase of ₹ 0.42 lakh through re-appropriation was stated to be due to re-provision of fund from other head of account.

Reasons for saving of ₹ 0.01 lakh, ₹ 3.41 lakh and ₹ 0.02 lakh respectively at serial number (ii), (iii) and (vi) above have not been intimated (21 September, 2015).

Saving of ₹ 0.01 lakh also occurred under the head of account at serial number (vi) above during the year 2013-14.

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

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(vii)	<b>2408 Food, Storage and Warehousing</b>			
	01 Food			
	800 Other Expenditure			
	03 Annapurna (NSAP-ACA)			
	O. 31.00			
	R. (-)24.22	6.78	6.78	...

Reduction of ₹ 24.22 lakh from the provision by way of surrender was stated to be due to less receipt of fund (Annapurna Rice) from the Government of India.

(viii)	<b>2408 Food, Storage and Warehousing</b>			
	01 Food			
	001 Direction and Administration			
	01 Direction			
	O. 61.92			
	R. (-)22.10	39.82	39.82	...

Withdrawal of ₹ 22.10 lakh from the provision by way of surrender was stated to be due to non-filling up of vacant posts.

(ix)	<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 (CSS)			
	O. 3,56.37			
	S. 7.20			
	R. (-)17.91	3,45.66	3,46.69	(+)1.03

Reasons for reduction of ₹ 17.91 lakh from the provision by way of surrender were not stated.

Reasons for final excess of ₹ 1.03 lakh have not been intimated (21 September, 2015).

**17.2. Capital:**

**17.2.1.** Out of the available saving of ₹ 54,43.14 lakh, ₹ 16,11.42 lakh only was surrendered during the year.

**17.2.2.** In view of the final saving ₹ 54,43.14 lakh, supplementary of provision of ₹ 97,08.95 lakh obtained during the year proved excessive.

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

**17.2.3.** Saving of ₹ 53,25.19 lakh (19.88 percent of total provision) also occurred under this grant during the year 2013-14.

**17.2.4.** Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(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. 97,08.95			
	R. (-)1,61.06	2,73,74.49	2,30,96.06	(-)42,78.43

Reduction of ₹ 1,61.06 lakh from the provision by way of surrender was stated to be due to the direction of the Government vide ID no. Fin(B)804/2014-15 dated 31.01.2015.

Reasons for saving of ₹ 42,78.43 lakh have not been intimated (21 September, 2015).

Saving of ₹ 44,86.78 lakh also occurred under the head of accounts during the year 2013-14.

(ii)	<b>4408 Capital Outlay on Food Storage and Warehousing</b>			
	02 Storage and Warehousing			
	101 Rural Godown Programmes			
	02 Construction of Godown (NABARD)			
	O. 15,00.00			
	R. (-)14,50.36	49.64	4,96.35	(+)4,46.71

Specific reasons for withdrawal of ₹ 14,50.36 lakh from the provision by way of surrender were not stated.

Reasons for final excess of ₹ 4,46.71 lakh have not been intimated (21 September, 2015).

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

		<b>Total grant</b>	<b>Actual expenditure (In thousand of rupees)</b>	<b>Excess(+) Saving(-)</b>
<b>18.1. Revenue:</b>				
<b>Major Head:</b>				
<b>2058 Stationery and Printing</b>				
Original	13,62,76			
Supplementary	2,45,77	16,08,53	14,37,51	(-)1,71,02
Amount surrendered during the year (31 March 2015)				1,45,50

**18.2 Capital:**

**Major Heads:**

**4058 Capital Outlay on Stationery and Printing**

Original	...			
Supplementary	15,07	15,07	15,07	...
Amount surrendered during the year (31 March 2015)				...

**Notes and Comments:**

**18.1. Revenue:**

**18.1.1.** Against the available saving of ₹ 1,71.02 lakh, ₹ 1,45.50 lakh only was surrendered during the year.

**18.1.2.** In view of the final saving of ₹ 1,71.02 lakh, supplementary provision of ₹ 2,45.77 lakh obtained during the year proved excessive.

**18.1.3.** Saving of occurred mainly under:

**Grant No. 18 Printing and Stationery-Concl'd.**

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.	2,70.30		
	S.	7.00		
	R.	(-)40.19	2,06.63	(-)30.48

Reduction of ₹ 40.19 lakh from the provision by way of surrender was stated to be due to over estimation of fund under salaries and adoption of economy measures under motor vehicles.

Reasons for saving of ₹ 30.48 lakh have not been intimated (21 September, 2015).

(ii)	103 Government Press			
	01 Government Press			
	O.	8,88.16		
	S.	2,38.77		
	R.	(-)63.55	10,63.35	(-)0.03

Withdrawal of ₹ 63.55 lakh from the provision by way of surrender was stated to be due to over estimation of fund under salaries and inability of MGP to print the health department calendar owing to technical problem in the press and non-receipt of allocation letter for printing of forms and register of social welfare department.

(iii)	001 Direction and Administration			
	01 Direction			
	O.	1,90.80		
	R.	(-)36.76	1,54.03	(-)0.01

Reduction of ₹ 36.76 lakh from the provision by way of surrender was stated to be due over estimation of fund under salaries.

Reasons for saving of ₹ 0.03 lakh and ₹ 0.01 lakh respectively at serial number (ii) and (iii) above have not been intimated (21 September, 2015).



**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>				
Original	73,10,05			
Supplementary	3,90,50	77,00,55	34,50,84	(-)42,49,71
Amount surrendered during the year (31 March 2015)				42,57,30

**Notes and Comments:**

**19.1. Revenue:**

**19.1.1.** ₹ 42,57.30 lakh was surrendered during the year as anticipated surplus to the requirement, but actual saving worked out to ₹ 42,49.71 lakh only.

**19.1.2.** In view of the final saving of ₹ 42,49.71 lakh, supplementary provision of ₹ 3,90.50 lakh obtained during the year proved unnecessary as the actual expenditure of ₹ 34,50.84 lakh did not even come up to the original provision of ₹ 73,10.05 lakh.

**19.1.3.** Saving of ₹ 13,80.50 lakh and ₹ 37,74.75 lakh (31.64 percent and 55.49 percent of the final provision) respectively also occurred under this grant during the year 2012-13 and 2013-14.

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

19.1.4. 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>2070 Other Administrative Services</b>			
	198 Assistance to Gram Panchayats			
	01 General Basic Grants to Rural Local Bodies (FC) Local Bodies (FC)			
	O.	35,68.00		
	R.	(-)35,68.00	...	...

Withdrawal of entire original provision of ₹ 35,68.00 lakh by way of surrender was stated to be due to late receipt sanction from the Government of India.

(ii)	02 General Performance Grants to Rural Local Bodies (FC)			
	O.	24,29.00		
	R.	(-)6,62.80	17,66.20	...

Reduction of ₹ 6,62.80 lakh from the provision by way of surrender was stated to be due to non-receipt of sanction from the Government of India.

(iii)	<b>2216 Housing</b>			
	02 Urban Housing			
	103 Assistance to Housing Boards			
	01 Urban Housing & Development			
	O.	1,29.32		
	R.	(-)10.93	1,18.39	...

Withdrawal of ₹ 10.93 lakh from the provision was the net effect of (a) decrease of ₹ 7.19 lakh through re-appropriation, reasons thereof was stated to be due to re-provision of fund to other head of account and (b) further decrease of ₹ 3.74 lakh by way of surrender, reasons thereof were not stated.

**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. Revenue:</b>				
<b>Major Head:</b>				
<b>2202 General Education</b>				
Original	8,38,66,40			
Supplementary	95,44,77	9,34,11,17	8,99,60,79	(-)34,50,38
Amount surrendered during the year (31 March 2015)				47,10,45

**20.2. Capital:**

**Major Head:**

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

Original	...			
Supplementary	2,57,87	2,57,87	1,87,37	(-)70,50
Amount surrendered during the year (31 March 2015)				...

**Notes and Comments:**

**20.2. Capital:**

**20.2.1.** No part of the available saving of ₹ 70.50 lakh was surrendered during the year.

**20.2.2.** Saving occurred under the Major Head of account **4202- Capital Outlay on Education, Sports, Art and Culture-01-General Education-800-Other Expenditure-02- Construction of HSS Buildings at Kawlbem and Kawlkulh/NLCPR** and reasons thereof for non-utilization of entire supplementary provision of ₹ 70.50 lakh during the year have not been intimated (21 September, 2015).

**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. Revenue:</b>				
<b>Major Heads:</b>				
<b>2202 General Education</b>				
<b>2203 Technical Education</b>				
Original	1,75,42,65			
Supplementary	1,02,18,22	2,77,60,87	2,01,43,06	(-)76,17,81
Amount surrendered during the year (31 March 2015)				19,62,02

**21.2. Capital:**

**Major Head:**

**4202 Capital Outlay on Education, Sport, Art and Culture  
7610 Loans to Government Servant, etc**

Original	...			
Supplementary	2,65,32	2,65,32	9,87	(-)2,55,45
Amount surrendered during the year (31 March 2015)				48,10

**Notes and Comments:**

**21.1. Revenue**

**21.1.1.** Out the available saving of ₹ 76,17.81 lakh, ₹ 19,62.02 lakh only was surrendered during the year.

**21.1.2.** In view of the final saving ₹ 76,17.81 lakh, supplementary provision of ₹ 1,02,18.22 lakh obtained during the year proved excessive.

**21.1.3.** Saving occurred mainly under:

**Grant No. 21 Higher and Technical Education-Contd.**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	<b>(03) Centrally Sponsored Scheme</b>			
	<b>2202 General Education</b>			
	03 University and Higher Education			
	103 Government Colleges and Institutes			
	05 Rashtriya Utchatar Shiksha Abhiyan (RUSA)/CSS			
	O.	70,65.00		
	R.	(-)18,24.05	5,43.23	(-)46,97.72

Reasons for reduction of ₹ 18,24.05 lakh from the provision by way of surrender were not stated.

Reasons for saving of ₹ 46,97.72 lakh have not been intimated (21 September, 2015).

(ii)	03 University and Higher Education			
	107 Scholarships			
	04 Umbrella Scheme for Education of ST Students/CSS			
	O.	7,35.00	...	(-)7,35.00

Non-utilisation of entire original provision of ₹ 7,35.00 lakh was intimated to be due to non-release of fund by the Government of India.

(iii)	03 University and Higher Education			
	107 Scholarship			
	02 PMS/PMMS for Students of Minorities Communities CSS			
	S.	1,11.24		
	R.	(-)99.23	12.17	(+)0.16

Withdrawal of ₹ 99.23 lakh from the provision by way of surrender was stated to be due to late receipt of stationery bills.

Specific reasons for final excess of ₹ 0.16 lakh have not been intimated (21 September, 2015).

**Grant No. 21 Higher and Technical Education-Contd.**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(iv)	<b>2202 Technical Education</b>			
	03 <i>University and Higher Education</i>			
	001 Direction and Administration			
	01 Direction			
	O.	2,97.54		
	S.	1,37.61	4,35.15	3,46.32
				(-)88.83
	Reasons for saving of ₹ 88.83 lakh have not been intimated (21 September, 2015).			
(v)	05 <i>Language Development</i>			
	102 Promotion of Modern India Language and Literature			
	01 Mizoram Hindi Training Institute			
	O.	2,25.40		
	R.	(-)79.00	1,46.40	1,46.71
				(+)0.31
	Reasons for reduction ₹ 79.00 lakh from the provision through re-appropriation were not stated.			
	Reasons for final excess of ₹ 0.31 lakh have not been intimated (21 September, 2015).			
(vi)	<b>2203 Technical Education</b>			
	105 Polytechnics			
	01 Mizoram Polytechnic, Lunglei			
	O.	5,06.09	5,06.09	4,47.14
				(-)58.95
(vii)	<b>2202 General Education</b>			
	03 <i>University and Higher Education</i>			
	103 Government Colleges and Institutes			
	02 College of Teacher Education			
	O.	2,93.44		
	R.	(-)40.00	2,53.44	2,51.99
				(-)1.45

**Grant No. 21 Higher and Technical Education-Contd.**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
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Reasons for reduction of ₹ 40.00 lakh from the provision through re-appropriation were not stated.

Reasons for saving of ₹ 58.95 lakh and ₹ 1.45 lakh respectively at serial number (vi) and (vii) above have not been intimated (21 September, 2015).

(viii)	<b>2202 General Education</b>			
	03 <i>University and Higher Education</i>			
	103 Government Colleges and Institutes			
	06 SMS for Rashtriya Uchchatar Shiksha Abhiyan (RUSA)			
	S.	30.30	30.30	...
				(-)30.30

Reasons for non-utilisation of entire supplementary provision of ₹ 30.30 lakh lakh have not been intimated (21 September, 2015).

(ix)	<b>(03) Centrally Sponsored Scheme</b>			
	<b>2203 Technical Education</b>			
	105 Polytechnics			
	04 Mizoram Polytechnic, Kolasib/CSS			
	S.	12.00		
	R.	(-)12.00	...	...

(x)	105 Polytechnics			
	05 Mizoram Polytechnic, Champhai/CSS			
	S.	12.00		
	R.	(-)12.00	...	...

Reasons for withdrawal of entire supplementary provision of ₹ 12.00 lakh and ₹ 12.00 lakh respectively at serial number (ix) and (x) above by way of surrender were not stated.

**Grant No. 21 Higher and Technical Education-Contd.**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(xi)	<b>2202 General Education</b>			
	03 <i>University and Higher Education</i>			
	103 Government Colleges and Institutes			
	02 College of Teacher Education (CSS)			
	S.	10.50	10.50	...
				(-)10.50

Reasons for non-utilisation of entire supplementary provision of ₹ 10.50 lakh have not been intimated (21 September, 2015).

**21.1.4.** Saving mentioned at note 21.1.3 above was partly offset by excess under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	<b>2202 General Education</b>			
	03 <i>University and Higher Education</i>			
	103 Government Colleges and Institutes			
	03 Govt. Zirtiri Res. Science College			
	O.	6,29.34		
	S.	26.30	6,55.64	7,20.19
				(+)64.55

Reasons for excess of ₹ 64.55 lakh have not been intimated (21 September, 2015).

(ii)	03 <i>University and Higher Education</i>			
	103 Government Colleges and Institutes			
	01 Government College			
	O.	69,91.92		
	S.	16,21.40		
	R.	1,19.00	87,32.32	86,42.69
				(-)89.63

Reasons for augmentation of the provision by ₹ 1,19.00 lakh through re-appropriation were not stated.

Reasons for final saving of ₹ 89.63 lakh have not been intimated (21 September, 2015).



**Grant No. 21 Higher and Technical Education-Conclld.**

**21.2. Capital**

**21.2.1.** Against the available saving of ₹ 2,55.45 lakh, ₹ 48.10 lakh only was surrendered during the year.

**21.2.2.** Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	<b>(07) Non Lapsable Central Pool of Resources</b> <b>4202 Capital Outlay on Education, Sports, Art and Culture</b> 02 <i>Technical Education</i> 104 Polytechnics 10 Infrastructure development of various Colleges (10 Nos) in			
	S.	2,55.52	2,55.52	...
				(-)2,55.52
(ii)	02 <i>Technical Education</i> 104 Polytechnics 07 Construction of post Matric Student hostel at Aizawl (NLCPR)			
	S.	9.80	9.80	...
				(-)9.80

Reasons for non-utilisation of entire supplementary provision of ₹ 2,55.52 lakh and ₹ 9.80 lakh respectively at serial number (i) and (ii) above have not been intimated (21 September, 2015).

**21.2.3.** Saving mentioned at note 21.2.2 above was partly offset by excess under:

(i)	<b>(03) Centrally Sponsored Scheme</b> <b>4202 Capital Outlay on Education, Sports, Art and Culture</b> 02 <i>Technical Education</i> 104 Polytechnics 07 Infrastructure development of various Colleges (10 Nos) in			
			...	9.80
				(+)9.80

Reasons for incurring expenditure of ₹ 9.80 lakh without any budget provision have not been intimated (21 September, 2015).

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

		<b>Total grant</b>	<b>Actual expenditure (In thousand of rupees)</b>	<b>Excess(+) Saving(-)</b>
<b>22.1. Revenue:</b>				
<b>Major Head:</b>				
<b>2204 Sports and Youth Services</b>				
Original	28,44,40			
Supplementary	5,50,35	33,94,75	31,88,58	(-)2,06,17
Amount surrendered during the year (31 March 2015)				2,03,56

**22.2. Capital:**

**Major Head:**

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

Original	...			
Supplementary	7,19,66	7,19,66	...	(-)7,19,66
Amount surrendered during the year (31 March 2015)				...

**Notes and Comments:**

**22.1. Revenue:**

**22.1.1.** Out of available saving of ₹ 2,06.17 lakh, ₹ 2,03.56 lakh was surrendered during the year.

**22.1.2.** In view of the final saving of ₹ 2,06.17 lakh, supplementary provision of ₹ 5,50.35 lakh obtained during the year proved excessive.

**Grant No. 22 Sports and Youth Services-Contd.****22.1.3 Saving occurred mainly under:**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	<b>(04) NEC Scheme</b> <b>2204 Sports and Youth Services</b> 800 Other Expenditure 02 North Eastern Areas			
	S.	3,05.35		
	R.	(-)1,29.00	1,76.35	...

Reasons for reduction of ₹ 1,29.00 lakh from the provision by way of surrender were not stated.

(ii)	104 Sports and Games 01 Sports & Games			
	O.	1,21.30		
	R.	(-)28.07	93.20	(-)0.03

Withdrawal of ₹ 28.07 lakh from the provision was the net effect of (a) decrease of ₹ 26.07 lakh by way of surrender and (b) further decrease of ₹ 2.00 lakh through re-appropriation, reasons thereof for both decreases were not stated.

(iii)	001 Direction and Administration 01 Direction			
	O.	3,19.60		
	S.	2,00.00		
	R.	(-)17.92	5,00.49	(-)1.19

Reduction of ₹ 17.92 lakh from the provision was the net effect of (a) decrease of ₹ 15.42 lakh by way of surrender, (b) further decrease of ₹ 8.88 lakh through re-appropriation and (c) increase of ₹ 6.38 lakh through re-appropriation, reasons thereof for both decreases and increase were not stated.

(iv)	<b>(03) Centrally Sponsored Scheme</b> <b>2204 Sports and Youth Services</b> 102 Youth Welfare Programmes for Students 06 National Service Schemes (CSS)			
	O.	1,23.00		
	R.	(-)12.77	1,10.23	(-)0.01

**Grant No. 22 Sports and Youth Services-Contd.**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(v)	<b>2204 Sports and Youth Services</b>			
	102 Youth Welfare Programmes for Students			
	06 Scouts and Guides			
	O.	70.70		
	R.	(-)11.00	59.56	(-)0.14

Reasons for withdrawal of ₹ 12.77 lakh and ₹ 11.00 lakh respectively at serial number (iv) and (v) above from the provisions by way of surrender were not stated.

Reasons for saving of ₹ 0.03 lakh, ₹ 1.19 lakh, ₹ 0.01 lakh and ₹ 0.14 lakh respectively at serial number (ii), (iii), (iv) and (v) above have not been intimated (21 September, 2015).

**22.2. Capital:**

**22.2.1.** No part of the available saving of ₹ 7,19.66 lakh was surrendered during the year.

**22.2.2.** Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	<b>(07) Non Lapsable Central Pool of Resources</b>			
	<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>			
	03 Sports and Youth Services			
	800 Other Expenditure			
	02 Construction of Multi Level Parking & Community/NLCPR			
	S.	5,09.12	...	(-)5,09.12
(ii)	102 Sports Stadia			
	09 Construction of Indoor Stadium at Chanmari, Lunglei/NLCPR			
	S.	1,78.63	...	(-)1,78.63
(iii)	06 Construction of Stadium at Keitum /NLCPR			
	S.	17.88	...	(-)17.88

**Grant No. 22 Sports and Youth Services-Concl.**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure (In lakh of rupees)</b>	<b>Excess(+) Saving(-)</b>
(iv)	<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>			
	03 <i>Sports and Youth Services</i>			
	102 Sports Stadia			
	07 Construction of Stadium at Bungtlang /NLCPR			
	S.	14.03	14.03	...
				(-)14.03

Reasons for non-utilisation entire supplementary provisions of ₹ 5,09.12 lakh, ₹ 1,78.63 lakh, ₹ 17.88 lakh and ₹ 14.03 lakh respectively at serial number (i) to (iv) above have not been intimated (21 September, 2015).

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

		<b>Total grant</b>	<b>Actual expenditure (In thousand of rupees)</b>	<b>Excess(+) Saving(-)</b>
<b>23.1. Revenue:</b>				
<b>Major Head:</b>				
<b>2205 Art and Culture</b>				
Original	11,06,50			
Supplementary	93,57	12,00,07	9,09,18	(-)2,90,89
Amount surrendered during the year (31 March 2015)				1,25,13

**23.2. Capital:**

**Major Head:**

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

Original	5,00,00			
Supplementary	...	5,00,00	5,00,00	...
Amount surrendered during the year (31 March 2015)				...

**Notes and Comments:**

**23.1. Revenue:**

**23.1.1.** Against the available saving of ₹ 2,90.89 lakh, ₹ 1,25.13 lakh only was surrendered during the year.

**23.1.2.** Since the actual expenditure of ₹ 9,09.18 lakh did not even come up to original provision of ₹ 11,06.50 lakh, supplementary provision of ₹ 93.57 lakh obtained during the year proved unnecessary.

**23.1.3.** Saving occurred mainly under:

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

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure (In lakh of rupees)</b>	<b>Excess(+) Saving(-)</b>
(i)	<b>(05) Finance Commission Recommendation</b>			
	<b>2205 Art and Culture</b>			
	001 Direction and Administration			
	05 Finance Commission Grant for Administration			
	O.	3,50.00	3,50.00	1,80.00
				(-)1,70.00
(ii)	001 Direction and Administration			
	01 Direction			
	O.	2,13.07		
	S.	53.99		
	R.	(-)37.47	2,29.59	2,18.89
				(-)10.70

Reduction of ₹ 37.47 lakh from the provision by way of surrender was the net effect of (a) decrease of ₹ 36.47 lakh by way of surrender, reasons thereof were not stated and (b) further decrease of ₹ 1.00 lakh through re-appropriation was stated to be due to normal saving.

Reasons for saving of ₹1,70.00 lakh and ₹ 10.70 lakh respectively at serial number (i) and (ii) above have not been intimated (21 September, 2015).

Saving of ₹ 0.02 lakh and ₹ 2.90 lakh also occurred under the head of account at serial number (ii) above during year 2012- 13 and 2013- 14 respectively.

(iii)	105 Public Libraries			
	02 District Library			
	O.	1,11.72		
	R.	(-)38.15	73.57	74.55
				(+)0.98

Withdrawal of ₹ 38.15 lakh from the provision was the net result of (a) decrease of ₹ 38.32 lakh by way of surrender, reasons thereof were not stated, (b) further decrease of ₹ 0.04 lakh through re-appropriation was stated to be due to normal saving and (c) increase of ₹ 0.21 lakh through re-appropriation was stated to be due to clearance of outstanding claims under domestic travel expenses.

Reasons for final excess ₹ 0.98 lakh have not been intimated (21 September, 2015).

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

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(iv)	<b>2205 Art and Culture</b>			
	102 Promotion of Arts and Culture			
	03 Tribal Research Institute			
	O.	90.95		
	R.	(-)15.82	75.12	(-)0.01

Reduction of ₹ 15.82 lakh from the provision was the net effect of (a) decrease of ₹ 15.62 lakh by way of surrender, reasons thereof were not stated, (b) further decrease of ₹ 0.32 lakh through re-appropriation was stated to be due to normal saving and (c) increase of ₹ 0.12 lakh through re-appropriation was stated to be due to clearance of outstanding claim under medical treatment.

Reasons for saving of ₹ 0.01 lakh have not been intimated (21 September, 2015).

(v)	104 Archives			
	01 Archives			
	O.	52.55		
	R.	(-)8.71	43.84	(+)0.35

Withdrawal of ₹ 8.71 lakh from the provision was the net result of (a) decrease of (a) ₹ 8.37 lakh by way of surrender, reasons thereof were not stated and (b) further decrease of ₹ 0.34 lakh through re-appropriation, reasons thereof was stated to be due to normal saving

(vi)	101 Fine Arts Education			
	01 Instt. of Music and Fine Arts			
	O.	72.35		
	R.	(-)7.06	65.29	(+)0.03

Reduction of ₹ 7.06 lakh from the provision was the net effect of (a) decrease of ₹ 6.89 lakh by way of surrender, reasons thereof were not stated and (b) further decrease of ₹ 0.17 lakh through re-appropriation was stated to be due to normal savings.

Reasons for final excess of ₹ 0.35 lakh and ₹ 0.03 lakh respectively at serial number (v) and (vi) above have not been intimated (21 September, 2015).



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

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure (In lakh of rupees)</b>	<b>Excess(+) Saving(-)</b>
(vii)	<b>2205 Art and Culture</b>			
	105 Public Libraries			
	01 State Library			
	O.	59.15		
	R.	(-)5.36	53.79	54.11
				(+)0.32

Withdrawal of ₹ 5.36 lakh from the provision was the net effect of (a) decrease of ₹ 5.12 lakh by way of surrender, reasons thereof were not stated, (b) further decrease of ₹ 0.34 lakh through re-appropriation was stated to be due to normal saving and (c) increase of ₹ 0.10 lakh through re-appropriation was stated to be due to clearance of outstanding bills under other charges.

Reasons for final excess of ₹ 0.32 lakh have not intimated (21 September, 2015).

**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. Revenue:</b>				
<b>Major Heads:</b>				
<b>2210 Medical and Public Health</b>				
<b>2211 Family Welfare</b>				
Original	3,26,76,50			
Supplementary	1,08,44,66	4,35,21,16	3,28,05,74	(-)1,07,15,42
Amount surrendered during the year (31 March 2015)				1,07,00,41
<b>24.2. Capital:</b>				
<b>Major Heads:</b>				
<b>4210 Capital Outlay on Medical and Public Health</b>				
Original	2,55,10			
Supplementary	7,11,47	9,66,57	3,46,76	(-)6,19,81
Amount surrendered during the year (31 March 2015)				1,34,30

**Notes and Comments:**

**24.1. Revenue:**

**24.1.1.** Against the available saving of ₹ 1,07,15.42 lakh, ₹ 1,07,00.41 lakh was surrendered during the year.

**24.1.2.** In view of the final saving of ₹ 1,07,15.42 lakh, supplementary provision of ₹ 1,08,44.66 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>(03) Centrally Sponsored Scheme</b>			
	<b>2210 Medical and Public Health</b>			
	06 <i>Public Health</i>			
	101 Prevention and Control of diseases			
	18 National Health Mission/CSS			
	O. 1,12,34.00			
	S. 12,20.68			
	R. (-)83,88.62	40,66.06	40,76.06	(+)10.00

Reduction of ₹ 83,88.62 lakh from the provision by way of surrender was stated to be due to non-release of fund by the Government of India (₹ 83,74.69 lakh) and late release of fund by NACO (₹ 13.93 lakh).

Reasons for final excess of ₹ 10.00 lakh have not been intimated (21 September, 2015).

(ii)	101 Prevention and Control of diseases			
	17 AIDS Control Programme/CSS			
	O. 18,48.00			
	S. 7,51.92			
	R. (-)8,39.62	17,60.30	17,60.30	...

Withdrawal of ₹ 8,39.62 lakh from the provision by way of surrender was stated to be due to double allocation of fund by the Government of India.

(iii)	<b>2210 Medical and Public Health</b>			
	03 <i>Rural Health Services Allopathy</i>			
	103 Primary Health Centres			
	04 13 Finance Commission (Plan)			
	S. 20,78.63			
	R. (-)7,01.38	13,77.25	13,77.25	...

Reduction of ₹ 7,01.38 lakh from the provision by way of surrender was stated to be due to non-receipt of Government sanction.

**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>			
	03 <i>Rural Health Services Allopathy</i>			
	102 Subsidiary Health Centres			
	01 Subsidiary Health Centres			
	O. 23,47.95			
	R. (-)3,22.18	20,25.77	20,10.65	(-)15.12

Withdrawal of ₹ 3,22.18 lakh from the provision was net effect of (a) decrease of ₹ 2,22.36 lakh through re-appropriation and (b) further decrease of ₹ 99.82 lakh by way of surrender, reasons thereof were stated to be due non-filling up of vacant post to cover excess expenditure under other head of accounts, less receipt of bills under domestic travel expenses and adoption of economy measures

Saving of ₹ 15.12 lakh was intimated to be due to non-filling up of vacant post, etc.

(v)	<b>(03) Centrally Sponsored Scheme</b>			
	<b>2210 Medical and Public Health</b>			
	02 <i>Urban Health Services-Other system of medicine</i>			
	102 Homeopathy			
	01 Homeopathy (CSS)			
	O. 2,23.00			
	R. (-)2,23.00	...	...	...

Withdrawal of entire original provision of ₹ 2,23.00 lakh by way of surrender was stated to be due to non-receipt of fund from the Government of India.

(vi)	06 <i>Public Health</i>			
	101 Prevention and Control of diseases			
	01 National Leprosy Control Program.			
	O. 3,99.90			
	R. (-)85.83	3,14.07	3,14.08	(+)0.01

Reduction of ₹ 85.83 lakh from the provision was the net effect of (a) decrease of ₹ 80.89 lakh by way of surrender, (b) further decrease of ₹ 7.52 lakh through re-appropriation and (c) increase of ₹ 2.58 lakh through re-appropriation, reasons thereof for decreases were due to non-filling up of vacant post, less engagement of muster roll employers, adoption of economy measures, re-provision of fund to other head of account and for increase was due to increase of dearness allowance and payment of ACP Scheme arrears.

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

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(vii)	<b>2210 Medical and Public Health</b>			
	01 Urban Health Services-Allopathy			
	110 Hospital and Dispensaries			
	01 Hospital & Dispensary			
	O.	65,11.69		
	S.	10,03.28		
	R.	(-)84.03	74,30.94	(+)0.01

Reduction of ₹ 84.03 lakh from the provision was the net result of (a) decrease of ₹ 2,93.29 lakh through re-appropriation, (b) further decrease of ₹ 32.62 lakh by way of surrender and (c) increase of ₹ 2,41.88 lakh through re-appropriation, decreases were stated to be due to non-filling up of vacant post, adoption of economy measures, less receipt of diet bill from contractor, re-provision of fund to other head of account and increase was stated to be due to appointment of doctor, payment ACP Scheme arrear and increase in the number of muster roll employees.

Reasons for final excess of ₹ 0.01 lakh and ₹ 0.01 lakh respectively at serial number (vi) and (vii) above have not been intimated (21 September, 2015).

(viii)	001 Direction and Administration			
	01 Direction			
	O.	5,00.94		
	S.	1,72.43		
	R.	(-)67.39	6,05.98	...

Withdrawal of ₹ 67.39 lakh from the provision was net result of (a) decrease of ₹ 54.84 lakh by way of surrender, (b) further decrease of ₹ 16.37 lakh through re-appropriation and (c) increase of ₹ 3.82 lakh through re-appropriation, reasons thereof for both decreases were stated to be due to non-filling up of vacant post, adoption of economy measures, less receipt of claims from T.B. patients, non-receipts of diet bill from contractor and re-provision of fund to other sub-head of account and increase was stated to be due to appointment of doctors, payments of ACP Scheme arrear and increase in the number of muster roll employees.

(ix)	<b>(04) NEC Scheme</b>			
	<b>2210 Medical and Public Health</b>			
	01 Urban Health Services-Allopathy			
	110 Hospital and Dispensaries			
	08 North Eastern Areas			
	S.	2,29.60		
	R.	(-)64.05	1,65.55	...

Reduction of ₹ 64.05 lakh from the provision by way of surrender was stated to be due to time limit for floating of tenders/quotation and obtaining approval of DPAB for purchase of books

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

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
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- (x) **2210 Medical and Public Health**  
*06 Public Health*  
 101 Prevention and Control of diseases  
 03 National T.B. Control Prog.

O.	4,39.65			
R.	(-)61.36	3,78.29	3,78.29	...

Reduction of ₹ 61.36 lakh from the provision was the net result of (a) decrease of ₹ 64.77 lakh through re-appropriation and (b) increase of ₹ 3.41 lakh through re-appropriation, reasons thereof for decrease was stated to be due to non-filling up of vacant post, adoption of economy measures and re-provision of fund to cover excess expenditure on salaries to other sub-heads of account and increase was stated to be due to less allocation of fund under salaries in plan side.

- (xi) *01 Urban Health Services-Allopathy*  
 001 Direction and Administration  
 02 Administration

O.	7,37.69			
R.	(-)40.57	6,97.12	6,97.12	...

Withdrawal of ₹ 40.57 lakh from the provision was the net result of (a) decrease of ₹ 94.29 lakh by way of surrender, (b) further decrease of ₹ 25.32 lakh through re-appropriation and (c) increase of ₹ 79.04 lakh through re-appropriation, reasons thereof for decreases stated to be due to non-filling up of vacant post, re-provision of fund to cover expenditure in other sub-heads of account, adoption of economy measures and non-revision of rates of rent, rate and taxes and increase was stated to be due to less allocation of fund under salaries in plan side, new appointment of doctors and payment of ACP Scheme arrears.

- (xii) *06 Public Health*  
 101 Prevention and Control of Diseases  
 04 Control of Epidemic

O.	1,77.95			
R.	(-)34.15	1,43.80	1,43.80	...

Reduction of ₹ 34.15 lakh from the provision by way of surrender was stated to be due to non-filling up of vacant post.

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

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(xiii)	<b>(03) Centrally Sponsored Scheme</b>			
	<b>2211 Family Welfare</b>			
	101 Rural Family Welfare Services			
	01 Maintenance of Sub Centres (CSS)			
	S.	22,46.41		
	R.	(-)29.93	22,16.48	...

Withdrawal of ₹ 29.93 lakh from the provision was the net result of (a) decrease of ₹ 1,35.72 lakh through re-appropriation, (b) further decrease of ₹ 16.08 lakh by way of surrender and (c) increase of ₹ 1,21.87 lakh through re-appropriation, reasons thereof for decreases were stated to be due to re-provision fund to cover excess expenditure to other sub-head of account and less engagement muster roll employees and increase was stated to be due to increase in the number of treatment outside the state and price escalation and transportation cost.

(xiv)	<b>2210 Medical and Public Health</b>			
	05 <i>Medical Education, Training and Research</i>			
	105 Allopathy			
	01 Medical Education			
	O.	1,26.80		
	S.	34.45		
	R.	(-)17.91	1,43.34	...

Reduction of ₹ 17.91 lakh from the provision through re-appropriation was stated to be due to re-provision of fund to cover excess expenditure to other sub-head of accounts and adoption of economy measures.

(xv)	06 <i>Public Health</i>			
	107 Public Health Laboratories			
	01 Public Health Laboratories			
	S.	45.70		
	R.	(-)12.67	33.03	...

Withdrawal of ₹ 12.67 lakh from the provision was the net effect of (a) decrease of ₹ 8.56 lakh through re-appropriation and (b) further decrease of ₹ 4.11 lakh by way of surrender, reasons thereof were stated to be due to re-provision fund to cover excess expenditure to other sub head of accounts and non-filling of vacant post and adoption of economy measures.

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

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(xvi)	<b>2210 Medical and Public Health</b>			
	06 Public Health			
	101 Prevention and Control of diseases			
	02 National Prog. For Control of Blindness			
	O.	1,93.07		
	R.	(-)10.54	1,82.52	(-)0.01.

Withdrawal of ₹ 10.54 lakh from the provision was the net result of (a) decrease of ₹ 15.26 lakh through re-appropriation, (b) further decrease of ₹ 1.70 lakh by way of surrender and (c) increase of ₹ 6.42 lakh through re-appropriation, reasons thereof for both decreases were stated to be due to re-provision of fund to cover excess expenditure to other sub-head accounts, non-filling up of vacant post and adoption of economy measures and increase was stated to be due to less allocation of fund under salaries in plan side and payment of ACP arrear.

Reasons for saving of ₹ 0.01 lakh have not been intimated (21 September, 2015).

(xvii)	<b>(03) Centrally Sponsored Scheme</b>			
	<b>2210 Medical and Public Health</b>			
	06 Public Health			
	101 Prevention and Control of diseases			
	02 National Prog. for Control of Blindness (CSS)			
	S.	2,03.18	2,03.18	
			1,93.18	(-)10.00

Saving of ₹ 10.00 lakh was intimated to be due to wrong classification allocation of fund vide No.428011/24/dated 2010-FBT dated 21.07.2015 by the Finance Department.

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

(i)	<b>2210 Medical and Public Health</b>			
	03 Rural Health Services-Allopathy			
	103 Primary Health Centre			
	01 Primary Health Centre			
	O.	57,52.94		
	R.	2,62.01	60,14.95	...

Augmentation of the provision by ₹ 2,62.01 lakh was the net result of (a) increase of ₹ 3,65.28 lakh through re-appropriation was stated to be due to payment of dearness allowance, payment arrears on promotion of staff and payment of ACP Scheme arrear and (b) decrease of ₹ 1,03.27 lakh through re-appropriation, stated to be due to re-provision of fund to cover excess expenditure to other sub-head of account, adoption of economy measures and less engagement of muster roll employees.



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

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(ii)	<b>2210 Medical and Public Health</b>			
	01 Urban Health Services-Allopathy			
	200 Other Health Scheme			
	02 Cancer Research and Treatment Programme			
	O.	1,22.00		
	R.	11.27	1,33.27	...

Augmentation of the provision by ₹ 11.27 lakh was the net effect of (a) increase of ₹ 11.28 lakh through re-appropriation, stated to be due to payment of ACP Scheme arrear and increase dearness allowance and (b) decrease of ₹ 0.01 lakh through re-appropriation, stated to be due to adoption of economy measures.

**24.2. Capital:**

**24.2.1.** Out of the available saving of ₹ 6,19.81 lakh, ₹ 1,34.30 lakh only was surrendered during the year.

**24.2.2.** In view of the final saving of ₹ 6,19.81 lakh, supplementary provision of ₹ 7,11.47 lakh obtained during the year proved excessive.

**24.2.3.** 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>4210 Capital Outlay on Medical and Public Health</b>			
	03 Medical Education Training and Research			
	103 Unani			
	01 Primary Health Centre (FC)			
	S.	4,21.82	...	(-)4,21.82

Non-utilisation of entire supplementary provision of ₹ 4,21.82 lakh was intimated to be due to budgetary transfer of fund.

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

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(ii)	<b>(04) NEC Scheme</b>			
	<b>4210 Capital Outlay on Medical and Public Health</b>			
	80 General			
	800 Other Expenditure			
	08 Northern Eastern Area			
	S. 2,25.95			
	R. (-)1,34.30	91.65	91.66	(+)0.01

Reduction of ₹ 1,34.30 lakh from the provision by way of surrender was stated to be due to time limit for completion of civil works.

Reasons for final excess of ₹ 0.01 lakh have not been intimated (21 September, 2015).

(iii)	<b>(07) Non Lapsable Central pool of Resources</b>			
	<b>4210 Capital Outlay on Medical and Public Health</b>			
	80 General			
	800 Other Expenditure			
	08 SMS for NLCPR			
	S. 63.70	63.70	...	(-)63.70

Non-utilisation of entire supplementary provision of ₹ 63.70 lakh was intimated to be due to transfer of budgetary fund.

**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. Revenue:</b>				
<b>Major Heads:</b>				
<b>2215 Water Supply and Sanitation</b>				
Original	95,72,50			
Supplementary	57,07,86	1,52,80,36	1,58,52,80	(+)5,72,44
Amount surrendered during the year (31 March 2015)				16,10,41
<b>25.2. Capital:</b>				
<b>Major Heads:</b>				
<b>4215 Capital Outlay on Water Supply and Sanitation</b>				
<b>4217 Capital Outlay on Urban Development</b>				
Original	79,56,70			
Supplementary	12,66,40	92,23,10	70,57,81	(-)21,65,29
Amount surrendered during the year (31 March 2015)				14,24,83

**Notes and Comments:**

**25.1. Revenue:**

**25.1.1** Expenditure exceeded the grant by ₹ 5,72.44 lakh (actual excess was ₹ 5,72,43,807.00). The excess requires regulation.

**25.1.2.** In view of the final excess of ₹ 5,72.44 lakh, supplementary provision of ₹ 57,07.86 lakh obtained during the year proved inadequate and surrender of ₹ 16,10.41 lakh during the year was also proved injudicious.

**25.1.3** Excess occurred under:

**Grant No. 25 Water Supply and Sanitation-Contd.**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	<b>2215 Water Supply and Sanitation</b>			
	01 <i>Water Supply</i>			
	101 Urban Water Supply Programme			
	01 Urban Water Supply Programme			
	O.	12,10.00	12,10.00	29,52.33
				(+)17,42.33

Reasons for excess of ₹ 17,42.33 lakh have not been intimated (21 September, 2015).

(ii)	<b>(03) Centrally Sponsored Scheme</b>			
	<b>2215 Water Supply and Sanitation</b>			
	01 <i>Water Supply</i>			
	102 Rural Water Supply Programme			
	02 National Rural Drinking Water Project (NRDWP)/CSS			
		...	4,81.71	(+)4,81.71

Reasons for incurring expenditure of ₹ 4,81.71 lakh without any budget provision have not been intimated (21 September, 2015).

**25.1.4** Excess mentioned at note 25.1.3 above was partly offset by saving under:

(i)	<b>2215 Water Supply and Sanitation</b>			
	01 <i>Water Supply</i>			
	001 Direction and Administration			
	02 Administration			
	O.	64,17.20		
	S.	50,07.86		
	R.	(-)14,08.41	1,00,16.55	1,00,70.99
				(+)54.34

Reasons for reduction of ₹ 14,08.41 lakh from the provision by way surrender were not stated.

Specific reasons for final excess of ₹ 54.34 lakh have not been intimated (21 September, 2015)

**Grant No. 25 Water Supply and Sanitation-Contd.**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(ii)	<b>2215 Water Supply and Sanitation</b>			
	01 <i>Water Supply</i>			
	001 Direction and Administration			
	01 Direction (SE)			
	O.	7,15.20		
	R.	(-)2,02.00	4,86.71	(-)26.49

Reasons for withdrawal of ₹ 2,02.00 lakh from the provision by way of surrender were not stated.

Specific reasons for saving of ₹ 26.49 lakh have not been intimated (21 September, 2015).

(iii)	01 <i>Water Supply</i>			
	001 Direction and Administration			
	01 Direction (CE)			
	O.	10,30.10	9,61.06	(-)69.04

Specific reasons for saving of ₹ 69.04 lakh have not been intimated (21 September, 2015).

**25.2. Capital:**

**25.2.1** Against the saving of ₹ 21,65.29 lakh, ₹ 14,24.83 lakh was surrendered during the year.

**25.2.2.** Since the actual expenditure of ₹ 70,57.81 lakh did not even come up to the original provision of ₹ 79,56.70 lakh, supplementary provision of ₹ 12,66.40 lakh obtained during the year proved unnecessary.

**Grant No. 25 Water Supply and Sanitation-Concltd.**

25.2.3. Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	<b>(03) Centrally Sponsored Scheme</b>			
	<b>4215 Capital Outlay on Water Supply and Sanitation</b>			
	01 Water Supply			
	102 Rural Water Supply			
	12 National Rural Drinking Water Project (NRDWP)/CSS			
	O.	43,11.00		
	R.	(-)14,24.83	25,24.16	(-)3,62.01

Specific reasons for reduction of ₹ 14,24.83 lakh from the provision by way of surrender were not stated.

Specific reasons for saving of ₹ 3,62.01 lakh have not been intimated (21 September, 2015).

(ii)	<b>(03) Centrally Sponsored Scheme</b>			
	<b>4215 Capital Outlay on Water Supply and Sanitation</b>			
	01 Water Supply			
	102 Rural Water Supply			
	04 SMS of Nirmal Bharat Abhiyan/CSS			
	O.	10,35.00	10,35.00	(-)10,35.00

Specific reasons for non-utilisation of entire original provision of ₹ 10,35.00 lakh have not been intimated (21 September, 2015).

25.2.4. Saving mentioned at note 25.2.3 above was partly offset by excess under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	<b>(03) Centrally Sponsored Scheme</b>			
	<b>4217 Water Supply and Sanitation</b>			
	03 Integrated Development of Small and Medium Towns			
	051 Construction			
	02 Augmentation of Water Supply Scheme Under NERDP/CSS			
		...	6,57.90	(+)6,57.90

Reasons for incurring expenditure of ₹ 6,57.90 lakh without any budget provision have not been intimated (21 September, 2015).

**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. Revenue:</b>				
<b>Major Heads:</b>				
<b>2220 Information and Publicity</b>				
<b>2251 Secretariat-Social Services</b>				
Original	12,29,70			
Supplementary	76,20	13,05,90	11,02,18	(-)2,03,72
Amount surrendered during the year (31 March 2015)				1,74,15

**Notes and Comments:**

**26.1. Revenue:**

**26.1.1** Against the available saving of ₹ 2,03.72 lakh, ₹ 1,74.15 lakh only was surrendered during the year.

**26.1.2.** Since the actual expenditure of ₹ 11,02.18 lakh did not even come up to original provision of ₹ 12,29.70 lakh, supplementary provision of ₹ 76.20 lakh obtained during the year proved unnecessary.

**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			
	102 Information Centres			
	01 Information Centres			
	O.	2,55.80		
	S.	5.00		
	R.	(-)69.40	1,91.40	
			1,85.13	(-)6.27

Reduction of ₹ 69.40 lakh from the provision by way of surrender was stated to be due to non-filling up of posts.

Reasons for saving of ₹ 6.27 lakh have not been intimated (21 September, 2015).

Saving of ₹ 21.45 lakh also occurred under this head of account during the year 2012-13.

(ii)	01 Films			
	001 Direction and Administration			
	01 Direction			
	O.	3,87.30		
	S.	52.20		
	R.	(-)40.00	3,99.50	
			3,83.74	(-)15.76

Withdrawal of ₹ 40.00 lakh from the provision was the net effect of (a) decrease of ₹ 35.00 lakh by way of surrender, reasons thereof was stated to be due to non-filling up of post, (b) further decrease of ₹ 16.00 lakh through re-appropriation and (c) increase of ₹ 11.00 lakh through re-appropriation, reasons for decrease and increase through re-appropriation were not stated.

Reasons for saving of ₹ 15.76 lakh have not been intimated (21 September, 2015).



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

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(iii)	<b>2251 Secretariat-Social Services</b>			
	092 Other Offices			
	01 State Information Commission			
	O. 2,02.00			
	S. 9.00			
	R. (-)20.01	1,90.99	1,90.09	(-)0.90

Reduction of ₹ 20.01 lakh from the provision by way of surrender was stated to be due to suspension of one driver and retirement of secretary, normal savings, imposition of restriction of tour of officers and staff and adoption of economy measures.

(iv)	<b>2220 Information and Publicity</b>			
	60 Others			
	106 Field Publicity			
	01 Field Publicity			
	O. 68.30			
	R. (-)19.43	48.87	48.15	(-)0.72

Reduction of ₹ 19.43 lakh from the provision was the net effect of (a) decrease of ₹ 24.43 lakh by way of surrender, stated to be due to non-filling up of posts and (b) increase of ₹ 5.00 lakh through re-appropriation, reasons thereof were not stated.

Reasons for saving of ₹ 0.90 lakh and ₹ 0.72 lakh respectively at serial number (iii) and (iv) above have not been intimated (21 September, 2015).

Saving of ₹ 13.79 lakh also occurred under the head of account at serial number (iv) above during the year 2012-13.

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

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(v)	<b>2220 Information and Publicity</b>			
	60 Others			
	109 Photo Services			
	01 Photo Services			
	O. 59.00			
	R. (-)16.30	42.70	41.74	(-)0.96

Reduction of ₹ 16.30 lakh from the provision by way of surrender was stated to be due to non-filling of post.

Reasons for saving of ₹ 0.96 lakh have not been intimated (21 September, 2015).

Saving of ₹ 7.29 lakh also occurred under this head of account during the year 2012-13.

(vi)	01 Films			
	001 Direction and Administration			
	02 Administration			
	O. 1,69.20			
	R. (-)4.01	1,65.19	1,60.23	(-)4.96

Withdrawal of ₹ 4.01 lakh from the provision was the net effect of (a) decrease of ₹ 9.01 lakh by way of surrender, reasons thereof was stated to be due to non-filling up of posts and (b) increase of ₹ 5.00 lakh through re-appropriation, reasons thereof were not stated.

Reasons for saving of ₹ 4.96 lakh have not been intimated (21 September, 2015).

Saving of ₹ 18.85 lakh and ₹ 10.05 lakh respectively also occurred under this head of account during the year 2012-13 and 2013-14.

**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. Revenue:</b>				
<b>Major Head:</b>				
<b>2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</b>				
Original	2,48,14,90			
Supplementary	49,37,29	2,97,52,19	2,84,35,31	(-)13,16,88
Amount surrendered during the year (31 March 2015)				19,69,43

**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. Revenue:</b>				
<b>Major Head:</b>				
<b>2230 Labour and Employment</b>				
Original	16,77,00			
Supplementary	3,84,47	20,61,47	11,01,97	(-)9,59,50
Amount surrendered during the year (31 March 2015)				53,02

**Notes and Comments:**

**28.1. Revenue:**

**28.1.1.** Out of the available saving ₹ 9,59.50 lakh, ₹ 53.02 lakh only was surrendered during the year.

**28.1.2.** Since the actual expenditure of ₹ 11,01.97 lakh did not even come up to the original budget provision of ₹ 16,77.00 lakh, supplementary provision of ₹ 3,84.47 lakh obtained during the year proved unnecessary.

**28.1.3.** 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>(03) Centrally Sponsored Scheme 2230 Labour and Employment</b>			
	03 <i>Traning</i>			
	101 Industrial Training Institute			
	02 Skill Development Mission/CSS			
	O.	9,47.00	9,47.00	1,32.01
				(-)8,14.99

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

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(ii)	<b>2230 Labour and Employment</b>			
	03 <i>Traning</i>			
	003 Tranining of Craftsmen and Supervisors			
	02 Youth Commission			
	O.	41.27		
	S.	1,00.00	41.27	(-)1,00.00
(iii)	03 <i>Traning</i>			
	003 Tranining of Craftsmen and Supervisors			
	01 Industrial Training Institute			
	O.	3,18.06		
	S.	47.18		
	R.	(-)23.23	3,38.28	(-)3.73

Reduction of ₹ 23.23 lakh from the provision was the net effect of (a) decrease of ₹ 23.90 lakh by way of surrender, (b) further decrease of ₹ 2.98 lakh through re-appropriation and (c) increase of ₹ 3.65 lakh through re-appropriation, reasons thereof for both decreases and increase were not stated.

Reasons for saving of ₹ 8,14.99 lakh, ₹ 1,00.00 lakh and ₹ 3.73 lakh respectively at serial number (i), (ii) and (iii) above have not been intimated (21 September, 2015).

(iv)	02 <i>Employment Service</i>			
	101 Employment Service			
	01 Employment Exchanges			
	O.	2,07.78		
	S.	8.62		
	R.	(-)27.57	2,00.93	(+)12.10

Withdrawal of ₹ 27.57 lakh from the provision was the net effect of (a) decrease of ₹ 18.83 lakh by way of surrender, (b) further decrease of ₹ 8.87 lakh through re-appropriation and (c) increase of ₹ 0.13 lakh through re-appropriation, reasons thereof for both decreases and increase were not stated.

Reasons for final excess of ₹ 12.10 lakh have not been intimated (21 September, 2015).

Final excess of ₹ 4.86 lakh also occurred under this head of account during the year 2013-14.

**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. Revenue:</b>				
<b>Major Heads:</b>				
<b>2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</b>				
<b>2235 Social Security and Welfare</b>				
<b>2236 Nutrition</b>				
Original	1,26,82,68			
Supplementary	5,84,39	1,32,67,07	96,24,67	(-)36,42,40
Amount surrendered during the year (31 March 2015)				34,80,88
<b>29.2. Capital:</b>				
<b>Major Heads:</b>				
<b>4235 Capital Outlay on Social Security and Welfare</b>				
Original	...			
Supplementary	19,96,64	19,96,64	19,96,64	...
Amount surrendered during the year (31 March 2015)				...

**Notes and Comments:**

**29.1. Revenue:**

**29.1.1.** Against available saving of ₹ 36,42.40 lakh, ₹ 34,80.88 lakh was surrendered during the year.

**29.1.2.** Since the actual expenditure of ₹ 96,24.67 lakh did not even come up to the original provision of ₹ 1,26,82.68 lakh, supplementary provision of ₹ 5,84.39 lakh obtained during the year proved unnecessary.

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

29.1.3. 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>			
	03 National Social Assistance Programme			
	101 National Old Age Pension Scheme			
	01 Old Age Pension (ACA)			
	O. 22,76.92			
	R. (-)16,82.23	5,94.69	5,94.70	(+)0.01

Reduction of ₹ 16,82.23 lakh from the provision by way of surrender was stated to be due to non-receipt of fund from the Government of India.

Reasons for final excess of ₹ 0.01 lakh have not been intimated (21 September, 2015)

(ii)	02 Social Welfare			
	800 Other Expenditure			
	01 Schemes Under Article 275(1)(ACA)			
	O. 10,76.00			
	R. (-)6,67.62	4,08.38	2,54.62	(-)1,53.76

Withdrawal of ₹ 6,67.62 lakh from the provision was the net result of (a) decrease of ₹ 6,46.62 lakh by way of surrender was stated to be due to return of sanction proposal for submission of approved fresh proposal along with proforma bills from approved firms and (b) further decrease of ₹ 21.00 lakh through re-appropriation was stated to be due to wrong booking of fund released from Government of India.

Saving of ₹ 1,53.76 lakh was intimated to be due to transfer of fund to state PWD.

(iii)	<b>(03) Centrally Sponsored Scheme</b>			
	<b>2235 Social Security and Welfare</b>			
	02 Social Welfare			
	001 Direction and Administration			
	03 Integrated Child Development Scheme (CSS)			
	O. 53,12.00			
	R. (-)4,41.37	48,70.63	48,62.88	(-)7.75

Reduction of ₹ 4,41.37 lakh from the provision by way of surrender was stated to be due to non-receipt of fund from the Government of India and late approval of ₹ 1,03.62 lakh under to other charges from DPAR.

Reasons for saving of ₹ 7.75 lakh have not been intimated (21 September, 2015).

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

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(iv)	<b>2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward</b>			
	01 <i>Welfare of Scheduled Castes</i>			
	102 Economic Development			
	01 Development of Schedule Caste			
	O. 2,10.00			
	R. (-)2,10.00	...	...	...

Withdrawal of entire original provision of ₹ 2,10.00 lakh by way of surrender was stated to be due to non-receipt fund from the Government of India.

(v)	<b>(03) Centrally Sponsored Scheme</b>			
	<b>2235 Social Security and Welfare</b>			
	02 <i>Social Welfare</i>			
	103 Women's Welfare			
	07 Indira Gandhi Matritva Sahyog Yojana(IGMSY) (CSS)			
	O. 1,82.62			
	R. (-)1,63.24	19.38	19.38	...

Reduction of ₹ 1,63.24 lakh from the provision by way of surrender was stated to be due to non-receipt of fund from the Government of India.

(vi)	<b>(03) Centrally Sponsored Scheme</b>			
	<b>2236 Nutrition</b>			
	02 <i>Distribution of Nutritious/Food and Beverages</i>			
	101 Special Nutrition Programmes			
	02 (RSEAG)-'SABLA' (CSS)			
	O. 2,34.00			
	R. (-)1,32.75	1,01.25	1,01.25	...

Withdrawal of ₹ 1,32.75 lakh from the provision by way of surrender was stated to be due to non-receipt of fund from the Government of India.



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

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(vii)	<b>(03) Centrally Sponsored Scheme</b> <b>2235 Social Security and Welfare</b> 02 <i>Social Welfare</i> 102 Child Welfare 05 Integrated Child Protection Scheme (ICPS) (CSS)			
	O.	10,50.00		
	R.	(-)90.49	9,59.51	...
(viii)	103 Women's Welfare 05 State Resource Centre for the Empowerment of Women/CSS			
	O.	1,04.38		
	R.	(-)74.58	29.80	...
Reduction of ₹ 90.49 lakh and ₹ 74.58 lakh respectively from the provision at serial number (vii) and (viii) above by way of surrender were stated to be due to non-receipt of fund from the Government of India.				
(ix)	001 Direction and Administration 01 Direction			
	O.	3,25.97		
	R.	(-)21.34	3,04.63	...
Withdrawal of ₹ 21.34 lakh from the provision was the net effect of (a) decrease of ₹ 28.71 lakh through re-appropriation, reasons thereof were not stated and (b) increase of ₹ 7.37 lakh through re-appropriation, stated to be due to engagement of muster roll employees and insufficient fund under medical treatment.				
(x)	03 <i>National Social Assistance Programme</i> 102 National Family Benefit Scheme 01 National Family Benefit Schemes-ACA			
	O.	47.20		
	R.	(-)11.80	35.40	...

Reduction of ₹ 11.80 lakh from the provision by way of surrender was stated to be due to non-receipt of fund from the Government of India.

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

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(xi)	<b>2235 Social Security and Welfare</b>			
	02 <i>Social Welfare</i>			
	104 Welfare of Aged, Infirm and Destitute			
	02 Old Age Pension			
	S.	1,64.59		
	R.	(-)11.77	1,52.82	...

Withdrawal of ₹ 11.77 lakh from the provision through re-appropriation was stated to be due to mis-calculation of actual requirement.

(xii)	<b>(03) Centrally Sponsored Scheme</b>			
	<b>2235 Social Security and Welfare</b>			
	60 <i>Other Social Security and Welfare programmes</i>			
	800 Other Expenditure			
	01 Minority Concentration Districts (CSS)			
	O.	2,40.00		
	S.	1,33.53		
	R.	(-)10.80	3,62.73	...

Reduction of ₹ 10.80 lakh from the provision by way of surrender was stated to be return of sanction proposal from Finance Department for wanting of DPAR minutes.

(xiii)	01 Forest Dwellers Act			
	O.	10.00		
	R.	(-)10.00	...	...

Withdrawal of entire original provision of ₹ 10.00 lakh by way of surrender was stated to be due to return of sanction proposal amounting to ₹ 2.50 lakh by the Finance Department for defects in proposals and non-receipt of fund for ₹ 7.50 lakh from the Government of India.

**Grant No. 29 Social Welfare-Concl'd.**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure (In lakh of rupees)</b>	<b>Excess(+) Saving(-)</b>
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**29.1.4.** Saving mentioned at note 29.1.3 above was partly offset by excess under:

(i)	<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.	84.00		
	S.	8.00		
	R.	21.00	1,13.00	...

Augmentation of the provision by ₹ 21.00 lakh through re-appropriation was stated to be due to wrong booking of fund released from the Government of India.

(ii)	106 Correctional Services			
	04 Special Services in Jails			
	O.	5.65		
	R.	11.86	17.51	...

Augmentation of the provision by ₹ 11.86 lakh through re-appropriation was stated to be due to insufficient funds under salaries.

**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</b>	<b>Social Security and Welfare</b>			
<b>2245</b>	<b>Relief on account of Natural Calamities</b>			
Original	27,35,44			
Supplementary	7,08	27,42,52	27,93,27	(+)50,75
Amount surrendered during the year (31 March 2015)				49,25

**Notes and Comments:**

**30.1. Revenue:**

**30.1.1.** Expenditure exceeded the grant by ₹ 50.75 lakh (actual excess was ₹ 50,75,354.00). The excess requires regularisation.

**30.1.2.** In view of the final excess of ₹ 50.75 lakh, supplementary provision of ₹ 7.08 lakh obtained during the year proved inadequate and surrender of ₹ 49.25 lakh during the year proved injudicious.

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

**30.1.3.** Excess occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	<b>(05) Finance Commission Recommendation</b>			
	<b>2245 Relief on account of Natural Calamities</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	1,00.00	2,00.00	(+)1,00.00

Excess of ₹ 1,00.00 lakh was intimated to be due to revalidation of fund from the previous year i.e. 2013-14.

**30.1.4.** Excess mentioned at note 30.1.3 above was partly offset by saving under:

(i)	<b>2235 Social Security and Welfare</b>			
	01 Rehabilitation			
	001 Direction and Administration			
	01 Direction			
	O. 2,04.31			
	S. 7.08			
	R. (-)25.65	1,85.74	1,85.74	...

Reduction of ₹ 25.65 lakh from the provision by way of surrender was stated to be due to non-filling up of vacant post, non-increase of daily rate of wages and normal savings.

(ii)	<b>(05) Finance Commission Recommendation</b>			
	05 State Disaster Response Fund			
	101 Transfer to Reserve Funds and Deposit Accounts State Disaster Response Fund			
	01 State Disaster Response Fund(FC)			
	O. 9,36.00			
	R. (-)22.50	9,13.50	9,13.50	...

Withdrawal of ₹ 22.50 lakh from the provision by way of surrender was stated to be due to late release of fund by the Government of India.

**Grant No. 31 Agriculture  
(All Voted)**

		<b>Total grant</b>	<b>Actual expenditure (In thousand of rupees)</b>	<b>Excess(+) Saving(-)</b>
<b>31.1. Revenue:</b>				
<b>Major Heads:</b>				
<b>2401 Crop Husbandry</b>				
<b>2415 Agricultural Research and Education</b>				
Original	1,90,29,65			
Supplementary	11,53,92	2,01,83,57	1,62,31,02	(-)39,52,55
Amount surrendered during the year (31 March 2015)				39,48,24

**Notes and Comments:**

**31.1. Revenue:**

**31.1.1.** Against the available saving of ₹ 39,52.55 lakh, ₹ 39,48.24 lakh was surrendered during the year.

**31.1.2.** Since the actual expenditure of ₹ 1,62,31.02 lakh did not even come up to original budget provision of ₹ 1,90,29.65 lakh, supplementary provision of ₹ 11,53.92 lakh obtained during the year proved unnecessary.

**31.1.3.** Saving of ₹ 1,10,68.21 lakh (39.74 percent of the total provision) also occurred under this grant during the year 2013-14.

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

31.1.4. Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	<b>(03) Centrally Sponsored Scheme</b> <b>2401 Crop Husbandry</b> 800 Other Expenditure 05 Rashtriya Krishi Vikas Yojana (CSS)			
	O.	45,00.00		
	R.	(-)13,75.68	31,24.32	...
Reduction of ₹ 13,75.68 lakh from the provision by way of surrender was stated to be as per the allotment of the Government of India.				
(ii)	<b>(03) Centrally Sponsored Scheme</b> <b>2401 Crop Husbandry</b> 102 Food Grain Crops 07 National Mission for Sustainable Agriculture (NMSA)/CSS			
	O.	14,00.00		
	R.	(-)9,03.70	4,96.30	...
(iii)	109 Extension and Farmers Training 04 National Mission on Agricultural Extension & Technology (NMAET)/CSS			
	S.	11,34.00		
	R.	(-)8,40.21	2,93.79	...

Withdrawal of ₹ 9,03.70 lakh and ₹ 8,40.21 lakh respectively from the provision at serial number (ii) and (iii) above by way of surrender were stated to be as per allotment of the Government of India

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

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. 23,78.10			
	S. 1,32.00			
	R. (-)3,09.63	22,00.47	21,98.32	(-2.15)

Reduction of ₹ 3,09.63 lakh from the provision by way of surrender was stated to be due to non-filling up of vacant post etc.

Specific reasons for saving of ₹ 2.15 lakh have not been intimated (21 September, 2015).

Saving of ₹ 0.02 lakh and ₹ 0.13 lakh respectively also occurred under this head of account during the year 2012-13 and 2013-14.

(v)	<b>(03) Centrally Sponsored Scheme</b>			
	108 Commercial Crops			
	02 National Oilseeds & Oil Palm Mission/CSS			
	O. 6,53.00			
	R. (-)1,92.51	4,60.49	4,60.49	...

Withdrawal of ₹ 1,92.51 lakh from the provision by way of surrender was stated to be as per allotment of the Government of India.

(vi)	<b>2415 Agricultural Research and Education</b>			
	01 Crop Husbandry			
	800 Other Expenditure			
	02 Quality Control Arrangement on Seeds (CSS)			
	S. 1,64.72			
	R. (-)99.19	65.53	65.53	...

Specific reasons for reduction of ₹ 99.19 lakh from the provision by way of surrender were not stated.



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

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(vii)	<b>2401 Crop Husbandry</b>			
	001 Direction and Administration			
	01 Direction			
	O.	2,70.70		
	S.	42.00		
	R.	(-)86.71	2,25.96	(-)0.03

Withdrawal of ₹ 86.71 lakh from the provision by way of surrender was stated to to be due to non-filling up of vacant post.

Specific reasons for saving of ₹ 0.03 lakh have not been intimated (21 September, 2015).

Saving of ₹ 0.01 lakh also occurred under this head of account during the year 2013-14.

(viii)	<b>(03) Centrally Sponsored Scheme</b>			
	<b>2401 Crop Husbandry</b>			
	109 Extension and Farmers' Training			
	05 National e-Governance Plan-Agriculture (NeGP-A)/CSS			
	S.	33.65		
	R.	(-)33.65	...	...

Withdrawal of entire supplementary provision of ₹ 33.65 lakh by way of surrender was due to expenditure sanction was not obtained from the Government of Mizoram.

(ix)	<b>2415 Agricultural Research and Education</b>			
	01 Crop Husbandry			
	277 Education			
	01 Agril. Education			
	O.	1,65.67		
	R.	(-)28.00	1,37.67	(+)1.94

Reduction of ₹ 28.00 lakh from the provision by way of surrender was stated to be due to non-filling up of vacant post.

Specific reasons for final excess of ₹ 1.94 lakh have not been intimated (21 September, 2015).

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

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(x)	<b>2415 Agricultural Research and Education</b>			
	01 <i>Crop Husbandry</i>			
	001 Direction and Administration			
	01 Direction			
	O.	1,44.25		
	S.	4.09		
	R.	(-)16.38	1,31.96	(-)0.04

Withdrawal of ₹ 16.38 lakh from the provision by way of surrender was stated to be due to non-filling up of vacant post.

Specific reasons for saving of ₹ 0.04 lakh have not been intimated (21 September, 2015).

Saving of ₹ 0.01 lakh also occurred under this head of account during the year 2012-13.

(xi)	02 Administration			
	O.	59.60		
	R.	(-)16.40	43.20	(-)0.02

Reduction of ₹ 16.40 lakh from the provision by way of surrender was stated to be due to non-filling up of vacant post.

Specific reasons for saving of ₹ 0.02 lakh have not been intimated (21 September, 2015).

Saving of ₹ 0.01 lakh also occurred under this head of account during the year 2012-13.

(xii)	<b>2401 Crop Husbandry</b>			
	105 Manures and Fertilisers			
	01 Soil Testing Laboratory			
	O.	27.50		
	R.	(-)13.57	13.93	(-)0.07

Withdrawal of ₹ 13.57 lakh from the provision by way of surrender was stated to be due to non-filling up of vacant post.

Specific reasons for saving of ₹ 0.07 lakh have not been intimated (21 September, 2015).

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

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure (In lakh of rupees)</b>	<b>Excess(+) Saving(-)</b>
(xiii)	<b>(03) Centrally Sponsored Scheme 2415 Agricultural Research and Education</b>			
	01 <i>Crop Husbandry</i>			
	150 Assistance to I.C.A.R.			
	02 KVK(ICAR) Lunglei/CSS			
	S. 1,20.57			
	R. (-)10.73	1,09.84	1,09.82	(-0.02)

Reduction of ₹ 10.73 lakh from the provision by way of surrender was stated to be due to non-filling up of vacant post and non-approval of engagement of muster roll employees.

Saving of ₹ 0.02 lakh was intimated to be due to normal saving.

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

		<b>Total grant</b>	<b>Actual expenditure (In thousand of rupees)</b>	<b>Excess(+) Saving(-)</b>
<b>32.1. Revenue:</b>				
<b>Major Head:</b>				
<b>2401 Crop Husbandry</b>				
Original	1,35,62,00			
Supplementary	52,40	1,36,14,40	1,12,22,41	(-)23,91,99
Amount surrendered during the year (31 March 2015)				23,84,67

**Notes and Comments:**

**32.1. Revenue:**

**32.1.1.** Against the available saving of ₹ 23,91.99 lakh, ₹ 23,84.67 lakh was surrendered during the year.

**32.1.2.** Since the actual expenditure of ₹ 1,12,22.41 lakh did not even come up to the original budget provision of ₹ 1,35,62.00 lakh, supplementary provision of ₹ 52.40 lakh obtained during the year proved unnecessary.

**32.1.3.** Saving occurred mainly under:

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure (In lakh of rupees)</b>	<b>Excess(+) Saving(-)</b>
(i)	<b>(03) Centrally Sponsored Scheme 2401 Crop Husbandry</b>			
	119 Horticulture and Vegetable Crops			
	09 Mission for Integrated Development of Horticulture (CSS)			
	O. 56,38.28			
	R. (-)15,38.28	41,00.00	41,00.00	...

Withdrawal of ₹ 15,38.28 lakh from the provision by way of surrender was stated to be due to non-receipt of release order from the Government of India.

**Grant No. 32 Horticulture-Contd.**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
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(ii)	<b>(03) Centrally Sponsored Scheme</b>			
	<b>2401 Crop Husbandry</b>			
	119 Horticulture and Vegetable Crops			
	10 On Farm Water Management (OFWM)/CSS			
	O.	9,00.00		
	R.	(-)4,50.00	4,50.00	...

Reasons for reduction of ₹ 4,50.00 lakh from the provision by way of surrender were not stated.

(iii)	119 Direction and Administration			
	02 Administration			
	O.	21,84.90		
	S.	2.76		
	R.	(-)3,28.96	18,58.70	18,54.67
				(-)4.03

Withdrawal of ₹ 3,28.96 lakh from the provision by way of surrender was stated to be non-filling up of vacant posts etc.

Reasons for saving of ₹ 4.03 lakh have not been intimated (21 September, 2015).

Saving of ₹ 0.11 lakh also occurred under this head of account during the year 2013-14.

(iv)	01 Direction			
	O.	4,63.45		
	S.	35.00		
	R.	(-)80.64	4,17.81	4,14.54
				(-)3.27

Reduction of ₹ 80.64 lakh from the provision was the net result of (a) decrease of ₹ 67.43 lakh by way of surrender and (b) further decrease of ₹ 13.21 lakh through re-appropriation, reasons thereof were stated to be due to cover excess expenditure under salaries to other sub-head of account.

Reasons for saving of ₹ 3.27 lakh have not been intimated (21 September, 2015).

Saving of ₹ 0.01 lakh also occurred under this head of account during the year 2013-14.

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

32.1.4. Saving mentioned at note 32.1.3 above was partly offset by excess under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	<b>2401 Crop Husbandry</b>			
	119 Horticulture and Vegetable Crops			
	10 Horticulture Farms			
	O.	37.45		
	R.	13.21	50.66	...

Augmentation of the provision by ₹ 13.21 lakh through re-appropriation was stated to be due to drawal of salaries of officers and staff.

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

		<b>Total grant</b>	<b>Actual expenditure (In thousand of rupees)</b>	<b>Excess(+) Saving(-)</b>
<b>33.1. Revenue:</b>				
<b>Major Head:</b>				
<b>2402 Soil and Water Conservation</b>				
Original	52,20,97			
Supplementary	23,55	52,44,52	50,21,03	(-)2,23,49
Amount surrendered during the year (31 March 2015)				2,23,16

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

		<b>Total grant</b>	<b>Actual expenditure (In thousand of rupees)</b>	<b>Excess(+) Saving(-)</b>
<b>34.1. Revenue:</b>				
<b>Major Heads:</b>				
<b>2403 Animal Husbandry</b>				
<b>2404 Dairy Development</b>				
Original	1,74,36,07			
Supplementary	5,18,91	1,79,54,98	1,71,53,75	(-)8,01,23
Amount surrendered during the year (31 March 2015)				2,21,67
<b>34.2. Capital:</b>				
<b>Major Head:</b>				
<b>4403 Capital Outlay on Animal Husbandry</b>				
Original	5,08,00			
Supplementary	19,29	5,27,29	5,27,29	...
Amount surrendered during the year (31 March 2015)				...



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

		<b>Total grant</b>	<b>Actual expenditure (In thousand of rupees)</b>	<b>Excess(+) Saving(-)</b>
<b>35.1. Revenue:</b>				
<b>Major Head:</b>				
<b>2405 Fisheries</b>				
Original	28,56,85			
Supplementary	3,14,63	31,71,48	31,75,68	(+)4,20
Amount surrendered during the year (31 March 2015)				...

**Notes and comments:**

**35.1. Revenue:**

**35.1.1.** Expenditure exceeded the grant by ₹ 4.20 lakh (actual excess was ₹ 4,20,120.00). The excess requires regularisation.

**35.1.2.** In view of the final excess of ₹ 4.20 lakh, supplementary provision of ₹ 3,14.63 lakh obtained during the year proved inadequate.

**35.1.3.** Excess occurred mainly under:

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

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	<b>2405 Fisheries</b>			
	001 Direction and Administration			
	01 Direction			
	O.	1,91.45		
	S.	10.73		
	R.	14.68	2,16.86	(+)0.01

Augmentation of the provision by ₹ 14.68 lakh through re-appropriation was the net effect of (a) increase of ₹ 15.06 lakh through re-appropriation was stated to be due to drawal of salaries under plan side and shortage of fund etc. and (b) decrease of ₹ 0.38 lakh through re-appropriation was stated to be due to re-provision of fund to cover excess expenditure to other sub-head of accounts.

Reasons for excess of ₹ 0.01 lakh have not been intimated (21 September, 2015).

**35.1.4.** Excess mentioned at note 35.1.3 above was partly offset by saving under:

(i)	<b>2405 Fisheries</b>			
	001 Direction and Administration			
	02 Administration			
	O.	5,07.40		
	S.	14.80		
	R.	(-)14.68	5,07.52	(+)4.23

Reduction of ₹ 14.68 lakh from the provision was the net result of (a) decrease of ₹ 15.49 lakh through re-appropriation was stated to be due to re-provision of fund to cover excess expenditure to other sub-head of account and (b) increase of ₹ 0.81 lakh through re-appropriation was stated to be due to late receipt of original plan budget and shortage of fund under office expenses and medical treatment.

Reasons for final excess of ₹ 4.23 lakh have not been intimated (21 September, 2015).

**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. Revenue:</b>				
<b>Major Heads:</b>				
<b>2406</b>	<b>Forestry and Wild Life</b>			
<b>3435</b>	<b>Ecology and Environment</b>			
Original	1,10,80,95			
Supplementary	21,41,51	1,32,22,46	1,21,64,99	(-)10,57,47
Amount surrendered during the year (31 March 2015)				10,57,88

**Notes and Comments:****36.1. Revenue:**

**36.1.1.** ₹ 10,57.88 lakh was surrendered during the year as anticipated surplus to the requirement, but actual saving worked out to ₹ 10,57.47 lakh only.

**36.1.2.** In view of the final saving of ₹ 10,57.47 lakh, supplementary provision of ₹ 21,41.51 lakh obtained during the year proved excessive.

**36.1.3.** 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>(05) Finance Commission Recommendation</b>			
	<b>2406 Forestry and Wild Life</b>			
	01 Forestry			
	800 Other Expenditure			
	02 Maintenance of Forest (FC)			
	O. 42,80.00			
	S. 5,24.30			
	R. (-)3,62.16	44,42.14	44,42.63	(+)0.49

**Grant No. 36 Environment and Forests-Contd.**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
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Reasons for reduction of ₹ 3,62.16 lakh from the provision by way of surrender were not stated.

Reasons for final excess of ₹ 0.49 lakh have not been intimated (21 September, 2015).

(ii)	<b>2406 Forestry and Wild Life</b>			
	01 Forestry			
	001 Direction and Administration			
	01 Direction			
	O.	16,31.62		
	S.	35.00		
	R.	(-)3,53.24	13,13.38	13,13.36
				(-)0.02

Reduction of ₹ 3,53.24 lakh from the provision was the net effect of (a) decrease of ₹ 3,10.10 lakh by way of surrender, (b) further decrease of ₹ 43.72 lakh through re- appropriation, reasons thereof for decrease of ₹ 3,53.15 lakh under salaries was stated to be due to non-filling up to vacant posts and reasons thereof for ₹ 0.67 lakh under salaries, domestic travel expenses, professional services and salaries were not stated and (c) increase of ₹ 0.58 lakh through re-appropriation, reasons thereof were not stated.

Reasons for saving of ₹ 0.02 lakh have not been intimated (21 September, 2015).

(iii)	<b>(03) Centrally Sponsored Scheme</b>			
	<b>2406 Forestry and Wild Life</b>			
	01 Forestry			
	102 Social and Farm Forestry			
	09 Conservation of Natural Resources and Ecosystems (CSS)			
	O.	2,53.00		
	R.	(-)1,74.12	78.88	78.88
				...
(iv)	02 Environmental Forestry and Wild Life			
	110 Conservation of Natural Resources and Ecosystems (CSS)			
	14 Integrated Development of Wildlife Habital (CSS)			
	O.	1,00.00		
	S.	19.05		
	R.	(-)1,05.05	14.00	14.00
				...

Withdrawal of ₹ 1,74.12 lakh and ₹ 105.05 lakh respectively at serial number (iii) and (iv) above from the provisions by way of surrender were stated to be due to non-receipt of expenditure sanction from the Government of India.

**Grant No. 36 Environment and Forests-Concltd.**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(v)	<b>(03) Centrally Sponsored Scheme</b>			
	<b>2406 Forestry and wild life</b>			
	02 <i>Environmental Forestry and Wild life</i>			
	110 Wild life Preservation			
	15 Dampa Tiger Reserve (CSS)			
	O.	2,55.00		
	S.	40.00		
	R.	(-)62.81	2,32.19	...

Reduction of ₹ 62.81 lakh from the provision by way of surrender was stated to be due to non-receipt of expenditure sanction from the Government of India.

**35.1 4.** Saving mentioned of note 35.1.3 above was partly offset by excess under:

(i)	<b>2406 Forestry and wild life</b>			
	01 <i>Forestry</i>			
	001 Direction and Administration			
	02 Administration			
	O.	25,71.54		
	S.	52.24		
	R.	11.05	26,34.83	26,34.78 (-)0.05

Augmentation of the provision by ₹ 11.05 lakh was the net effect of (a) increase of ₹ 43.14 lakh through re-appropriation, reasons thereof were not stated and (b) decrease of ₹ 32.09 lakh by way of surrender was stated to be due to non-filling up of vacant post.

Reasons for final saving of ₹ 0.05 lakh have not been intimated (21 September, 2015).

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

		<b>Total grant</b>	<b>Actual expenditure (In thousand of rupees)</b>	<b>Excess(+) Saving(-)</b>
<b>37.1. Revenue:</b>				
<b>Major Head:</b>				
<b>2425 Co-operation</b>				
Original	12,86,56			
Supplementary	1,20,04	14,06,60	12,97,63	(-)1,08,97
Amount surrendered during the year (31 March 2015)				65,30
<b>37.2. Capital:</b>				
<b>Major Heads:</b>				
<b>4425 Capital Outlay on Co-operation</b>				
<b>6425 Loans for Co-operation</b>				
Original	3,60,00			
Supplementary	...	3,60,00	3,59,82	(-)18
Amount surrendered during the year (31 March 2015)				...

**Notes and Comments:**

**37.1. Revenue:**

**37.1.1.** Out of the available saving of ₹ 1,08.97 lakh, ₹ 65.30 lakh was surrendered during the year.

**37.1.2.** In view of the final saving of ₹ 1,08.97 lakh, supplementary provision of ₹ 1,20.04 lakh obtained during the year proved excessive.

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

37.1.3. Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	<b>2425 Co-operation</b>			
	001 Direction and Administration			
	01 Direction			
	O.	4,35.90		
	S.	46.00		
	R.	(-)65.30	4,21.50	(+)4.90

Reduction of ₹ 65.30 lakh from the provision by way of surrender was stated to be due to non-filling up of vacant post.

Final excess of ₹ 4.90 lakh was intimated to be due to inter-booking of expenditure between plan and non-plan by district officers.

(ii)	02 Administration			
	O.	4,63.70	4,17.05	(-)46.65

Saving of ₹ 46.65 lakh was intimated to be due to inter-booking of expenditure between plan and non-plan by the district officers.

**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. Revenue:</b>				
<b>Major Heads:</b>				
<b>2501 Special Programmes for Rural Development</b>				
<b>2505 Rural Employment</b>				
<b>2515 Other Rural Development Programmes</b>				
<b>2575 Other Special Areas Programmes</b>				
Original	3,30,93,23			
Supplementary	43,47,40	3,74,40,63	2,49,32,96	(-)1,25,07,67
Amount surrendered during the year (31 March 2015)				4,98,33
<b>38.2. Capital:</b>				
<b>Major Heads:</b>				
<b>4515 Capital Outlay on Other Rural Development Programmes</b>				
<b>4575 Capital Outlay on Other Special Areas Programmes</b>				
Original	39,77,00			
Supplementary	17,29,49	57,06,49	36,75,55	(-)20,30,94
Amount surrendered during the year (31 March 2015)				4,61,45



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

**38.1.1.** Against the available saving of ₹ 1,25,07.67 lakh, 4,98.33 lakh only was surrendered during the year.

**38.1.2.** Since the actual expenditure of ₹ 2,49,32.96 lakh did not even come up to the original provision of ₹ 3,30,93.23 lakh, supplementary provision of ₹ 43,47.40 lakh obtained during the year proved unnecessary.

**38.1.3.** Saving of ₹ 12,44.13 lakh and ₹ 10,39.78 lakh (14.04 percent and 11.90 percent of the total provision) respectively also occurred under this grant during the year 2012-13 and 2013-14.

**38.1.4.** Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	<b>(03) Centrally Sponsored Scheme</b>			
	<b>2575 Rural Employment</b>			
	02 National Programmes			
	101 National Rural Employment Prog.			
	02 MG-NREGS (CSS)			
	O.	2,24,62.00	1,11,41.23	(-)1,13,20.77

Saving of ₹ 1,13,20.77 lakh was intimated to be due to late release of fund amounting ₹ 12,00.00 lakh by the Government of India and reasons for remaining saving amount of ₹ 1,01,20.77 lakh have not been intimated (21 September, 2015).

(ii)	<b>2501 Special Programmes for Rural Development</b>			
	01 Integrated Rural Development programme			
	102 National Rural Housing			
	01 Indira Awas Yojana			
	O.	9,08.00	4,53.84	(-)4,54.16

Specific reasons for saving of ₹ 4,54.16 lakh have not been intimated (21 September, 2015).

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

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(iii)	<b>2575 Other Special Area Programmes</b>			
	02 <i>Backward Areas</i>			
	101 Backward Region Grant Fund			
	01 Backward Districts/Area Fund			
	O.	28,12.00		
	R.	(-3,73.00	24,39.00	...

Reduction of ₹ 3,73.00 lakh from the provision by way of surrender was stated to be due to non-release of fund by the Government of India.

(iv)	<b>2515 Other Rural Development Programmes</b>			
	001 Direction and Administration			
	03 Block level Administration			
	O.	13,00.35		
	S.	10.00		
	R.	(-42.00	12,68.35	
			10,92.94	(-1,75.41

Reasons for withdrawal of ₹ 42.00 lakh from the provision by way of surrender were not stated.

Specific reasons for saving of ₹ 1,75.41 lakh have not been intimated (21 September, 2015).

Saving of ₹ 10.68 lakh also occurred under this head of account during the year 2013-14.

(v)	02 Administration			
	O.	4,87.90		
	R.	(-51.17	4,36.73	
			3,88.61	(-48.12

Reasons for reduction of ₹ 51.17 lakh from the provision by way of surrender were not stated.

Reasons for saving of ₹ 48.12 lakh was intimated to be due to non-payment of MACP arrear etc. for ₹ 17.82 lakh and remaining for ₹ 30.30 lakh, specific reply/reasons have not been intimated (21 September, 2015).

Saving of ₹ 1.58 lakh also occurred under this head of account during the year 2013-14.

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

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(vi)	<b>2575 Other Special Area Programmes</b>			
	06 <i>Border Area Development</i>			
	101 Border Area Development Programme			
	01 BADP under RD Department			
	O.	40.00		
	R.	(-)21.39	18.60	(-)0.01

Withdrawal of ₹ 21.39 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 saving of ₹ 0.01 lakh have not been intimated (21 September, 2015).

**38.2. Capital:**

**38.2.1.** Against the available saving of ₹ 20,30.94 lakh, ₹ 4,61.45 lakh only was surrendered during the year.

**38.2.2.** Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	<b>4575 Capital Outlay on other Special Areas Programmes</b>			
	06 <i>Border Area Development</i>			
	101 Border Area Development Programme			
	01 BADP under RD Department			
	O.	39,77.00		
	S.	14,29.94		
	R.	(-)4,61.45	35,15.55	(-)14,29.94

Reduction of ₹ 4,61.45 lakh from the provision by way of surrender was stated to be due to non-release of fund by the Government of India.

Saving of ₹ 14,29.94 lakh was intimated to be due to transfer of fund to the D.C., Mamit.

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

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure (In lakh of rupees)</b>	<b>Excess(+) Saving(-)</b>
(ii)	<b>(07) Non Lapsable Central Pool of Resources</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	1,39.55	...
				(-)1,39.55

Reasons for non-utilisation of entire supplementary provision of ₹ 1,39.55 lakh was intimated to be due to transfer of fund to PWD.

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

		<b>Total grant</b>	<b>Actual expenditure (In thousand of rupees)</b>	<b>Excess(+) Saving(-)</b>
<b>39.1. Revenue:</b>				
<b>Major Heads:</b>				
<b>2501 Special Programmes for Rural Development</b>				
<b>2801 Power</b>				
<b>2810 Non-Conventional Sources of Energy</b>				
Original	2,87,75,35			
Supplementary	57,47,54	3,45,22,89	3,38,45,69	(-)6,77,20
Amount surrendered during the year (31 March 2015)				6,85,08
<b>39.2. Capital:</b>				
<b>Major Head:</b>				
<b>4801 Capital Outlay on Power Projects</b>				
Original	48,18,12			
Supplementary	94,28,74	1,42,46,86	1,41,69,10	(-)77,76
Amount surrendered during the year (31 March 2015)				77,74

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

		<b>Total grant</b>	<b>Actual expenditure (In thousand of rupees)</b>	<b>Excess(+) Saving(-)</b>
<b>40.1. 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	1,01,13,70			
Supplementary	18,65,36	1,19,79,06	1,15,23,30	(-)4,55,76
Amount surrendered during the year (31 March 2015)				3,74,44

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

		<b>Total grant</b>	<b>Actual expenditure (In thousand of rupees)</b>	<b>Excess(+) Saving(-)</b>
<b>41.1. Revenue:</b>				
<b>Major Head:</b>				
<b>2851 Village and Small Industries</b>				
Original	28,33,40			
Supplementary	6,27,92	34,61,32	33,66,54	(-)94,78
Amount surrendered during the year (31 March 2015)				1,06,23

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

		<b>Total grant</b>	<b>Actual expenditure (In thousand of rupees)</b>	<b>Excess(+) Saving(-)</b>
<b>42.1. Revenue:</b>				
<b>Major Heads:</b>				
<b>2041 Taxes on Vehicles</b>				
<b>2057 Supplies and Disposals</b>				
<b>3055 Road Transport</b>				
<b>3056 Inland Water Transport</b>				
Original	44,74,96			
Supplementary	1,21,33	45,96,29	33,37,29	(-)12,59,00
Amount surrendered during the year (31 March 2015)				12,48,69
<b>42.2. Capital:</b>				
<b>Major Heads:</b>				
<b>5055 Capital Outlay on Road Transport</b>				
Original	60			
Supplementary	...	60	58	(-)2
Amount surrendered during the year (31 March 2015)				2

**Notes and Comments:**

**42.1. Revenue:**

**42.1.1.** Against the available saving of ₹ 12,59.00 lakh, ₹ 12,48.69 lakh was surrendered during the year.



**Grant No. 42 Transport-Contd.**

**42.1.2.** Since the actual expenditure of ₹ 33,37.29 lakh did not even come up to the original budget provision of ₹ 44,74.96 lakh, supplementary provision of ₹ 1,21.33 lakh obtained during the year proved unnecessary.

**42.1.3.** Saving of ₹ 12,41.39 lakh and ₹ 9,63.15 lakh (28.86 percent and 21.63 percent of the total budget provision) respectively also occurred under this grant during the year 2012-13 and 2013-14.

**42.1.4.** Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	<b>3055 Road Transport</b>			
	001 Direction and Administration			
	02 Administration			
	O.	10,87.29		
	S.	79.70		
	R.	(-)3,08.56	8,58.43	...

Reduction of ₹ 3,08.56 lakh from the provision by way of surrender was stated to be due to adoption of economy measures by the department.

(ii)	<b>2041 Taxes on Vehicles</b>			
	001 Direction and Administration			
	02 Administration			
	O.	8,47.31		
	S.	33.30		
	R.	(-)2,84.78	5,91.25	(-)4.58

Withdrawal of ₹ 2,84.78 lakh from the provision was the net effect of (a) decrease of ₹ 2,84.43 lakh by way of surrender, reasons thereof for ₹ 2,79.99 lakh, stated to be due to adoption of economy measures by the department and for ₹ 4.44 lakh were not stated, (b) further decrease of ₹ 0.36 lakh through re-appropriation was stated to be due to adoption of economy measures and (c) increase of ₹ 0.01 lakh through re-appropriation, reasons thereof were not stated.

Reasons for saving of ₹ 4.58 lakh have not been intimated (21 September, 2015).

**Grant No. 42 Transport-Contd.**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
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(iii)	<b>3055 Road Transport</b>			
	001 Direction and Administration			
	03 General Administration			
	O.	8,67.32		
	R.	(-)2,59.13	6,08.19	6,05.53
				(-)2.66

Reduction of ₹ 2,59.13 lakh from the provision by way of surrender was stated to be due to adoption of economy measures by the department.

Reasons for saving of ₹ 2.66 lakh have not been intimated (21 September, 2015).

Saving of ₹ 3.40 lakh and ₹ 94.26 lakh respectively also occurred under this head of account during the year 2012-13 and 2013-14.

(iv)	<b>2041 Taxes on Vehicles</b>			
	001 Direction and Administration			
	01 Direction			
	O.	3,50.48		
	R.	(-)1,86.77	1,63.71	1,67.34
				(+)3.63

Withdrawal of ₹ 1,86.77 lakh from the provision was the net effect of (a) decrease of ₹ 1,87.12 lakh by way of surrender, (b) further decrease of ₹ 0.47 lakh through re-appropriation and (c) increase of ₹ 0.82 lakh through re-appropriation, reasons thereof for both decreases were stated to be due to adoption of economy measures by the department and reasons for increase were not stated

Reasons for final excess of ₹ 3.63 lakh have not been intimated (21 September, 2015).

Final excess of ₹ 1.28 lakh also occurred under this head of account during the year 2012-13.

(v)	<b>3055 Road Transport</b>			
	800 Other Expenditure			
	03 Central Workshop			
	O.	2,91.32		
	R.	(-)69.04	2,22.28	2,22.28
				...

Reasons for reduction of ₹ 69.04 lakh from the provision by way of surrender were not stated.

**Grant No. 42 Transport-Concl.**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(vi)	<b>3055 Road Transport</b>			
	001 Direction and Administration			
	01 Direction			
	O.	7,35.57		
	S.	8.33		
	R.	(-)44.26	6,99.64	(-)6.69

Withdrawal of ₹ 44.26 lakh from the provision by way of surrender, reasons thereof for ₹ 39.44 lakh under non-plan side was stated to be due to adoption of economy measures by the department and for ₹ 4.82 lakh under plan side were not stated.

Reasons for saving of ₹ 6.69 lakh have not been intimated (21 September, 2015).

Saving of ₹ 37.44 lakh also occurred under this head of account during the year 2013-14.

(vii)	800 Other Expenditure			
	01 Railway Out Agency			
	O.	71.98		
	R.	(-)47.66	24.32	...

Reasons for reduction of ₹ 47.66 lakh from the provision by way of surrender were not stated.

(viii)	02 Booking Station			
	O.	1,13.09		
	R.	(-)31.18	81.91	...

Reasons for withdrawal of ₹ 31.18 lakh from the provision by way of surrender were not stated.

(ix)	<b>2057 Supplies and Disposals</b>			
	101 Purchase			
	01 Consumer Petrol Pump			
	O.	1,05.60		
	R.	(-)17.31	88.29	(-)0.01

Reduction of ₹ 17.31 lakh from the provision by way of surrender was stated to be due to adoption of economy measures by the department.

Reasons for saving of ₹ 0.01 lakh have not been intimated (21 September, 2015).

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

		<b>Total grant</b>	<b>Actual expenditure (In thousand of rupees)</b>	<b>Excess(+) Saving(-)</b>
<b>43.1. Revenue:</b>				
<b>Major Head:</b>				
<b>3452 Tourism</b>				
Original	5,38,54			
Supplementary	87,58	6,26,12	6,02,89	(-)23,23
Amount surrendered during the year (31 March 2015)				25,11
<b>43.2. Capital:</b>				
<b>Major Head:</b>				
<b>5452 Capital Outlay on Tourism</b>				
Original	10,00,00			
Supplementary	...	10,00,00	2,41,49	(-)7,58,51
Amount surrendered during the year (31 March 2015)				7,58,51

**Notes and Comments:**

**43.2. Capital**

**43.2.1.** The available saving of ₹ 7,58.51 lakh was surrendered during the year.

**Grant No. 43 Tourism-Concl.**

43.2.2. Saving occurred under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	<b>5452 Capital</b>			
	01 <i>Tourist Infrastructure</i>			
	102 Tourist Accommodation			
	01 Tourist Accomodation (CSS)			
	O. 10,00.00			
	R. (-)7,58.51	2,41.49	2,41.49	...

Reasons for reduction of ₹ 7,58.51 from the provision lakh by way of surrender were not stated.

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

		<b>Total grant</b>	<b>Actual expenditure (In thousand of rupees)</b>	<b>Excess(+) Saving(-)</b>
<b>44.1. Revenue:</b>				
<b>Major Head:</b>				
<b>2435 Other Agricultural Programmes</b>				
Original	4,85,72			
Supplementary	29,04	5,14,76	4,93,45	(-)21,31
Amount surrendered during the year (31 March 2015)				21,48
<b>44.2. Capital:</b>				
<b>Major Heads:</b>				
<b>4435 Capital Outlay on Other Agricultural Programmes</b>				
Original	4,75,00			
Supplementary	1,83,64	6,58,64	5,42,00	(-)1,16,64
Amount surrendered during the year (31 March 2015)				...

**Notes and Comments:**

**44.2. Capital:**

**44.2.1.** No part of the available saving of ₹ 1,16.64 lakh was surrendered during the year.

**44.2.2.** In view of the final saving of ₹ 1,16.64 lakh, supplementary provision of ₹ 1,83.64 lakh obtained during the year proved excessive.

**Grant No. 44 Trade and Commerce-Concl.**

44.2.3. Saving occurred under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	<b>4435 Capital Outlay on Other Agriculture Programmes</b>			
	01 <i>Marketing and Quality Control</i>			
	101 Marketing facilities			
	01 North Eastern Areas			
	S.	1,34.64	1,34.64	(-)1,34.64

Reasons for non-utilisation of entire supplementary provision of ₹ 1,34.64 lakh have not been intimated (21 September, 2015).

44.2.4. Saving mentioned at note 44.2.3 above was partly offset by excess under:

(i)	<b>4435 Capital Outlay on Other Agriculture Programmes</b>			
	01 <i>Marketing and Quality Control</i>			
	190 Investments in Public sector and other undertakings			
	01 MAMCO			
	O.	45.00		
	S.	49.00	94.00	(+)18.00

Specific reasons for excess of ₹ 18.00 lakh have not been intimated (21 September, 2015).

**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. Revenue:</b>				
<b>Major Heads:</b>				
<b>2055 Police</b>				
<b>2059 Public Works</b>				
<b>2216 Housing</b>				
<b>2701 Medium Irrigation</b>				
<b>3054 Roads and Bridges</b>				
<b>3056 Inland Water Transport</b>				
Original	2,20,18,60			
Supplementary	25,43,23	2,45,61,83	2,29,70,47	(-)15,91,36
Amount surrendered during the year (31 March 2015)				15,96,70



**Grant No. 45 Public Works-Contd.**

	<b>Total grant</b>	<b>Actual expenditure (In thousand of rupees)</b>	<b>Excess(+) Saving(-)</b>
<b>45.2. Capital:</b>			
<b>Major Heads:</b>			
<b>4055 Capital Outlay on Police</b>			
<b>4059 Capital Outlay on Public Works</b>			
<b>4070 Capital Outlay on Other Administrative Services</b>			
<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>			
<b>4210 Capital Outlay on Medical and Public Health</b>			
<b>4216 Capital Outlay on Housing</b>			
<b>4217 Capital Outlay on Urban Development</b>			
<b>4435 Capital Outlay on Other Agricultural Programmes</b>			
<b>4415 Capital Outlay on Other Rural Programmes</b>			
<b>4711 Capital Outlay on Flood Control Projects</b>			
<b>5053 Capital Outlay on Civil Aviation</b>			
<b>5054 Capital Outlay on Roads and Bridges</b>			
<b>5452 Capital Outlay on Tourism</b>			

**Grant No. 45 Public Works-Contd.**

		<b>Total grant</b>	<b>Actual expenditure (In thousand of rupees)</b>	<b>Excess(+) Saving(-)</b>
Original	2,41,00,20			
Supplementary	45,59,56	2,86,59,76	3,09,76,94	(+)23,17,18
Amount surrendered during the year (31 March 2015)				15,38,40

**45.1. Revenue:**

**45.1.1.** ₹ 15,96.70 lakh was surrendered during the year as anticipated surplus to the requirements, but actual saving worked out ₹ 15.91.36 lakh only.

**45.1.2.** In view of the final saving of ₹ 15,91.36 lakh, supplementary provision of ₹ 25,43.23 lakh obtained during the year proved excessive.

**45.1.3.** Saving occurred mainly under:

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure (In lakh of rupees)</b>	<b>Excess(+) Saving(-)</b>
(i)	<b>3054 Roads and Bridges</b>			
	80 General			
	001 Direction and Administration			
	02 Administration			
	O.	48,19.40		
	S.	7,09.11		
	R.	(-)6,88.88	48,39.63	(-)13.93

Reduction of ₹ 6,88.88 lakh from the provision was the net effect of (a) decrease of ₹ 6,86.91 lakh by way of surrender and (b) further decrease of ₹ 1.97 lakh through re-appropriation, reasons thereof for both decreases were stated to be due to non-payment of ACP/DA arrear in respect of officers and staff and adoption of economy measures.

Reasons for saving of ₹ 13.93 lakh have not been intimated (21 September, 2015).

**Grant No. 45 Public Works-Contd.**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(ii)	<b>2059 Public Works</b>			
	80 <i>General</i>			
	001 Direction and Administration			
	02 Administration			
	O.	32,12.70		
	S.	5,27.19		
	R.	(-3,68.35	33,70.42	(-1.12
		33,71.54		

Withdrawal of ₹ 3,68.35 lakh from the provision was the net effect of (a) decrease of ₹ 3,82.30 lakh by way of surrender, (b) further decrease of ₹ 17.38 lakh through re-appropriation and (c) increase of ₹ 31.33 lakh through re-appropriation, reasons thereof for both decreases were stated to be due to non-payment of ACP/DA arrear in respect of officers and staff and adoption of economy measures and increase was stated to be due to transfer of muster roll employees.

Reasons for saving of ₹ 1.12 lakh have not been intimated (21 September, 2015).

(iii)	<b>3054 Roads and Bridges</b>			
	80 <i>General</i>			
	001 Direction and Administration			
	01 Direction			
	O.	18,99.30		
	S.	2,43.93		
	R.	(-1,86.71	19,68.80	(+12.28
		19,56.52		

Reduction of ₹ 1,86.71 lakh from the provision was the net effect of (a) decrease of ₹ 1,84.21 lakh by way of surrender and (b) further decrease of ₹ 2.50 lakh through re-appropriation, reasons thereof for both decreases were stated to be due to non-payment of ACP/DA arrear in respect of officers and staff.

Reasons for final excess of ₹ 12.28 lakh have not been intimated (21 September, 2015).

**Grant No. 45 Public Works-Contd.**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(iv)	<b>(03) Centrally Sponsored Scheme</b>			
	<b>3054 Roads and Bridges</b>			
	04 District and Other Roads			
	337 Road Works			
	01 Pradhan Mantri Gram Sadak Yojana(PMGSY)(CSS)			
	O.	56,00.00		
	R.	(-)1,26.00	54,74.00	...

Reasons for withdrawal of ₹ 1,26.00 lakh from the provision by way of surrender were not stated.

(v)	<b>2059 Public Works</b>			
	80 General			
	001 Direction and Administration			
	01 Direction			
	O.	7,13.00		
	S.	63.00		
	R.	(-)1,15.65	6,60.21	(-)0.14

Reduction of ₹ 1,15.65 lakh from the provision was the net effect of (a) decrease of ₹ 1,05.70 lakh by way of surrender and (b) further decrease of ₹ 9.95 lakh through re-appropriation, reasons thereof for both decreases were stated to be due to non-payment of ACP/DA arrear in respect of officers and staff and adoption of economy measures.

Reasons for saving of ₹ 0.14 lakh have not been intimated (21 September, 2015).

(vi)	105 Public Works Workshops			
	01 Mechanical Division			
	O.	4,98.60		
	R.	(-)93.29	3,93.29	(-)12.02

Withdrawal of ₹ 93.29 lakh from the provision was the net effect of (a) decrease of ₹ 91.29 lakh by way of surrender and (b) further decrease of ₹ 2.00 lakh through re-appropriation, reasons thereof for both decreases were stated to be due to transfer of staff and adoption of economy measures.

Reasons for saving of ₹ 12.02 lakh have not been intimated (21 September, 2015).

**Grant No. 45 Public Works-Contd.**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
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(vii)	<b>2216 Housing</b>			
	01 Government Residential Buildings			
	700 Other Housing			
	02 Repairs of Govt. Residential Building under Gen. Pool			
	O.	50.00	50.00	...
				(-)50.00

Reasons for non-utilisation of entire original provision of ₹ 50.00 lakh have not been intimated (21 September, 2015).

(viii)	01 Construction & Repair of Govt. Residential Buildings			
	O.	5,14.00	5,14.00	4,99.39
				(-)14.61

Reasons for saving of ₹ 14.61 lakh have not been intimated (21 September, 2015).

(ix)	<b>2059 Public Works</b>			
	80 General			
	004 Planning and Research			
	02 Architecture Cell			
	O.	1,91.70		
	R.	(-)12.00	1,79.70	1,77.68
				(-)2.02

Reduction of ₹ 12.00 lakh from the provision was the net effect of (a) decrease of ₹ 11.00 lakh by way of surrender and (b) further decrease of ₹ 1.00 lakh through re-appropriation, reasons thereof for both decreases were stated to be due to transfer of staff and adoption of economy measures.

Reasons for saving of ₹ 2.02 lakh have not been intimated (21 September, 2015).

(x)	<b>3056 Inland Water Transport</b>			
	80 General			
	001 Direction and Administration			
	02 Administration			
	O.	67.35		
	R.	(-)8.47	58.88	56.48
				(-)2.40

Reduction for ₹ 8.47 lakh from the provision by way of surrender was stated to be due to non-payment of ACP/DA arrear in respect of officers and staff.

Reasons for saving of ₹ 2.40 lakh have not been intimated (21 September, 2015).

**Grant No. 45 Public Works-Contd.**

45.1.4. Saving mentioned at note 45.1.3 above was partly offset by excess under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)	
(i)	<b>2059 Public Works</b>				
	80 <i>General</i>				
	053 Maintenance and Repairs				
	01 Maintenance & Repairs				
	O.	5,44.70	5,44.70	6,19.61	(+)74.91

Reasons for excess of ₹ 74.91 lakh have not been intimated (21 September, 2015).

(ii)	<b>2055 Police</b>			
	001 Direction and Administration			
	01 Direction			
		...	18.00	(+)18.00

Reasons for incurring expenditure of ₹ 18.00 lakh without any budget provision have not been intimated (21 September, 2015).

**Grant No. 45 Public Works-Contd.****45.1.5. Suspense****45.1.5. 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 2014-15 is given below:

**(In lakh of rupees)**

Sub Head Balance	Opening Balance on 1 April 2014 Debit(+) Credit(-)	Debits	Credits	Closing Balance on 31 March 2015 Debit(+) Credit(-)
Stock	(+)3,19.66	...	(-)2,08.52	(+)1,11.14
Purchase	...	...	...	...
Miscellaneous Public Works Advances	(+)1,14.67	...	...	(+)1,14.67
<b>Total</b>	<b>(+)4,34.33</b>	<b>...</b>	<b>(-)2,08.52</b>	<b>(+)2,25.81</b>

**Grant No. 45 Public Works-Contd.****45.2. Capital:**

**45.2.1.** Expenditure exceeded the grant by ₹ 23,17.18 lakh (actual excess by ₹ 23,17,17,713.00). The excess requires regularisation.

**45.2.2.** In view of the final excess of ₹ 23,17.18 lakh, supplementary provision of ₹ 45,59.56 lakh obtained during the year proved in adequate and surrender of ₹ 15,38.40 lakh also proved injudicious.

**45.2.3.** Excess occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	<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)			
		...	10,84.56	(+)10,84.56
(ii)	<b>4055 Capital Outlay on Police</b>			
	211 Police Housing			
	01 Construction of Judiciary Buildings (CSS)			
		...	6,77.84	(+)6,77.84

Reasons for incurring expenditure of ₹ 10,84.65 lakh and ₹ 6,77.84 lakh without any budget provision respectively at serial number (i) and (ii) above have not been intimated (21 September, 2015).



**Grant No. 45 Public Works-Contd.**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure (In lakh of rupees)</b>	<b>Excess(+) Saving(-)</b>
(iii)	<b>(05) Finance Commission Recommendation</b>			
	<b>4216 Capital Outlay on Housing</b>			
	01 <i>Government Residential Buildings</i>			
	700 Other Housing			
	04 Construction of Raj Bhawan Complex (FC)			
	O. 3,00.00			
	S. 2,50.00			
	R. 4,50.00	10,00.00	10,00.00	...
	Augmentation of the provision by ₹ 4,50 00 lakh through re-appropriation was stated to be due to re-provision of fund from other head of account with the approval of Finance Department, Vide ID No.Fin(B)/603/2014-2015, dated 16.03.2015.			
(iv)	<b>(05) Finance Commission Recommendation</b>			
	<b>4210 Capital Outlay on Medical and Public Health</b>			
	03 <i>Medical Education Training and Research</i>			
	103 Unani			
	01 Primary Health Centre (FC)			
		...	4,21.82	(+)4,21.82
(v)	<b>(07) Non Lapsable Central Pool of Resources</b>			
	<b>5452 Capital Outlay on Tourism</b>			
	01 <i>Tourist Infrastructure</i>			
	102 Tourist Accommodation			
	01 Tourist Accommodation (CSS)			
		...	3,63.14	(+)3,63.14
(vi)	<b>(03) Centrally Sponsored Scheme</b>			
	<b>4055 Capital Outlay on Police</b>			
	800 Other Expenditure			
	01 Modernisation of Police Forces (CSS)			
		...	3,48.00	(+)3,48.00

**Grant No. 45 Public Works-Contd.**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure (In lakh of rupees)</b>	<b>Excess(+) Saving(-)</b>
(vii)	<b>(07) Non Lapsable Central Pool of Resources</b> <b>4202 Capital Outlay on Education, Sports, Art and Culture</b> 01 <i>General Education</i> 203 University and Higher Education 01 Infrastructure development of various Colleges(10 Nos) in Mizoram (NLCPR)	...	2,55.52	(+)2,55.52
(viii)	03 <i>Sports and Youth Services</i> 102 Sports Stadia 09 Construction of Indoor Stadium at Chanmari, Lunglei (NLCPR)	...	1,78.63	(+)1,78.63
(ix)	<b>(07) Non Lapsable Central Pool of Resources</b> <b>4515 Capital Outlay on other Rural Development Programmes</b> 102 Community Development 04 Construction of Market Building at Vairengte (NLCPR)	...	1,39.55	(+)1,39.55
(x)	<b>(04) NEC Scheme</b> <b>4435 Capital Outlay on Other Agricultural Programmes</b> 01 <i>Marketing and Quality Control</i> 101 Marketing facilities 01 North Eastern Areas	...	1,34.64	(+)1,34.64
(xi)	<b>(07) Non Lapsable Central Pool of Resources</b> <b>5053 Capital Outlay on Civil Aviation</b> 60 <i>Other Aeronautical Services</i> 101 Communications 01 Communication (NLCPR)	...	92.81	(+)92.81

**Grant No.45 Public Works-Contd.**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(xii)	<b>(07) Non Lapsable Central Pool of Resources</b> <b>4059 Capital Outlay on Public Works</b> 60 <i>Other Buildings</i> 051 Construction 01 Construction of Examination Hall for MPSC (NLCPR)	...	75.17	(+)75.17
(xiii)	<b>(07) Non Lapsable Central Pool of Resources</b> <b>4202 Capital Outlay on Education, Sports,Art and Culture</b> 01 <i>General Education</i> 800 Other Expenditure 02 Construction of HSS Buildings at Kawlbem & Kawlkulh (NLCPR)	...	70.50	(+)70.50
(xiv)	<b>(07) Non Lapsable Central Pool of Resources</b> <b>4210 Capital Outlay on Medical and Public Health</b> 80 <i>General</i> 800 Other Expenditure 54 Construction of 100 bedded Civil Hospital, Saiha (NLCPR)	...	63.70	(+)63.70
(xv)	<b>(05) Finance Commission Recommendation</b> <b>4216 Capital Outlay on Housing</b> 01 <i>Government Residential Buildings</i> 700 Other Housing 05 Construction of Addl.Sectt.Building (FC)			
	O.	4,50.00		
	R.	50.00	5,00.00	...

Reasons for incurring expenditure of ₹ 4,21.82 lakh, ₹ 3,63.14 lakh, ₹ 3,48.00 lakh, ₹ 2,55.52 lakh, ₹ 1,78.63 lakh, ₹ 1,39.55 lakh, ₹ 1,34.64 lakh, ₹ 92.81 lakh, ₹ 75.17 lakh, ₹ 70.50 lakh and ₹ 63.70 lakh respectively without any budget provision at serial number (iv), (v), (vi), (vii), (viii), (ix), (x), (xi), (xii), (xiii) and (xiv) above have not been intimated (21 September, 2015).

Augmentation of the provision by ₹ 50.00 lakh through re-appropriation was stated to be due to re-provision of fund from other head of account with the approval of Finance Department, Vide.ID.No. Fin(B)/603/2014-2015, dated 26.03.2015.

**Grant No. 45 Public Works-Contd.**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(xvi)	<b>(07) Non Lapsable Central Pool of Resources</b>			
	<b>4202 Capital Outlay on Education, Sports, Art and Culture</b>			
	03 Sports and Youth Services			
	102 Sports Stadia			
	06 Construction of Indoor Stadium at Keitum (NLCPR)			
		...	17.88	(+)17.88

Reasons for incurring expenditure of ₹ 17.88 lakh without any budget provision have not been intimated (21 September, 2015).

**45.2.4.** Excess mentioned at note 45.2.3 above was partly offset by saving under:

(i)	<b>5054 Capital Outlay on Roads and Bridges</b>			
	04 District and Other Roads			
	800 Other Expenditure			
	01 Construction of Road-ACA/CRF			
	O. 12,68.00			
	R. (-)8,45.00	4,23.00	4,23.00	...

Reduction of ₹ 8,45.00 lakh from the provision by way of surrender was stated to be due to non-receipt of expenditure sanction from the Government of Mizoram and the Government of India.

(ii)	<b>(05) Finance Commission Recommendation</b>			
	<b>4059 Capital Outlay on Public Works</b>			
	80 General			
	051 Construction			
	17 Construction of Building under (FC)			
	O. 5,00.00			
	R. (-)5,00.00	...	...	...

Withdrawal of entire original provision of ₹ 5,00.00 lakh through re-appropriation was stated to be due to re-provision of fund to other head of account with the approval of Finance Department Vide. ID.No.Fin(B)/603/2014-2015, dated 16.03.2015.

**Grant No. 45 Public Works-Contd.**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(iii)	<b>(03) Centrally Sponsored Scheme</b>			
	<b>4711 Capital Outlay on Flood Control Projects</b>			
	02 <i>Anti-sea Erosion Projects</i>			
	103 Civil Works			
	01 Flood Management Programme (AIBP)(CSS)			
	S.	3,46.95		
	R.	(-3,46.95	...	...
(iv)	<b>(07) Non Lapsable Central Pool of Resources</b>			
	<b>4059 Capital Outlay on Public Works</b>			
	80 <i>General</i>			
	051 Construction			
	15 Construction of Multipurpose Centre at Ramhlun North (NLCPR)			
	S.	1,66.45		
	R.	(-1,66.45	...	...
(v)	<b>5054 Capital Outlay on Roads and Bridges</b>			
	04 <i>District and Other Roads</i>			
	800 Other Expenditure			
	02 Construction of Roads under NABARD			
	O.	9,00.00	9,00.00	7,77.88
				(-1,22.12

Withdrawal of entire supplementary provision of ₹ 3,46.95 and ₹ 1,66.45 lakh respectively at serial number (iii) and (iv) above by way of surrender were stated to be due to non-receipt of expenditure sanction from Government.

Reasons for saving of ₹ 1,22.12 lakh have not been intimated (21 September, 2015).

**Grant No. 45 Public Works-Concl.**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure (In lakh of rupees)</b>	<b>Excess(+) Saving(-)</b>
(vi)	<b>(05) Finance Commission Recommendation</b>			
	<b>4070 Capital Outlay on other Administrative Services</b>			
	800 Other Expenditure			
	01 Construction of Fire Stations & Quarters (FC)			
	O. 6,00.00			
	R. (-)1,80.00	4,20.00	4,85.59	(+)65.59

Reduction of ₹ 1,80.00 lakh from the provision by way of surrender was stated to be due to over sight of the figure by the concern division.

Reasons for final excess of ₹ 65.59 lakh have not been intimated (21 September, 2015).

(vii)	<b>5054 Capital Outlay on Roads and Bridges</b>			
	01 District and Other Roads			
	800 Other Expenditure			
	03 Construction of Roads for Priority Projects(SPA)			
	O. 20,00.00	20,00.00	19,87.38	(-)12.62

Reasons for saving of ₹ 12.62 lakh have not been intimated (21 September, 2015).

**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. Revenue:</b>				
<b>Major Heads:</b>				
<b>2015 Elections</b>				
<b>2217 Urban Development</b>				
Original	75,39,22			
Supplementary	25,58,13	1,00,97,35	89,26,10	(-)11,71,25
Amount surrendered during the year (31 March 2015)				11,55,07
<b>46.2. Capital:</b>				
<b>Major Head:</b>				
<b>4217 Capital Outlay on Urban Development</b>				
Original	1,61,90,96			
Supplementary	28,08,39	1,89,99,35	1,28,65,78	(-)61,33,57
Amount surrendered during the year (31 March 2015)				54,75,67

**Notes and Comments:**

**46.1. Revenue:**

**46.1.1.** Against the available saving of ₹ 11,71.25 lakh, ₹ 11,55.07 lakh was surrendered during the year.

**46.1.2.** In view of the final saving of ₹ 11,71.25 lakh, supplementary provision of ₹ 25,58.13 lakh obtained during the year proved excessive.

**Grant No. 46 Urban Development and Poverty Alleviation-Contd.**

46.1.3. 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>2217 Urban Development</b>			
	01 State Capital Development			
	192 Assistance to Municipalities/Municipal Councils			
	02 General Performance Grants to ULB (FC)			
	O. 11,31.00			
	S. 14,07.55			
	R. (-) 5,47.46	19,91.09	19,91.09	...

Reduction of ₹ 5,47.46 lakh from the provision by way of surrender was stated to be due to the general performance grant was released by the Government of India as on 31.3.2015 and sanction of Government could not be obtained during the year.

(ii)	<b>(03) Centrally Sponsored Scheme</b>			
	05 Other Urban Development Schemes			
	001 Direction and Administration			
	07 National Urban Livelihood Mission/CSS			
	O. 13,07.00			
	R. (-)4,55.48	8,51.52	8,51.52	...

Reasons for withdrawal of ₹ 4,55.48 lakh from the provision by way of surrender were not stated.

(iii)	01 State Capital Development			
	800 Other Expenditure			
	05 Administration (Sanitation)			
	O. 5,37.24			
	R. (-)87.50	4,49.74	4,43.58	(-)6.16

Reduction of ₹ 87.50 lakh from the provision was the net effect of (a) decrease of ₹ 86.92 lakh through re-appropriation, (b) further decrease of ₹ 7.69 lakh by way of surrender and (c) increase of ₹ 7.11 lakh through re-appropriation, reasons thereof for decrease by surrender were not stated, through re-appropriation was stated to be due to re-provision of fund to other heads of account and increase was stated to be due to re-provision from other heads of account.

Reasons for saving of ₹ 6.16 lakh have not been intimated (21 September, 2015).



**Grant No. 46 Urban Development and Poverty Alleviation-Contd.**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(iv)	<b>2015 Elections</b>			
	101 Election Commission			
	01 State Election Commission			
	O.	2,00.27		
	S.	49.10		
	R.	(-)66.97	1,82.40	
			1,82.39	(-)0.01

Reasons for reduction of ₹ 66.97 lakh from the provision by way of surrender were not stated.

Reasons for saving of ₹ 0.01 lakh have not been intimated (21 September, 2015).

(v)	<b>(06) Externally Aided Project</b>			
	<b>2217 Urban Development</b>			
	01 State Capital Development			
	051 Construction			
	01 NERUDP/EAP			
	O.	4,37.33		
	R.	(-)51.61	3,85.72	
			3,85.71	(-)0.01

Withdrawal of ₹ 51.61 lakh from the provision by way of surrender was stated to be due to non-filling up of some post and non-tender of contract works.

Reasons for saving of ₹ 0.01 lakh have not been intimated (21 September, 2015).

(vi)	<i>03 Integrated Development of Small and Medium Towns</i>			
	001 Direction and Administration			
	01 Direction (TCP)			
	O.	1,99.69		
	S.	5.60		
	R.	(-)24.14	1,81.15	
			1,82.15	(+)1.00

Reduction of ₹ 24.14 lakh from the provision was the net effect of (a) decrease of ₹ 23.35 lakh by way of surrender, specific reasons thereof were not stated and (b) further decrease of ₹ 0.79 lakh through re-appropriation, stated to be due re-provision of fund to other sub-head of account.

Reasons for final excess of ₹ 1.00 lakh have not been intimated (21 September, 2015).

**Grant No. 46 Urban Development and Poverty Alleviation-Contd.**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(vii)	<b>2015 Elections</b>			
	109 Charges for conduct of Election to Panchayats/Local Bodies etc.			
	04 Election to Village Councils within District Councils			
	S.	21.96	21.96	...
				(-21.96)

Reasons for non-utilization of entire supplementary provision of ₹ 21.96 lakh have not been intimated (21 September, 2015).

(viii)	<b>2217 Urban Development</b>			
	01 State Capital Development			
	001 Direction and Administration			
	02 Administration			
	O.	2,35.04		
	R.	(-)2.59	2,32.45	2,21.44
				(-11.01)

Withdrawal of ₹ 2.59 lakh from the provision was the net effect of (a) decrease of ₹ 1.31 lakh by way of surrender, specific reasons thereof were not stated and (b) further decrease of ₹ 1.28 lakh through re-appropriation, stated to be due re-provision of fund to other sub-head of account.

Reasons for saving of ₹ 11.01 lakh have not been intimated (21 September, 2015).

46.1.4.Saving mentioned at note 46.1.3. above was partly offset by excess under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	<b>2217 Urban Development</b>			
	01 State Capital Development			
	191 Assistance to Local Bodies Corporations, Urban Development Authorities, Town Improvement Boards etc.			
	01 Aizawl Development Authority			
	O.	63.98		
	R.	41.65	1,05.63	1,05.63
				...

Augmentation of the provision by ₹ 41.65 lakh through re-appropriation was stated to be due to re-provision of fund from other sub-head of account.

**Grant No. 46 Urban Development and Poverty Alleviation-Contd.**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(ii)	<b>2217 Urban Development</b>			
	01 <i>State Capital Development</i>			
	191 Assistance to Local Bodies Corporations, Urban Development Authorities, Town Improvement Boards etc.			
	02 Aizawl Municipal Council			
	O.	1,22.52		
	S.	2,53.11		
	R.	38.21	4,13.84	...

Augmentation of the provision by ₹ 38.21 lakh through re-appropriation was stated to be due to re-provision of fund from other sub-head of account.

(iii)	<b>2015 Elections</b>			
	109 Charges for conduct of Election to Panchayats/Local Bodies etc.			
	03 Election to V.C. Members			
	S.	53.70		
	R.	(-)0.04	53.66	75.62
				(+)21.96

Reasons for withdrawal of ₹ 0.04 lakh from the provision by way of surrender were not stated.

Reasons for excess of ₹ 21.96 lakh have not been intimated (21 September, 2015).

**46.2. Capital:**

**46.2.1.** Out of the available saving of ₹ 61,33.57 lakh, ₹ 54,75.67 lakh was surrendered during the year.

**46.2.2.** Since the actual expenditure of ₹ 1,28,65.78 lakh did not even come up to the original provision of ₹ 1,61,90.96 lakh, supplementary provision of ₹ 28,08.39 lakh obtained during the year proved unnecessary.

**46.2.3.** Saving of ₹ 77,08.50 lakh and ₹ 1,13,27.45 lakh (56.55 percent and 65.18 percent of the total provision) respectively also occurred under this grant during the year 2012-13 and 2013-14.

**Grant No. 46 Urban Development and Poverty Alleviation-Conclld.**

46.2.3.Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	<b>(03) Centrally Sponsored Scheme</b>			
	<b>4217 Capital Outlay on Urban Development</b>			
	01 State Capital Development			
	051 Construction			
	01 Construction (JNNURM-ACA) (CSS)			
	O. 73,53.29			
	R. (-)53,39.51	20,13.78	20,13.78	...

Reduction of ₹ 53,39.51 lakh from the provision by way of surrender was stated to be due to non-release of fund by the Government of India.

(ii)	03 Integrated Development of Small and Medium Towns			
	051 Construction			
	01 Augmentation of Water Supply Scheme under NERDP(CSS)			
	S. 6,57.89	6,57.89	...	(-)6,57.89

Reasons for non-utilisation of the entire supplementary provision of ₹ 6,57.89 lakh have not been intimated (21 September, 2015).

(iii)	<b>(06) Externally Aided Project</b>			
	<b>4217 Capital Outlay on Urban Development</b>			
	01 State Capital Development			
	051 Construction			
	02 NERUDP (EAP)			
	O. 57,37.67			
	R. (-)1,36.16	56,01.51	56,01.51	...

Reasons for withdrawal of ₹ 1,36.16 lakh from the provision by way of surrender were not stated.

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

		<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess(+) Saving(-)</b>
		<b>(In thousand of rupees)</b>		
<b>47.1. Revenue:</b>				
<b>Major Heads:</b>				
<b>2702 Minor Irrigation</b>				
<b>2705 Command Area Development</b>				
Original	12,92,40			
Supplementary	31,95	13,24,35	11,27,81	(-)1,96,54
Amount surrendered during the year (31 March 2015)				1,96,83
<b>47.2. Capital:</b>				
<b>Major Head:</b>				
<b>4702 Capital Outlay on Minor Irrigation</b>				
Original	64,19,38			
Supplementary	...	64,19,38	14,95	(-)64,04,43
Amount surrendered during the year (31 March 2015)				64,04,43

**Notes and Comments:**

**47.1. Revenue:**

**47.1.1.** ₹ 1,96.83 lakh was surrendered during the year as anticipated surplus to the requirement, but actual saving worked out to ₹ 1,96.54 lakh only.

**47.1.2.** Since the actual expenditure of ₹ 11,27.81 lakh did not even come up to the original provision of ₹ 12,92.40 lakh, supplementary provision of ₹ 31.95 lakh obtained during the year proved unnecessary.

**47.1.3.** Saving of ₹ 2,27.98 lakh and ₹ 6,01.77 lakh (19.31 percent and 37.00 percent of the total budget provision) respectively also occurred under this grant during 2012-13 and 2013-14.

**Grant No. 47 Minor Irrigation-Contd**

47.1.4. Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	<b>2702 Minor Irrigation</b>			
	80 General			
	001 Direction and Administration			
	02 Administration			
	O.	7,34.14		
	S.	10.53		
	R.	(-99.68)	6,44.99	(+)1.30

Reduction of ₹ 99.68 lakh from the provision was the net effect of (a) decrease of ₹ 1,16.71 lakh by way of surrender was stated to be due to non-filling up of various post, (b) further decrease of ₹ 0.92 lakh through re-appropriation was stated to be due to re-provision of fund to other sub-head of account and (c) increase of ₹ 17.95 lakh through re-appropriation was stated to be due to re-provision of fund from other head of account.

Reasons for final excess of ₹ 1.30 lakh have not been intimated (21 September, 2015).

(ii)	01 Direction			
	O.	2,39.25		
	R.	(-90.51)	1,48.74	(-)1.48

Withdrawal of ₹ 90.51 lakh from the provision was the net effect of (a) decrease of ₹ 90.12 lakh through re-appropriation was stated to be due to non-filling up of various post and non-submission of claim in time, (b) further decrease of ₹ 1.42 lakh by way of surrender, reasons thereof were not stated and (c) increase of ₹ 1.03 lakh through re-appropriation, reasons thereof also not stated.

Reasons for saving of ₹ 1.48 lakh have not been intimated (21 September, 2015).

(iii)	<b>(03) Centrally Sponsored Scheme</b>			
	<b>2705 Command Area Development</b>			
	800 Other Expenditure			
	02 On farm Development (AIBP) (CSS)			
	O.	63.01		
	R.	(-63.01)	...	...

Withdrawal of entire original provision of ₹ 63.01 lakh by way of surrender was stated to be due to non-release of Central Assistance by the Government of India.

**Grant No. 47 Minor Irrigation-Contd.**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
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47.1.5. Saving mentioned at note 47.1.4. above was partly offset by excess under:

(i)	<b>2702 Minor Irrigation</b>			
	80 <i>General</i>			
	001 Direction and Administration			
	02 Administration (AIBP)			
	O.	2,00.00		
	R.	57.11	2,57.11	(+)0.50

Augmentation of the provision by ₹ 57.11 lakh was the net effect of (a) increase of ₹ 80.70 lakh through re-appropriation, (b) decrease of ₹ 14.95 lakh by way of surrender and (c) further decrease of ₹ 8.64 lakh through re-appropriation, specific reasons for increase and both decreases were not stated.

Reasons for excess of ₹ 0.50 lakh have not been intimated (21 September, 2015).

**47.2. Capital:**

47.2.1. Available saving of ₹ 64,04.43 lakh was surrendered during the year.

47.2.2. Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	<b>4702 Capital Outlay on Minor Irrigation</b>			
	101 Surface Water			
	03 River Diversion (AIBP) (ACA)			
	O.	62,69.88		
	R.	(-)62,69.88	...	...

Withdrawal of entire original provision of ₹ 62,69.88 lakh by way of surrender was stated to be due to non-release of Central Assistance by the Government of India.

**Grant No. 47 Minor Irrigation-Concl.**

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure (In lakh of rupees)</b>	<b>Excess(+) Saving(-)</b>
(ii)	<b>4702 Capital Outlay on Minor Irrigation</b>			
	800 Other Expenditure			
	01 Flood Management Programme (ACA) (AIBP)			
	O. 1,49.50			
	R. (-)1,34.55	14.95	14.95	...

Reduction of 1,34.55 lakh from the provision by way of surrender was stated to be due to non-release of Central Assistance by Government of India.



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

		<b>Total grant</b>	<b>Actual expenditure (In thousand of rupees)</b>	<b>Excess(+) Saving(-)</b>
<b>48.1. Revenue:</b>				
<b>Major Head:</b>				
<b>3275 Other Communications Services</b>				
Original	14,06,00			
Supplementary	43,62	14,49,62	11,37,60	(-)3,12,02
Amount surrendered during the year (31 March 2015)				3,86,00

**Notes and Comments:**

**48.1. Revenue:**

**48.1.1.** ₹ 3,86.00 lakh was surrendered during the year as anticipated surplus to the requirement but actual saving worked out to ₹ 3,12.02 lakh only.

**48.1.2.** In view of the final saving of ₹ 3,12.02 lakh, supplementary provision of ₹ 43.62 lakh obtained during the year proved unnecessary as the actual expenditure of ₹ 11,37.60 lakh did not even come up to the original provision of ₹ 14,06.00 lakh.

**48.1.3.** Saving occurred mainly under:

<b>Serial number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure (In lakh of rupees)</b>	<b>Excess(+) Saving(-)</b>
(i)	<b>(03) Centrally Sponsored Scheme</b>			
	<b>3275 Other Communications Services</b>			
	800 Other Expenditure			
	02 Capacity Building under E-Governance (NeGAP/ACA)/CSS			
	O. 12,16.00			
	S. (-)3,86.00	8,30.00	8,30.00	...

Reduction of ₹ 3,86.00 lakh from the provision by way of surrender was stated to be due to non-release of fund fully by Deity, Government of India.

**Grant No. 48 Information and Communication Technology-Concl.**

48.1.4. Saving mentioned at note 48.1.3 above was partly offset by excess under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	<b>3275 Other Communications Services</b>			
	800 Other Expenditure			
	09 ZENICS			
	O.	60.00		
	S.	35.00	1,69.00	(+)74.00
		95.00		

Reasons for excess of ₹ 74.00 lakh have not been intimated (21 September, 2015).

**Public Debt  
(All Charged)**

Serial number	Head	Total appropriation	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
<b>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	3,14,69,30		
	Supplementary	7,74,91	3,22,44,21	3,25,01,89
				(+)2,57,68
	Amount surrendered during the year (31 March 2015)			...
<b>Capital:</b>				
<b>Major Heads:</b>				
<b>6003</b>	<b>Internal Debt of the State Government</b>			
<b>6004</b>	<b>Loans and Advances from the Central Government</b>			
	Original	2,64,66,05		
	Supplementary	10,15,00,00	12,79,66,05	11,89,24,06
				(-)90,41,99
	Amount surrendered during the year(31 March 2015)			...

**Notes and Comments:**

**Public Debt.1.Revenue:**

**Public Debt.1.1.** Expenditure exceeded the appropriation by ₹ 2,57.68 lakh (actual excess was ₹ 2,57,68,110.00). The excess requires regularisation.

**Public Debt.1.2.** In view of the final excess of ₹ 2,57.68 lakh, supplementary appropriation of ₹ 7,74.91 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 (In lakh of rupees)	Excess(+) Saving(-)	
(i)	<b>2049 Interest Payments</b>				
	01 Interest on Internal Debt				
	101 Interest on Market Loans				
	09 Interest on Market Borrowing				
	O.	1,20,00.00	1,20,00.00	1,57,58.50	(+)37,58.50
(ii)	01 Interest on Internal Debt				
	123 Interest on Special Securities to National Small Savings Fund of the Central Government by the State Government				
	01 Interest on Special Securities to National Small Savings Fund of the Central Government by the State Government				
	O.	16,50.00	16,50.00	19,30.45	(+)2,80,45
(iii)	01 Interest on Internal Debt				
	305 Management of Debt.				
	01 Management of Debt/Commission on Market Borrowing (SDL)				
	O.	40.00	40.00	60.91	(+)20,91

Reasons for excess of ₹ 37,58.50 lakh, ₹ 2,80.45 lakh and ₹ 20.91 lakh respectively at serial (i) to (iii) above have not been intimated (21 September, 2015).

**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 (In lakh of rupees)	Excess(+) Saving(-)
(i)	<b>2049 Interest Payments</b>			
	01 Interest on Internal Debt			
	101 Interest on Market Loans			
	01 Interest on Loan from LIC (Housing)			
	O.	27,12.90	27,12.90	...
				(-)27,12.90

Reasons for non-utilisation of entire original appropriation of ₹ 27,12.90 lakh have not been intimated (21 September, 2015).

(ii)	<b>2048 Appropriation for reduction or avoidance of debt</b>			
	101 Sinking Funds			
	01 Sinking Funds			
	O.	22,92.00	22,92.00	17,19.00
				(-)5,73.00

Reasons for saving of ₹ 5,73.00 lakh have not been intimated (21 September, 2015).

(iii)	<b>2049 Interest Payments</b>			
	01 Interest on Internal Debt			
	101 Interest on Market Loans			
	11 Interest on Power Bonds			
	O.	2,30.00	2,30.00	48.41
				(-)1,81.59

Reasons for saving of ₹ 1,81.59 lakh have not been intimated (21 September, 2015).

Saving of ₹ 1,04.12 lakh also occurred under this head of account during the year 2013-14.

(iv)	01 Interest on Internal Debt			
	101 Interest on Market Loans			
	02 Interest on Loan from LIC(Water Supply)			
	O.	2,96.83	2,96.83	1,53.55
				(-)1,43.28

**Public Debt-Contd.**

Serial number	Head	Total appropriation	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(v)	<b>2049 Interest Payments</b>			
	01 Interest on Internal Debt			
	101 Interest on Market Loans			
	06 Interest on Loan from REC			
	O.	3,54.21		
	S.	78.00	4,32.21	
			3,51.86	(-)80.35
(vi)	<b>2049 Interest Payments</b>			
	01 Interest on Internal Debt			
	101 Interest on Market Loans			
	03 Interest on Loan from LIC(Power Project)			
	O.	74.67	74.67	
			...	(-)74.67
(vii)	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.	22,00.00	22,00.00	
			21,64.92	(-)35.08

Reasons for saving of ₹ 1,43.28 lakh, ₹ 80.35 lakh, ₹ 74.67 lakh and ₹ 35.08 lakh respectively at serial number (iv), (v), (vi) and (vii) above have not been intimated (21 September, 2015).

**Public Debt.2. Capital:**

**Public Debt.2.1.** No part of the available saving of ₹ 90,41.99 lakh was surrendered during the year.

**Public Debt.2.2.** In view of the final saving of ₹ 90,41.99 lakh, supplementary appropriation of ₹ 10,15,00.00 lakh obtained during the year proved excessive.

**Public Debt-Contd.**

**Public Debt.2.3.** Saving occurred mainly under:

Serial number	Head	Total appropriation	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	<b>6003 Internal Debt of the State Government</b>			
	110 Ways and Means Advances from the Reserve Bank of India			
	01 Ways and Means Advances from RBI			
	O.	60,00.00		
	S.	5,40,00.00	4,86,41.00	(-)1,13,59.00
(ii)	103 Loans from Life Insurance Corporation of India			
	01 Loans from LIC (Housing)			
	O.	39,54.53	...	(-)39,54.53
(iii)	<b>6003 Internal Debt of the State Government</b>			
	103 Loans from Life Insurance Corporation of India			
	03 Loans from LIC (Power Project)			
	O.	1,33.34	...	(-)1,33.34
(iv)	<b>6004 Loans and Advances from the Central Government</b>			
	02 Loans for State/Union Territory Plan Schemes			
	101 Block Loans			
	01 State Plan Loan(Block Loan)			
	O.	19,69.32	19,15.96	(-)53.36
(v)	<b>6003 Internal Debt of the State Government</b>			
	109 Loans from other Institutions			
	01 Loans from R.E.C.			
	O.	4,44.00	3,92.77	(-)51.23
(vi)	105 Loans from the National Banks for Agricultural and Rural Development			
	01 Loans from NABARD			
	O.	31,05.83	30,59.55	(-)46.28

Reasons for saving of ₹ 1,13,59.00 lakh, ₹ 39,54.53 lakh, ₹ 1,33.34 lakh, ₹ 53.36 lakh ₹ 51.23 lakh and ₹ 46.28 lakh respectively at serial number (i) to (vi) above have not been intimated (21 September, 2015).

**Public Debt-concltd.**

**Public Debt.2.4.** Saving mentioned at note Public Debt 2.3 above was partly offset by excess under

Serial number	Head	Total appropriation	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
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(i)	<b>6003 Internal Debt of the State Government</b>			
	110 Ways and Means Advances from the RBI			
	03 Overdraft/Shortfall			
	S.	15,00.00	15,00.00	53,28.01
				(+)38.28.01

Reasons for excess of ₹ 38,28.01 lakh have not been intimated (21 September, 2015).

Excess of ₹ 2,19,50.65 lakh also occurred under this head of account during the year 2013-14.

(ii)	110 Ways and Means Advances from the RBI			
	02 Special Ways & Means Advances			
	O.	40,00.00		
	S.	4,60,00.00	5,00,00.00	5,27,18.00
				(+)27,18.00

Reasons for excess of ₹ 27,18.00 lakh have not been intimated (21 September, 2015).

Excess of ₹ 28,09.00 lakh and ₹ 91,81.00 respectively lakh also occurred under this head of account during the year 2012-13 and 2013-14.

(iii)	111 Special Securities issued to National Small Saving Fund of the Central Government			
	01 National Small Savings Fund			
	S.	7,00.00	7,00.00	7,14.10
				(+)14.10

Reasons for excess of ₹ 14.10 lakh have not been intimated (21 September, 2015).

Excess of ₹ 56.88 lakh also occurred under this head of account during the year 2012-13.



### 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	Capital	Revenue	Capital	Revenue	Capital
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	17 Food, Civil Supplies and Consumer Affairs	...	1,78,26,60	...	94,89,39	...	(-)83,37,21
2.	18 Printing and Stationery	1,00,00	...	37,14	...	(-)62,86	...
3.	45 Public Works	1,00,00	...	2,08,51	...	(+)1,08,51	...
	<b>Total Voted</b>	2,00,00	1,78,26,60	2,45,65	94,89,39	(+)45,65	(-)83,37,21
	<b>Total Charged</b>	...	...	...	...	...	...
	<b>Grand Total</b>	2,00,00	1,78,26,60	2,45,65	94,89,39	(+)45,65	(-)83,37,21

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