



सत्यमेव जयते

APPROPRIATION ACCOUNTS 2019-20



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

GOVERNMENT OF MIZORAM



सत्यमेव जयते

APPROPRIATION ACCOUNTS

2019-20

GOVERNMENT OF MIZORAM

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Introductory

This compilation containing the Appropriation Accounts of the Government of Mizoram for the year 2019-20 presents the accounts of sums expended in the year ended March 2020 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.

Savings

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

Charged Appropriation:

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

Excess

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

Charged Appropriation:

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

Original provision and Supplementary Grant are only taken for comments.

SUMMARY OF APPROPRIATION ACCOUNTS

SUMMARY OF APPROPRIATION ACCOUNTS 2019-20
GOVERNMENT OF MIZORAM

Number and Name of Grant or Appropriation (1)	Amount of Grant or Appropriation (2)		Expenditure (4)		Saving (6)		Excess (8)	
	Revenue (₹ in thousand)	Capital (3)	Revenue (₹ in thousand)	Capital (5)	Revenue (₹ in thousand)	Capital (7)	Revenue (₹ in thousand)	Capital (9)
1 Legislative Assembly								
Voted	28,59,36	4,40,00	27,53,34	4,40,00	1,06,02	...	...	...
Charged	1,16,79	...	95,78	...	21,01	...	...	...
2 Governor								
Voted	30,60	...	30,17	...	43	...	...	...
Charged	8,55,25	...	8,53,32	...	1,93	...	...	...
3 Council of Ministers								
Voted	6,11,28	...	6,72,31	...	...	...	61,03	...
4 Law and Judicial								
Voted	34,87,37	30,00	31,33,53	30,00	3,53,84	...	...	...
Charged	14,05,29	...	12,01,62	...	2,03,67	...	...	...

SUMMARY OF APPROPRIATION ACCOUNTS 2019-20
GOVERNMENT OF MIZORAM- Contd.

Number and Name of Grant or Appropriation (1)	Amount of Grant or Appropriation		Expenditure		Saving		Excess	
	Revenue (2) (₹ in thousand)	Capital (3) (₹ in thousand)	Revenue (4) (₹ in thousand)	Capital (5) (₹ in thousand)	Revenue (6) (₹ in thousand)	Capital (7) (₹ in thousand)	Revenue (8) (₹ in thousand)	Capital (9) (₹ in thousand)
5 Vigilance								
Voted	8,81,02	30,00	8,29,87	30,00	51,15	...	...	...
6 Land Revenue and Settlement								
Voted	46,92,70	1,30,00	29,54,36	1,30,00	17,38,34	...	...	...
7 Excise and Narcotics								
Voted	45,23,96	70,00	37,48,24	70,00	7,75,72	...	...	...
8 Taxation								
Voted	20,72,66	6,72,90	20,61,61	60,00	11,05	6,12,90	...	...
9 Finance								
Voted	16,81,58,01	14,45,28,43	15,36,38,30	2,40,00	1,45,19,71	14,42,88,43	...	...

SUMMARY OF APPROPRIATION ACCOUNTS 2019-20
GOVERNMENT OF MIZORAM- Contd.

Number and Name of Grant or Appropriation (1)	Amount of Grant or Appropriation (2)		Expenditure (3)		Savings (4)		Excess (5)	
	Revenue (₹ in thousand)	Capital (₹ in thousand)	Revenue (₹ in thousand)	Capital (₹ in thousand)	Revenue (₹ in thousand)	Capital (₹ in thousand)	Revenue (₹ in thousand)	Capital (₹ in thousand)
14 Planning and Programme Implementation								
Voted	1,08,68,47	2,67,82	1,04,33,54	1,60,99	4,34,93	1,06,83	...	...
15 General Administration Department								
Voted	1,29,89,00	15,27,60	1,18,05,89	4,39,30	11,83,11	10,88,30	...	...
16 Home								
Voted	9,23,53,02	13,84,03	7,26,92,82	13,44,03	1,96,60,20	40,00	...	...
17 Food, Civil Supplies and Consumer Affairs								
Voted	92,56,24	2,43,16,90	84,70,08	1,74,94,57	7,86,16	68,22,33	...	...

SUMMARY OF APPROPRIATION ACCOUNTS 2019-20
GOVERNMENT OF MIZORAM - Contd.

Number and Name of Grant or Appropriation (1)	Amount of Grant or Appropriation (2)		Expenditure (4)		Saving (6)		Excess (8)	
	Revenue (₹ in thousand)	Capital (3)	Revenue (₹ in thousand)	Capital (5)	Revenue (₹ in thousand)	Capital (7)	Revenue (₹ in thousand)	Capital (9)
18 Printing and Stationery								
Voted	17,83,64	...	15,20,58	...	2,63,06	...	...	...
19 Local Administration								
Voted	44,21,26	1,90,00	43,23,97	1,88,81	97,29	1,19	...	...
20 School Education								
Voted	13,84,00,25	21,41,50	12,87,31,97	21,41,50	96,68,28	...	...	...
21 Higher and Technical Education								
Voted	3,60,72,63	1,38,00	2,85,85,92	1,38,00	74,86,71	...	...	...
22 Sports and Youth Services								
Voted	32,36,93	13,23,18	33,01,86	8,60,68	...	4,62,50	64,93	...

SUMMARY OF APPROPRIATION ACCOUNTS 2019-20
GOVERNMENT OF MIZORAM- Contd.

Number and Name of Grant or Appropriation (1)	Amount of Grant or Appropriation		Expenditure		Saving		Excess	
	Revenue (2) (₹ in thousand)	Capital (3) (₹ in thousand)	Revenue (4) (₹ in thousand)	Capital (5) (₹ in thousand)	Revenue (6) (₹ in thousand)	Capital (7) (₹ in thousand)	Revenue (8) (₹ in thousand)	Capital (9) (₹ in thousand)
23 Art and Culture								
Voted	15,04,70	2,36,45	13,88,31	2,36,45	1,16,39	...	...	...
24 Medical and Public Health Services								
Voted	6,81,99,88	69,00,24	5,49,65,56	34,75,04	1,32,34,32	34,25,20	...	...
25 Water Supply and Sanitation								
Voted	2,41,95,09	1,64,98,33	2,35,84,60	1,64,67,30	6,10,49	31,03	...	...
26 Information and Public Relations								
Voted	17,81,23	2,88,89	17,00,37	2,88,89	80,86	...	...	...
27 District Councils and Minority Affairs								
Voted	4,66,05,04	...	4,66,06,56	...	...	...	1,52	...

SUMMARY OF APPROPRIATION ACCOUNTS 2019-20
GOVERNMENT OF MIZORAM- Contd.

Number and Name of Grant or Appropriation (1)	Amount of Grant or Appropriation (2) (₹ in thousand)		Expenditure (3) (₹ in thousand)		Saving (4) (₹ in thousand)		Excess (5) (₹ in thousand)	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
33 Land Resource, Soil and Water Conservation								
Voted	21,91,17	3,39,30	21,77,07	3,39,30	14,10	...	...	...
34 Animal Husbandry and Veterinary								
Voted	1,09,80,97	9,63,99	98,21,08	9,63,99	11,59,89	...	...	...
35 Fisheries								
Voted	24,79,75	50,00	23,88,51	50,00	91,24	...	...	...
36 Environment, Forests and Climate Change								
Voted	1,69,64,17	2,50,00	1,11,56,49	2,50,00	58,07,68	...	...	...
37 Co-operation								
Voted	14,21,11	4,37,50	14,32,34	3,17,50	...	1,20,00	11,23	...

SUMMARY OF APPROPRIATION ACCOUNTS 2019-20
GOVERNMENT OF MIZORAM- Contd.

Number and Name of Grant or Appropriation (1)	Amount of Grant or Appropriation (2) (₹ in thousand)		Expenditure (4) (₹ in thousand)		Saving (6) (₹ in thousand)		Excess (8) (₹ in thousand)	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
38 Rural Development								
Voted	5,00,06,90	53,14,62	3,14,66,18	11,09,24	1,85,40,72	42,05,38	...	...
39 Power								
Voted	7,59,16,73	1,35,56,80	7,40,13,69	1,32,16,67	19,03,04	3,40,13	...	...
40 Commerce and Industries								
Voted	90,71,51	12,17,24	67,00,96	7,87,07	23,70,55	4,30,17	...	...
41 Sericulture								
Voted	21,79,75	84,44	19,51,16	81,00	2,28,59	3,44	...	...
42 Transport								
Voted	51,34,47	7,50,00	43,91,09	7,50,00	7,43,38	...	...	...

SUMMARY OF APPROPRIATION ACCOUNTS 2019-20
GOVERNMENT OF MIZORAM- Contd.

Number and Name of Grant or Appropriation (1)	Amount of Grant or Appropriation (2)		Expenditure (4)		Saving (6)		Excess (8)	
	Revenue (₹ in thousand)	Capital (3)	Revenue (₹ in thousand)	Capital (5)	Revenue (₹ in thousand)	Capital (7)	Revenue (₹ in thousand)	Capital (9)
43 Tourism								
Voted	13,28,80	60,00	12,58,16	60,00	70,64	...	...	...
45 Public Works								
Voted	10,97,96,27	5,78,56,50	10,67,64,48	4,81,89,45	30,31,79	96,67,05	...	...
46 Urban Development and Poverty Alleviation								
Voted	2,30,26,85	3,11,72,15	2,04,65,14	3,11,51,25	25,61,71	20,90	...	...
47 Irrigation and Water Resources								
Voted	15,30,19	30,60,23	13,25,52	16,94,72	2,04,67	13,65,51	...	...
48 Information and Communication Technology								
Voted	10,32,51	50,00	9,75,76	50,00	56,75	...	...	...

SUMMARY OF APPROPRIATION ACCOUNTS 2019-20
GOVERNMENT OF MIZORAM- Contd.

Number and Name of Grant or Appropriation	Amount of Grant or Appropriation		Expenditure		Saving		Excess	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
(1)	(₹ in thousand)		(₹ in thousand)		(₹ in thousand)		(₹ in thousand)	
Public Debt								
<i>Charged</i>	4,03,01,67	3,44,49,57	3,50,12,01	3,53,92,40	52,89,66	...	...	9,42,83
Total :	1,02,81,34,13	32,85,45,37	90,98,96,45	15,34,41,03	11,92,28,40	17,51,04,44	9,90,72	10
Charged	4,35,43,71	3,44,49,57	3,80,07,69	3,53,92,40	55,36,02	...	...	9,42,83
Grand Total	1,07,16,77,84	36,29,94,94	94,79,04,14	18,88,33,43	12,47,64,42	17,51,04,44	9,90,72	9,42,93

SUMMARY OF APPROPRIATION ACCOUNTS 2019-20
GOVERNMENT OF MIZORAM – Contd.

The excess over the following grants require regularisation:

REVENUE VOTED

Serial Number	Grant Number	Name of Grant
1.	3	Council of Ministers
2.	22	Sports and Youth Services
3.	27	District Councils and Minority Affairs
4.	30	Disaster Management and Rehabilitation
5.	37	Co-operation

CAPITAL VOTED

Serial Number	Grant Number	Name of Grant
1.	13	Personnel and Administrative Reforms

CAPITAL CHARGED

Serial Number	Grant Number	Name of Appropriation
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 - 2019-20
GOVERNMENT OF MIZORAM – Concl'd.

The reconciliation between the total expenditure according to the Appropriation Accounts for 2019-20 and that shown in the Finance Accounts for that year is indicated below:			
Total expenditure according to Appropriation Accounts:	Voted	Charged (₹ in thousand)	Total
Revenue :	90,98,96,45	3,80,07,69	94,79,04,14
Capital :	15,34,41,03	3,53,92,40	18,88,33,43
Total :	1,06,33,37,48	7,34,00,09	1,13,67,37,57
Deduct Total Recoveries ^[*]			
Revenue :	25,08,48	...	25,08,48
Capital :	79,10,22	...	79,10,22
Total :	1,04,18,70	...	1,04,18,70
Net-Total :	1,05,29,18,78	7,34,00,09	1,12,63,18,87
Total Expenditure shown in Statement No. 11 of Finance Accounts: (Vol. I)			
	Voted	Charged (₹ in thousand)	Total
Revenue :	90,73,87,97	3,80,07,69	94,53,95,66
Capital :	14,55,30,81	3,53,92,40	18,09,23,21
Total :	1,05,29,18,78	7,34,00,09	1,12,63,18,87

^[*] The details of recoveries referred above are given in appendix at page 209.

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 2020 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 financial position, along with the accounts of the receipts and disbursements of the Government for the year 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 keeping 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 preparation and submission of Annual Accounts to the State Legislature. My responsibility for the preparation of accounts is discharged through Accounts Wing of the office of the Principal Accountant General. The audit of these accounts is independently conducted through Audit Wing of the office of the Principal Accountant General, 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.

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 2020 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 Financial, Compliance and Performance Audit Reports on the Government of Mizoram being presented separately for the year ended 31 March 2020.



(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India

Date: 18 June 2021

Place: New Delhi

Grant No. 1 Legislative Assembly

		Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in thousand)				
1.1 Revenue (Voted):				
Major Heads:				
2011 Parliament/State/Union Territory Legislatures				
2015 Elections				
Original	26,38,80			
Supplementary	2,20,56	28,59,36	27,53,34	(-)1,06,02
Amount surrendered during the year (31 March 2020)				1,06,01
1.2 Revenue (Charged):				
Major Head:				
2011 Parliament/State/Union Territory Legislatures				
Original	87,20			
Supplementary	29,59	1,16,79	95,78	(-)21,01
Amount surrendered during the year (31 March 2020)				21,01
1.3 Capital (Voted):				
Major Head:				
7610 Loans to Government Servants, etc.				
Original	1,70,00			
Supplementary	2,70,00	4,40,00	4,40,00	...
Amount surrendered during the year (31 March 2020)				...

Grant No. 2 Governor

		Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in thousand)				
2.1 Revenue (Voted):				
Major Head:				
2012 President, Vice- President/Governor/ Administrator of Union Territories				
Original	30,60			
Supplementary	...	30,60	30,17	(-)43
Amount surrendered during the year (31 March 2020)				33
2.2 Revenue (Charged):				
Major Head:				
2012 President, Vice- President/Governor/ Administrator of Union Territories				
Original	7,54,13			
Supplementary	1,01,12	8,55,25	8,53,32	(-)1,93
Amount surrendered during the year (31 March 2020)				36

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

	Total grant	Actual expenditure	Excess (+) Saving (-)
--	--------------------	-------------------------------	----------------------------------

(₹ in thousand)

3.1 Revenue:

Major Heads:

2013 Council of Ministers

**2052 Secretariat-General
Services**

Original	5,31,94			
Supplementary	79,34	6,11,28	6,72,31	(+)61,03
Amount surrendered during the year (31 March 2020)				15,53

Notes and Comments:

3.1 Revenue:

3.1.1 Expenditure exceeded the grant by ₹ 61.03 lakh (actual excess was ₹ 61,03,235.00). The excess requires regularisation.

3.1.2 In view of the final excess of ₹ 61.03 lakh, supplementary provision of ₹ 79.34 lakh obtained during the year proved insufficient and surrender of ₹ 15.53 lakh during the year also proved injudicious.

3.1.3 Excess occurred under:

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

(₹ in lakh)

(i)	2013 Council of Ministers			
	101 Salary of Ministers and Deputy Ministers			
	01 Salary of Ministers			
	O.	1,92.25		
	R.	9.30	2,01.55	3,23.16
				(+)1,21.61

Grant No. 3 Council of Ministers - Contd.

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

(₹ in lakh)

Augmentation of ₹ 9.30 lakh in the provision was the net effect of (a) increase of ₹ 40.05 lakh through re-appropriation, stated due to clearance of liabilities of telephone/mobile bills, etc., (b) decrease of ₹ 16.90 lakh through re-appropriation, stated due to re-provision of fund to other head of account to cover excess expenditure thereof and (c) further decrease of ₹ 13.85 lakh by way of surrender, reasons thereof, stated due to non-availance of foreign travel concession of ministers, (₹ 12.93lakh) normal saving (₹ 0.15 lakh and ₹ 0.64 lakh) and reasons thereof for ₹ 0.13 lakh under office expenses, not stated.

Reasons for excess of ₹ 1,21.61 lakh have not been intimated (November 2020).

3.1.4 Excess mentioned at note 3.1.3 above was partly offset by saving under:

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

(₹ in lakh)

(i)	2052 Secretariat-General Services			
	090 Secretariat			
	18 Chief Minister's Secretariat			
	O.	2,20.64		
	S.	61.31	2,81.95	(-)38.00

Reasons for saving of ₹ 38.00 lakh have not been intimated (November 2020).

(ii)	2013 Council of Ministers			
	108 Tour Expenses			
	01 Tour Expenses			
	O.	35.00		
	R.	(-)18.83	16.17	...

Reduction of ₹ 18.83 lakh from the provision was the net result (a) decrease of ₹ 17.15 lakh through re-appropriation, stated due to less official tour of Ministers than estimated and (b) further decrease of ₹ 1.68 lakh by way of surrender, stated due to non-availance of foreign tours by Ministers.

(iii)	2013 Council of Ministers			
	101 Salary of Ministers and Deputy Ministers			
	02 Salary of Chief Minister			
	O.	25.05		
	S.	18.03	43.08	(-)7.05

Reasons for saving of ₹ 7.05 lakh have not been intimated (November 2020).

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

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(iv)	2013 Council of Ministers			
	105 Discretionary grant by Ministers			
	01 Discretionary Grant of Ministers			
	O.	59.00		
	R	(-)6.00	53.00	...

Reduction of ₹ 6.00 lakh from the provision was the net effect of (a) decrease of ₹ 15.00 lakh through re-appropriation, stated due to re-provision of fund to other head of account to cover excess expenditure thereof and (b) increase of ₹ 9.00 lakh through re-appropriation, stated due to re-provision of fund from other head of account to cover excess expenditure.

Grant No. 4 Law and Judicial

		Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in thousand)				
4.1 Revenue (Voted):				
Major Head:				
2014 Administration of Justice				
Original	27,89,27			
Supplementary	6,98,10	34,87,37	31,33,53	(-)3,53,84
Amount surrendered during the year (31 March 2020)				3,72,40
4.2 Revenue (Charged):				
Major Head:				
2014 Administration of Justice				
Original	12,57,04			
Supplementary	1,48,25	14,05,29	12,01,62	(-)2,03,67
Amount surrendered during the year (31 March 2020)				...
4.3 Capital (Voted):				
Major Head:				
7610 Loans to Government Servants, etc.				
Original	...			
Supplementary	30,00	30,00	30,00	...
Amount surrendered during the year (31 March 2020)				...

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

4.1.1 ₹ 3,72.40 lakh was surrendered during the year as anticipated surplus to the requirement, but actual saving worked out to ₹ 3,53.84 lakh only.

4.1.2 In view of the final saving of ₹ 3,53.84 lakh, supplementary provision of ₹ 6,98.10 lakh obtained during the year proved to be excessive.

4.1.3 Saving occurred mainly under:

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

(₹ in lakh)

- (i) **2014 Administration of Justice**
 114 Legal Advisers and Counsels
 03 Legal Services Authority (Voted)

O.	2,74.31			
S.	2,16.53			
R.	(-),46.02	3,44.82	3,93.26	(+),48.44

Specific reasons for reduction of ₹ 1,46.02 lakh from the provision by way of surrender, not stated.

Reasons for final excess of ₹ 48.44 lakh have not been intimated (November 2020).

- (ii) **2014 Administration of Justice**
 105 Civil and Session Courts
 03 Administration, Siaha (Voted)

O.	1,68.53			
S.	10.99			
R.	(-),74.51	1,05.01	1,04.38	(-),0.63

Reasons for reduction of ₹ 74.51 lakh from the provision by way of surrender, not stated.

Reasons for saving of ₹ 0.63 lakh have not been intimated (November 2020).

Grant No. 4 Law and Judicial - Contd.

Serial Number	Head	Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(iii)	2014 Administration of Justice			
	105 Civil and Session Courts			
	01 District Judge, Aizawl (Voted)			
	O.	7,67.09		
	S.	95.20		
	R.	(-)88.80	7,73.49	8,03.76
				(+)30.27

Withdrawal of ₹ 88.80 lakh from the provision was the net effect of (a) decrease of ₹ 45.36 lakh through re-appropriation and (b) further decrease of ₹ 43.44 lakh by way of surrender, reasons thereof for both decrease stated due to transfer out of Civil Judge.

Reasons for final excess ₹ 30.27 lakh have not been intimated (November 2020).

(iv)	(03) Central Assistance (CA)			
	2014 Administration of Justice			
	114 Legal Advisers and Counsels			
	03 Legal Services Authority (Voted) (CSS)			
	S.	48.50	48.50	...
				(-)48.50

Reasons for non-utilisation of entire supplementary provision of ₹ 48.50 lakh have not been intimated (November 2020).

(v)	2014 Administration of Justice			
	105 Civil and Session Courts			
	08 Administration, Lawngtlai (Voted)			
	O.	51.32		
	S.	53.72		
	R.	(-)28.54	76.50	77.98
				(+)1.48

Reasons of reduction of ₹ 28.54 lakh from the provision by way of surrender, not stated.

Reasons for final excess ₹ 1.48 lakh have not been intimated (November 2020).

Final excess of ₹ 0.08 lakh occurred under this head of account during 2017-18 also.

Grant No. 4 Law and Judicial - Contd.

Serial Number	Head	Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
			(₹ in lakh)	
(vi)	2014 Administration of Justice			
	105 Civil and Session Courts			
	02 District Judge, Lunglei (Voted)			
	O.	3,02.57		
	S.	28.55		
	R.	(-)25.29	3,05.83	3,05.83 ...

Reasons for withdrawal of ₹ 25.29 lakh from the provision by way of surrender, not stated.

(vii)	2014 Administration of Justice			
	800 Other Expenditure			
	08 Law Commission (Voted)			
	O.	39.73		
	R.	(-)13.04	26.69	26.68 (-)0.01

Reasons for reduction of ₹ 13.04 lakh from the provision by way of surrender, not stated.

Reasons for saving ₹ 0.01 lakh have not been intimated (November 2020).

(viii)	2014 Administration of Justice			
	114 Legal Advisers and Counsels			
	04 Advocate General (Voted)			
	O.	90.71		
	S.	15.92		
	R.	(-)8.45	98.18	95.71 (-)2.47

Reasons for withdrawal of ₹ 8.45 lakh from the provision by way of surrender, not stated.

Reasons for saving ₹ 2.47 lakh have not been intimated (November 2020).

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

4.1.4 Saving mentioned at note 4.1.3 above was partly offset by excess under:

Serial Number	Head	Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(i)	2014 Administration of Justice			
	105 Civil and Session Courts			
	04 District Judge, Champhai (Voted)			
	O.	1,27.85		
	S.	30.88		
	R.	42.21	2,00.94	2,02.83
				(+)1.89

Augmentation of ₹ 42.21 lakh in the provision was the net result of (a) increase of ₹ 43.06 lakh through re-appropriation, stated due to payment of salary of newly constituted Committee (Champhai) and (b) decrease of ₹ 0.85 lakh by way of surrender, reasons thereof, not stated.

Reasons for excess ₹ 1.89 lakh have not been intimated (November 2020).

4.2 Revenue (Charged):

4.2.1 No part of the available saving of ₹ 2,03.67 lakh was surrendered during the year.

4.2.2 In view of the final saving of ₹ 2,03.67 lakh, supplementary appropriation of ₹ 1,48.25 lakh obtained during the year proved totally unnecessary as the actual expenditure of ₹ 12,01.62 lakh did not even come upto the original appropriation of ₹ 12,57.04 lakh.

4.2.3 Saving occurred under:

Serial Number	Head	Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(i)	2014 Administration of Justice			
	800 Other Expenditure			
	13 Mizoram Lokayukta (Charged)			
	O.	3,71.06	3,71.06	1,67.84
				(-)2,03.22

Reasons for saving ₹ 2,03.22 lakh have not been intimated (November 2020).

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

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

5.1 Revenue:

Major Head:

2062 Vigilance

Original	8,58,10			
Supplementary	22,92	8,81,02	8,29,87	(-)51,15
Amount surrendered during the year (31 March 2020)				50,53

5.2 Capital:

Major Head:

7610 Loans to Government Servants, etc.

Original	...			
Supplementary	30,00	30,00	30,00	...
Amount surrendered during the year (31 March 2020)				...

Notes and Comments:

5.1 Revenue:

5.1.1 Out of the available saving of ₹ 51.15 lakh, ₹ 50.53 lakh only was surrendered during the year.

5.1.2 In view of the final saving of ₹ 51.15 lakh, supplementary provision of ₹ 22.92 lakh obtained during the year proved totally unnecessary as the actual expenditure of ₹ 8,29.87 lakh did not even come up to the original provision of ₹ 8,58.10 lakh.

Grant No. 5 Vigilance – Concl.**5.1.3 Saving occurred under:**

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

(i)	2062 Vigilance			
	104 Vigilance Commission of State/UT			
	02 Administration			
	O.	8,33.10		
	S.	22.92		
	R.	(-)50.53	8,05.49	8,04.99
				(-)0.50

Reasons for reduction of ₹ 50.53 lakh from the provision by way of surrender, not stated.

Reasons for saving of ₹ 0.50 lakh have not been intimated (November 2020).

(ii)	2062 Vigilance			
	104 Vigilance Commission of State/UT			
	01 Direction			
	O.	25.00	25.00	24.88
				(-)0.12

Reasons for saving of ₹ 0.12 lakh have not been intimated (November 2020).

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

		Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in thousand)				
6.1	Revenue:			
	Major Heads:			
	2029 Land Revenue			
	2030 Stamps and Registration			
	2506 Land Reforms			
Original	40,84,50			
Supplementary	6,08,20	46,92,70	29,54,36	(-)17,38,34
Amount surrendered during the year (31 March 2020)			17,13,69	
6.2	Capital:			
	Major Head:			
	7610 Loans to Government Servants, etc.			
Original	...			
Supplementary	1,30,00	1,30,00	1,30,00	...
Amount surrendered during the year (31 March 2020)				...

Notes and Comments:

6.1 Revenue:

6.1.1 Out of the available saving of ₹ 17,38.34 lakh, ₹ 17,13.69 lakh only was surrendered during the year.

6.1.2 In view of the final saving of ₹ 17,38.34 lakh, supplementary provision of ₹ 6,08.20 lakh obtained during the year proved unnecessary as the actual expenditure of ₹ 29,54.36 lakh did not even come up to the original budget provision of ₹ 40,84.50 lakh.

Grant No. 6 Land Revenue and Settlement - Contd.

6.1.3 Saving of ₹ 10,31.72 lakh and ₹ 5,95.65 lakh (29.39 per cent and 18.52 per cent of the total budget provision) also occurred under this grant during 2017-18 and 2018-19 respectively.

6.1.4 Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(i)	2506 Land Reforms			
	101 Regulation of Land Holding and Tenancy			
	02 DILRMP			
	S.	4,97.61		
	R.	(-4,97.61	...	...

Withdrawal of entire supplementary provision of ₹ 4,97.61 lakh by way of surrender, stated due to non-receipt of expenditure sanction from the Government.

(ii)	2029 Land Revenue			
	001 Direction and Administration			
	02 Administration			
	O.	6,42.94		
	R.	(-2,49.52	3,93.42	3,63.79
				(-29.63

Reduction of ₹ 2,49.52 lakh from the provision was the net result of (a) decrease of ₹ 2,53.20 lakh by way of surrender, stated due to non-filling up of vacant posts and (b) increase of ₹ 3.68 lakh through re-appropriation, stated due to re-provision of fund from other head of account.

Saving of ₹ 29.63 lakh, intimated due to non-availability of Government approval/sanction for filling up of posts, less number of employees due to retirement and death during the year.

Saving ₹ 0.43 lakh and ₹ 0.17 lakh also occurred under this head of account during 2017-18 and 2018-19 respectively.

(iii)	2029 Land Revenue			
	103 Land Records			
	01 Maintenance of Land Records			
	O.	11,05.99		
	S.	16.14		
	R.	(-2,73.41	8,48.72	8,55.94
				(+7.22

Grant No. 6 Land Revenue and Settlement - Contd.

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

Withdrawal of ₹ 2,73.41 lakh from the provision by way of surrender, stated due to non-filling up of vacant posts (₹ 2,73.39 lakh under salaries) and reasons for remaining amount of ₹ 0.01 lakh and ₹ 0.01 lakh respectively under medical treatment and domestic travel expenses, not stated.

Final excess of ₹ 7.22 lakh, intimated due to payment of dearness allowance arrear and late receipt of expenditure report from district offices during the year.

Final excess of ₹ 7.23 lakh occurred under this head of account during 2018-19 also.

(iv)	2029 Land Revenue				
	001 Direction and Administration				
	01 Direction				
	O.	5,76.08			
	S.	11.93			
	R.	(-),2,11.97	3,76.04	3,76.07	(+)0.03

Reduction of ₹ 2,11.97 lakh from the provision was the net effect of (a) decrease of ₹ 2,08.29 lakh by way of surrender, reasons thereof for (i) ₹ 2,02.20 lakh under salaries, stated due to non-filling up of vacant posts and (ii) remaining amount of ₹ 6.05 lakh, ₹ 0.03 lakh and ₹ 0.01 lakh respectively under wages, domestic travel expenses and professional services, not stated, (b) further decrease of ₹ 13.88 lakh through re-appropriation, stated due to re-provision of funds to other head of account and (c) increase of ₹ 10.20 lakh through re-appropriation, stated due to re-provision of fund from other head of account.

Final excess of ₹ 0.03 lakh, intimated due to regularisation of muster roll employees.

Final excess of ₹ 3.99 lakh occurred under this head of account during 2018-19 also.

(v)	2029 Land Revenue				
	102 Survey and Settlement Operations				
	01 Survey and Settlement Operations				
	O.	10,71.61			
	R.	(-),2,01.80	8,69.81	8,91.70	(+)21.89

Withdrawal of ₹ 2,01.80 lakh from the provision by way of surrender, stated due to non-filling up of vacant posts.

Final excess of ₹ 21.89 lakh, intimated due to payment of dearness allowance arrear and wrong booking of expenditure from district office during the year.

Grant No. 6 Land Revenue and Settlement - Contd.

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

(vi)	(03) Central Assistance (CA)			
	2506 Land Reforms			
	101 Regulation of Land Holding and Tendancy			
	02 National land Record Modernization Programme-NLRMP (CSS)			
	O.	1,35.88		
	R.	(-),35.88	...	...

Withdrawal of entire original provision of ₹ 1,35.88 lakh by way of surrender, stated due to non-availability of expenditure sanction from the Government of Mizoram.

(vii)	2506 Land Reforms			
	103 Maintenance of Land Records			
	01 Maintenance of Land Records			
	O.	3,34.63		
	S.	42.52		
	R.	(-)91.97	2,85.18	2,59.65 (-)25.53

Reduction of ₹ 91.97 lakh from the provision by way of surrender, stated due to non-filling up of vacant posts.

Saving of ₹ 25.53 lakh is intimated due to non-filling up of posts, decrease in number of employees due to death and retirement during the year.

Saving of ₹ 6.44 lakh occurred this head of account during 2017-18 also.

(viii)	2506 Land Reforms			
	001 Direction and Administration			
	01 Direction			
	O.	1,46.77		
	S.	40.00		
	R.	(-)28.45	1,58.32	1,58.52 (+)0.20

Withdrawal of ₹ 28.45 lakh from the provision by way of surrender, stated due to regularisation of muster roll employees.

Final excess of ₹ 0.20 lakh, intimated due to regularisation of muster roll employees.

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

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

(ix)	2030 Stamps and Registration			
	03 <i>Registration</i>			
	001 Direction and Administration			
	01 Direction			
	O.	44.14		
	R.	(-)23.05	21.09	22.26
				(+)1.17

Reduction of ₹ 23.05 lakh from the provision by way of surrender, stated due to non-filling up of posts.

Final excess of ₹ 1.17 lakh, intimated due to wrong booking of expenditure by district offices.

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

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

7.1 Revenue:

Major Head:

2039 State Excise

Original	43,78,29			
Supplementary	1,45,67	45,23,96	37,48,24	(-)7,75,72
Amount surrendered during the year (31 March 2020)				7,75,56

7.2 Capital:

Major Head:

**7610 Loans to Government
Servants, etc.**

Original	...			
Supplementary	70,00	70,00	70,00	...
Amount surrendered during the year (31 March 2020)				...

Notes and Comments:

7.1 Revenue:

7.1.1 Against the available saving of ₹ 7,75.72 lakh, ₹ 7,75.56 lakh only was surrendered during the year.

7.1.2 In view of the final saving of ₹ 7,75.72 lakh, supplementary provision of ₹ 1,45.67 lakh obtained during the year proved totally unnecessary as the actual expenditure of ₹ 37,48.24 lakh did not come up to the original budget provision of ₹ 43,78.29 lakh.

Grant No. 7 Excise and Narcotics - Concl.**7.1.3 Saving occurred mainly under:**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)	
(₹ in lakh)					
(i)	2039 State Excise				
	001 Direction and Administration				
	02 Administration				
	O.	28,53.74			
	S.	10.30			
	R.	(-4,41.23	24,22.81	24,22.65	(-)0.16

Withdrawal of ₹ 4,41.23 lakh from the provision by way of surrender, stated due to (i) non-filling up of vacant posts (₹ 4,39.01 lakh under salaries), (ii) regularisation of grade IV staff (₹ 2.16 lakh under wages). Reasons for withdrawal of ₹ 0.03 lakh each under domestic travel expenses and office expenses respectively, not stated.

Reasons for saving of ₹ 0.16 lakh have not been intimated (November 2020).

(ii)	2039 State Excise				
	001 Direction and Administration				
	01 Direction				
	O.	14,99.05			
	S.	1,35.37			
	R.	(-3,34.33	13,00.09	13,00.09	...

Reduction of ₹ 3,34.33 lakh from the provision by way of surrender, stated due to non-filling up of vacant posts (₹ 3,28.40 lakh under salaries) and regularisation of grade IV staff (₹ 5.93 lakh under wages).

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

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

8.1 Revenue:

Major Heads:

2040 Taxes on Sales, Trade, etc.

Original	18,56,34			
Supplementary	2,16,32	20,72,66	20,61,61	(-)11,05
Amount surrendered during the year (31 March 2020)				10.55

8.2 Capital:

Major Heads:

**4047 Capital Outlay on other
Fiscal Services**

**7610 Loans to Government
Servants, etc.**

Original	6,12,90			
Supplementary	60.00	6,72,90	60,00	(-)6,12,90
Amount surrendered during the year (31 March 2020)				6,12.90

Notes and Comments:

8.2 Capital:

8.2.1 Available saving of ₹ 6,12.90 lakh was surrendered during the year.

Grant No. 8 Taxation - Concl.**8.2.2 Saving occurred under:**

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

(i)	4047 Capital Outlay on other Fiscal Services			
	800 Other Expenditure			
	90 Socio-Economic Development Policy (SEDP)			
	O.	6,12.90		
	R.	(-)6,12.90	...	...

Reasons for withdrawal of entire original provision of ₹ 6,12.90 lakh by way of surrender, not stated.

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

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

9.1 Revenue:

Major Heads:

**2030 Stamps and
Registration**

**2047 Other Fiscal
Services**

**2052 Secretariat-General
Services**

**2054 Treasury and
Accounts
Administration**

**2071 Pensions and other
Retirement Benefits**

**2075 Miscellaneous
General Services**

2235 Social Security and Welfare

Original 13,02,05,56

Supplementary 3,79,52,45

16,81,58,01

15,36,38,30

(-),45,19,71

Amount surrendered
during the year (31 March 2020)

1,40,12,14

9.2 Capital:

Major Heads:

**4047 Capital Outlay on other
Fiscal Services**

**7610 Loans to Government
Servants, etc.**

Grant No. 9 Finance - Contd.

		Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in thousand)				
Original	14,43,08,43			
Supplementary	2,20,00	14,45,28,43	2,40,00	(-)14,42,88,43
Amount surrendered during the year (31 March 2020)				14,43,08,43

Notes and Comments:**9.1 Revenue:**

9.1.1 Out of the available saving of ₹ 1,45,19.71 lakh, ₹ 1,40,12.14 lakh only was surrendered during the year.

9.1.2 In view of the final saving of ₹ 1,45,19.71 lakh, supplementary provision of ₹ 3,79,52.45 lakh obtained during the year proved excessive.

9.1.3 Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(i)	2052 Secretariat-General Services			
	090 Secretariat			
	01 Finance Department			
	O. 1,18,47.82			
	R. (-)1,18,47.82	...	...	...

Withdrawal of entire original provision of ₹ 1,18,47.82 lakh from the provision by way of surrender, stated due to re-allocation of fund to various concerned departments.

Withdrawal of entire original budget provision of ₹ 4,40,00.00 lakh occurred under this head of account during 2018-19 also.

(ii)	2071 Pensions and other Retirement Benefits			
	01 Civil			
	105 Family Pensions			
	01 Family Pension			
	O. 1,90,00.00			
	S. 61,93.34	2,51,93.34	2,10,41.95	(-)41,51.39

Grant No. 9 Finance - Contd.

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

Reasons for saving of ₹ 41,51.39 lakh have not been intimated (November 2020).

Saving of ₹ 61.61 lakh occurred under this head of account during 2017-18 also.

(iii)	2052 Secretariat-General Services			
	092 Other Offices			
	99 Capacity Development for FMU/FMC			
	O.	31,31.00		
	R.	(-20,89.19	10,41.81	10,41.81 ...

Reasons for surrender of ₹ 20,89.19 lakh from the provision by way of surrender, not stated.

(iv)	2071 Pensions and other Retirement Benefits			
	01 Civil			
	117 Government Contribution for Defined Contribution Pension Scheme			
	01 Government Contribution			
	O.	45,00.00		
	S.	10.00		
	R.	(-10.00	45,00.00	32,86.42 (-)12,13.58

Reduction of ₹ 10.00 lakh from the provision through re-appropriation, stated due to non-receipt of service charges for the third and fourth quarter from Central Record Keeping Agency, New Delhi, hence re-provisioned the fund to other head of account to cover excess expenditure thereof.

Reasons for saving of ₹ 12,13.58 lakh have not been intimated (November 2020).

Saving of ₹ 5.80 lakh occurred under this head of account during 2018-19 also.

(v)	2071 Pensions and other Retirement Benefits			
	01 Civil			
	200 Other Pensions			
	01 Voluntary Retirement Benefit			
	O.	19,50.00	19,50.00	15,91.89 (-)3,58.11

Reasons for saving of ₹ 3,58.11 lakh have not been intimated (November 2020).

Grant No. 9 Finance - Contd.

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

Saving of ₹ 5,79.77 lakh and ₹ 8,00.74 lakh also occurred under this head of account during 2017-18 and 2018-19 respectively.

(vi)	2071 Pensions and other Retirement Benefits			
	01 Civil			
	111 Pension to Legislators			
	01 Pension to Legislators			
	O.	3,60.00		
	S.	4,87.00	8,47.00	7,06.74
				(-),40.26

Reasons for saving of ₹ 1,40.26 lakh have not been intimated (November 2020).

Saving of ₹ 30.33 lakh occurred under this head of account during 2018-19 also.

(vii)	2054 Treasury and Accounts Administration			
	095 Directorate of Accounts and Treasuries			
	01 Direction			
	O.	15,38.41		
	S.	3,24.24		
	R.	(-)11.20	18,51.45	17,27.30
				(-),24.15

Reduction of ₹ 11.20 lakh from the provision was the net result of (a) decrease of ₹ 32.00 lakh by way of surrender and (b) increase of ₹ 20.80 lakh through re-appropriation, reasons there of for both decrease and increase, not stated.

Reasons for saving of ₹ 1,24.15 lakh have not been intimated (November 2020).

Saving of ₹ 1.89 lakh occurred under this head of account during 2017-18 also.

(viii)	2071 Pensions and other Retirement Benefits			
	01 Civil			
	102 Commuted Value of Pensions			
	01 Commuted Value of Pensions			
	O.	1,00,00.00		
	S.	74,23.42	1,74,23.42	1,73,82.95
				(-),40.47

Reasons for saving of ₹ 40.47 lakh have not been intimated (November 2020).

Saving of ₹ 2,65.80 lakh and ₹ 1,50.32 lakh also occurred under this head of account during 2017-18 and 2018-19 respectively.

Grant No. 9 Finance - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(ix)	2071 Pensions and other Retirement Benefits			
	01 Civil			
	115 Leave Encashment Benefits			
	01 Leave Encashment			
	O.	1,30,00.00	1,29,72.18	(-)27.82

Reasons for saving of ₹ 27.82 lakh have not been intimated (November 2020).

Saving of ₹ 18.84 lakh occurred under this head of account during 2017-18 also.

(x)	2071 Pensions and other Retirement Benefits			
	01 Civil			
	119 Payment of Service Charges to National Securities Depository Limited under New Pension Scheme			
	01 Payment of Service Charges			
	S.	20.00		
	R.	(-)10.80	9.20	(-)0.10

Reduction of ₹ 10.80 lakh from the provision by way of surrender, stated due to non-receipt of service charges for the third and fourth quarter from Central Records Keeping Agency, New Delhi, hence the fund re-provisioned to other head of account.

Reasons for saving of ₹ 0.10 lakh have not been intimated (November 2020).

9.1.4 Saving mentioned at note 9.1.3 above was partly offset by excess under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(i)	2071 Pensions and other Retirement Benefits			
	01 Civil			
	101 Superannuation and Retirement Allowances			
	01 Pension			
	O.	4,00,00.00		
	S.	1,98,86.40	5,98,86.40	(+)28,07.22

Reasons for excess of ₹ 28,07.22 lakh have not been intimated (November 2020).

Grant No. 9 Finance - Contd.

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

Excess of ₹ 57.66 lakh and ₹ 82,63.91 lakh also occurred under this head of account during 2017-18 and 2018-19 respectively.

(ii)	2071 Pensions and other Retirement Benefits			
	01 Civil			
	104 Gratuities			
	01 Pension/Gratuities			
	O.	1,75,00.00		
	S.	31,96.71	2,06,96.71	2,33,94.65
				(+26,97.94)

Reasons for excess of ₹ 26,97.94 lakh have not been intimated (November 2020).

(iii)	2235 Social Security and Welfare			
	60 Other Social Security and Welfare programmes			
	104 Deposit Linked Insurance Scheme-Government P.F.			
	01 Payment of Deposit Linked Insurance			
	O.	2,50.00	2,50.00	2,85.00
				(+35.00)

Reasons for excess of ₹ 35.00 lakh have not been intimated (November 2020).

(iv)	2071 Pensions and other Retirement Benefits			
	01 Civil			
	110 Pensions of Employees of Local Bodies			
	01 Pensions to Employees of Local Bodies			
	O.	85.00		
	S.	40.75	1,25.75	1,50.82
				(+25.07)

Reasons for excess of ₹ 25.07 lakh have not been intimated (November 2020).

9.2 Capital:

9.2.1 ₹ 14,43,08.43 lakh was surrendered during the year as anticipated surplus to the requirement, but actual saving worked out to ₹ 14,42,88.43 lakh only.

9.2.2 In view of the final saving of ₹ 14,42,88.43 lakh, supplementary provision of ₹ 2,20.00 lakh obtained during the year proved totally unnecessary as the actual expenditure of ₹ 2,40.00 lakh did not even come upto the original budget provision of ₹ 14,43,08.43 lakh.

Grant No. 9 Finance - Contd.**9.2.3 Saving occurred mainly under:**

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

(i)	4047 Capital Outlay on Other Fiscal Services			
	800 Other Expenditure			
	90 Socio-Economic Development Policy (SEDP)			
	O.	6,80,17.95		
	R.	(-)6,80,17.95	...	...

Withdrawal of entire original provision of ₹ 6,80,17.95 lakh by way of surrender, stated due to re-allocation of fund to the concerned department.

(ii)	4047 Capital Outlay on Other Fiscal Services			
	800 Other Expenditure			
	07 NABARD			
	O.	1,32,75.16		
	R.	(-)1,32,75.16	...	...

Withdrawal of entire original provision of ₹ 1,32,75.16 lakh by way of surrender, stated due to re-allocation of fund to the concerned department.

Withdrawal of entire original provision of ₹ 1,50,00.00 lakh occurred under this head of account during 2018-19 also.

(iii)	4047 Capital Outlay on Other Fiscal Services			
	800 Other Expenditure			
	02 SMS for Various Scheme under NLCPR/NEA(CSS)			
	O.	1,30,18.98		
	R.	(-)1,30,18.98	...	...

Withdrawal of entire original provision of ₹ 1,30,18.98 lakh by way of surrender, stated due to re-allocation of fund to the concerned department.

Withdrawal of entire original provision of ₹ 1,50,00.00 lakh occurred under this head of account during 2018-19 also.

Grant No. 9 Finance - Contd.

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

- (iv) **4047 Capital Outlay on Other Fiscal Services**
800 Other Expenditure
04 North Eastern Areas

O.	1,22,64.00			
R.	(-),22,64.00	...	...	...

Withdrawal of entire original provision of ₹ 1,22,64.00 lakh by way of surrender, stated due to re-allocation of fund to the concerned department.

Withdrawal of entire original provision of ₹ 1,22,64.00 lakh occurred under this head of account during 2018-19 also.

- (v) **4047 Capital Outlay on Other Fiscal Services**
800 Other Expenditure
03 State Priority Programmes

O.	99,71.78			
R.	(-),99,71.78	...	...	...

- (vi) **(03) Central Assistance (CA)**
4047 Capital Outlay on other Fiscal Services
800 Other Expenditure
05 Non-Lapsable Central Pool of Resource (NLCPR)

O.	98,77.00			
R.	(-),98,77.00	...	...	...

Withdrawal of entire original provision of ₹ 99,71.78 lakh and ₹ 98,77.00 lakh respectively by way of surrender at serial number (v) and (vi) above, stated due to re-allocation of fund to the various concerned department.

Withdrawal of entire original provision of ₹ 1,50,00.00 lakh occurred under the head of account at serial number (v) above during 2018-19 also.

- (vii) **7610 Loans to Government Servants, etc.**
201 House Building Advances
02 House Building Advance to Government Servants

O.	95,00.00			
S.	2,20.00			
R.	(-),95,00.00	2,20.00	2,40.00	(+),20.00

Grant No. 9 Finance - Concl'd.

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

Withdrawal of ₹ 95,00.00 lakh from the provision by way of surrender, stated due to re-allocation of fund to various concerned departments.

Reasons for final excess of ₹ 20.00 lakh have not been intimated (November 2020).

(viii)	4047	Capital Outlay on Other Fiscal Services			
	800	Other Expenditure			
	01	Recapitalization of R.R.B			
	O.	78,83.56			
	R.	(-78,83.56	...	...	...
(ix)	7610	Loans to Government Servants, etc.			
	202	Advances for purchase of Motor Conveyances			
	01	Advance for Purchase of Motor Conveyances			
	O.	5,00.00			
	R.	(-5,00.00	...	...	...

Withdrawal of entire original provision of ₹ 78,83.56 lakh and ₹ 5,00.00 lakh respectively by way of surrender at serial number (viii) and (ix) above, stated due to allocation of fund to various concerned departments.

Withdrawal of entire original provision of ₹ 32,89.44 lakh and ₹ 5,00.00 lakh respectively occurred at serial number (viii) and (ix) above during 2018-19 also.

Grant No. 10 Mizoram Public Service Commission

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

10.1 Revenue (Charged):**Major Head:****2051 Public Service Commission**

Original	7,68,20			
Supplementary	96,51	8,64,71	8,44,96	(-)19,75

Amount surrendered
during the year (31 March 2020) 19,74

10.2 Capital (Voted):**Major Head:****7610 Loans to Government
Servants, etc.**

Original	...			
Supplementary	30,00	30,00	30,00	...

Amount surrendered
during the year (31 March 2020) ...

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

		Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in thousand)				
11.1 Revenue:				
Major Head:				
2052 Secretariat-General Services				
Original	1,24,00,16			
Supplementary	4,19,51	1,28,19,67	1,22,33,70	(-)5,85,97
Amount surrendered during the year (31 March 2020)				5,81,41
11.2 Capital:				
Major Head:				
7610 Loans to Government Servants, etc.				
Original	...			
Supplementary	7,57,00	7,57,00	7,57,00	...
Amount surrendered during the year (31 March 2020)				...

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

		Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in thousand)				
12.1 Revenue:				
Major Head:				
2052 Secretariat-General Services				
Original	1,05,91			
Supplementary	21,21	1,27,12	1,22,86	(-)4,26
Amount surrendered during the year (31 March 2020)				4,25

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

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

13.1 Revenue:**Major Head:****2070 Other Administrative Services**

Original	3,55,07			
Supplementary	1,36,70	4,91,77	4,01,90	(-)89,87
Amount surrendered during the year (31 March 2020)				29,79

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

Original	...			
Supplementary	30,00	30,00	30,10	(+)10
Amount surrendered during the year (31 March 2020)				...

Notes and Comments:**13.1 Revenue:**

13.1.1 Out of the available saving of ₹ 89.87 lakh, ₹ 29.79 lakh only was surrendered during the year.

13.1.2 In view of the available saving of ₹ 89.87 lakh, supplementary provision of ₹ 1,36.70 lakh obtained during the year proved excessive.

13.1.3 Saving of ₹ 1,69.90 lakh and ₹ 67.53 lakh (31.60 per cent and 11.74 per cent of the total budget provision) also occurred under this grant during 2017-18 and 2018-19 respectively.

Grant No. 13 Personnel and Administrative Reforms - Contd.**13.1.4 Saving occurred mainly under:**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(i)	2070 Other Administrative Services			
	800 Other Expenditure			
	01 MSSSB			
	S.	60.00	60.00	...
				(-)60.00

Reasons for non-utilisation of entire supplementary provision of ₹ 60.00 lakh have not been intimated (November 2020).

(ii)	2070 Other Administrative Services			
	003 Training			
	01 Direction (A.T.I.)			
	O.	3,32.07		
	S.	12.92		
	R.	(-)19.14	3,25.85	3,25.83
				(-)0.02

Withdrawal of ₹ 19.14 lakh from the provision was the net result of (a) decrease of ₹ 24.54 lakh by way of surrender, reasons thereof for ₹ 23.03 lakh under salaries, stated due to pay of the new director was less than the previous one, reasons for remaining amount of ₹ 1.12 lakh, ₹ 0.29 lakh and ₹ 0.10 lakh respectively under wages, domestic travel expenses and professional services, not stated, (b) further decrease of ₹ 0.15 lakh through re-appropriation and (c) increase of ₹ 5.55 lakh through re-appropriation, reasons thereof for decrease and increase, not stated.

Reasons for saving of ₹ 0.02 lakh have not been intimated (November 2020).

Saving of ₹ 0.24 lakh occurred under this head of account during 2018-19 also.

(iii)	2070 Other Administrative Services			
	003 Training			
	03 State Training Programme			
	O.	17.00		
	S.	63.78		
	R.	(-)7.65	73.13	73.07
				(-)0.06

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

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

Reduction of ₹ 7.65 lakh from the provision was the net result of (a) decrease of ₹ 5.25 lakh by way of surrender, (b) further decrease of ₹ 2.50 lakh through re-appropriation and (c) increase of ₹ 0.10 lakh through re-appropriation, reasons thereof for both decreases and increase, not stated.

Reasons for saving of ₹ 0.06 lakh have not been intimated (November 2020).

13.2 Capital:

13.2.1 Expenditure exceeded the grant by ₹ 0.10 lakh (actual excess was ₹ 10,000.00). The excess requires regularisation.

13.2.2 Excess occurred under:

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

(i) **7610 Loans to Government Servants, etc.**

201 House Building Advances
02 House Building Advance to Government Servants

S. 30.00 30.00 30.10 (+)0.10

Excess of ₹ 0.10 lakh, intimated due to drawal of ₹ 0.10 lakh as house building advances (Excess recovery Vide No. G.26017/1/2017-F.APF dtd.12.02.2020).

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

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

14.1 Revenue:

Major Heads:

2575 Other Special Areas

Programmes

3425 Other Scientific

Research

3451 Secretariat-Economic

Services

3454 Census Survey and

Statistics

Original 96,34,93

Supplementary 12,33,54

1,08,68,47

1,04,33,54

(-)4,34,93

Amount surrendered
during the year (31 March 2020)

4,27,37

14.2 Capital:

Major Heads:

**5475 Capital Outlay on Other
General Economic Services**

7610 Loans to Government

Servants, etc.

Original ...

Supplementary 2,67,82

2,67,82

1,60,99

(-)1,06,83

Amount surrendered
during the year (31 March 2020)

1,06,83

Notes and Comments:

14.2 Capital:

14.2.1 Available saving of ₹ 1,06.83 lakh was surrendered during the year.

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

14.2.2 Saving of ₹ 9,35.00 lakh and ₹ 35,00.00 lakh (84.62 *per cent* and 97.08 *per cent* of the total budget provision) also occurred under this grant during 2017-18 and 2018-19 respectively.

14.2.3 Saving occurred under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(i)	5475	Capital Outlay on Other General Economic Services		
	800	Other Expenditure		
	90	Socio-Economic Development Policy (SEDP)		
	S.	1,05.00		
	R.	(-)1,05.00	...	...

Reasons for withdrawal of entire supplementary provision of ₹ 1,05.00 lakh by way of surrender, not stated.

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

		Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in thousand)				
15.1 Revenue:				
Major Heads:				
2015 Elections				
2052 Secretariat-General Services				
2053 District Administration				
2070 Other Administrative Services				
3053 Civil Aviation				
Original	96,78,92			
Supplementary	33,10,08	1,29,89,00	1,18,05,89	(-)11,83,11
Amount surrendered during the year (31 March 2020)				12,51,16
15.2 Capital:				
Major Heads:				
4070 Capital Outlay on Other Administrative Services				
5053 Capital Outlay on Civil Aviation				
7610 Loans to Government Servants, etc.				
Original	6,60,00			
Supplementary	8,67,60	15,27,60	4,39,30	(-)10,88,30
Amount surrendered during the year (31 March 2020)				11,38,30

Grant No. 15 General Administration Department - Contd.**Notes and Comments:****15.1 Revenue:**

15.1.1 ₹ 12,51.16 lakh was surrendered during the year as anticipated surplus to the requirement, but actual saving worked out to ₹ 11,83.11 lakh only.

15.1.2 In view of the final saving of ₹ 11,83.11 lakh, supplementary provision of ₹ 33,10.08 lakh obtained during the year proved excessive.

15.1.3 Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(i)	2053 District Administration			
	093 District Establishments			
	03 D.C., Siaha			
	O.	6,74.67		
	S.	28.65		
	R.	(-),2,26.25	4,77.07	4,77.04 (-)0.03

Reduction of ₹ 2,26.25 lakh from the provision by way of surrender, stated due to non-filling up of vacant posts and retirement of staff (₹ 2,15.10 lakh under salaries), termination of muster roll employees (₹ 8.96 lakh under wages) and non-receipt of claims (₹ 2.19 lakh under medical treatment).

Reasons for saving of ₹ 0.03 lakh have not been intimated (November 2020).

Saving of ₹ 0.25 lakh occurred under this head of account during 2017-18 also.

(ii)	2053 District Administration			
	094 Other Establishments			
	05 Sub-Division, Siaha			
	O.	1,70.75		
	R.	(-),1,14.41	56.34	56.31 (-)0.03

Withdrawal of ₹ 1,14.41 lakh from the provision by way of surrender, stated due to non-filling up of vacant posts and superannuation of staff (₹ 1,07.77 lakh under salaries), termination of muster roll employees (₹ 4.93 lakh under wages) and non-receipt of claim (₹ 1.71 lakh under medical treatment).

Reasons for saving of ₹ 0.03 lakh have not been intimated (November 2020).

Grant No. 15 General Administration Department - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(iii)	2053 District Administration			
	093 District Establishments			
	02 D.C., Lunglei			
	O.	7,57.88		
	S.	8.69		
	R.	(-)1,03.80	6,62.77	6,63.04 (+)0.27

Reduction of ₹ 1,03.80 lakh from the provision was the net result of (a) decrease of ₹ 1,04.54 lakh by way of surrender, specific reasons thereof, not stated, (b) further decrease of ₹ 0.45 lakh through re-appropriation, stated due to re-provision of funds to other head of account to cover excess expenditure thereof and (c) increase of ₹ 1.19 lakh through re-appropriation, stated due to re-provision of funds from other head of account to cover excess expenditure.

Reasons for final excess of ₹ 0.27 lakh have not been intimated (November 2020).

(iv)	2070 Other Administrative Services			
	115 Guest Houses, Government Hostels, etc.			
	06 Circuit and Guest House, Calcutta			
	O.	5,11.41		
	S.	24.00		
	R.	(-)64.15	4,71.26	4,71.25 (-)0.01

Withdrawal of ₹ 64.15 lakh from the provision by way of surrender, stated due to non-filling up of vacant posts (₹ 30.20 lakh and ₹ 11.24 lakh respectively under salaries as well as wages), adoption of economy measures (₹ 0.52 lakh and ₹ 0.05 lakh respectively under medical treatment and domestic travel expenses), non-drawal of cheques issued by the payee firms due to **COVID-19** lock down (₹ 2.74 lakh, ₹ 9.09 lakh and ₹ 10.23 lakh, respectively under office expenses, rents, rates and taxes and minor works). Reasons for withdrawal of remaining amount of ₹ 0.08 lakh under other charges, not stated.

Reasons for saving of ₹ 0.01 lakh have not been intimated (November 2020).

Saving of ₹ 0.02 lakh occurred under this head of account during 2018-19 also.

Grant No. 15 General Administration Department - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(v)	2053 District Administration			
	093 District Establishments			
	10 D.C., Khawzawl			
	O.	1,50.00		
	S.	47.46		
	R.	(-)65.72	1,39.68	(+)7.94
		1,31.74		

Reduction of ₹ 65.72 lakh from the provision by way of surrender, reasons thereof are: (i) ₹ 54.70 lakh under salaries, stated due to non-filling up of vacant posts and (ii) reasons for remaining amount of ₹ 9.49 lakh and ₹ 1.53 lakh under wages and medical treatment respectively, not stated.

Reasons for final excess of ₹ 7.94 lakh have not been intimated (November 2020).

(vi)	2053 District Administration			
	093 District Establishments			
	09 D.C., Saitual			
	O.	1,50.00		
	S.	52.22		
	R.	(-)57.31	1,44.91	...
		1,44.91		

Withdrawal of ₹ 57.31 lakh from the provision by way of surrender, stated due to non-filling up of vacant posts (₹ 45.05 lakh under salaries), less engagement of casual employees (₹ 9.03 lakh under wages), non-receipt of claims (₹ 2.00 lakh under medical treatment), non-occupation of rental building for office/quarters (₹ 1.00 lakh under rents, rates and taxes) and adoption of economy measures (₹ 0.23 lakh under domestic travel expenses).

(vii)	2053 District Administration			
	094 Other Establishments			
	07 Sub-Division, Champhai			
	O.	88.24		
	R.	(-)56.98	31.26	(-)0.03
		31.26		

Withdrawal of ₹ 56.98 lakh from the provision by way of surrender, stated due to creation of new district.

Reasons for saving of ₹ 0.03 lakh, intimated due to mis-calculation at the time of rounding up of the amount at one particular stage which happened to be carried over throughout the financial year.

Grant No. 15 General Administration Department - Contd.

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

(₹ in lakh)

Saving of ₹ 0.01 lakh each occurred under this head of account during 2017-18 and 2018-19 also.

- (viii) **2053 District Administration**
 093 District Establishments
 11 D.C., Hnahthial

O.	1,50.00			
S.	44.71			
R.	(-)54.18	1,40.53	1,40.94	(+0.41)

Reduction of ₹ 54.18 lakh from the provision by way of surrender, stated due to non-posting and non-filling up of vacant posts.

Reasons for final excess of ₹ 0.41 lakh have not been intimated (November 2020).

- (ix) **2053 District Administration**
 094 Other Establishments
 03 Sub-Division, Lunglei

O.	1,26.95			
R.	(-)48.79	78.16	78.17	(+0.01)

Withdrawal of ₹ 48.79 lakh from the provision was the net result of (a) decrease of ₹ 48.05 lakh by way of surrender, specific reasons thereof, not stated and (b) further decrease of ₹ 0.74 lakh through re-appropriation, stated due to re-provision of fund to other head of account to cover excess expenditure thereof.

Reasons for final excess of ₹ 0.01 lakh have not been intimated (November 2020).

- (x) **2053 District Administration**
 093 District Establishments
 04 D.C., Champhai

O.	3,98.85			
S.	3.25			
R.	(-)46.17	3,55.93	3,55.92	(-)0.01

Reduction of ₹ 46.17 lakh from the provision by way of surrender, stated due to non-filling up of vacant posts.

Grant No. 15 General Administration Department - Contd.

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

(₹ in lakh)

Reasons for saving of ₹ 0.01 lakh, intimated due to mis-calculation at the time of rounding up of the amount at one particular stage which happened to be carried over throughout the financial year.

Saving of ₹ 0.01 lakh also occurred under this head of account during 2017-18 and 2018-19.

(xi)	2053 District Administration				
	093 District Establishments				
	08 D.C., Lawngtlai				
	O.	3,62.77			
	S.	8.00			
	R.	(-)45.57	3,25.20	3,25.15	(-)0.05

Reduction of ₹ 45.57 lakh from the provision by way of surrender, stated due to non-filling up of vacant posts, termination of six muster roll employees and non-receipt of medical treatment claims.

Reasons for saving of ₹ 0.05 lakh have not been stated (November 2020).

Saving of ₹ 0.28 lakh and ₹ 1.25 lakh also occurred under this head of account during 2017-18 and 2018-19 respectively.

(xii)	2070 Other Administrative Services				
	115 Guest Houses, Government Hostels, etc.				
	11 Mizoram State Guest House, Aizawl				
	O.	2,33.64			
	R.	(-)27.29	2,06.35	1,88.90	(-)17.45

Withdrawal of ₹ 27.29 lakh from the provision by way of surrender, stated due to errors occurred at the time of preparation of estimate (₹ 27.16 lakh and ₹ 0.01 lakh respectively under salaries and wages), adoption of economy measures (₹ 0.02 lakh under medical treatment) and non-purchase of items under machinery and equipment (₹ 0.10 lakh).

Reasons for saving of ₹ 17.45 lakh have not been intimated (November 2020).

Grant No. 15 General Administration Department - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(xiii)	2053 District Administration			
	093 District Establishments			
	01 D.C., Aizawl			
	O.	10,77.42		
	S.	47.05		
	R.	(-)36.20	10,88.27	(+)0.02

Reduction ₹ 36.20 lakh from the provision by way of surrender, reasons thereof are: ₹ 31.28 lakh under salaries, stated due to transfer and retirement of staff, ₹ 4.89 lakh under wages, due to resignation of one muster roll employee. Reasons for remaining of ₹ 0.01 lakh, ₹ 0.01 lakh, and ₹ 0.01 lakh, respectively, under office expenses, publications and other charges, not stated.

Reasons for final excess of ₹ 0.02 lakh have not been intimated (November 2020).

(xiv)	2053 District Administration			
	094 Other Establishments			
	13 Sub-Division, Serchhip			
	O.	81.96		
	R.	(-)34.47	47.49	(-)0.01

Withdrawal of ₹ 34.47 lakh from the provision was the net result of (a) decrease of ₹ 20.10 lakh by way of surrender and (b) further decrease of ₹ 14.37 lakh through re-appropriation, reasons thereof, not stated.

Reasons for saving of ₹ 0.01 lakh have not been intimated (November 2020).

(xv)	2070 Other Administrative Services			
	115 Guest Houses, Government Hostels, etc.			
	05 Circuit and Guest House, Shillong			
	O.	1,56.56		
	S.	10.50		
	R.	(-)34.23	1,32.83	(+)0.33

Reduction of ₹ 34.23 lakh from the provision by way of surrender, stated due to non-filling up of vacant posts and retirement of staff (₹ 20.72 lakh under salaries), resignation of muster roll employees (₹ 2.24 lakh under wages), non-concurrence of expenditure (₹ 10.50 lakh under office expenses). Reasons for remaining amount of ₹ 0.77 lakh under medical treatment, not stated.

Reasons for final excess of ₹ 0.33 lakh have not been intimated (November 2020).

Grant No. 15 General Administration Department - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(xvi)	2070 Other Administrative Services			
	115 Guest Houses, Government Hostels, etc.			
	03 Circuit and Guest House, Siaha			
	O.	66.62		
	R.	(-)24.70	41.92	(-)0.02

Withdrawal of ₹ 24.70 lakh from the provision by way of surrender, stated due to non-filling up of vacant post and retirement of staff, termination of muster roll employees and non-receipt of claims under medical treatment.

Reasons for saving of ₹ 0.02 lakh have not been intimated (November 2020).

(xvii)	2052 Secretariat-General Services			
	092 Other Offices			
	01 Protocol Wing			
	O.	1,62.17		
	S.	83.37		
	R.	(-)24.66	2,20.88	(-)0.02

Reduction of ₹ 24.66 lakh from the provision by way of surrender, stated due to errors occurred at the time of preparation of estimates (₹ 0.12 lakh and ₹ 17.74 lakh respectively under salaries and wages), adoption of economy measures (₹ 0.12 lakh under medical treatment), less official tour (₹ 0.04 lakh) and non-utilisation of fund due to time constraint (₹ 6.64 lakh under other charges).

Reasons for saving of ₹ 0.02 lakh have not been intimated (November 2020).

(xviii)	2053 District Administration			
	094 Other Establishments			
	19 Special Area Development Project			
	O.	2,00.00		
	S.	30.54		
	R.	(-)14.42	2,16.12	...

Reduction of ₹ 14.42 lakh from the provision by way of surrender, stated due to non-filling up of vacant posts.

Grant No. 15 General Administration Department - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in lakh)	
(xix)	2015 Elections			
	104 Charges for conduct of elections to Lok Sabha and State/Union Territory Legislative			
	01 Conduct of Election to MP/MLA			
	O.	6,68.19		
	S.	10,61.10		
	R.	(-)23.53	17,05.76	17,07.38 (+)1.62

Reasons for withdrawal of ₹ 23.53 lakh from the provision by way of surrender, not stated.

Reasons for final excess of ₹ 1.62 lakh have not been intimated (November 2020).

(xx)	2070 Other Administrative Services			
	115 Guest Houses, Government Hostels, etc.			
	07 Circuit and Guest House, New Delhi			
	O.	4,94.60		
	S.	1,59.40		
	R.	(-)18.28	6,35.72	6,35.71 (-)0.01

Withdrawal of ₹ 18.28 lakh from the provision by way of surrender, stated due to non-filling up of vacant posts (₹ 6.20 lakh and ₹ 0.63 lakh respectively under salaries and wages) and adoption of economy measures (₹ 0.01 lakh and ₹ 11.44 lakh respectively under medical treatment and office expenses).

Reasons for saving of ₹ 0.01 lakh have not been intimated (November 2020).

Saving of ₹ 0.01 lakh occurred under this head of account during 2017-18 also.

(xxi)	2053 District Administration			
	094 Other Establishments			
	15 Sub-Division, Lawngtlai			
	O.	36.89		
	S.	24.35		
	R.	(-)16.14	45.10	44.73 (-)0.37

Reduction of ₹ 16.14 lakh from the provision by way of surrender, stated due to non-filling up of vacant posts, transfer and superannuation of staff and non-receipt of claims under medical treatment.

Grant No. 15 General Administration Department - Contd.

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

Reasons for saving of ₹ 0.37 lakh have not been intimated (November 2020).

(xxii)	2053 District Administration			
	094 Other Establishments			
	01 Sub-Division Establishment, Aizawl			
	O.	57.58		
	R.	(-)15.56	42.02	42.25
				(+)0.23

Reduction of ₹ 15.56 lakh from the provision by way of surrender, reasons for ₹ 13.23 lakh and ₹ 1.50 lakh under salaries and office expenses respectively, not stated and due to non-receipt of claims under medical treatment (₹ 0.32 lakh) and domestic travel expenses (₹ 0.51 lakh).

Reasons for final excess of ₹ 0.23 lakh have not been intimated (November 2020).

(xxiii)	2070 Other Administrative Services			
	115 Guest Houses, Government Hostels, etc.			
	12 Circuit and Session House, Bangalore			
	O.	43.68		
	R.	(-)14.27	29.41	29.40
				(-)0.01

Withdrawal of ₹ 14.27 lakh from the provision by way of surrender, stated due to non-filling up of vacant posts (₹ 12.75 lakh), adoption of economy measures (₹ 0.15 lakh, ₹ 0.75 lakh and ₹ 0.61 lakh respectively) and reasons for ₹ 0.01 lakh (other charges), not stated.

Reasons for saving of ₹ 0.01 lakh have not been intimated (November 2020).

(xxiv)	2015 Elections			
	103 Preparation and Printing of Electoral Rolls			
	01 Preparation and Printing of E-Roll			
	O.	1,50.15		
	S.	2,72.50		
	R.	(-)11.52	4,11.13	4,10.10
				(-)1.03

Reduction of ₹ 11.52 lakh from the provision by way of surrender, stated due to adoption of strict financial management.

Reasons for saving of ₹ 1.03 lakh have not been intimated (November 2020).

Grant No. 15 General Administration Department - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(xxv)	2070 Other Administrative Services			
	115 Guest Houses, Government Hostels, etc.			
	09 Circuit and Guest House, Guwahati			
	O.	1,51.16		
	S.	45.69		
	R.	(-)11.23	1,85.62	1,85.62 ...

Reduction of ₹ 11.23 lakh from the provision by way of surrender, stated due to non-filling up of vacant posts (₹ 5.77 lakh and ₹ 5.31 lakh, respectively, under salaries and wages), adoption of economy measures (₹ 0.09 lakh and ₹ 0.06 lakh respectively under medical treatment and domestic travel expenses).

(xxvi)	2053 District Administration			
	093 District Establishments			
	06 D.C., Kolasib			
	O.	4,01.78		
	S.	39.45		
	R.	(-)10.50	4,30.73	4,30.73 ...

Withdrawal of ₹ 10.50 lakh from the provision by way of surrender, specific reasons thereof, 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	Excess (+) Saving (-)
(₹ in lakh)				
(i)	2053 District Administration			
	800 Other Expenditure			
	89 New Economic Development Policy (NEDP)			
	...	...	25.00	(+)25.00

Reasons for incurring expenditure of ₹ 25.00 lakh without any budget provision have not been intimated (November 2020).

Grant No. 15 General Administration Department - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(ii)	2070 Other Administrative Services			
	115 Guest Houses, Government Hostels, etc.			
	01 Circuit and Guest House, Aizawl			
	O.	31.36		
	R.	(-2.66)	47.22	(+18.52)
		28.70		

Reduction of ₹ 2.66 lakh from the provision by way of surrender, stated due to an error that occurred at the time of preparation of estimates.

Reasons for excess of ₹ 18.52 lakh have not been intimated (November 2020).

(iii)	2053 District Administration			
	093 District Establishments			
	07 D.C., Serchhip			
	O.	3,02.87		
	S.	8.02		
	R.	11.80	3,22.67	(-0.02)
		3,22.69		

Augmentation of ₹ 11.80 lakh in the provision was the net result of (a) increase of ₹ 14.37 lakh through re-appropriation and (b) decrease of ₹ 2.57 lakh by way of surrender, reasons for increase and decrease, not stated.

Reasons for final saving of ₹ 0.02 lakh have not been intimated (November 2020).

15.2 Capital:

15.2.1 ₹ 11,38.30 lakh was surrendered during the year as anticipated surplus to the requirement, but actual saving worked out to ₹ 10,88.30 lakh only.

15.2.2 In view of the final saving of ₹ 10,88.30 lakh, supplementary provision of ₹ 8,67.60 lakh obtained during the year proved totally unnecessary as the actual expenditure of ₹ 4,39.30 lakh did not even come up to the original budget provision of ₹ 6,60.00 lakh.

15.2.3 Saving of ₹ 57,41.70 lakh and ₹ 6,68.58 lakh (88.47 per cent and 51.15 per cent of the total budget provision) also occurred under this grant during 2017-18 and 2018-19 respectively.

Grant No. 15 General Administration Department - Concl'd.**15.2.4 Saving occurred mainly under:**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(i)	4070 Capital Outlay on Other Administrative Services			
	800 Other Expenditure			
	90 Socio-Economic Development Policy (SEDP)			
	O.	6,60.00		
	R.	(-)6,60.00	...	...

Withdrawal of entire original provision of ₹ 6,60.00 lakh by way of surrender, stated due to non-receipt of expenditure sanction as proposal for sanction should be moved by executing department (instructed by Finance Department (for ₹ 6,50.00 lakh) and for ₹ 10.00 lakh due to non-approval of expenditure sanction being proposed object head of account, not appropriate.

(ii)	5053 Capital Outlay on Other Administrative Services			
	60 Other Aeronautical Services			
	800 Other Expenditure			
	90 Socio-Economic Development Policy (SEDP)			
	S.	6,25.30		
	R.	(-)4,78.00	1,47.30	1,47.30
				...

Reduction of ₹ 4,78.00 lakh from the provision by way of surrender, stated due to time constraint, fund could not be utilised.

15.2.5 Saving mentioned at note 15.2.4 above was partly offset by excess under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(i)	7610 Loans to Government Servants, etc.			
	201 House Building Advances			
	02 House Building Advance to Government Servants			
	S.	1,50.00	1,50.00	2,00.00
				(+)50.00

Reasons for excess of ₹ 50.00 lakh have not been intimated (November 2020).

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

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

16.1 Revenue:**Major Heads:****2055 Police****2056 Jails****2070 Other Administrative Services****2235 Social Security and Welfare**

Original	7,94,63,09			
Supplementary	1,28,89,93	9,23,53,02	7,26,92,82	(-)1,96,60,20

Amount surrendered during the year (31 March 2020) 94,87,94

16.2 Capital:**Major Heads:****4055 Capital Outlay on Police****7610 Loans to Government
Servants, etc.**

Original	3,46,18			
Supplementary	10,37,85	13,84,03	13,44,03	(-)40,00

Amount surrendered during the year (31 March 2020) ...

Notes and Comments:**16.1 Revenue:**

16.1.1 Out of the available saving of ₹ 1,96,60.20 lakh, ₹ 94,87.94 lakh only was surrendered during the year.

Grant No. 16 Home - Contd.

16.1.2 In view of the final saving of ₹ 1,96,60.20 lakh, supplementary provision of ₹ 1,28,89.93 lakh obtained during the year proved totally unnecessary as the actual expenditure of ₹ 7,26,92.82 lakh did not even come up to the original budget provision of ₹ 7,94,63.09 lakh.

16.1.3 Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(i)	(03) Central Assistance (CA)			
	2055 Police			
	001 Direction and Administration			
	04 Repatriation/Rehabilitation of Bru Migrants (CSS)			
	S.	1,00,00.00	1,00,00.00	...
				(-)1,00,00.00

Reasons for non-utilisation of entire supplementary provision of ₹ 1,00,00.00 lakh have not been intimated (November 2020).

(ii)	2055 Police			
	003 Education and Training			
	01 Police Training			
	O.	35,02.88		
	R.	(-)18,95.52	16,07.36	16,06.60
				(-)0.76

Reduction of ₹ 18,95.52 lakh from the provision was the net effect of (a) decrease of ₹ 18,48.46 lakh by way of surrender, (b) further decrease of ₹ 57.56 lakh through re-appropriation and (c) increase of ₹ 10.50 lakh through re-appropriation, reasons for both decreases and increase, not stated.

Reasons for saving of ₹ 0.76 lakh have not been intimated (November 2020).

(iii)	2055 Police			
	104 Special Police			
	05 2 nd I.R. Battalion			
	O.	45,34.04		
	R.	(-)7,51.07	37,82.97	37,82.97
				...

Withdrawal of ₹ 7,51.07 lakh from the provision was the net result of (a) decrease of ₹ 6,99.39 lakh by way of surrender, (b) further decrease of ₹ 62.88 lakh through re-appropriation, and (c) increase of ₹ 11.20 lakh through re-appropriation, reasons for both decreases and increase, not stated.

Grant No. 16 Home - Contd.

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

(iv)	2055	Police			
	104	Special Police			
	06	3rd I.R. Battalion			
	O.	49,14.15			
	R.	(-)6,96.69	42,17.46	42,17.47	(+)0.01

Reduction of ₹ 6,96.69 lakh from the provision was the net effect of (a) decrease of ₹ 6,43.36 lakh by way of surrender, (b) further decrease of ₹ 56.83 lakh through re-appropriation and (c) increase of ₹ 3.50 lakh through re-appropriation, reasons for both decreases and increase, not stated.

Reasons for final excess of ₹ 0.01 lakh have not been intimated (November 2020).

(v)	(03)	Central Assistance (CA)			
	2055	Police			
	115	Modernisation of Police Force			
	01	Modernisation (CSS)			
	O.	8,69.48			
	S.	4,08.23			
	R.	(-)5,70.63	7,07.08	7,07.08	...

Reasons for reduction of ₹ 5,70.63 lakh from the provision by way of surrender, not stated.

(vi)	2055	Police			
	114	Wireless and Computer			
	01	Wireless Organisation			
	O.	55,09.39			
	S.	24.00			
	R.	(-)4,74.51	50,58.88	50,58.88	...

Withdrawal of ₹ 4,74.51 lakh from the provision was the net result of (a) decrease of ₹ 4,90.01 lakh by way of surrender and (b) increase of ₹ 15.50 lakh through re-appropriation, reasons for both decrease and increase, not stated.

Grant No. 16 Home - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(vii)	2055 Police			
	104 Special Police			
	02 2 nd Battalion MAP			
	O.	51,19.70		
	R.	(-4,26.57	46,93.13	46,93.20
				(+)0.07

Withdrawal of ₹ 4,26.57 lakh from the provision was the net result of (a) decrease of ₹ 4,19.02 lakh by way of surrender, (b) further decrease of ₹ 18.75 lakh through re-appropriation and (c) increase of ₹ 11.20 lakh through re-appropriation, reasons for both decreases and increase, not stated.

Reasons for final excess of ₹ 0.07 lakh have not been intimated (November 2020).

Final excess of ₹ 0.04 lakh occurred under this head of account during 2017-18 also.

(viii)	(03) Central Assistance (CA)			
	2055 Police			
	001 Direction and Administration			
	01 Direction (CSS)			
	O.	1,12.00		
	S.	4,06.47		
	R.	(-2,92.29	2,26.18	1,14.18
				(-)1,12.00

Reasons for reduction of ₹ 2,92.29 lakh from the provision by way of surrender, not stated.

Reasons for saving of ₹ 1,12.00 lakh have not been intimated (November 2020).

(ix)	2055 Police			
	109 District Police			
	01 D.E.F., Aizawl			
	O.	43,01.63		
	R.	(-3,97.93	39,03.70	39,03.70
				...

Withdrawal of ₹ 3,97.93 lakh from the provision was the net effect of (a) decrease of ₹ 3,10.34 lakh by way of surrender, (b) further decrease of ₹ 1,63.84 lakh through re-appropriation and (c) increase of ₹ 76.25 lakh through re-appropriation, reasons for both decreases and increase, not stated.

Grant No. 16 Home - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(x)	2055 Police			
	104 Special Police			
	01 1 st Battalion MAP			
	O.	48,42.48		
	R.	(-),3,53.34	44,89.14	44,89.04
				(-),0.10

Reduction of ₹ 3,53.34 lakh from the provision was the net effect of (a) decrease of ₹ 3,76.41 lakh by way of surrender and (b) increase of ₹ 23.07 lakh through re-appropriation, reasons for both decrease and increase, not stated.

Reasons for saving of ₹ 0.10 lakh have not been intimated (November 2020).

(xi)	2055 Police			
	109 District Police			
	08 D.E.F., Lawngtlai			
	O.	13,42.12		
	R.	(-),3,51.37	9,90.75	9,90.66
				(-),0.09

Withdrawal of ₹ 3,51.37 lakh from the provision was the net result of (a) decrease of ₹ 3,60.19 lakh by way of surrender, (b) further decrease of ₹ 6.78 lakh through re-appropriation and (c) increase ₹ 15.60 lakh through re-appropriation, reasons for both decreases and increase, not stated.

Reasons for saving of ₹ 0.09 lakh have not been intimated (November 2020).

(xii)	2055 Police			
	001 Direction and Administration			
	01 Direction			
	O.	32,69.86		
	S.	5,54.86		
	R.	(-),3,49.54	34,75.18	34,79.29
				(+),4.11

Reduction of ₹ 3,49.54 lakh from the provision was the net result of (a) decrease of ₹ 2,64.76 lakh by way of surrender, (b) further decrease of ₹ 2,32.22 lakh through re-appropriation and (c) increase of ₹ 1,47.44 lakh through re-appropriation, reasons for both decreases and increase, not stated.

Reasons for final excess of ₹ 4.11 lakh have not been intimated (November 2020).

Grant No. 16 Home - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(xiii)	2055 Police			
	109 District Police			
	02 D.E.F., Lunglei			
	O.	20,36.29		
	R.	(-),2,88.55	17,47.74	(+),0.02

Reduction of ₹ 2,88.55 lakh from the provision was the net effect of (a) decrease of ₹ 2,94.47 lakh by way of surrender, (b) further decrease of ₹ 12.43 lakh through re-appropriation and (c) increase of ₹ 18.35 lakh through re-appropriation, reasons for both decreases and increase, not stated.

Reasons for final excess of ₹ 0.02 lakh have not been intimated (November 2020).

(xiv)	2055 Police			
	101 Criminal Investigation and Vigilance			
	06 VIP Security			
	O.	20,35.76		
	R.	(-),2,88.31	17,47.45	(+),22.23

Withdrawal of ₹ 2,88.31 lakh from the provision was the net result of (a) decrease of ₹ 3,45.90 lakh by way of surrender, (b) further decrease of ₹ 1.50 lakh through re-appropriation and (c) increase of ₹ 59.09 lakh through re-appropriation, reasons for both decreases and increase, not stated.

Reasons for final excess of ₹ 22.23 lakh have not been intimated (November 2020).

(xv)	2055 Police			
	109 District Police			
	05 D.E.F., Mamit			
	O.	13,24.21		
	R.	(-),2,46.68	10,77.53	10,77.53 ...

Withdrawal of ₹ 2,46.68 lakh from the provision was the net effect of (a) decrease of ₹ 2,70.44 lakh by way of surrender, (b) further decrease of ₹ 2.75 lakh through re-appropriation and (c) increase of ₹ 26.51 lakh through re-appropriation, reasons for both decreases and increase, not stated.

Grant No. 16 Home - Contd.

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

(xvi)	2055 Police			
	104 Special Police			
	07 4 th IR Battalion			
	O.	37,43.66		
	R.	(-),2,30.32	35,13.34	35,11.63
				(-),1.71

Reduction of ₹ 2,30.32 lakh from the provision was the net result of (a) decrease of ₹ 1,89.17 lakh by way of surrender, (b) further decrease of ₹ 54.35 lakh through re-appropriation and (c) increase of ₹ 13.20 lakh through re-appropriation, reasons for both decreases and increase, not stated.

Reasons for saving of ₹ 1.71 lakh have not been intimated (November 2020).

(xvii)	2055 Police			
	109 District Police			
	03 D.E.F., Siaha			
	O.	11,60.67		
	R.	(-),1,80.15	9,80.52	9,74.41
				(-),6.11

Withdrawal of ₹ 1,80.15 lakh from the provision was the net result of (a) decrease of ₹ 1,80.09 lakh by way of surrender, (b) further decrease of ₹ 7.55 lakh through re-appropriation and (c) increase of ₹ 7.49 lakh through re-appropriation, reasons for both decreases and increase, not stated.

Reasons for saving of ₹ 6.11 lakh have not been intimated (November 2020).

(xviii)	2055 Police			
	104 Special Police			
	08 5 th IR Battalion			
	O.	41,00.82		
	R.	(-),88.00	40,12.82	39,16.81
				(-),96.01

Reduction of ₹ 88.00 lakh from the provision was the net result of (a) decrease of ₹ 79.52 lakh by way of surrender, (b) further decrease of ₹ 12.99 lakh through re-appropriation and (c) increase of ₹ 4.51 lakh through re-appropriation, reasons for both decreases and increase, not stated.

Reasons for saving of ₹ 96.01 lakh have not been intimated (November 2020).

Grant No. 16 Home - Contd.

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

(xix)	2055	Police			
	104	Special Police			
	03	3 rd Battalion MAP			
	O.	49,69.12			
	R.	(-),58.31	48,10.81	48,10.82	(+)0.01

Withdrawal of ₹ 1,58.31 lakh from the provision was the net effect of (a) decrease of ₹ 1,61.49 lakh by way of surrender, (b) further decrease of ₹ 7.02 lakh through re-appropriation and (c) increase of ₹ 10.20 lakh through re-appropriation, reasons for both decreases and increase, not stated.

Reasons for final excess of ₹ 0.01 lakh have not been intimated (November 2020).

(xx)	(03)	Central Assistance (CA)			
	2070	Other Administrative Services			
	107	Home Guards			
	01	Direction (CSS)			
	S.	1,54.16			
	R.	(-),54.16	...	...	...

Withdrawal of entire supplementary provision of ₹ 1,54.16 lakh by way of surrender, stated due to late approval of fund allotment, non-receipt of expenditure sanction by the Government of Mizoram.

(xxi)	2056	Jails			
	101	Jails			
	02	District Jails			
	O.	20,78.97			
	S.	14.50			
	R.	(-),37.68	19,55.79	19,63.31	(+)7.52

Reduction of ₹ 1,37.68 lakh from the provision was the net result of (a) decrease of ₹ 1,11.68 lakh by way of surrender, reasons thereof stated due to non-filling up of vacant posts (₹ 1,01.63 lakh under salaries) and reasons for remaining amount of ₹ 10.03 lakh and ₹ 0.02 lakh respectively under wages and other charges, not stated and (b) further decrease of ₹ 26.00 lakh through re-appropriation, stated due to adoption of economy measures.

Reasons for final excess of ₹ 7.52 lakh have not been intimated (November 2020).

Final excess of ₹ 8.88 lakh occurred under this head of account during 2017-18 also.

Grant No. 16 Home - Contd.

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

(xxii)	2070 Other Administrative Services			
	108 Fire Protection and Control			
	01 Fire and Emergency Services			
	O.	14,48.07		
	S.	15.91		
	R.	(-),23.11	13,40.87	13,40.86 (-)0.01

Reduction of ₹ 1,23.11 lakh from the provision by way of surrender, reasons for (i) ₹ 20.09 lakh, stated due to non-completion of GeM registration and (ii) remaining amount of ₹ 1,03.02 lakh, not stated.

Reasons for saving of ₹ 0.01 lakh have not been intimated (November 2020).

Saving of ₹ 0.01 lakh occurred under this head of account during 2017-18 also.

(xxiii)	2055 Police			
	115 Modernisation of Police Force			
	01 Modernisation (SMS)			
	O.	69.21		
	S.	1,20.85		
	R.	(-),23.06	67.00	67.00 ...

Reasons for reduction of ₹ 1,23.06 lakh from the provision by way of surrender, not stated.

(xxiv)	2055 Police			
	116 Forensic Science			
	01 Forensic Science Laboratory			
	O.	5,36.07		
	S.	3.66		
	R.	(-),22.22	4,17.51	4,17.47 (-)0.04

Withdrawal of ₹ 1,22.22 lakh from the provision by way of surrender, stated due to non-filling up of vacant posts (₹ 1,21.62 lakh under salaries) and excess of sanction than actual requirement (₹ 0.60 lakh under domestic travel expenses).

Reasons for saving of ₹ 0.04 lakh have not been intimated (November 2020).

Grant No. 16 Home - Contd.

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

(xxv)	2055 Police			
	109 District Police			
	04 D.E.F., Champhai			
	O.	12,27.41		
	R.	(-),1,13.66	11,13.75	11,13.24
				(-)0.51

Reduction of ₹ 1,13.66 lakh from the provision was the net result of (a) decrease of ₹ 1,31.66 lakh by way of surrender and (b) increase of ₹ 18.00 lakh through re-appropriation, reasons for both decrease as well as increase, not stated.

Reasons for saving ₹ 0.51 lakh have not been intimated (November 2020).

(xxvi)	2055 Police			
	109 District Police			
	09 Traffic Police			
	O.	13,57.13		
	R.	(-),1,03.13	12,54.00	12,51.35
				(-)2.65

Withdrawal of ₹ 1,03.13 lakh from the provision was the net result of (a) decrease of ₹ 1,29.44 lakh by way of surrender and (b) increase of ₹ 26.31 lakh through re-appropriation, reasons for both decrease as well as increase, not stated.

Reasons for saving ₹ 2.65 lakh have not been intimated (November 2020).

(xxvii)	2055 Police			
	109 District Police			
	07 D.E.F., Serchhip			
	O.	9,07.45		
	R.	(-),1,04.59	8,02.86	8,03.55
				(+)0.69

Reduction of ₹ 1,04.59 lakh from the provision was the net effect of (a) decrease of ₹ 1,20.69 lakh by way of surrender and (b) increase of ₹ 16.10 lakh through re-appropriation, reasons for both decrease as well as increase, not stated.

Reasons for final excess of ₹ 0.69 lakh have not been intimated (November 2020).

Grant No. 16 Home – Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(xxviii)	2055 Police			
	109 District Police			
	11 D.E.F., Khawzawl			
	O.	65.00		
	S.	1,47.80		
	R.	(-)1,03.44	1,09.36	(+)0.17

Withdrawal of ₹ 1,03.44 lakh from the provision was the net effect of (a) decrease of ₹ 79.35 lakh by way of surrender, (b) further decrease of ₹ 28.56 lakh through re-appropriation and (c) increase of ₹ 4.47 lakh through re-appropriation, reasons for both decreases and increase, not stated.

Reasons for final excess of ₹ 0.17 lakh have not been intimated (November 2020).

(xxix)	2055 Police			
	109 District Police			
	06 D.E.F., Kolasib			
	O.	13,88.89		
	R.	(-)86.00	13,02.89	...

Reduction of ₹ 86.00 lakh from the provision was the net result of (a) decrease of ₹ 1,06.99 lakh by way of surrender, (b) further decrease of ₹ 1.50 lakh through re-appropriation and (c) increase of ₹ 22.49 lakh through re-appropriation, reasons for both decreases and increase, not stated.

(xxx)	2055 Police			
	101 Criminal Investigation and Vigilance			
	01 CID (Special Branch)			
	O.	16,00.70		
	S.	11.51		
	R.	(-)66.07	15,46.14	(+)0.01

Reduction of ₹ 66.07 lakh from the provision was the net result of (a) decrease of ₹ 86.88 lakh by way of surrender, (b) further decrease of ₹ 0.55 lakh through re-appropriation and (c) increase of ₹ 21.36 lakh through re-appropriation, reasons for both decreases and increase, not stated.

Reasons for final excess of ₹ 0.01 lakh have not been intimated (November 2020).

Grant No. 16 Home - Contd.

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

(xxxii) **(03) Central Assistance (CA)**
2055 Police
116 Forensic Science
03 Nirbhaya Fund Scheme (CSS)

O.	2,09.50			
R.	(-)63.30	1,46.20	1,46.20	...

Reduction of ₹ 63.30 lakh from the provision by way of surrender, stated due to non-filling up of vacant posts and non-completion of procurement of items.

(xxxiii) **2235 Social Security and Welfare**
01 Rehabilitation
200 Other Relief Measures
01 Direction S.S. and A. Board

O.	3,16.61			
S.	1.95			
R.	(-)52.30	2,66.26	2,66.26	...

Specific reasons for withdrawal of ₹ 52.30 lakh from the provision by way of surrender, not stated.

(xxxiiii) **2070 Other Administrative Services**
107 Home Guards
03 Direction, C.T.I.

O.	8,82.15			
R.	(-)42.66	8,39.49	8,40.45	(+)0.96

Reduction of ₹ 42.66 lakh from the provision by way of surrender, reasons thereof are (i) ₹ 15.54 lakh, stated due to non-filling up of vacant posts and (ii) ₹ 23.41 lakh and ₹ 3.71 lakh respectively under wages and medical treatment, specific reasons, not stated.

Reasons for final excess of ₹ 0.96 lakh have not been intimated (November 2020).

Grant No. 16 Home - Contd.

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

(xxxiv)	2055	Police			
	109	District Police			
	12	D.E.F., Hnahthial			
	O.	65.00			
	S.	1,47.95			
	R.	(-)39.27	1,73.68	1,73.68	...

Withdrawal of ₹ 39.27 lakh from the provision was the net result of (a) decrease of ₹18.51 lakh by way of surrender, (b) further decrease of ₹ 28.55 lakh through re-appropriation and (c) increase of ₹ 7.79 lakh through re-appropriation, reasons for both decreases and increase, not stated.

(xxxv)	2235	Social Security and Welfare			
	01	Rehabilitation			
	200	Other Relief Measures			
	02	Administration S.S. and A. Board			
	O.	1,85.72			
	R.	(-)33.63	1,52.09	1,52.11	(+)0.02

Reduction of ₹ 33.63 lakh from the provision by way of surrender, reasons thereof as stated, not covered.

Reasons for final excess of ₹ 0.02 lakh have not been intimated (November 2020).

Final excess of ₹ 71.12 lakh occurred under this head of account during 2017-18 also.

(xxxvi)	2070	Other Administrative Services			
	107	Home Guards			
	01	Direction			
	O.	2,95.21			
	S.	34.00			
	R.	(-)31.82	2,97.39	2,97.38	(-)0.01

Reduction of ₹ 31.82 lakh from the provision by way of surrender, stated due to non-filling up of vacant posts (₹ 31.69 lakh under salaries) and due to miscalculation of amount of ₹ 0.13 lakh under wages.

Reasons for saving of ₹ 0.01 lakh have not been intimated (November 2020).

Grant No. 16 Home - Contd.

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

(xxxvii)	2055	Police			
	109	District Police			
	10	D.E.F., Saitual			
	O.	65.00			
	S.	1,48.10			
	R.	(-)28.62	1,84.48	1,84.09	(-)0.39

Withdrawal of ₹ 28.62 lakh from the provision was the net result of (a) decrease of ₹ 30.40 lakh through re-appropriation, (b) further decrease of ₹ 6.63 lakh through re-appropriation and (c) increase of ₹ 8.41 lakh through re-appropriation, reasons for both decreases and increase, not stated.

Reasons for saving of ₹ 0.39 lakh have not been intimated (November 2020).

(xxxviii)	2055	Police			
	104	Special Police			
	04	1 st IR Battalion			
	O.	38,51.32			
	R.	(-)26.18	38,25.14	38,24.97	(-)0.17

Reduction of ₹ 26.18 lakh from the provision was the net effect of (a) decrease of ₹ 40.90 lakh by way of surrender, (b) further decrease of ₹ 2.00 lakh through re-appropriation and (c) increase of ₹ 16.72 lakh through re-appropriation, reasons for both decreases and increase, not stated.

Reasons for saving of ₹ 0.17 lakh have not been intimated (November 2020).

(xix)	2055	Police			
	104	Special Police			
	09	Barrowed Battalion			
	O.	54.60			
	R.	(-)20.46	34.14	34.92	(+)0.78

Withdrawal of ₹ 20.46 lakh from the provision was the net result of (a) decrease of ₹ 25.52 lakh through re-appropriation and (b) increase of ₹ 5.06 lakh through re-appropriation, reasons for decrease and increase, not stated.

Reasons for final excess of ₹ 0.78 lakh have not been intimated (November 2020).

Grant No. 16 Home - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(xl)	2055 Police			
	001 Direction and Administration			
	03 DIG (Southern Range)			
	O.	1,12.40		
	R.	(-)18.88	93.52	93.32
				(-)0.20

Reduction of ₹ 18.88 lakh from the provision was the net effect of (a) decrease of ₹ 24.80 lakh by way of surrender and (b) increase of ₹ 5.92 lakh through re-appropriation, reasons for both decrease as well as increase, not stated.

Reasons for final excess of ₹ 0.20 lakh have not been intimated (November 2020).

(xli)	2056 Jails			
	001 Direction and Administration			
	01 Direction			
	O.	3,52.45		
	S.	51.48		
	R.	(-)23.92	3,80.01	3,86.80
				(+)6.79

Reduction of ₹ 23.92 lakh from the provision by way of surrender, stated due to non-filling up of vacant posts and adoption of economy measures.

Reasons for final excess of ₹ 6.79 lakh have not been intimated (November 2020).

Final excess of ₹ 14.71 lakh occurred under this head of account during 2017-18 also.

(xlii)	2070 Other Administrative Services			
	107 Home Guards			
	02 Administration			
	O.	23,93.19		
	S.	87.56		
	R.	(-)17.83	24,62.92	24,65.13
				(+)2.21

Withdrawal of ₹ 17.83 lakh from the provision by way of surrender, reasons stated due to non-filling up of vacant posts (₹ 11.80 lakh under salaries) not specified (₹ 4.94 lakh under wages) and non-receipt of Certification from CEO (₹ 1.09 lakh under medical treatment).

Reasons for final excess of ₹ 2.21 lakh have not been intimated (November 2020).

Grant No. 16 Home - Concl.

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

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(i)	2055 Police			
	101 Criminal Investigation and Vigilance			
	03 DSB, Aizawl			
	O.	3,06.22		
	R.	1,65.14	4,71.36	...

Augmentation of ₹ 1,65.14 lakh in the provision through re-appropriation, reasons thereof not stated.

(ii)	2056 Jails			
	101 Jails			
	03 Sub-Jails			
	O.	2,84.10		
	S.	10.31		
	R.	25.34	3,19.75	3,22.20 (+)2.45

Augmentation of ₹ 25.34 lakh in the provision through re-appropriation was the net result of (a) increase of ₹ 26.00 lakh through re-appropriation and (b) decrease of ₹ 0.66 lakh by way of surrender, reasons for both increase and decrease, not stated.

Reasons for excess of ₹ 2.45 lakh have not been intimated (November 2020).

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

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

17.1 Revenue:

Major Heads:

**2408 Food, Storage and
Warehousing**

3456 Civil Supplies

**3475 Other General
Economic Services**

Original	90,36,56			
Supplementary	2,19,68	92,56,24	84,70,08	(-)7,86,16

Amount surrendered during the year (31 March 2020)				7,89,20
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17.2 Capital:

Major Heads

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

**5475 Capital Outlay on Other
General Economic Services**

**7610 Loans to Government
Servants, etc.**

Original	1,95,93,60			
Supplementary	47,23,30	2,43,16,90	1,74,94,57	(-)68,22,33

Amount surrendered during the year (31 March 2020)				5,19,89
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Grant No. 17 Food, Civil Supplies and Consumer Affairs - Contd.**Notes and Comments:****17.1 Revenue:**

17.1.1 ₹ 7,89.20 lakh was surrendered during the year as anticipated surplus to the requirement, but actual saving worked out to ₹ 7,86.16 lakh only.

17.1.2 In view of the final saving ₹ 7,86.16 lakh, supplementary provision of ₹ 2,19.68 lakh obtained during the year proved totally unnecessary as the actual expenditure of ₹ 84,70.08 lakh did not even come to the original budget provision of ₹ 90,36.56 lakh.

17.1.3 Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(i)	2408 Food, Storage and Warehousing			
	01 Food			
	001 Direction and Administration			
	02 Administration			
	O.	15,12.47		
	S.	73.82		
	R.	(-),2,11.76	13,74.53	13,81.94 (+)7.41

Reduction of ₹ 2,11.76 lakh from the provision by way of surrender, stated due to non-filling up of vacant posts (₹ 2,10.69 lakh), non-receipt of appropriate bills (₹ 0.20 lakh and ₹ 0.80 lakh respectively) and non-submission of claims under rents, rates and taxes (₹ 0.07 lakh).

Reasons for final excess of ₹ 7.41 lakh have not been intimated (November 2020).

Final excess ₹ 23.86 lakh occurred under this head of account during 2018-19 also.

(ii)	3456 Civil Supplies			
	001 Direction and Administration			
	02 Administration			
	O.	14,77.94		
	S.	15.00		
	R.	(-),1,81.82	13,11.12	13,07.84 (-)3.28

Withdrawal of ₹ 1,81.82 lakh from the provision by way of surrender, stated due to non-filling up of vacant posts (₹ 1,80.65 lakh under salaries) and non-receipt of claims (₹ 0.17 lakh, ₹ 0.50 lakh and ₹ 0.50 respectively under medical treatment, rent, rates and taxes and advertising and publicity).

Reasons for saving of ₹ 3.28 lakh have not been intimated (November 2020).

Saving of ₹ 3.64 lakh occurred under this head of account during 2017-18 also.

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

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(iii)	2408 Food, Storage and Warehousing			
	01 Food			
	800 Other Expenditure			
	01 Transport Commissionarate			
	O.	13,80.97		
	R.	(-),1,80.87	12,00.10	12,00.10 ...

Reduction of ₹ 1,80.87 lakh from the provision by way of surrender, stated due to non-filling up of vacant posts, demised of employees (₹ 1,73.90 lakh under salaries), non-engagement of muster roll employees and regularization of muster roll employees (₹ 6.72 lakh under wages) and non-receipt of appropriate claims under medical treatment (₹ 0.25 lakh).

(iv)	3456 Civil Supplies			
	001 Direction and Administration			
	01 Direction			
	O.	9,56.55		
	S.	10.50		
	R.	(-),1,09.80	8,57.25	8,57.25 ...

Withdrawal of ₹ 1,09.80 lakh from the provision by way of surrender, stated due to non-filling up of vacant posts and superannuation of employees (₹ 1,02.01 lakh under salaries), regularisation of muster roll employees (₹ 5.63 lakh under wages) and non-receipt of appropriate claims/bills (₹ 0.04 lakh, ₹ 0.01 lakh, ₹ 0.50 lakh and ₹ 1.61 lakh respectively under medical treatment, domestic travel expenses, advertising and publicity and rent, rates and taxes).

(v)	(03) Central Assistance (CA)			
	2408 Food, Storage and Warehousing			
	01 Food			
	001 Direction and Administration			
	08 Integrated Management of Public Distribution System (IM-PDS) (CSS)			
	S.	25.20		
	R.	(-),25.20	...	... ..

Withdrawal of entire supplementary provision of ₹ 25.20 lakh by way of surrender, stated due to non-receipt of sanction from the Government in time.

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

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(vi)	2408 Food, Storage and Warehousing			
	01 Food			
	001 Direction and Administration			
	01 Direction			
	O.	83.40		
	S.	9.00		
	R.	(-)21.94	70.46	70.45
				(-)0.01

Reduction of ₹ 21.94 lakh from the provision by way of surrender, stated due to non-filling up of vacant posts and superannuation of employees.

Reasons for saving of ₹ 0.01 lakh have not been intimated (November 2020).

(vii)	3456 Civil Supplies			
	800 Other Expenditure			
	02 District Forum			
	O.	58.24		
	R.	(-)20.19	38.05	38.04
				(-)0.01

Reduction of ₹ 20.19 lakh from the provision by way of surrender, stated due to non-filling up of vacant posts, non-engagement of muster roll employees and non-receipt of claims under medical treatment.

Reasons for saving of ₹ 0.01 lakh have not been intimated (November 2020).

(viii)	3456 Civil Supplies			
	800 Other Expenditure			
	01 State Commission			
	O.	86.32		
	R.	(-)19.06	67.26	66.17
				(-)1.09

Withdrawal of ₹ 19.06 lakh from the provision by way of surrender, stated due to late functioning of State Fund Commission.

Reasons for saving of ₹ 1.09 lakh have not been intimated (November 2020).

Grant No. 17 Food, Civil Supplies and Consumer Affairs - Contd.**17.2 Capital:**

17.2.1 Against the available saving of ₹ 68,22.33 lakh, ₹ 5,19.89 lakh only was surrendered during the year.

17.2.2 In view of the final saving of ₹ 68,22.33 lakh, supplementary provision of ₹ 47,23.30 lakh obtained during the year proved totally unnecessary as the actual expenditure of ₹ 1,74,94.57 lakh did not even come up to the original budget provision of ₹ 1,95,93.60 lakh.

17.2.4 Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(i)	4408 Capital Outlay on Food Storage and Warehousing			
	01 Food			
	101 Procurement and Supply			
	01 Procurement and Supply			
	O.	1,78,26.60		
	S.	44,21.00		
	R.	(-),2,26.81	2,20,20.79	1,58,78.36
				(-),61,42.43

Reduction of ₹ 2,26.81 lakh from the provision by way of surrender, stated due to cancellation of purchase of rice through OMSS(D) from Food Corporation of India.

Reasons for saving of ₹ 61,42.43 lakh, have not been intimated (6 November 2020).

Saving, due to adjustment of recoveries of supply of sale proceeds of ₹ 44,58.06 lakh and ₹ 47,34.45 lakh also occurred under this head of account during 2017-18 and 2018-19 respectively.

(ii)	(03) Central Assistance (CA)			
	4408 Capital Outlay on Food Storage and Warehousing			
	02 Storage and Warehousing			
	800 Other Expenditure			
	03 Construction of Food Storage Godown (CSS)			
	O.	14,42.00		
	R.	(-),2,93.08	11,48.92	11,48.92
				...

Withdrawal of ₹ 2,93.08 lakh from the provision by way of surrender, stated due to non-availability of appropriate bills in time.

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

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in lakh)	
(iii)	(03) Central Assistance (CA)			
	5475 Capital Outlay on Other General Economic Services			
	800 Other Expenditure			
	01 Strengthening of Legal Metrology (CSS)			
	O.	3,25.00	3,25.00	1,65.00
				(-)1,60.00

Reasons for saving of ₹ 1,60.00 lakh have not been intimated (November 2020).

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

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

18.1 Revenue:**Major Head:****2058 Stationery and
Printing**

Original	16,98,55			
Supplementary	85,09	17,83,64	15,20,58	(-)2,63,06
Amount surrendered during the year(31March 2020)				2,59,17

Notes and comments:**18.1.1 Revenue:**

18.1.1 Against the available saving of ₹ 2,63.06 lakh, ₹ 2,59.17 lakh only was surrendered during during the year.

18.1.2 In view of the final saving of ₹ 2,63.06 lakh, supplementary provision of ₹ 85.09 lakh obtained during the year proved totally unnecessary as the actual expenditure of ₹ 15,20.58 lakh did not come up to the original budget provision of ₹16,98.55 lakh

18.1.3 Saving occurred mainly under:

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

(i)	2058 Stationery and Printing			
	103 Government Presses			
	01 Government Presses			
	O.	11,39.58		
	S.	84.11		
	R.	(-)1,47.13	10,76.56	(-)0.02

Grant No. 18 Printing and Stationery – Concl.

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

Reduction of ₹ 1,47.13 lakh from the provision was the net effect of (a) decrease of ₹ 1,47.02 lakh by way of surrender, stated due to superannuation of staff (₹ 1,47.01 lakh under salaries) and reasons for ₹ 0.01 lakh under medical treatment, not stated, (b) further decrease of ₹ 0.13 lakh through re-appropriation, stated due to sufficient fund and reappropriated the fund to other head of account and (c) increase of ₹ 0.02 lakh through re-appropriation, stated due to re-provision of fund from other head of account due to insufficient fund.

Reasons for saving of ₹ 0.02 lakh have not been intimated (November 2020).

Saving of ₹ 0.13 lakh occurred under this head of account during 2017-18 also.

(ii)	2058 Stationery and Printing				
	001 Purchase and Supply of Stationary Stores				
	01 Forms and Stationery				
	O.	2,91.37			
	S.	0.98			
	R.	(-)61.78	2,30.57	2,26.70	(-)3.87

Withdrawal of ₹ 61.78 lakh from the provision was the net effect of (a) decrease of ₹ 61.92 lakh by way of surrender, stated due to superannuation of staff and (b) increase of ₹ 0.14 lakh through re-appropriation, stated due to re-provision of fund from other head of account (being insufficient fund).

Reasons for saving of ₹ 3.87 lakh have not been intimated (November 2020).

Saving of ₹ 52.96 lakh occurred under this head of account during 2017-18 also.

(iii)	2058 Stationery and Printing				
	101 Direction and Administration				
	01 Direction				
	O.	2,66.10			
	R.	(-)50.26	2,15.84	2,15.83	(-)0.01

Reduction of ₹ 50.26 lakh from the provision was the net result of (a) decrease of ₹ 50.23 lakh by way of surrender, stated due to superannuation of staff and (b) further decrease of ₹ 0.03 lakh through re-appropriation reasons thereof, not stated.

Reasons for saving of ₹ 0.01 lakh have not been intimated (November 2020).

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

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

19.1 Revenue:

Major Heads:

2070 Other Administrative Services

2216 Housing

2217 Urban Development

**2515 Other Rural Development
Programmes**

Original	41,48,18			
Supplementary	2,73,08	44,21,26	43,23,97	(-)97,29

Amount surrendered during the year (31 March 2020) 96,55

19.2 Capital:

Major Heads:

4216 Capital Outlay on Housing

6216 Loans for Housing

**7610 Loans to Government
Servants, etc.**

Original	...			
Supplementary	1,90,00	1,90,00	1,88,81	(-)1,19

Amount surrendered during the year (31 March 2020) 1,88

Notes and Comments:

19.1 Revenue:

19.1.1 Against the available saving of ₹ 97.29 lakh, ₹ 96.55 lakh only was surrendered during the year.

Grant No. 19 Local Administration - Contd.

19.1.2 In view of the final saving of ₹ 97.29 lakh, supplementary provision of ₹ 2,73.08 lakh obtained during the year proved excessive

19.1.3 Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(i)	2070 Other Administrative Services			
	800 Other Expenditure			
	04 Grants to Village Councils (MFC)			
	O.	20,80.72		
	R.	(-)7.22	20,73.50	20,73.49
				(-)0.01

Reduction of ₹ 7.22 lakh from the provision by way of surrender, stated due to dissolving of some village councils.

Reasons for saving of ₹ 0.01 lakh have not been intimated (November 2020).

(ii)	2070 Other Administrative Services			
	800 Other Expenditure			
	02 Administration			
	O.	7,70.61		
	S.	2,17.20		
	R.	(-)36.03	9,51.78	9,51.12
				(-)0.66

Withdrawal of ₹ 36.03 lakh from the provision by way of surrender, stated due to non-filling up of vacant posts (₹ 35.44 lakh under salaries), regularization of muster roll employees (₹ 0.20 lakh under wages), deduction of claims by Mizoram State Health Care Society (₹ 0.34 lakh) and reasons for remaining amount of ₹ 0.03 lakh, ₹ 0.01 lakh and ₹ 0.01 lakh respectively, under domestic travel expenses, other charges and motor vehicles, not stated.

Reasons for saving of ₹ 0.66 lakh have not been intimated (November 2020).

(iii)	2070 Other Administrative Services			
	800 Other Expenditure			
	01 Direction			
	O.	2,71.49		
	R.	(-)21.90	2,49.59	2,49.56
				(-)0.03

Grant No. 19 Local Administration - Concl'd.

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

Reduction of ₹ 21.90 lakh from the provision by way of surrender, stated due to non-filling up of vacant posts and regularization of muster roll employees.

Reasons for saving of ₹ 0.03 lakh have not been intimated (November 2020).

(iv)	2217 Urban Development				
	05 <i>Other Urban Development Schemes</i>				
	001 Direction and Administration				
	01 Direction				
	O.	3,58.96			
	R.	(-)19.09	3,39.87	3,39.84	(-)0.03

Withdrawal of ₹ 19.09 lakh from the provision by way of surrender, stated due to non-filling up of vacant posts and regularization of muster roll employees.

Reasons for saving of ₹ 0.03 lakh have not been intimated (November 2020).

(v)	2216 Housing				
	02 <i>Urban Housing Boards</i>				
	103 Assistance to Housing Boards				
	01 Urban Housing and Development				
	O.	1,11.93			
	R.	(-)12.31	99.62	99.61	(-)0.01

Reduction of ₹ 12.31 lakh from the provision by way of surrender, stated due to non-filling up of vacant posts (₹ 12.30 lakh under salaries) and for remaining amount of ₹ 0.01 lakh under medical treatment, not stated.

Reasons for saving of ₹ 0.01 lakh have not been intimated (November 2020).

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

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

20.1 Revenue:**Major Head:****2202 General Education**

Original	13,23,42,02			
Supplementary	60,58,23	13,84,00,25	12,87,31,97	(-)96,68,28
Amount surrendered during the year (31 March 2020)				39,02,67

20.2 Capital:**Major Heads:****4202 Capital Outlay on Education, Sports,
Sports, Art and Culture****7610 Loans to Government
Servants, etc.**

Original	5,00,00			
Supplementary	16,41,50	21,41,50	21,41,50	...
Amount surrendered during the year (31 March 2020)				...

Notes and Comments:**20.1 Revenue:**

20.1.1 Out of the available saving of ₹ 96,68.28 lakh, ₹ 39,02.67 lakh only was surrendered during the year.

20.1.2 In view of the final saving of ₹ 96,68.28 lakh, supplementary provision of ₹ 60,58.23 lakh obtained during the year proved totally unnecessary as the actual expenditure of ₹ 12,87,31.97 lakh did not even come up to the original budget provision of ₹ 13,23,42.02 lakh.

20.1.3 Saving of ₹ 63,71.40 lakh and ₹ 1,26,38.60 lakh (6.03 per cent and 10.36 per cent of the total budget provision) also occurred under this grant during 2017-18 and 2018-19 respectively.

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

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(i)	(03) Central Assistance (CA)			
	2202 General Education			
	01 Elementary Education			
	113 Samagra Shiksha			
	01 Elementary Education under Samagra (CSS)			
	O.	1,66,90.68		
	R.	(-),3,38.41	1,63,52.27	1,44,22.27
				(-)19,30.00

Reduction of ₹ 3,38.41 lakh from the provision by way of surrender, stated due to non-receipt of sanction from the Government of India.

Saving of ₹ 19,30.00 lakh, intimated due to non-receipt of actual expenditure at the time of preparation of final surrender and re-appropriation statement.

(ii)	2202 General Education			
	01 Elementary Education			
	113 Samagra Shiksha			
	01 Elementary Education under Samagra/ Grants for Elementary Education under Samagra			
	S.	25,85.64	25,85.64	4,31.81
				(-)21,53.83

Saving of ₹ 21,53.83 lakh, intimated due to non-receipt of actual expenditure at the time of preparation of final surrender and re-appropriation statement.

(iii)	2202 General Education			
	02 Secondary Education			
	110 Assistance to Non-Government Secondary Schools			
	01 Assistance to Non-Government High Schools			
	O.	78,82.33		
	R.	1,06.27	79,88.60	57,34.26
				(-)22,54.34

Reasons for augmentation of ₹ 1,06.27 lakh in the provision through re-appropriation, not stated.

Saving of ₹ 22,54.34 lakh, intimated due to non-receipt of actual expenditure at the time of preparation of final surrender and re-appropriation statement.

Grant No. 20 School Education - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)	
(₹ in lakh)					
(iv)	2202 General Education				
	01 <i>Elementary Education</i>				
	101 Government Primary Schools				
	02 Government Middle Schools				
	O.	3,20,00.52			
	S.	85.20			
	R.	(-8,17.15	3,12,68.57	3,04,41.88	(-8,26.69

Reduction of ₹ 8,17.15 lakh from the provision was the net effect of (a) decrease of ₹ 4,63.92 lakh by way of surrender, stated due to non-filling up of vacant posts (₹ 4,30.12 lakh under salaries) and due to late recruitment of muster roll teachers (₹ 33.80 lakh under wages) and (b) further decrease of ₹ 3,53.23 lakh through re-appropriation, reasons thereof for ₹ 3,43.91 lakh (under salaries), stated due to non-filling up of vacant posts and remaining amount of ₹ 7.11 lakh, ₹ 1.07 lakh and ₹ 1.14 lakh respectively under medical treatment, domestic travel expenses and office expenses, not stated.

Saving ₹ 8,26.69 lakh, intimated due to non-receipt of actual expenditure at the time of preparation of final surrender and re-appropriation statement.

Saving of ₹ 5,34.34 lakh occurred under this head of account during 2018-19 also.

(v)	(03) Central Assistance (CA)				
	2202 General Education				
	02 <i>Secondary Education</i>				
	113 Samagra Shiksha				
	03 Grants for Teacher's Education under Samagra (CSS)				
	O.	25,61.04			
	R.	(-11,70.36	13,90.68	13,57.62	(-33.06

Reasons for withdrawal of ₹ 11,70.36 lakh from the provision by way of surrender, not stated.

Reasons for saving of ₹ 33.06 lakh have not been intimated (November 2020).

Grant No. 20 School Education - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(vi)	2202 General Education			
	01 <i>Elementary Education</i>			
	101 Government Primary Schools			
	01 Government Primary Schools			
	O.	2,27,26.53		
	S.	10,36.61		
	R.	(-)13,20.71	2,24,42.43	2,30,15.41
				(+)5,72.98

Reduction of ₹ 13,20.71 lakh from the provision was the net result of (a) decrease of ₹ 9,08.15 lakh by way of surrender, stated due to non-filling up of vacant posts (₹ 3,98.40 lakh under salaries) and late recruitment of muster roll teachers (₹ 5,09.75 lakh under wages), (b) further decrease of ₹ 4,13.41 lakh through re-appropriation, reasons thereof for ₹ 3,64.38 lakh, stated due to non-filling up of vacant posts and ₹ 1.75 lakh for late recruitment of muster roll teachers and remaining amount of ₹ 45.57 lakh and ₹ 1.71 lakh respectively under medical treatment and domestic travel expenses, not stated and (c) increase of ₹ 0.85 lakh through re-appropriation, reasons thereof, not stated.

Final excess of ₹ 5,72.98 lakh, intimated due to non-receipt of actual expenditure at the time of preparation of final surrender and re-appropriation statement.

(vii)	2202 General Education			
	05 <i>Language Development</i>			
	102 Promotion of Modern Indian Languages and Literature			
	02 Appointment of Modern Language Teachers			
	O.	82,07.32		
	R.	(-)5,27.04	76,80.28	75,97.60
				(-)82.68

Withdrawal of ₹ 5,27.04 lakh from the provision was the net effect of (a) decrease of ₹ 3,25.26 lakh through re-appropriation, reasons thereof for ₹ 3,11.78 lakh under salaries, stated due to non-filling up of vacant posts and for remaining amount of ₹ 12.98 lakh and ₹ 0.50 lakh respectively under medical treatment and office expenses, not stated, (b) further decrease of ₹ 2,02.15 lakh by way of surrender, stated due to non-filling up of vacant posts and (c) increase of ₹ 0.37 lakh through re-appropriation, reasons thereof, not stated.

Saving of ₹ 82.68 lakh, intimated due to non-receipt of actual expenditure at the time of preparation of final surrender and re-appropriation statement.

Saving of ₹ 0.24 lakh occurred under this head of account during 2017-18 also.

Grant No. 20 School Education - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)	
(₹ in lakh)					
(viii)	2202 General Education				
	02 <i>Secondary Education</i>				
	109 Government Secondary Schools				
	01 Government High Schools				
	O.	1,65,97.65			
	S.	15.00			
	R.	(-3,76.79	1,62,35.86	1,60,50.13	(-)1,85.73

Reduction of ₹ 3,76.79 lakh from the provision was the net result of (a) decrease of ₹ 2,75.34 lakh through re-appropriation, reasons thereof for ₹ 2,52.95 lakh (salaries), stated due to non-filling up of vacant posts and for remaining amount of ₹ 4.07 lakh, ₹ 3.65 lakh, ₹ 9.90 lakh and ₹ 4.77 lakh respectively under wages, domestic travel expenses, office expenses and minor works, not stated, (b) further decrease of ₹ 2,12.88 lakh by way of surrender, stated due to non-filling up of vacant posts and (c) increase of ₹ 1,11.43 lakh through re-appropriation, reasons thereof, not stated.

Saving of ₹ 1,85.73 lakh, intimated due to non-receipt of actual expenditure at the time of preparation of final surrender and re-appropriation statement.

(ix)	(03) Central Assistance (CA)				
	2202 General Education				
	02 <i>Secondary Education</i>				
	113 Samagra Shiksha				
	01 Grants for Secondary Education under Samagra (CSS)				
	O.	49,29.64			
	R.	(-)2,86.98	46,42.66	44,30.87	(-)2,11.79

Withdrawal of ₹ 2,86.98 lakh from the provision by way of surrender, stated due to non-receipt of sanction from the Government of India.

Saving of ₹ 2,11.79 lakh, intimated due to non-receipt of actual expenditure at the time of preparation of final surrender and re-appropriation statement.

(x)	2202 General Education				
	01 <i>Elementary Education</i>				
	113 Samagra Shiksha				
	02 SMS for Elementary Education under Samagra				
	O.	3,11.27			
	S.	9,12.05	12,23.32	8,81.72	(-)3,41.60

Grant No. 20 School Education - Contd.

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

Saving of ₹ 3,41.60 lakh, intimated due to non-receipt of actual expenditure at the time of preparation of final surrender and re-appropriation statement.

(xi)	2202 General Education				
	80 <i>General</i>				
	108 Examinations				
	01 Mizoram Board of School Education				
	O.	8,95.94			
	R.	(-)1,77.79	7,18.15	7,18.15	...

Reduction of ₹ 1,77.79 lakh from the provision by way of surrender, stated due to non-receipt of expenditure sanction.

(xii)	2202 General Education				
	02 <i>Secondary Education</i>				
	004 Research and Training				
	01 SCERT				
	O.	7,87.02			
	S.	68.22			
	R.	(-)97.57	7,57.67	7,57.35	(-)0.32

Reduction of ₹ 97.57 lakh from the provision was the net result of (a) decrease of ₹ 97.67 lakh by way of surrender, reasons thereof for ₹ 1.00 lakh under publications, stated due to non-completion of printing and reasons for remaining amount, not stated and (b) increase of ₹ 0.10 lakh through re-appropriation, reasons thereof also not stated.

Reasons for saving of ₹ 0.32 lakh have not been intimated (November 2020).

(xiii)	2202 General Education				
	02 <i>Secondary Education</i>				
	113 Samagra Shiksha				
	02 SMS for Teacher Education under Samagra				
	O.	6,55.77			
	S.	4,86.05	11,41.82	11,11.24	(-)30.58

Reasons for saving of ₹ 30.58 lakh have not been intimated (November 2020).

Grant No. 20 School Education - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in lakh)	
(xiv)	2202 General Education			
	05 <i>Language Development</i>			
	102 Promotion of Modern Indian Language and Literature			
	04 Mizoram Instt. of Comprehensive Education			
	O.	4,39.60		
	R.	(-)19.35	4,20.25	4,19.38
				(-)0.87

Reduction of ₹ 19.35 lakh from the provision was the net result of (a) decrease of ₹ 19.98 lakh through re-appropriation and (b) increase of ₹ 0.63 lakh through re-appropriation, reasons for both decrease as well as increase, not stated.

Saving of ₹ 0.87 lakh, intimated due to non-receipt of actual expenditure at the time of preparation of final surrender and re-appropriation statement.

(xv)	2202 General Education			
	01 <i>Elementary Education</i>			
	112 National Programme of Mid-Day Meals in Schools			
	01 Government Elementary (MDM)			
	O.	7.02		
	S.	4,44.69		
	R.	(-)3.48	4,48.23	4,31.80
				(-)16.43

Reasons for reduction of ₹ 3.48 lakh from the provision through re-appropriation, not stated.

Reasons for saving of ₹ 16.43 lakh have not been intimated (November 2020).

(xvi)	2202 General Education			
	04 <i>Adult Education</i>			
	001 Direction and Administration			
	01 Direction			
	O.	94.52		
	R.	(-)17.51	77.01	77.53
				(+)0.52

Reasons for withdrawal of ₹ 17.51 lakh from the provision through re-appropriation, not stated.

Final excess of ₹ 0.52 lakh, intimated due to non-receipt of actual expenditure at the time of preparation of final surrender and re-appropriation statement.

Grant No. 20 School Education - Contd.

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

(xvii)	2202 General Education			
	02 Secondary Education			
	004 Research and Training			
	02 Science Promotion			
	O.	1,50.97		
	R.	(-)15.07	1,35.90	1,34.53
				(-)1.37

Reduction of ₹ 15.07 lakh from the provision by way of surrender, reasons thereof for ₹ 0.50 lakh under publications, stated due to non-completion of printing and for remaining amount, not stated.

Reasons for saving of ₹ 1.37 lakh have not been intimated (November 2020).

(xviii)	2202 General Education			
	02 Secondary Education			
	105 Teachers Training			
	01 District Institute of Education and Training (DIET)			
	O.	1,90.20		
	R.	(-)15.54	1,74.66	1,74.28
				(-)0.38

Reasons for reduction of ₹ 15.54 lakh from the provision by way of surrender, not stated.

Reasons for saving of ₹ 0.38 lakh have not been intimated (November 2020).

Saving of ₹ 0.20 lakh occurred under this head of account during 2018-19 also.

(xix)	2202 General Education			
	02 Secondary Education			
	109 Government Secondary Schools			
	02 Government Special Model Schools			
	O.	78.97		
	R.	(-)15.77	63.20	63.06
				(-)0.14

Withdrawal of ₹ 15.77 lakh from the provision was the net result of (a) decrease of ₹ 16.32 lakh through re-appropriation and (b) increase of ₹ 0.55 lakh through re-appropriation, reasons for both decrease and increase, not stated.

Saving of ₹ 0.14 lakh, intimated due to non-receipt of actual expenditure at the time of preparation of final surrender and re-appropriation statement.

Grant No. 20 School Education - Contd.

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

Saving of ₹ 11.43 lakh occurred under this head of account during 2017-18 also.

(xx)	2202 General Education			
	80 <i>General</i>			
	004 Research			
	01 Statistical and Educational Survey			
	O.	75.51		
	R.	(-)8.49	67.02	60.99
				(-)6.03

Reasons for withdrawal of ₹ 8.49 lakh from the provision through re-appropriation, not stated.

Saving of ₹ 6.03 lakh, intimated due to non-receipt of actual expenditure at the time of preparation of final surrender and re-appropriation statement.

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

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

(i)	2202 General Education			
	02 <i>Secondary Education</i>			
	110 Assistance to Non-Government Secondary Schools			
	02 Assistance to Non-Government Higher Secondary Schools			
	O.	27,67.71		
	R.	4,33.92	32,01.63	58,15.96
				(+)26,14.33

Reasons for augmentation of ₹ 4,33.92 lakh in the provision through re-appropriation, not stated.

Excess of ₹ 26,14.33 lakh, intimated due to non-receipt of actual expenditure at the time of preparation of final surrender and re-appropriation statement.

Grant No. 20 School Education - Contd.

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

(ii)	2202 General Education			
	01 Elementary Education			
	102 Assistance to Non-Government Primary Schools			
	02 Assistance to Non-Government Middle Schools			
	O.	36,74.17		
	R.	2,64.74	39,38.91	37,15.68
				(-)2,23.23

Specific reasons for augmentation of ₹ 2,64.74 lakh in the provision through re-appropriation, not stated.

Final saving of ₹ 2,23.23 lakh, intimated due to non-receipt of actual expenditure at the time of preparation of final surrender and re-appropriation statement.

(iii)	2202 General Education			
	01 Elementary Education			
	104 Inspection			
	01 Inspection			
	O.	7,35.77		
	R.	2,09.76	9,45.53	7,76.95
				(-)1,68.58

Augmentation of ₹ 2,09.76 lakh in the provision was the net effect of (a) increase of ₹ 2,22.22 lakh through re-appropriation, reasons thereof for ₹ 2,19.10 lakh (salaries), stated due to filling up of vacant posts and for ₹ 3.12 lakh (domestic travel expenses), not specified and (b) decrease of ₹ 12.46 lakh through re-appropriation, reasons thereof, not stated.

Final saving of ₹ 1,68.58 lakh, intimated due to non-receipt of actual expenditure at the time of preparation of final surrender and re-appropriation statement.

(iv)	2202 General Education			
	80 General			
	001 Direction and Administration			
	01 Direction			
	O.	6,19.16		
	R.	46.18	6,65.34	6,58.17
				(-)7.17

Augmentation of ₹ 46.18 lakh in the provision was the net result of (a) increase of ₹ 66.40 lakh through re-appropriation, specific reasons thereof, not stated and (b) decrease of ₹ 20.22 lakh through re-appropriation, reasons thereof, not stated.

Grant No. 20 School Education - Contd.

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

Final saving of ₹ 7.17 lakh, intimated due to non-receipt of actual expenditure at the time of preparation of final surrender and re-appropriation statement.

(v)	2202 General Education			
	02 Secondary Education			
	109 Government Secondary Schools			
	03 Government Higher Secondary Schools			
	O.	56,43.49		
	R.	1,80.97	58,24.46	56,81.09
				(-)1,43.37

Augmentation of ₹ 1,80.97 lakh in the provision was the net effect of (a) increase of ₹ 2,21.95 lakh through re-appropriation and (b) decrease of ₹ 40.98 lakh through re-appropriation, reasons for both increase and decrease, not stated.

Final saving of ₹ 1,43.37 lakh, intimated due to non-receipt of actual expenditure at the time of preparation of final surrender and re-appropriation statement.

(vi)	2202 General Education			
	02 Secondary Education			
	101 Inspection			
	01 Inspection			
	O.	4,56.64		
	R.	42.11	4,98.75	4,85.82
				(-)12.93

Augmentation of ₹ 42.11 lakh in the provision was the net result of (a) increase of ₹ 44.17 lakh through re-appropriation, reasons thereof, stated due to filling up of vacant posts (₹ 40.51 lakh under salaries) and for remaining amount of ₹ 2.82 lakh and ₹ 0.84 lakh, not stated and (b) decrease of ₹ 2.06 lakh through re-appropriation, reasons thereof, not stated.

Reasons for final saving of ₹ 12.93 lakh have not been intimated (November 2020).

(vii)	2202 General Education			
	02 Secondary Education			
	113 Samagra Shiksha			
	01 Secondary Education under Samagra			
	S.	1,34.40	1,34.40	1,62.71
				(+28.31

Excess of ₹ 28.31 lakh, intimated due to non-receipt of actual expenditure at the time of preparation of final surrender and re-appropriation statement.

Grant No. 20 School Education - Concl'd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(viii)	2202 General Education			
	04 <i>Adult Education</i>			
	001 Direction and Administration			
	03 District Administration			
	O.	2,00.49		
	R.	20.66	2,21.15	2,22.76 (+)1.61

Augmentation of ₹ 20.66 lakh in the provision was the net result of (a) increase of ₹ 21.77 lakh through re-appropriation and (b) decrease of ₹ 1.11 lakh through re-appropriation, reasons for both increase and decrease, not stated.

Excess of ₹ 1.61 lakh, intimated due to non-receipt of actual expenditure at the time of preparation of final surrender and re-appropriation statement.

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

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

21.1 Revenue:**Major Heads:****2202 General Education****2203 Technical Education**

Original	2,57,67,97			
Supplementary	1,03,04,66	3,60,72,63	2,85,85,92	(-)74,86,71
Amount surrendered during the year (31 March 2020)				66,07,67

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

Original	...			
Supplementary	1,38,00	1,38,00	1,38,00	...
Amount surrendered during the year (31 March 2020)				...

Notes and Comments:**21.1 Revenue:**

21.1.1 Out of the available saving of ₹ 74,86.71 lakh, ₹ 66,07.67 lakh only was surrendered during the year.

21.1.2 In view of the final saving of ₹ 74,86.71 lakh, supplementary provision of ₹ 1,03,04.66 lakh obtained during the year proved excessive.

21.1.3 Saving of ₹ 10,08.63 lakh and ₹ 45,21.22 lakh (48.96 per cent and 14.53 per cent of the total budget provision) also occurred under this grant during 2017-18 and 2018-19 respectively.

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

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(i)	(03) Central Assistance (CA)			
	2202 General Education			
	03 University and Higher Education			
	103 Government Colleges and Institutes			
	05 Rashtriya Utcharat Shiksha Abhiyan (RUSA) (CSS)			
	O.	45,00.00		
	S.	2,60.82		
	R.	(-43,20.00	4,40.82	4,40.82
				...

Reduction of ₹ 43,20.00 lakh from the provision by way of surrender, stated due to non-receipt of central share of fund.

(ii)	2202 General Education			
	03 University and Higher Education			
	103 Government Colleges and Institutes			
	01 Government College			
	O.	1,69,08.24		
	S.	42,77.30		
	R.	(-20,41.20	1,91,44.34	1,82,49.01
				(-8,95.33

Withdrawal of ₹ 20,41.20 lakh from the provision by way of surrender, stated due to non-filling up of vacant posts, regularization of muster roll employees, non-payment of NAAC accreditation fee to MPL due to double allocation, non-payment of contractor's profit and non-hiring of two chartered buses for two months, etc.

Reasons for saving of ₹ 8,95.33 lakh have not been intimated (November 2020).

Saving of ₹ 1,58.92 lakh and ₹ 1,65.92 lakh also occurred under this head of account during 2017-18 and 2018-19 respectively.

(iii)	2203 Technical Education			
	105 Polytechnic			
	02 Women Polytechnic, Aizawl			
	O.	7,88.95		
	R.	(-1,30.40	6,58.55	6,63.89
				(+)5.34

Withdrawal of ₹ 1,30.40 lakh from the provision by way of surrender, stated due to non-filling up of vacant posts.

Grant No. 21 Higher and Technical Education - Contd.

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

Reasons for final excess of ₹ 5.34 lakh have not been intimated (November 2020).

(iv)	2203 Technical Education				
	105 Polytechnic				
	01 Mizoram Polytechnic, Lunglei				
	O.	6,32.68			
	S.	17.03			
	R.	(-)42.20	6,07.51	6,13.73	(+)6.22

Reduction of ₹ 42.20 lakh from the provision was the net result of (a) decrease of ₹ 32.30 lakh by way of surrender, stated due to non-filling up of vacant posts and late receipt of claims under domestic travel expenses and (b) further decrease of ₹ 9.90 lakh through re-appropriation, stated due to non-filling up of vacant posts.

Reasons for final excess of ₹ 6.22 lakh have not been intimated (November 2020).

Final excess of ₹ 1,03.57 lakh occurred under this head of account during 2018-19 also.

(v)	2202 General Education				
	03 <i>University and Higher Education</i>				
	103 Polytechnics				
	02 SMS for College of Teacher Education				
	S.	39.37			
	R.	(-)0.97	38.40	15.32	(-)23.08

Withdrawal of ₹ 0.97 lakh from the provision by way of surrender, stated due to petty unspent balance.

Reasons for saving of ₹ 23.08 lakh have not been intimated (November 2020).

(vi)	2202 General Education				
	05 <i>Language Development</i>				
	102 Promotion of Modern Indian Languages and Literature				
	01 Mizoram Hindi Training Institute				
	O.	2,26.80			
	S.	3.49			
	R.	(-)25.51	2,04.78	2.11.47	(+)6.69

Grant No. 21 Higher and Technical Education - Contd.

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

Reduction of ₹ 25.51 lakh from the provision by way of surrender, stated due to non-filling up of vacant posts, regularization of muster roll employees and non-receipt of claims under domestic travel expenses.

Reasons for final excess of ₹ 6.69 lakh have not been intimated (November 2020).

Final excess of ₹ 7.54 lakh also occurred under this head of account during 2017-18.

(vii)	(03) Central Assistance (CA)				
	2202 General Education				
	03 <i>University and Higher Education</i>				
	107 Scholarships				
	02 PMS/PMMS for Students of Minorities Communities (CSS)				
	S.	15.37			
	R.	(-)15.37	...	...	...

Reasons for withdrawal entire supplementary provision of ₹ 15.37 lakh by way of surrender, not stated.

(viii)	2202 General Education				
	03 <i>University and Higher Education</i>				
	107 Scholarships				
	01 Mizoram Scholarship				
	O.	3,03.47			
	S.	33.36			
	R.	(-)14.51	3,22.32	3,22.30	(-)0.02

Reduction of ₹ 14.51 lakh from the provision by way of surrender, stated due to transfer and superannuation of staff (₹ 13.63 lakh under salaries), less claims under medical treatment (₹ 0.73 lakh), normal saving under domestic travel expenses (₹ 0.14 lakh), reasons for saving of ₹ 0.01 lakh under rents, rates and taxes, not stated.

Reasons for saving of ₹ 0.02 lakh have not been intimated (November 2020).

Saving of ₹ 12.45 lakh occurred under this head of account during 2017-18 also.

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

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(ix)	(03) Central Assistance (CA)			
	2202 General Education			
	80 <i>General</i>			
	107 Scholarships			
	04 Pre-Matric Scholarship for Minorities (CSS)			
	S.	35.20		
	R.	(-)12.71	22.49	...

Withdrawal of ₹ 12.71 lakh from the provision by way of surrender, stated due to resignation of one employee (₹ 2.48 lakh under salaries) and non-utilisation of previous year's fund (₹ 10.23 lakh under wages).

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

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(i)	2202 General Education			
	03 <i>University and Higher Education</i>			
	001 Direction and Administration			
	01 Direction			
	O.	4,56.75		
	R.	(-)1.28	4,55.47	(+)19.77

Reduction of ₹ 1.28 lakh from the provision by way of surrender, stated due to non-publishing of display advertisement.

Reasons for excess of ₹ 19.77 lakh have not been intimated (November 2020).

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

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

22.1 Revenue:**Major Head:****2204 Sports and Youth Services****2235 Social Security and Welfare**

Original	22,16,06			
Supplementary	10,20,87	32,36,93	33,01,86	(+64,93
Amount surrendered during the year (31 March 2020)				57,54

22.2 Capital:**Major Head:****4202 Capital Outlay on Education,
Sports, Arts and Culture**

Original	5,47,70			
Supplementary	7,75,48	13,23,18	8,60,68	(-)4,62,50
Amount surrendered during the year (31 March 2020)				4,62,50

Notes and Comments:**22.1 Revenue:**

22.1.1 Expenditure exceeded the grant by ₹ 64.93 lakh (actual excess was ₹ 64,93,389.00). The excess requires regularisation.

22.1.2 In view of the final excess of ₹ 64.93 lakh, supplementary provision of ₹ 10,20.87 lakh obtained during the year proved insufficient and surrender of ₹ 57.54 lakh also proved injudicious.

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

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(i)	2204 Sports and Youth Services			
	800 Other Expenditure			
	01 Sports Council			
	O.	9,60.69		
	S.	45.00		
	R.	(-)16.54	9,89.15	10,90.75
				(+)1,01.60

Reduction of ₹ 16.54 lakh from the provision by way of surrender, reasons for ₹ 11.09 lakh not specified and for ₹ 5.45 lakh, due to normal saving.

Specific reasons for excess of ₹ 1,01.60 lakh have not been intimated (November 2020).

(ii)	(03) Central Assistance (CA)			
	2235 Social Security and Welfare			
	02 Social Welfare			
	800 Other Expenditure			
	08 Tribal Research Institutue (TRI) (CSS)			
	O.	50.00	50.00	70.00
				(+)20.00

Specific reasons for excess of ₹ 20.00 lakh have not been intimated (November 2020).

22.1.4 Excess mentioned at note 22.1.3 above was partly offset by saving under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(i)	2204 Sports and Youth Services			
	102 Youth Welfare Programmes for Students			
	10 2 nd Mizo Battalion, NCC			
	S.	28.30		
	R.	(-)28.30	...	...

Withdrawal of entire supplementary provision of ₹ 28.30 lakh by way of surrender, stated due to non-operation of Second Mizo BN NCC, Lunglei.

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

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(ii)	2204 Sports and Youth Services			
	104 Sports and Games			
	10 Incentive Cash Award			
	O.	1,00.00		
	R.	(-)14.34	85.66	85.65 (-)0.01

Specific reasons for reduction of ₹ 14.34 lakh from the provision through re-appropriation, not stated.

Reasons for final saving of ₹ 0.01 lakh have not been intimated (November 2020).

22.2 Capital:

22.2.1 Available saving of ₹ 4,62.50 lakh was surrendered during the year.

22.2.2 In view of the final saving of ₹ 4,62.50 lakh, supplementary provision of ₹ 7,75.48 lakh obtained during the year proved excessive.

22.2.3 Saving occurred under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(i)	4202 Capital Outlay on Education, Sports, Arts and Culture			
	03 Sports and Youth Services			
	800 Other Expenditure			
	90 Socio-Economic Development Policy (SEDP)			
	O.	4,62.50		
	S.	7,75.48		
	R.	(-)4,62.50	7,75.48	7,75.48 ...

Reduction of ₹ 4,62.50 lakh from the provision by way of surrender, stated due to technical difficulties and funds could not be utilized.

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

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

23.1 Revenue:

Major Heads:

2205 Art and Culture

2235 Social Security and Welfare

Original	12,57,55			
Supplementary	2,47,15	15,04,70	13,88,31	(-)1,16,39
Amount surrendered during the year (31 March 2020)				1,04,43

23.2 Capital:

Major Head:

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

Original	...			
Supplementary	2,36,45	2,36,45	2,36,45	...
Amount surrendered during the year (31 March 2020)				...

Notes and Comments:

23.1 Revenue:

23.1.1 Out of the available saving of ₹ 1,16.39 lakh, ₹ 1,04.43 lakh only was surrendered during the year.

23.1.2 In of the final saving of ₹ 1,16.39 lakh, supplementary provision of ₹ 2,47.15 lakh obtained during the year proved excessive.

Grant No. 23 Art and Culture - Contd.**23.1.3 Saving occurred mainly under:**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(i)	2205 Art and Culture			
	001 Direction and Administration			
	01 Direction			
	O.	4,20.49		
	S	1,87.15		
	R.	(-)40.65	5,66.99	5,71.05
				(+)4.06

Reduction of ₹ 40.65 lakh from the provision was the net result of (a) decrease of ₹ 39.93 lakh by way of surrender, reasons thereof, not stated, (b) further decrease of ₹ 4.78 lakh through re-appropriation, stated due to re-provision of fund to other head of account and (c) increase of ₹ 4.06 lakh through re-appropriation, stated due to clearance of outstanding claims/bills under medical treatment, office expenses and other charges.

Reasons for final excess of ₹ 4.06 lakh have not been intimated (November 2020).

(ii)	2205 Art and Culture			
	105 Public Libraries			
	02 District Library			
	O.	1,51.29		
	R.	(-)25.72	1,25.57	1,21.12
				(-)4.45

Withdrawal of ₹ 25.72 lakh from the provision was the net effect of (a) decrease of ₹ 25.69 lakh by way of surrender, reasons thereof, not stated, (b) further decrease of ₹ 0.18 lakh through re-appropriation, stated due to normal savings and (c) increase of ₹ 0.15 lakh through re-appropriation, stated due to clearance of outstanding bills under medical treatment and rents, rates and taxes.

Reasons for saving of ₹ 4.45 lakh have not been intimated (November 2020).

(iii)	2205 Art and Culture			
	105 Public Libraries			
	01 State Library			
	O.	1,02.20		
	R.	(-)15.56	86.64	86.53
				(-)0.11

Grant No. 23 Art and Culture - Contd.

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

Withdrawal of ₹ 15.56 lakh from the provision was the net result of (a) decrease of ₹ 17.12 lakh by way of surrender, reasons thereof, not stated, (b) further decrease of ₹ 0.20 lakh through re-appropriation, stated due to normal savings and (c) increase of ₹ 1.76 lakh through re-appropriation, stated due to revision in the wages rate and clearance of outstanding bills under other charges.

Reasons for saving of ₹ 0.11 lakh have not been intimated (November 2020).

(iv)	2205 Art and Culture				
	102 Promotion of Arts and Culture				
	03 Tribal Research Institute				
	O.	1,02.25			
	S.	2.00			
	R.	2.13	1,06.38	92.49	(-)13.89

Augmentation of ₹ 2.13 lakh in the provision was the net effect of (a) increase of ₹ 3.35 lakh through re-appropriation, reasons thereof, (i) ₹ 2.60 lakh under salaries, not specified and (ii) for remaining ₹ 0.75 lakh for clearance of outstanding bills under office expenses and (b) decrease of ₹ 1.22 lakh through re-appropriation, stated as normal saving.

Reasons for saving of ₹ 13.89 lakh have not been intimated (November 2020).

(v)	2205 Art and Culture				
	800 Other Expenditure				
	01 District Gazetteer				
	O.	23.75			
	R.	(-)2.54	21.21	17.29	(-)3.92

Reduction of ₹ 2.54 lakh from the provision was the net result of (a) decrease of ₹ 2.39 lakh by way of surrender, reasons thereof not stated, (b) further decrease of ₹ 0.45 lakh through re-appropriation, stated due to normal savings and (c) increase of ₹ 0.30 lakh through re-appropriation, stated due to clearance of outstanding claims under office expenses.

Reasons for saving of ₹ 3.92 lakh have not been intimated (November 2020).

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

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in lakh)	
(vi)	2205 Art and Culture			
	104 Archives			
	01 Archives			
	O.	90.20		
	R.	(-)5.95	84.25	84.21
				(-)0.04

Withdrawal of ₹ 5.95 lakh from the provision was the net result of (a) decrease of ₹ 4.80 lakh by way of surrender, reasons thereof, not stated, (b) further decrease of ₹ 1.79 lakh through re-appropriation, specific reasons thereof, not stated and (c) increase of ₹ 0.64 lakh through re-appropriation, stated due to revision of wages rate and clearance of outstanding claims under other charges.

Reasons for saving of ₹ 0.04 lakh have not been intimated (November 2020).

(vii)	2205 Art and Culture			
	101 Fine Arts Education			
	01 Institute of Music and Fine Arts			
	O.	1,20.20		
	R.	(-)7.85	1,12.35	1,14.44
				(+)2.09

Reduction of ₹ 7.85 lakh from the provision was the net effect of (a) decrease of ₹ 7.60 lakh by way of surrender, reasons thereof, not stated, (b) further decrease of ₹ 1.27 lakh through re-appropriation, stated due to normal savings and (c) increase of ₹ 1.02 lakh through re-appropriation, stated due to revision in the rate of wages.

Reasons for final excess of ₹ 2.09 lakh have not been intimated (November 2020).

(viii)	2205 Art and Culture			
	103 Archaeology			
	01 Archaeology			
	O.	38.57		
	R.	(-)5.94	32.63	33.23
				(+)0.60

Reduction of ₹ 5.94 lakh from the provision was the net result of (a) decrease of ₹ 5.90 lakh by way of surrender, reasons thereof, not stated, (b) further decrease of ₹ 0.14 lakh through re-appropriation, stated due to normal savings and (c) increase of ₹ 0.10 lakh through re-appropriation, stated due to clearance of outstanding bills under office expenses.

Reasons for final excess of ₹ 0.60 lakh have not been intimated (November 2020).

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

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

24.1 Revenue:

Major Heads:

**2210 Medical and Public
Health**

2211 Family Welfare

Voted:

Original	5,61,45,57			
Supplementary	1,20,54,31	6,81,99,88	5,49,65,56	(-)1,32,34,32

Amount surrendered during the year (31 March 2020)				1,32,80,46
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24.2 Capital:

Major Heads:

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

**7610 Loans to Government
Servants, etc.**

Voted:

Original	5,01,50			
Supplementary	63,98,74	69,00,24	34,75,04	(-)34,25,20

Amount surrendered during the year (31 March 2020)				34,25,19
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Notes and Comments:

24.1 Revenue:

24.1.1 ₹ 1,32,80.46 lakh was surrendered during the year as anticipated surplus to the requirement but actual saving worked out to ₹ 1,32,34.22 lakh only.

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

24.1.2 In view of the final saving of ₹ 1,32,34.22 lakh, supplementary provision of ₹ 1,20,54.31 lakh obtained during the year proved totally unnecessary as the actual expenditure of ₹ 5,49,65.56 lakh did not even come up the the original budget provision of ₹ 5,61,45.47 lakh.

24.1.3 Saving of ₹ 1,24,26.70 lakh and ₹ 1,31,10.55 lakh (20.92 per cent and 21.10 per cent of the total budget provision) also occurred under this grant during 2017-18 and 2018-19 respectively.

24.1.4 Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)	
(₹ in lakh)					
(i)	(03) Central Assistance (CA)				
	2210 Medical and Public Health				
	06 Public Health				
	101 Prevention and Control of Diseases				
	18 National Health Mission (CSS)				
	O.	1,40,00.00			
	S.	25,20.00			
	R.	(-83,31.27	81,88.73	81,88.73	...
Reduction of ₹ 83,31.27 lakh from the provision by way of surrender, stated due to non-receipt of sanction from the Government.					
(ii)	2210 Medical and Public Health				
	01 Urban Health Services-Allopathy				
	110 Hospital and Dispensaries				
	01 Hospital and Dispensaries				
	O.	1,10,92.04			
	S.	28,47.49			
	R.	(-16,54.76	1,22,84.77	1,23,22.80	(+38.03

Withdrawal of ₹ 16,54.76 lakh from the provision was the net result of (a) decrease of ₹ 15,61.16 lakh by way of surrender, stated due to non-filing up of vacant posts (₹ 1,04.75 lakh under salaries), wrong calculation of requirement of funds at the time of preparation of supplementary provision (₹ 14,55.84 lakh under salaries), non-receipt of claims (₹ 0.43 lakh, ₹ 0.04 lakh and ₹ 0.10 lakh respectively under medical treatment, office expenses and grants-in-aid non-salary), (b) further decrease of ₹ 2,97.24 lakh through re-appropriation, stated due to non-filling up of vacant posts (₹ 1,50.00 lakh under salaries), wrong calculation of requirement of funds at the time of allotment of supplementary provision (₹ 1,17.17 lakh under salaries), non-receipt of claims (₹ 12.73 lakh, ₹ 1.01 lakh, ₹ 3.19 lakh, ₹ 4.80 lakh and ₹ 4.87 lakh respectively under medical treatment, advertising and publicity, minor works,

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

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

grants-in-aid non-salary and machinery and equipment), adoption of economy measures (₹ 2.04 lakh, ₹ 0.10 lakh and ₹ 0.37 lakh respectively) and re-provision of fund to other head of account (₹ 0.96 lakh) and (c) increase of ₹ 2,03.64 lakh through re-appropriation, stated due to upgradation of wages rates, (₹ 27.10 lakh), price escalation (₹ 4.87 lakh), engagement of more staff (₹ 0.20 lakh), urgent printing of **COVID-19** leaflet (₹ 1,50.00 lakh), prevention of spread of **COVID-19** (₹ 6.53 lakh), unforeseen emergency expenditure incurred due to **COVID-19** pandemic (₹ 14.32 lakh) and re-provision of fund from other head of account (₹ 0.62 lakh).

Final excess of ₹ 38.03 lakh, intimated due to unforeseen requirement of funds for payment of dearness allowances.

(iii)	(03) Central Assistance (CA)				
	2210 Medical and Public Health				
	06 Public Health				
	112 Public Health Education				
	03 Mizoram State Health Care Society (CSS)				
	O.	9,43.14			
	R.	(-),9,34.14	9.00	...	(-),9.00

Reduction of ₹ 9,34.14 lakh from the provision by way of surrender, stated due to non-receipt of funds from the Government of India.

Saving of ₹ 9.00 lakh, intimated due to typing mistake of figure while preparing re-appropriation/ surrender for the year 2019-20.

(iv)	(03) Central Assistance (CA)				
	2211 Family Welfare				
	101 Rural Family Welfare Services				
	01 Maintenance of Sub-Centres (CSS)				
	O.	34,70.14			
	R.	(-),4,32.65	30,37.49	30,37.49	...

Withdrawal of ₹ 4,32.65 lakh from the provision was the net effect of (a) decrease of ₹ 4,20.13 lakh by way of surrender, stated due to non-release of funds by the Government of India and re-validation of funds for the next financial year, (b) further decrease of ₹ 1,68.25 lakh through re-appropriation, stated due to re-provision of funds to other head of account to cover excess expenditure thereof and (c) increase of ₹ 1,55.73 lakh through re-appropriation, stated due to revision in the rate of wages and more demand than expected.

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

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(v)	2210 Medical and Public Health			
	03 <i>Rural Health Services-Allopathy</i>			
	103 Primary Health Centres			
	01 Primary Health Centres			
	O.	81,82.84		
	S.	30.00		
	R.	(-)4,14.35	77,98.49	(+)20.00

Reduction of ₹ 4,14.35 lakh from the provision was the net result of (a) decrease of ₹ 4,12.47 lakh by way of surrender, stated due to non-filling of vacant posts, less engagement of muster roll employees, non-receipt of claims from healthcare centres, non-receipt of claims and adoption of economy measures, (b) further decrease of ₹ 2.04 lakh through re-appropriation, stated due to re-provision of fund to other head of account to cover excess expenditure thereof and (c) increase of ₹ 0.16 lakh through re-appropriation, stated due to more claims under domestic travel expenses.

Final excess of ₹ 20.00 lakh, intimated due to excess payment of ACP arrear.

(vi)	2210 Medical and Public Health			
	01 <i>Urban Health Services-Allopathy</i>			
	001 Direction and Administration			
	01 Direction			
	O.	14,01.30		
	S.	1,03.90		
	R.	(-)2,00.09	13,05.11	13,05.11 ...

Withdrawal of ₹ 2,00.09 lakh from the provision was the net effect of (a) decrease of ₹ 1,92.17 lakh by way of surrender, stated due to non-filling up of posts, less receipt of claims under medical treatment, adoption of economy measures and no claims under professional services, (b) further decrease of ₹ 9.58 lakh through re-appropriation, stated due to re-provision of funds to other head of account to cover excess expenditure thereof and (c) increase of ₹ 1.66 lakh through re-appropriation, stated due to more claims under medical treatment.

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

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in lakh)	
(vii)	2210 Medical and Public Health			
	03 <i>Rural Health Services-Allopathy</i>			
	102 Subsidiary Health Centres			
	01 Subsidiary Health Centres			
	O.	46,27.47		
	R.	(-)1,59.82	44,67.65	(+)20.00

Reduction of ₹ 1,59.82 lakh from the provision was the net result of (a) decrease of ₹ 1,57.79 lakh by way of surrender, stated due to non-filling up of posts, non-receipt of claims under medical treatment and adoption of economy measures and (b) further decrease of ₹ 2.03 lakh through re-appropriation, stated due to re-provision of funds to other head of account to cover excess expenditure thereof.

Final excess of ₹ 20.00 lakh, intimated due to excess payment of ACP arrear.

(viii)	2210 Medical and Public Health			
	05 <i>Medical Education, Training and Research</i>			
	105 Allopathy			
	05 Establishment of Mizoram Institute of Medical Education and Research (MIMER)			
	O.	37,23.50		
	S.	2,55.00		
	R.	(-)1,36.86	38,41.64	(-)0.01

Reduction of ₹ 1,36.86 lakh from the provision by way of surrender, stated due to wrong sanction of funds and surrender of funds for re-allocation in the next financial year.

Reasons for saving of ₹ 0.01 lakh have not been intimated (November 2020).

Saving of ₹ 3.60 lakh also occurred under this head of account during 2017-18.

(ix)	(03) Central Assistance (CA)			
	2210 Medical and Public Health			
	01 <i>Urban Health Services-Allopathy</i>			
	110 Hospital and Dispensaries			
	08 North Eastern Areas (NEA)			
	O.	3,18.66		
	S.	94.19		
	R.	(-)1,18.99	2,93.86	2,93.86 ...

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

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

Withdrawal of ₹ 1,18.99 lakh from the provision by way of surrender, stated due to non-receipt of sanction from the Government and adoption of economy measures.

- (x) **(03) Central Assistance (CA)**
2210 Medical and Public Health
06 Public Health
003 Training
05 GNM School, Champhai (CSS)

S.	1,00.00			
R.	(-)1,00.00	...	...	...

Withdrawal of entire supplementary provision of ₹ 1,00.00 lakh by way of surrender, stated due to non-function of GNM School.

- (xi) **(03) Central Assistance (CA)**
2210 Medical and Public Health
05 Medical Education, Training and Research
105 Allopathy
01 Estt. of MIMER (CSS)

S.	7,68.62			
R.	(-) 91.14	6,77.48	6,77.48	...

Reduction of ₹ 91.14 lakh from the provision by way of surrender, stated due to re-validation of funds for the next financial year.

- (xii) **2210 Medical and Public Health**
01 Urban Health Services-Allopathy
001 Direction and Administration
02 Administration

O.	15,28.85			
R.	(-) 78.79	14,50.06	14,50.06	...

Reduction of ₹ 78.79 lakh from the provision was the net result of (a) decrease of ₹ 1,11.17 lakh by way of surrender, stated due to non-filling up posts and non-receipt of claims, (b) further decrease of ₹ 2.86 lakh through re-appropriation, stated due to re-provision of funds to other head of account to cover excess expenditure thereof and (c) increase of ₹ 35.24 lakh through re-appropriation, stated due to clearance of arrear pay and clearance of credit bills under medical treatment.

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

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

- (xiii) **2210 Medical and Public Health**
01 Urban Health Service-Allopathy
 110 Hospital and Dispensaries
 04 Referral Hospital

O.	8,27.59			
R.	(-)69.08	7,58.51	7,58.51	...

Withdrawal of ₹ 69.08 lakh from the provision was the net effect of (a) decrease of ₹ 1,17.04 lakh by way of surrender, stated due to non-filling up of posts, (b) further decrease of ₹ 13.29 lakh through re-appropriation, stated due to non-receipt of sanction from the Government and (c) increase of ₹ 61.25 lakh through re-appropriation, stated due to more claims under medical treatment and un-foreseen expenditure incurred due to **COVID-19** under office expenses as well as other charges.

- (xiv) **2210 Medical and Public Health**
06 Public Health
 101 Prevention and Control of Diseases
 03 National T.B. Control Programme

O.	6,32.89			
R.	(-)69.00	5,63.89	5,63.89	...

Reduction of ₹ 69.00 lakh from the provision was the net effect of (a) decrease of ₹ 65.70 lakh by way of surrender, stated due to non-filling up of vacant posts and adoption of economy measures and (b) further decrease of ₹ 3.30 lakh through re-appropriation, stated due to re-provision of funds to other head of account to cover excess expenditure thereof.

Saving of ₹ 6.31 lakh also occurred under this head of account during 2017-18.

- (xv) **2210 Medical and Public Health**
06 Public Health
 101 Prevention and Control of Diseases
 08 National Malaria Eradication Programme

O.	11,31.46			
R.	(-)62.03	10,69.43	10,69.43	...

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

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

Withdrawal of ₹ 62.03 lakh from the provision was the net result of (a) decrease of ₹ 60.88 lakh by way of surrender, stated due to non-filling up of posts and non-receipt of claims from healthcare centre and (b) further decrease of ₹ 1.15 lakh through re-appropriation, stated due to re-provision of funds to other head of account to cover excess expenditure thereof.

(xvi)	(03) Central Assistance (CA)				
	2210 Medical and Public Health				
	06 Public Health				
	104 Drug Control				
	02 Strengthening of State Drug Regulatory System (CSS)				
	S.	97.44			
	R.	(-)51.99	45.45	45.45	...

Reduction of ₹ 51.99 lakh from the provision by way of surrender, stated due to non-receipt of sanction from the Government.

(xvii)	(03) Central Assistance (CA)				
	2211 Family Welfare				
	001 Direction and Administration				
	01 Direction (CSS)				
	O.	1,78.16			
	R.	(-)50.37	1,27.79	1,27.79	...

Withdrawal of ₹ 50.37 lakh from the provision by way of surrender, stated due to non-filling up of posts and re-validation of funds for the next financial year.

(xviii)	2211 Family Welfare				
	101 Rural Family Welfare Services				
	01 Rural Family Welfare				
	O.	2,90.21			
	R.	(-)44.79	2,45.42	2,45.42	...

Reduction of ₹ 44.79 lakh from the provision by way of surrender, stated due to non-filling up of posts, adoption of economy measures and non-receipt of claims from healthcare centre.

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

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

(xix) **(03) Central Assistance (CA)**
2211 Family Welfare
003 Training
01 Training of ANM (CSS)

	O.	1,14.17			
	R.	(-)38.83	75.34	75.34	...

Reduction of ₹ 38.83 lakh from the provision by way of surrender, stated due to non-release of funds by the Government of India.

(xx) **2210 Medical and Public Health**
06 *Public Health*
104 Drug Control
01 Drug Control Programme

	O.	2,49.01			
	R.	(-)29.84	2,19.17	2,19.17	...

Withdrawal of ₹ 29.84 lakh from the provision by way of surrender, stated due to non-filling up of posts, less engagement of muster roll employees and adoption of economy measures.

(xxi) **2210 Medical and Public Health**
06 *Public Health*
112 Public Health Education
01 Public Health Education

	O.	2,14.39			
	R.	(-)27.27	1,87.12	1,87.12	...

Reduction of ₹ 27.27 lakh from the provision was the net result of (a) decrease of ₹ 26.82 lakh by way of surrender, stated due to non-filling up of posts and adoption of economy measures and (b) further decrease of ₹ 0.45 lakh through re-appropriation, stated due to re-provision of funds to other head of account to cover excess expenditure thereof.

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

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

(xxii)	2210 Medical and Public Health			
	06 <i>Public Health</i>			
	003 Training			
	02 College of Nursing			
	O.	2,09.15		
	S.	3.98		
	R.	(-)25.39	1,87.74	1,87.74 ...

Withdrawal of ₹ 25.39 lakh from the provision was the net result of (a) decrease of ₹ 32.05 lakh by way of surrender, stated due to non-filling up of posts, (b) further decrease of ₹ 2.00 lakh through re-appropriation, stated due to non-receipt of claims under domestic travel expenses and (c) increase of ₹ 8.66 lakh through re-appropriation, stated due to more claims under medical treatment, due to **COVID-19** Pandemic emergency purchase of PPE, *etc.* as nursing students were engaged on duty at the State/International border to check **Corona Virus** and necessity of more transportation due to **COVID-19** Pandemic.

(xxiii)	(03) Central Assistance (CA)			
	2210 Medical and Public Health			
	06 <i>Public Health</i>			
	003 Training			
	02 ANM School, Mamit (CSS)			
	S.	37.15		
	R.	(-)22.85	14.30	14.30 ...

Reduction of ₹ 22.85 lakh from the provision by way of surrender, stated due to non-receipt of sanction from the Government.

(xxiv)	(03) Central Assistance (CA)			
	2210 Medical and Public Health			
	06 <i>Public Health</i>			
	003 Training			
	03 ANM School, Aizawl (CSS)			
	S.	37.15	37.15	14.30 (-) 22.85

Reasons for saving of ₹ 22.85 lakh have not been intimated (November 2020).

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

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

(xxv)	2210 Medical and Public Health			
	06 <i>Public Health</i>			
	101 Prevention and Control of Diseases			
	02 National Programme for Control of Blindness			
	O.	2,81.84		
	R.	(-)20.78	2,61.06	2,61.06 ...

Reduction of ₹ 20.78 lakh from the provision was the net effect of (a) decrease of ₹ 17.48 lakh by way of surrender, stated due to non-filling up of posts and adoption of economy measures and (b) further decrease of ₹ 3.30 lakh through re-appropriation, stated due to re-provision of funds to other head of account to cover excess expenditure thereof.

(xxvi)	2210 Medical and Public Health			
	01 <i>Urban Health Services-Allopathy</i>			
	104 Medical Store Depots			
	01 Medical Store Depots			
	O.	1,86.89		
	S.	2,50.03		
	R.	(-)18.27	4,18.65	4,18.65 ...

Reduction of ₹ 18.27 lakh from the provision was the net effect of (a) decrease of ₹ 15.03 lakh by way of surrender, stated due to non-filling up of posts and non-receipt of claims under medical treatment, (b) further decrease of ₹ 5.40 lakh through re-appropriation, stated due to re-provision of funds to other head of account to cover excess expenditure thereof and (c) increase of ₹ 2.16 lakh through re-appropriation, stated due to clearance of arrear pay on promotion and price escalation under motor vehicles items.

(xxvii)	2210 Medical and Public Health			
	06 <i>Public Health</i>			
	101 Prevention and Control of Diseases			
	01 National Leprosy Control Programme			
	O.	4,73.45		
	R.	(-)17.40	4,56.05	4,56.05 ...

Withdrawal of ₹ 17.40 lakh from the provision was the net result of (a) decrease of ₹ 15.75 lakh by way of surrender, stated due to non-filling up of posts and adoption of economy measures and (b) further decrease of ₹ 1.65 lakh through re-appropriation, stated due to re-provision of funds to other heads of account to cover excess expenditure thereof.

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

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

(₹ in lakh)

(xxviii)	(03) Central Assistance (CA)			
	2210 Medical and Public Health			
	06 Public Health			
	003 Training			
	05 General Nursing and Midwifery School, Kolasib (CSS)			
	S.	16.23		
	R.	(-)16.23	...	...

Withdrawal of entire supplementary provision of ₹ 16.23 lakh by way of surrender, stated due to receipt of two buses from non-governmental organisation for GNM School.

(xxix)	2210 Medical and Public Health			
	06 Public Health			
	107 Public Health Laboratories			
	01 Public Health Laboratories			
	O.	65.09		
	R.	(-)15.97	49.12	49.12

Reduction of ₹ 15.97 lakh from the provision was the net result of (a) decrease of ₹ 14.87 lakh by way of surrender, stated due to non-filling up of posts and (b) further decrease of ₹ 1.10 lakh through re-appropriation, stated due to re-provision of funds to other head of account to cover excess expenditure thereof.

(xxx)	2211 Family Welfare			
	103 Maternity and Child Health			
	01 Maternity and Child Health/ National Maternity Benefit Scheme			
	O.	70.61		
	R.	(-)15.72	54.89	54.89

Withdrawal of ₹ 15.72 lakh from the provision by way of surrender, stated due to non-filling up of posts and adoption of economy measures.

(xxxix)	2210 Medical and Public Health			
	01 Urban Health Services-Allopathy			
	800 Other Expenditure			
	90 Socio-Economic Development Policy (SEDP)			
	S.	1,93.67		
	R.	(-)15.45	1,78.22	1,78.22

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

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

Reduction of ₹ 15.45 lakh from the provision through re-appropriation, stated due to non-receipt of sanction from the Government and re-provision to other head of account to cover excess expenditure thereof.

(xxxii) **(03) Central Assistance (CA)**
2210 Medical and Public Health
06 Public Health
 003 Training
 01 ANM School, Lawngtlai (CSS)

S.	1,23.34			
R.	(-)15.27	1,08.07	1,08.07	...

Reduction of ₹ 15.27 lakh from the provision by way of surrender, stated due to non-receipt of sanction from the Government.

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

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

(i) **2210 Medical and Public Health**
01 Urban Health Services-Allopathy
 200 Other Health Schemes
 02 Cancer Research and Treatment Programme

O.	4,65.59			
R.	26.23	4,91.82	4,91.82	...

Augmentation of ₹ 26.23 lakh in the provision was the net effect of (a) increase of ₹ 26.24 lakh through re-appropriation, stated due to clearance of arrear pay on promotion and more claims under domestic travel expenses and (b) decrease of ₹ 0.01 lakh through re-appropriation, stated due to adoption of economy measures.

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

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(ii)	2210 Medical and Public Health			
	06 Public Health			
	003 Training			
	01 Nursing School, Lunglei			
	O.	1,40.02		
	R.	19.04	1,59.06	1,59.06 ...

Augmentation of ₹ 19.04 lakh in the provision was the net result of (a) increase of ₹ 19.50 lakh through re-appropriation, stated due to clearance of pay arrear, more claims under domestic travel expenses, purchase of PPE, etc. as nursing students were engaged on duty at the State/International border for checking **Corona Virus** and necessity of more transportation for duty due to **COVID-19** Pandemic and (b) decrease of ₹ 0.46 lakh through re-appropriation, stated due to less claims of medical re-imbursment and re-provisioned to other head of account to cover excess expenditure thereof.

(iii)	2210 Medical and Public Health			
	05 Medical Education, Training and Research			
	105 Allopathy			
	56 Diplomate of National Board			
	S.	37.91		
	R.	17.44	55.35	55.35 ...

Augmentation of ₹ 17.44 lakh in the provision through re-appropriation, stated due to payment of DNB stipend.

24.2 Capital:

24.2.1 Against available saving of ₹ 34,25.20 lakh, ₹ 34,25.19 lakh was surrendered during the year.

24.2.2 In view of the final saving of ₹ 34,25.20 lakh, supplementary provision of ₹ 63,98.74 lakh obtained during the year proved excessive.

Grant No. 24 Medical and Public Health Services - Contd.**24.2.3 Saving occurred mainly under:**

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

(₹ in lakh)

(i)	(03) Central Assistance (CA)				
	4210 Capital Outlay on Medical and Public Health				
	03 <i>Medical Education Training and Research</i>				
	105 <i>Allopathy</i>				
	01 <i>Establishment of MIMER (CSS)</i>				
	S.	23,00.00			
	R.	(-23,00.00	...	...	...

Withdrawal of entire supplementary provision of ₹ 23,00.00 lakh by way of surrender, stated due to non-receipt of expenditure sanction.

(ii)	(03) Central Assistance (CA)				
	4210 Capital Outlay on Medical and Public Health				
	04 <i>Public Health</i>				
	101 <i>Prevention and Control of Diseases</i>				
	05 <i>Strengthening of Trauma Centre (CSS)</i>				
	S.	4,99.52			
	R.	(-4,76.55	22.97	22.97	...

Withdrawal of ₹ 4,76.55 lakh from the provision by way of surrender, stated due to less estimate for construction of Trauma Centre, non-function of Trauma Centre and saving for future requirement.

(iii)	4210 Capital Outlay on Medical and Public Health				
	03 <i>Medical Education, Training and Research</i>				
	105 <i>Allopathy</i>				
	01 <i>Establishment of MIMER</i>				
	S.	12,81.06			
	R.	(-2,77.78	10,03.28	10,03.27	(-0.01

Reduction of ₹ 2,77.78 lakh from the provision by way of surrender, stated due to non-receipt of expenditure sanction from the Government.

Reasons for saving of ₹ 0.01 lakh have not been intimated (November 2020).

Grant No. 24 Medical and Public Health Services - Concl'd.

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

(₹ in lakh)

(iv)	(03) Central Assistance (CA)			
	4210 Capital Outlay on Medical and Public Health			
	04 Public Health			
	003 Training			
	07 GNM, Serchhip (CSS)			
	O.	2,50.75		
	R.	(-) 1,55.00	95.75	95.75 ...

Reduction of ₹ 1,55.00 lakh from the provision by way of surrender, stated due to saving for future requirement.

(v)	(03) Central Assistance (CA)			
	4210 Capital Outlay on Medical and Public Health			
	04 Public Health			
	003 Training			
	06 GNM, Champhai (CSS)			
	S.	1,50.75		
	R.	(-)1,50.75	...	... ..

Specific reasons for withdrawal of entire supplementary provision of ₹ 1,50.75 lakh by way of surrender, not stated.

(vi)	(03) Central Assistance (CA)			
	4210 Capital Outlay on Medical and Public Health			
	04 Public Health			
	003 Training			
	05 General Nursing and Midwifery School, Kolasib (CSS)			
	S.	68.84		
	R.	(-) 54.98	13.86	13.86 ...

Specific reasons for reduction of ₹ 54.98 lakh from the provision by way of surrender, not stated.

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

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

25.1 Revenue:**Major Head:****2215 Water Supply and Sanitation**

Original	2,04,93,67			
Supplementary	37,01,42	2,41,95,09	2,35,84,60	(-)6,10,49
Amount surrendered during the year (31 March 2020)				6,11,61

25.2 Capital:**Major Heads:****4215 Capital Outlay on Water
Supply and Sanitation****4217 Capital Outlay on Urban
Development****7610 Loans to Government
Servants, etc.**

Original	48,09,60			
Supplementary	1,16,88,73	1,64,98,33	1,64,67,30	(-)31,03
Amount surrendered during the year (31 March 2020)				3,28,25

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

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

26.1 Revenue:

Major Heads:

**2220 Information and
Publicity**

**2251 Secretariat-Social
Services**

Original	15,26,37			
Supplementary	2,54,86	17,81,23	17,00,37	(-)80,86

Amount surrendered
during the year (31 March 2020) 83,46

26.2 Capital:

Major Heads:

**4220 Capital Outlay on
Information and Publicity**

Original	...			
Supplementary	2,88,89	2,88,89	2,88,89	...

Amount surrendered
during the year (31 March 2020) ...

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

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

27.1 Revenue:**Major Head:**

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

Original	4,01,06,87			
Supplementary	64,98,17	4,66,05,04	4,66,06,56	(+1,52

Amount surrendered during the year (31 March 2020) ...

27.1 Revenue:

27.1.1 Expenditure exceeded the grant by ₹ 1.52 lakh (actual excess was ₹ 1,52,00.00). The excess requires regularisation.

27.1.2 In view of the final excess of ₹ 1.52 lakh, supplementary provision of ₹ 64,98.17 lakh obtained during the year proved insufficient.

27.1.3 Excess occurred under:

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

(₹ in lakh)

(i)	2225	Welfare of Scheduled Castes, Scheduled Tribes, other Backward Classes and Minorities		
	80	General		
	800	Other Expenditure		
	02	Mara Autonomous District Council		
	O.	1,43,45.95		
	S.	15,77.87	1,59,23.82	1,59,24.65
				(+0.83

Reasons for excess of ₹ 0.83 lakh have not been intimated (November 2020).

Grant No. 27 District Councils and Minority Affairs - Concl'd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(ii)	2225 Welfare of Scheduled Castes, Scheduled Tribes, other Backward Classes and Minorities			
	80 <i>General</i>			
	800 Other Expenditure			
	34 VC Remuneration under ADC (MFC Grants)			
	O.	6,27.57	6,27.57	6,28.26
				(+)0.69

Reasons for excess of ₹ 0.69 lakh have not been intimated (November 2020).

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

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

28.1 Revenue:**Major Head:****2230 Labour, Employment and
Skill Development**

Original	38,59,14			
Supplementary	5,46,62	44,05,76	36,98,10	(-)7,07,66
Amount surrendered during the year (31 March 2020)				7,17,53

28.2 Capital:**Major Head:****4250 Capital Outlay on Other
Social Services****7610 Loans to Government
Servants, etc.**

Original	9,00,00			
Supplementary	40,00	9,40,00	9,40,00	...
Amount surrendered during the year (31 March 2020)				...

Notes and Comments:**28.1 Revenue:**

28.1.1 ₹ 7,17.53 lakh was surrendered during the year as anticipated surplus to the requirement, but actual saving worked out to ₹ 7,07.66 lakh only.

28.1.2 In view of the final saving of ₹ 7,07.66 lakh, supplementary provision of ₹ 5,46.62 lakh obtained during the year proved totally unnecessary as the actual expenditure of ₹ 36,98.10 lakh did not even come up to the original budget provision of ₹ 38,59.14 lakh.

Grant No. 28 Labour, Employment, Skill Development and Entrepreneurship - Contd.

28.1.3 Saving of ₹ 17,83.15 lakh and ₹ 3,80.06 lakh (57.84 per cent and 14.84 per cent of the total budget provision) also occurred under this grant during 2017-18 and 2018-19 respectively.

28.1.4 Saving occurred mainly under:

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

(₹ in lakh)

(i)	(03) Central Assistance (CA)			
	2230 Labour, Employment and Skill Development			
	03 Training			
	800 Other Expenditure			
	02 Skill Development Programme (CSS)			
	O.	23,65.10		
	R.	(-4,24.09	19,41.01	19,51.01
				(+10.00

Reduction of ₹ 4,24.09 lakh from the provision by way of surrender, stated due to receipt of sanction for lesser amount from the Government of Mizoram as well as from Government of India.

Reasons for final excess of ₹ 10.00 lakh have not been intimated (November 2020).

(ii)	2230 Labour, Employment and Skill Development			
	03 Training			
	003 Training of Craftsmen and Supervisors			
	01 Industrial Training Institute			
	O.	7,08.30		
	S.	10.00		
	R.	(-1,82.80	5,35.50	5,35.49
				(-0.01

Withdrawal of ₹ 1,82.80 lakh from the provision by way of surrender, reasons stated thereof, not covered.

Reasons for saving of ₹ 0.01 lakh have not been intimated (November 2020).

Saving of ₹ 0.35 lakh and ₹ 0.80 lakh also occurred under this head of account during 2017-18 and 2018-19 respectively.

(iii)	2230 Labour, Employment and Skill Development			
	03 Training			
	003 Training of Craftsmen and Supervisors			
	02 Youth Commission			
	O.	1,91.45		
	S.	5,00.00		
	R.	(-64.20	6,27.25	6,27.24
				(-0.01

Grant No. 28 Labour, Employment, Skill Development and Entrepreneurship - Concl.

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

(₹ in lakh)

Reduction of ₹ 64.20 lakh from the provision by way of surrender, reasons stated thereof for ₹ 59.00 lakh (details not attached) and for ₹ 5.20 lakh, due to non-extension of engagement of various staff.

Reasons for saving of ₹ 0.01 lakh have not been intimated (November 2020).

(iv) 2230 Labour, Employment and Skill Development

01 labour

001 Direction and Administration

01 Direction

O. 2,20.60

S. 32.53

R. (-)30.76

2,22.37

2,22.37

...

Withdrawal of ₹ 30.76 lakh from the provision by way of surrender, reasons thereof for (i) ₹ 28.85 lakh under salaries, due to non-filling up of various posts, (ii) ₹ 0.85 lakh under wages due to regularisation of muster roll employees and (iii) for remaining amount of ₹ 0.12 lakh, ₹ 0.19 lakh, ₹ 0.15 lakh and ₹ 0.60 lakh respectively under medical treatment, domestic travel expenses, office expenses and advertising and publicity, not stated.

(v) 2230 Labour, Employment and Skill Development

03 Training

800 Other Expenditure

01 Mizoram Skill Development Society

O. 10.00

R. (-)10.00

...

...

...

Withdrawal of entire original provision of ₹ 10.00 lakh by way of surrender, stated due to non-operation of the society and non-engagement personnel under the society.

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

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

29.1 Revenue:

Major Heads:

**2235 Social Security and
Welfare**

2236 Nutrition

Original	1,44,69,70			
Supplementary	72,39,08	2,17,08,78	1,72,38,46	(-)44,70,32
Amount surrendered during the year (31 March 2020)				32,55,52

29.2 Capital:

Major Heads:

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

**7610 Loans to Government
Servants, etc.**

Original	5,90,80			
Supplementary	75,05,53	80,96,33	60,78,04	(-)20,18,29
Amount surrendered during the year (31 March 2020)				20,18,29

Notes and Comments:

29.1 Revenue:

29.1.1 Against the available saving of ₹ 44,70.32 lakh, ₹ 32,55.52 lakh only was surrendered during the year.

29.1.2. In view of the final saving of ₹ 44,70.32 lakh, supplementary provision of ₹ 72,39.08 lakh obtained during the year proved excessive.

Grant No. 29 Social Welfare - Contd.

29.1.3 Saving of ₹ 30,41.25 lakh and ₹ 38,27.96 lakh (17.70 per cent and 21.90 per cent of the total budget provision) also occurred under this grant during 2017-18 and 2018-19 respectively.

29.1.4 Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(i)	(03) Central Assistance (CA)			
	2235 Social Security and Welfare			
	03 National Social Assistance Programme			
	101 National Old Age Pension Scheme			
	01 Old Age Pension (CSS)			
	O.	22,35.34		
	R.	(-),3,36.14	18,99.20	8,65.68
				(-),10,33.52

Reduction of ₹ 3,36.14 lakh from the provision by way of surrender, stated due to much higher budget allocation than the actual requirement released by the Government of India.

Reasons for saving of ₹ 10,33.52 lakh have not been intimated (November 2020).

(ii)	(03) Central Assistance (CA)			
	2235 Social Security and Welfare			
	02 Social Welfare			
	800 Other Expenditure			
	01 Schemes under Article 275 (1) (CSS)			
	O.	9,91.37		
	S.	8,25.05		
	R.	(-),10,66.42	7,50.00	7,50.00
				...

Withdrawal of ₹ 10,66.42 lakh from the provision by way of surrender reasons thereof stated (a) under minor works due to (i) transfer of funds to line department (₹ 4,76.07 lakh), (ii) non-approval of expenditure sanction by Finance Department (₹ 50.00 lakh) and (iii) non-selection of consultancy firm (₹ 2,65.00 lakh), (b) ₹ 2,61.30 lakh, ₹ 5.00 lakh and ₹ 9.05 lakh respectively under grants-in-aid (non-salaries), other charges and machinery and equipment, due to transfer of funds to line department.

Grant No. 29 Social Welfare - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(iii)	(03) Central Assistance (CA)			
	2235 Social Security and Welfare			
	02 <i>Social Welfare</i>			
	102 Child Welfare			
	05 Integrated Child Protection Scheme (ICPS) (CSS)			
	O.	10,50.00		
	S.	21,65.33		
	R.	(-),3,97.53	28,17.80	28,17.80 ...

Reduction of ₹ 3,97.53 lakh from the provision by way of surrender, stated due to non-receipt of expenditure sanction from the Government of Mizoram.

(iv)	(03) Central Assistance (CA)			
	2235 Social Security and Welfare			
	02 <i>Social Welfare</i>			
	103 Women's Welfare			
	15 Maternity Benefit Programme (MBP) (CSS)			
	S.	6,08.61		
	R.	(-)99.43	5,09.18	2,19.14 (-)2,90.04

Withdrawal of ₹ 99.43 lakh from the provision by way of surrender, stated due to re-validation of funds for the next financial year.

Saving of ₹ 2,90.04 lakh, intimated due to late receipt of funds from Government of India.

(v)	(03) Central Assistance (CA)			
	2235 Social Security and Welfare			
	60 <i>Other Social Security and Welfare Programmes</i>			
	800 Other Expenditure			
	01 Minority Concentration Districts (CSS)			
	O.	2,66.68		
	R.	(-)2,66.68	...	... ..

Withdrawal of entire Original provision of ₹ 2,66.68 lakh by way of surrender, stated due to non-approval of the proposed expenditure by the Government of Mizoram (Finance Department) since programme/work to be handed over to the line department.

Grant No. 29 Social Welfare - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(vi)	(03) Central Assistance (CA)			
	2236 Nutrition			
	02 <i>Distribution of Nutritious/Food and Beverages</i>			
	101 Special Nutrition Programmes			
	02 (RSEAG)-‘SABLA’ (CSS)			
	O.	2,34.00		
	R.	(-),2,20.44	13.56	13.56 ...

Reduction of ₹ 2,20.44 lakh from the provision by way of surrender, stated due to short release of fund from the Government of India.

(vii)	2235 Social Security and Welfare			
	02 <i>Social Welfare</i>			
	101 Welfare of Handicapped			
	04 Est. of Rehabilitation Home			
	O.	1,48.79		
	S.	61,34		
	R.	(-),2,10.13	...	... ..

Withdrawal of entire provision of ₹ 2,10.13 lakh by way of surrender, stated due to non-function of Re-habilitation Home during 2019-20.

(viii)	(03) Central Assistance (CA)			
	2235 Social Security and Welfare			
	02 <i>Social Welfare</i>			
	001 Direction and Administration			
	03 Integrated Child Development Scheme (CSS)			
	O.	53,12.00		
	S.	71.00		
	R.	(-),2,05.78	51,77.22	51,77.21 (-)0.01

Reasons for reduction of ₹ 2,05.78 lakh from the provision by way of surrender, not stated.

Reasons for saving of ₹ 0.01 lakh have not been intimated (November 2020).

Saving of ₹ 0.01 lakh occurred under this head of account during 2017-18 also.

Grant No. 29 Social Welfare - Contd.

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

(ix)	(03) Central Assistance (CA)			
	2235 Social Security and Welfare			
	02 <i>Social Welfare</i>			
	101 Welfare of Handicapped			
	05 Persons with Disability Act 1995 (CSS)			
	O.	86.00		
	R.	86.00	...	...

Withdrawal of entire original provision of ₹ 86.00 lakh by way of surrender, stated due to non-receipt of funds from the Government of India.

(x)	2235 Social Security and Welfare			
	02 <i>Social Welfare</i>			
	102 Child Welfare			
	05 Integrated Child Protection Scheme (ICPS) (SMS)			
	O.	50.84		
	S.	1,77.43		
	R.	(-)43.73	1,84.54	1,84.54 ...

Reduction of ₹ 43.73 lakh from the provision by way of surrender, stated due to non-receipt of expenditure sanction from the Government of Mizoram.

(xi)	2235 Social Security and Welfare			
	02 <i>Social Welfare</i>			
	101 Welfare of Handicapped			
	05 Persons with Disability Act 1995			
	O.	1,14.16		
	S.	13.59		
	R.	(-)24.90	1,02.85	1,02.85 ...

Withdrawal of ₹ 24.90 lakh from the provision by way of surrender, stated due to non-filling up of posts of steno and sign language interpret or.

Grant No. 29 Social Welfare - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(xii)	(03) Central Assistance (CA)			
	2236 Social Security and Welfare			
	02 <i>Distribution of Nutritious Food and Beverages</i>			
	101 Special Nutrition Programmes			
	04 National Nutrition Mission (CSS)			
	O.	3,97.81		
	S.	5,58.00		
	R.	(-)19.89	9,35.92	9,35.90 (-)0.02

Reduction of ₹ 19.89 lakh from the provision by way of surrender, stated due to revalidation of fund for the next financial year.

Reasons for saving ₹ 0.02 lakh have not been intimated (November 2020).

(xiii)	(03) Central Assistance (CA)			
	2235 Social Security and Welfare			
	03 <i>National Social Assistance Programme</i>			
	102 National Family Benefit Scheme			
	01 National Family Benefit Scheme (CSS)			
	O.	59.00		
	R.	(-)19.60	39.40	39.40 ...

Reduction of ₹ 19.60 lakh from the provision by way of surrender, stated due to short release of funds by the Government of India.

(xiv)	(03) Central Assistance (CA)			
	2235 Social Security and Welfare			
	02 <i>Social Welfare</i>			
	103 Women's Welfare			
	09 State Resource Centre for the Empowerment of Women (CSS)			
	O.	1,04.38		
	S.	2.85		
	R.	(-)17.45	89.78	89.78 ...

Withdrawal of ₹ 17.45 lakh from the provision by way of surrender, stated due to short release of funds by the Government of India.

Grant No. 29 Social Welfare - Contd.

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

(xv)	2235 Social Security and Welfare			
	60 <i>Other Social Security and Welfare Programmes</i>			
	800 Other Expenditure			
	01 Minority Concentration Districts (SMS)			
	S.	14.16		
	R.	(-)14.16	...	...

Withdrawal of entire supplementary provision of ₹ 14.16 lakh by way of surrender, stated due to non-approval of the proposed expenditure by the Government of Mizoram (Finance Department) since programme/work to be handed over to the line department.

(xvi)	2235 Social Security and Welfare			
	02 <i>Social Welfare</i>			
	001 Direction and Administration			
	01 Direction			
	O.	3,73.15		
	S.	46.49		
	R.	(-)13.42	4,06.22	4,05.67
				(-)0.55

Reduction of ₹ 13.42 lakh from the provision was the net result of (a) decrease of ₹ 8.59 lakh through re-appropriation, stated due to re-provision of funds to other head of accounts, (b) further decrease of ₹ 5.39 lakh by way of surrender, reasons thereof not stated and (c) increase of ₹ 0.56 lakh through re-appropriation, stated due to re-provision of funds from other head of account.

Saving ₹ 0.55 lakh, intimated due to mis-calculation of requirement of funds under salaries.

Saving of ₹ 0.59 lakh occurred under this head of account during 2017-18 also.

(xvii)	2235 Social Security and Welfare			
	02 <i>Social Welfare</i>			
	102 Child Welfare			
	08 Protection of Child Right			
	O.	69.03		
	R.	(-)12.89	56.14	56.14
				...

Reduction of ₹ 12.89 lakh from the provision by way of surrender, stated due to non-filling up of posts.

Grant No. 29 Social Welfare - Contd.

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

(xviii)	2235 Social Security and Welfare			
	02 <i>Social Welfare</i>			
	103 Women's Welfare			
	02 Residential Institute and Training Centre			
	O.	76.86		
	R.	(-)13.18	63.68	64.09
				(+)0.41

Reduction of ₹ 13.18 lakh from the provision was the net effect of (a) decrease of ₹ 9.25 lakh through re-appropriation, stated due to re-provision of funds to other head of account to meet excess expenditure thereof and (b) further decrease of ₹ 3.93 lakh by way of surrender, reasons thereof, not stated.

Final excess of ₹ 0.41 lakh, intimated due to mis-calculation of requirement of funds under salaries.

(xix)	2235 Social Security and Welfare			
	02 <i>Social Welfare</i>			
	106 Correctional Services			
	05 De-addiction Centre			
	O.	1,59.32		
	R.	(-)14.93	1,44.39	1,46.85
				(+)2.46

Withdrawal of ₹ 14.93 lakh from the provision by way of surrender, stated due to non-filling up of posts.

Final excess of ₹ 2.46 lakh, intimated due to mis-calculation of requirement of funds under salaries.

(xx)	2235 Social Security and Welfare			
	02 <i>Social Welfare</i>			
	101 Welfare of Handicapped			
	01 Education and Welfare of Handicapped			
	O.	78.46		
	S.	26.60		
	R.	(-)12.18	95.88	95.88
				...

Reduction of ₹ 12.18 lakh from the provision was the net result of (a) decrease of ₹ 6.85 lakh through re-appropriation, stated due to re-provision of funds to other head of account to meet excess expenditure thereof and (b) further decrease of ₹ 5.33 lakh by way of surrender, reasons thereof, not stated.

Grant No. 29 Social Welfare - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(xxi)	2235 Social Security and Welfare			
	02 <i>Social Welfare</i>			
	106 Correctional Services			
	02 Special/Approval School			
	O.	51.43		
	R.	(-)12.12	39.31	...

Withdrawal of ₹ 12.12 lakh from the provision by way of surrender, stated due to non-filling up of posts.

(xxii)	2235 Social Security and Welfare			
	02 <i>Social Welfare</i>			
	103 Women's Welfare			
	03 SIT in Women and Girl Act			
	O.	47.68		
	R.	(-)12.43	35.25	35.93 (+)0.68

Reduction of ₹ 12.43 lakh from the provision by way of surrender, stated due to non-filling up of posts.

Final excess of ₹ 0.68 lakh, intimated due to mis-calculation of requirement of funds under salaries.

29.2 Capital:

29.2.1 Available saving of ₹ 20,18.29 lakh was surrendered during the year.

29.2.2 In view of the final saving of ₹ 20,18.29 lakh, supplementary provision of ₹ 75,05.53 lakh obtained during the year proved excessive.

Grant No. 29 Social Welfare - Contd.**29.2.3 Saving occurred mainly under:**

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

(i)	(03) Central Assistance (CA)			
	4235 Capital Outlay on Social Security and Welfare			
	02 <i>Social Welfare</i>			
	800 Women's Welfare			
	12 SCA to TSS (CSS)			
	S.	24,28.75		
	R.	(-)14,95.03	9,33.72	9,33.72 ...

Reduction of ₹ 14,95.03 lakh from the provision by way of surrender, stated due to non-selection of firm for execution of work.

(ii)	(03) Central Assistance (CA)			
	4235 Capital Outlay on Social Security and Welfare			
	02 <i>Social Welfare</i>			
	800 Women's Welfare			
	16 Schemes under Articles 275(1) (CSS)			
	S.	3,60.00		
	R.	(-)3,60.00	...	... ..

Withdrawal of entire supplementary provision of ₹ 3,60.00 lakh by way of surrender, stated due to non-selection of firm for execution of works.

(iii)	(03) Central Assistance (CA)			
	4235 Capital Outlay on Social Security and Welfare			
	02 <i>Social Welfare</i>			
	800 Women's Welfare			
	14 Setting up of Centre of Excellence (CSS)			
	O.	1,27.00		
	R.	(-)1,13.26	13.74	13.74 ...

Grant No. 29 Social Welfare - Concl.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(iv)	(03) Central Assistance (CA)			
	4235 Capital Outlay on Social Security and Welfare			
	02 Social Welfare			
	800 Women's Welfare			
	09 Tribal Research Institute (CSS)			
	O.	55.80		
	S.	5,00.00		
	R.	(-)50.00	5,05.80	5,05.80 ...

Reduction of ₹ 1,13.26 lakh and ₹ 50.00 lakh respectively from the provision at serial number (iii) and (iv) above by way of surrender, stated due to non-selection of firm for execution of works.

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

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

30.1 Revenue:**Major Heads:****2235 Social Security and Welfare****2245 Relief on Account
of Natural Calamities**

Original	27,44,77			
Supplementary	24,51,54	51,96,31	60,48.32	(+)8,52,01
Amount surrendered during the year (31 March 2020)				58,78

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

Original	...			
Supplementary	30,00	30,00	30,00	...
Amount surrendered during the year (31 March 2020)				...

Notes and Comments:**30.1 Revenue:**

30.1.1 Expenditure exceeded the grant by ₹ 8,52.01 lakh (actual excess was ₹ 8,52,00,638.00) The excess requires regularisation.

30.1.2 In view of the final excess of ₹ 8,52.01 lakh, supplementary provision of ₹ 24,51.54 lakh obtained during the year proved insufficient and surrender of ₹ 58.78 lakh during the year proved injudicious.

Grant No. 30 Disaster Management and Rehabilitation - conclud.**30.1.3 Excess occurred mainly under**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(i)	2245 Relief on Account of Natural Calamities			
	05 State Disaster Response Fund			
	101 Transfer to Reserve Funds and Deposit Accounts State Disaster Response Fund			
	01 State Disaster Response Fund (FC)			
	O.	18,00.00	18,00.00	27,00.00
				(+)9,00.00

Excess of ₹ 9,00.00 lakh, intimated due to re-validation of funds from the previous year 2018-19, which have not been allotted by the Finance Department in the Supplementary Demand for Grants.

30.1.4 Excess mentioned at note 30.1.3 above was partly offset by saving under

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(i)	(03) Central Assistance (CA)			
	2235 Social security and welfare			
	01 Rehabilitation			
	001 Direction and Administration			
	01 Direction (CSS)			
	S.	48.04		
	R.	(-)24.20	23.84	23.84
				...

Reduction ₹ 24.20 lakh from the provision by way of surrender stated due to (i) non release of funds (₹ 20.00 lakh) by the Government of Mizoram and (ii) non-utilisation of the previous allocation of funds (₹ 4.20 lakh).

(ii)	2245 Relief on Account of Natural Calamities			
	80 General			
	102 Management of Natural Disaster Contingency Plans in disaster prone areas			
	01 Mitigation of Landslide and Restoration Works			
	O.	3,98.36		
	S.	5,55.83	9,54.19	9,33.82
				(-)20.37

Reasons for saving of ₹ 20.37 lakh have not been intimated (November 2020).

**Grant No. 31 Agriculture
(All Voted)**

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

31.1 Revenue:**Major Heads:****2401 Crop Husbandry****2415 Agricultural Research and
Education**

Original	1,73,68,03			
Supplementary	31,77,72	2,05,45,75	1,66,03,86	(-)39,41,89

Amount surrendered during the year (31 March 2020)				39,36,72
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31.2 Capital:**Major Heads:****4401 Capital Outlay on Crop
Husbandry****7610 Loans to Government
Servants, etc.**

Original	...			
Supplementary	2,25,00	2,25,00	1,70,14	(-)54,86

Amount surrendered during the year (31 March 2020)				55,00
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Notes and Comments:**31.1 Revenue:**

31.1.1 Out of the available saving of ₹ 39,41.89 lakh, ₹ 39,36.72 lakh only was surrendered during the year.

31.1.2 In view of the final saving of ₹ 39,41.89 lakh, supplementary provision of ₹ 31,77.72 lakh obtained during the year proved unnecessary as the actual expenditure of ₹ 1,66,03.86 lakh did not even come up to the original budget provision of ₹ 1,73,68.03 lakh.

Grant No. 31 Agriculture - Contd.

31.1.3 Saving of ₹ 27,29.00 lakh and ₹ 26,34.72 lakh (13.60 per cent and 11.83 per cent of the total budget provision) also occurred under this grant during the year 2017-18 and 2018-19 respectively.

31.1.4 Saving occurred mainly under:

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

(i)	(03) Central Assistance (CA)			
	2401 Crop Husbandry			
	800 Other Expenditure			
	77 Rashtryia Krishi Vikash Yojana (RKVY) (CSS)			
	O.	22,00.00		
	R.	(-)20,29.40	1,70.60	1,70.60 ...

Reduction ₹ 20,29.40 lakh from the provision by way of surrender, stated due to non-release of funds by the Government of India.

(ii)	(03) Central Assistance (CA)			
	2401 Crop Husbandry			
	108 Commercial Crops			
	02 National Oil Seeds and Oil Palm Mission (CSS)			
	O.	12,65.00		
	R.	(-)7,00.61	5,64.39	5,64.38 (-)0.01

Withdrawal of ₹ 7,00.61 lakh from the provision by way of surrender, stated due to non-release of funds by the Government of India.

Reasons for saving of ₹ 0.01 lakh have not been intimated (November 2020).

Saving of ₹ 0.01 lakh occurred under this head of account during 2018-19 also.

(iii)	(03) Central Assistance (CA)			
	2401 Crop Husbandry			
	109 Extension and Farmers' Training			
	04 National Mission on Agricultural Extension and Technology (NMAET) (CSS)			
	O.	12,40.32		
	R.	(-)5,14.12	7,26.20	7,26.20 ...

Reasons for reduction of ₹ 5,14.12 lakh from the provision by way of surrender, not stated.

Grant No. 31 Agriculture - Contd.

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

(iv)	2401 Crop Husbandry			
	104 Agricultural Farms			
	01 Fostering Climate Resilient Upland Farming Systems in the North East (FOCUS)			
	O.	62,03.00		
	R.	(-)4,18.21	57,84.79	57,84.79
				...

Withdrawal of ₹ 4,18.21 lakh from the provision by way of surrender, stated due to non-recruitment of technical staff.

(v)	2401 Crop Husbandry			
	001 Direction and Administration			
	02 Administration			
	O.	32,29.04		
	S.	30.91		
	R.	(-)83.71	31,76.24	31,76.28
				(+)0.04

Reduction of ₹ 83.71 lakh from the provision was the net effect of (a) decrease of ₹ 90.42 lakh by way of surrender, reasons thereof for (i) ₹ 81.04 lakh under salaries, stated due to non-filling up of vacant posts, (ii) ₹ 1.99 lakh under wages, stated due to regularisation of master roll employees, (iii) ₹ 7.38 lakh under rents rates and taxes, stated due to non-receipt of claims and (iv) ₹ 0.01 lakh under medical treatment, stated due to normal saving, (b) further decrease of ₹ 0.35 lakh through re-appropriation, stated due to re-provision of funds to other head of account to meet excess expenditure thereof and (c) increase of ₹ 7.06 lakh through re-appropriation, stated due to re-provision of funds from other head of account.

Reasons for final excess of ₹ 0.04 lakh have not been intimated (November 2020).

Saving of ₹ 0.09 lakh occurred under this head of account during 2017-18 also.

(vi)	2401 Crop Husbandry			
	001 Direction and Administration			
	01 Direction			
	O.	3,34.03		
	R.	(-)30.95	3,03.08	3,03.07
				(-)0.01

Withdrawal of ₹ 30.95 lakh from the provision by way of surrender, stated due to non-filling up of vacant posts (₹29.56 lakh under salaries), regularisation of master roll employees (₹1.38 lakh under wages) and normal saving (₹ 0.01 lakh under medical treatment).

Grant No. 31 Agriculture - Contd.

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

Reasons for saving of ₹ 0.01 lakh have not been intimated (November 2020).

Saving of ₹ 0.05 lakh and ₹ 0.07 lakh also occurred under this head of account during 2017-18 and 2018-19 respectively.

(vii)	2401 Crop Husbandry				
	102 Food Grain Crops				
	01 Food Grain Development				
	O.	1,20.17			
	S.	15.00			
	R.	(-)26.31	1,08.86	1,08.67	(-)0.19

Reduction of ₹ 26.31 lakh from the provision was the net result of (a) decrease of ₹ 19.25 lakh by way of surrender, reasons thereof, stated due to non-filling up of vacant posts (₹ 19.23 lakh under salaries) and normal saving (₹ 0.02 lakh under medical treatment) and (b) further decrease of ₹ 7.06 lakh through re-appropriation, stated due to re-provision of funds to other head of account to meet excess expenditure thereof.

Reasons for saving of ₹ 0.19 lakh have not been intimated (November 2020).

Saving of ₹ 0.02 lakh occurred under this head of account during 2018-19 also.

(viii)	(03) Central Assistance (CA)				
	2401 Crop Husbandry				
	109 Extension and Farmers' Training				
	05 National e-Governance Plan-Agriculture (NeGP-A) (CSS)				
	O.	38.46			
	S.	31.54			
	R.	(-)25.07	44.93	44.93	...

Reduction of ₹ 25.07 lakh from the provision by way of surrender, stated due to non-approval of expenditure by the Finance Department, Government of Mizoram.

(ix)	2401 Crop Husbandry				
	800 Other Expenditure				
	10 Global Environment Facility (GEF)				
	O.	25.00			
	R.	(-)25.00	...	...	...

Grant No. 31 Agriculture - Contd.

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

Withdrawal of entire original provision of ₹ 25.00 lakh by way of surrender, stated due to non-receipt of funds from Government of Mizoram.

(x)	2401 Crop Husbandry			
	109 Extension and Farmers' Training			
	04 SMS for NMAET			
	S.	102.92		
	R.	(-)22.23	80.69	80.69 ...

Reduction of ₹ 22.23 lakh from the provision by way of surrender, stated due to transfer of the Scheme to the department of Agricultural Research and Education.

(xi)	(03) Central Assistance (CA)			
	2401 Crop Husbandry			
	102 Food Grain Crops			
	06 National Food Security Mission (CSS)			
	O.	2,55.95		
	R.	(-)16.69	2,39.26	2,39.26 ...

Withdrawal of ₹ 16.69 lakh from the provision by way of surrender, stated due to non-release of funds by the Government of India.

(xii)	2401 Crop Husbandry			
	800 Other Expenditure			
	01 State Soil Survey Organisation			
	O.	81.32		
	R.	(-)16.32	65.00	64.70 (-)0.30

Reduction of ₹ 16.32 lakh from the provision by way of surrender, stated due to non-filling up of vacant posts.

Reasons for saving of ₹ 0.30 lakh have not been intimated (November 2020).

(xiii)	(03) Central Assistance (CA)			
	2401 Crop Husbandry			
	102 Food Grain Crops			
	07 National Mission for Sustainable Agriculture (NMSA) (CSS)			
	O.	8,25.00		
	R.	(-)14.40	8,10.60	8,10.60 ...

Grant No. 31 Agriculture – Concltd.

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

Withdrawal of ₹ 14.40 lakh from the provision by way of surrender, stated due to non-approval of expenditure by the Government of Mizoram.

31.2 Capital:

31.2.1 ₹ 55.00 lakh was surrendered during the year as anticipated surplus to the requirement, but actual saving worked out to ₹ 54.86 lakh only.

31.2.2 Saving of ₹ 53,13.69 lakh and ₹ 28,11.45 lakh (43.77 per cent and 79.80 per cent of the total budget provision) also occurred under this grant during 2017-18 and 2018-19 respectively.

31.2.3 Saving occurred under:

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

(i)	(03) Central Assistance (CA)			
	4401 Capital outlay on Crop Husbandry			
	800 Other Expenditure			
	11 Special Central Assistance to Tribal Sub-Scheme (CSS)			
	S.	55.00		
	R.	(-)55.00	...	...

Withdrawal of entire supplementary provision of ₹ 55.00 lakh by way of surrender, stated due to declined proposal of expenditure sanction by the Government of Mizoram (Finance).

Grant No. 32 Horticulture (All Voted)

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

32.1 Revenue:**Major Head:****2401 Crop Husbandry**

Original	76,64,98			
Supplementary	31,28,50	1,07,93,48	93,27,86	(-)14,65,62

Amount surrendered during the year (31 March 2020) 14,65,16

32.2 Capital:**Major Heads:****4401 Capital Outlay on Crop Husbandry****7610 Loans to Government Servants, etc.**

Original	7,50,00			
Supplementary	14,10,00	21,60,00	21,60,00	...

Amount surrendered during the year (31 March 2020) ...

Notes and Comments:**32.1 Revenue:**

32.1.1 Against the available saving of ₹ 14,65.62 lakh, ₹ 14,65.16 lakh only was surrendered during the year.

32.1.2 In view of the final saving of ₹ 14,65.62 lakh, supplementary provision of ₹ 31,28.50 lakh obtained during the year proved excessive.

Grant No. 32 Horticulture - Contd.**32.1.3 Saving occurred mainly under.**

Serial Number	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
(i)	(03) Central Assistance (CA)			
	2401 Crop Husbandry			
	119 Horticulture and Vegetable Crops			
	09 Mission for Integrated Development of Horticulture (CSS)			
	O.	34,50.00		
	R.	(-) 11,92.00	22,58.00	22,58.00
				...

Reduction of ₹ 11,92.00 lakh from the provision by way of surrender, stated due to short release of funds by the Government of India.

(ii)	2401 Crop Husbandry			
	001 Direction and Administration			
	02 Administration			
	O.	28,39.67		
	S.	44.69		
	R.	(-)2,08.50	26,75.86	26,75.63
				(-)0.23

Withdrawal of ₹ 2,08.50 lakh from the provision by way of surrender, stated due to non-filling up of vacant posts and regularisation of five number of muster roll employees.

Saving of ₹ 0.23 lakh, intimated due to non-drawal of MACP arrear of officers and staff.

Saving of ₹ 0.85 lakh occurred under this head of account during 2017-18 also.

(iii)	2401 Crop Husbandry			
	001 Direction and Administration			
	01 Direction			
	O.	6,51.09		
	R.	(-)54.26	5,96.83	5,96.84
				(+)0.01

Reduction of ₹ 54.26 lakh from the provision by way of surrender, stated due to non-filling up of vacant posts and regularisation of two number of muster roll employees.

Final excess of ₹ 0.01 lakh, intimated due to wrong booking of pay arrear.

Grant No. 32 Horticulture - Concl.

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

(iv)	2401 Crop Husbandry			
	119 Horticulture and Vegetable Crops			
	03 Horticulture Farms			
	O.	53.23		
	R.	(-) 10.40	42.83	42.61
				(-)0.22

Withdrawal of ₹ 10.40 lakh from the provision by way of surrender, stated due to non-filling up of vacant posts.

Saving of ₹ 0.22 lakh, intimated due to non-drawal of MACP arrear of staff.

(v)	2401 Crop Husbandry			
	119 Horticulture and Vegetable Crops			
	08 Vegetable and Fruit Development			
	O.	10.00	10.00	...
				(-)10.00

Non-utilisation of entire original provision of ₹10.00 lakh, intimated due to wrong booking of expenditure sanction.

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

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

33.1 Revenue:

Major Head:

**2402 Soil and Water
Conservation**

Original	19,58,14			
Supplementary	2,33,03	21,91,17	21,77,07	(-)14,10
Amount surrendered during the year (31 March 2020)				11,84

33.2 Capital:

Major Heads:

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

**7610 Loan to Government
Servants, etc.**

Original	...			
Supplementary	3,39,30	3,39,30	3,39,30	...
Amount surrendered during the year (31 March 2020)				...

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

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

34.1 Revenue:**Major Heads:****2403 Animal Husbandry****2404 Dairy Development**

Original	69,33,31			
Supplementary	40,47,66	1,09,80,97	98,21,08	(-)11,59,89
Amount surrendered during the year (31 March 2020)				5,57,11

34.2 Capital:**Major Heads:****4403 Capital Outlay on
Animal Husbandry****7610 Loans to Government
Servant, etc.**

Original	...			
Supplementary	9,63,99	9,63,99	9,63,99	...
Amount surrendered during the year (31 March 2020)				...

Notes and Comments:**34.1 Revenue:**

34.1.1 Out of the available saving of ₹ 11,59.89 lakh, ₹ 5,57.11 lakh only was surrendered during the year.

34.1.2 In view of final saving of ₹ 11,59.89 lakh, supplementary provision of ₹ 40,47.66 lakh obtained during the year proved excessive.

34.1.3 Saving of ₹ 8,55.31 lakh and ₹ 8,44.32 lakh (13.05 per cent and 12.55 per cent of the total budget provision) also occurred under this grant during 2017-18 and 2018-19 respectively.

Grant No. 34 Animal Husbandry and Veterinary - Contd.**34.1.4 Saving occurred mainly under:**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(i)	2403 Animal Husbandry			
	001 Direction and Administration			
	02 Administration			
	O.	10,76.64		
	S.	5,30.94		
	R.	(-)14.68	15,92.90	10,71.50
				(-)5,21.40

Reasons for reduction of ₹ 14.68 lakh from the provision by way of surrender, not stated.

Saving of ₹ 5,21.40 lakh, intimated due to excess additional allocation of fund by the Finance Department.

Saving of ₹ 30.68 lakh and ₹ 4.69 lakh also occurred under this head of account during 2017-18 and 2018-19 respectively.

(ii)	(03) Central Assistance (CA)			
	2403 Dairy Development			
	102 Dairy Development Projects			
	01 Dairy Development (CSS)			
	O.	3,47.00		
	R.	(-)3,47.00	...	...

Reasons for withdrawal of entire original provision of ₹ 3,47.00 lakh by way of surrender, not stated.

(iii)	2403 Animal Husbandry			
	101 Veterinary Services and Animal Health			
	01 Hospital and Dispensaries			
	O.	23,98.34		
	S.	1,98.09		
	R.	(-)60.59	25,35.84	25,29.77
				(-)6.07

Reasons for reduction of ₹ 60.59 lakh from the provision by way of surrender, not stated.

Saving of ₹ 6.07 lakh, intimated due to incorrect additional allocation of funds by the Finance Department.

Saving of ₹ 24.18 lakh occurred under this head of account during 2017-18 also.

Grant No. 34 Animal Husbandry and Veterinary - Contd.

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

(iv)	2403 Animal Husbandry			
	107 Fodder and Feed Development			
	01 Fodder and Feed Development			
	O.	3,72.91		
	S.	19.84		
	R.	(-)31.96	3,60.79	3,57.76
				(-)3.03

Reduction of ₹ 31.96 lakh from the provision was the net result of (a) decrease of ₹ 31.55 lakh by way of surrender and (b) further decrease of ₹ 0.41 lakh through re-appropriation, reasons for both decreases, not stated.

Saving of ₹ 3.03 lakh, intimated due to excess additional allocation of fund by the Finance Department.

(v)	(03) Central Assistance (CA)			
	2403 Animal Husbandry			
	101 Veterinary Services and Animal Health			
	10 Livestock Health and Disease Control (CSS)			
	O.	3,50.00		
	S.	63.71		
	R.	(-)9.00	4,04.71	3,83.07
				(-)21.64

Reasons for withdrawal of ₹ 9.00 lakh from the provision by way of surrender, not stated.

Saving of ₹ 21.64 lakh, intimated due to less release of fund by the Central Government.

(vi)	(03) Central Assistance (CA)			
	2403 Animal Husbandry			
	101 Veterinary Services and Animal Health			
	02 State Vety Council (CSS)			
	O.	22.00		
	R.	(-)22.00	...	...
				...

Withdrawal of entire original provision of ₹ 22.00 lakh by way of surrender, stated due to non-receipt of sanction from the Government of India.

Grant No. 34 Animal Husbandry and Veterinary - Contd.

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

(vii)	(03) Central Assistance (CA)			
	2403 Animal Husbandry			
	113 Administrative Investigation and Statistics			
	02 Sample Survey and Statistics (CSS)			
	O.	1,07.60	1,07.60	86.11
				(-21.49)

Saving of ₹ 21.49 lakh, intimated due to less release of funds by the Central Government.

(viii)	2403 Animal Husbandry			
	001 Direction and Administration			
	01 Direction			
	O.	3,94.05		
	S.	69.26		
	R.	(-)18.41	4,44.90	4,44.09
				(-)0.81

Reasons for reduction of ₹ 18.41 lakh from the provision by way of surrender, not stated.

Saving of ₹ 0.81 lakh, intimated due to excess additional allocation of fund by the Finance Department.

Saving of ₹ 6.57 lakh and ₹ 28.20 lakh respectively also occurred under this head of account during 2017-18 and 2018-19.

(ix)	2403 Animal Husbandry			
	103 Poultry Development			
	01 Poultry Development			
	O.	3,03.65		
	S.	13.19		
	R.	(-)13.43	3,03.41	2,99.54
				(-)3.87

Reasons for withdrawal of ₹ 13.43 lakh from the provision by way of surrender, not stated.

Saving of ₹ 3.87 lakh, intimated due to funds reserved for filling up of anticipated vacant posts during the financial year.

Saving of ₹ 6.43 lakh and ₹ 56.94 lakh also occurred under this head of account during 2017-18 and 2018-19 respectively.

Grant No. 34 Animal Husbandry and Veterinary - Concl'd.

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

(x)	2404 Dairy Development			
	102 Dairy Development			
	01 Dairy Development			
	O.	1,22.88		
	S.	23.22		
	R.	(-)0.69	1,45.41	1,31.28
				(-)14.13

Reasons for withdrawal of ₹ 0.69 lakh from the provision by way of surrender, not stated.

Saving of ₹ 14.13 lakh, intimated due to excess additional allocation of fund by the Finance Department.

Saving of ₹ 12.63 lakh occurred under this head of account during 2017-18 also.

(xi)	2403 Animal Husbandry			
	102 Cattle and Buffalo Development			
	01 Cattle Development			
	O.	3,05.70		
	S.	58.82		
	R.	(-)9.02	3,55.50	3,50.86
				(-)4.64

Reasons for reduction of ₹ 9.02 lakh from the provision by way of surrender, not stated.

Reasons for saving of ₹ 4.64 lakh have not been intimated (November 2020).

Saving of ₹ 7.76 lakh also occurred under this head of account during 2018-19.

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

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

35.1 Revenue:**Major Head:****2405 Fisheries**

Original	10,40,01			
Supplementary	14,39,74	24,79,75	23,88,51	(-)91,24
Amount surrendered during the year (31 March 2020)				94,24

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

Original	...			
Supplementary	50,00	50,00	50,00	...
Amount surrendered during the year (31 March 2020)				...

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

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

36.1 Revenue:**Major Heads:****2406 Forestry and Wild Life****3435 Ecology and Environment**

Original	1,60,07,28			
Supplementary	9,56,89	1,69,64,17	1,11,56,49	(-)58,07,68

Amount surrendered during the year (31 March 2020) 58,07,67

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

Original	...			
Supplementary	2,50,00	2,50,00	2,50,00	...

Amount surrendered during the year (31 March 2020) ...

Notes and Comments:**36.1 Revenue:**

36.1.1 Out of the available saving of ₹ 58,07.68 lakh, ₹ 58,07.67 lakh only was surrendered during the year.

36.1.2 In view of the final saving of ₹ 58,07.68 lakh, supplementary provision ₹ 9,56.89 lakh obtained during the year proved totally unnecessary as the actual expenditure of ₹ 1,11,56.49 lakh did not even come up to the original provision of ₹ 1,60,07.28 lakh.

Grant No. 36 Environment, Forests and Climate Change - Contd.**36.1.3 Saving occurred mainly under:**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(i)	(03) Central Assistance (CA) 2406 Forestry and Wild Life 01 <i>Forestry</i> 102 Social and Farm Forestry 13 Green India Mission (CSS)			
	O.	44,51.93		
	R.	(-)26,81.03	17,70.90	17,70.90 ...
(ii)	(03) Central Assistance (CA) 2406 Forestry and Wild Life 01 <i>Forestry</i> 101 Forest Conservation, Development and Regeneration 06 Development of Bamboo (CSS)			
	O.	18,94.50		
	R.	(-)18,94.50	...	...
(iii)	(03) Central Assistance (CA) 2406 Forestry and Wild Life 01 <i>Forestry</i> 102 Social and Farm Forestry 07 Natural Afforestation Programme (CSS)			
	O.	10,17.01		
	R.	(-)10,17.01	...	...
Reasons for withdrawal of ₹ 26,81.03 lakh, ₹ 18,94.50 lakh and ₹ 10,17.01 lakh respectively from the provision by way of surrender at serial number (i), (ii) and (iii) above, not stated.				
(iv)	2406 Forestry and Wild Life 01 <i>Forestry</i> 001 Direction and Administration 02 Administration			
	O	33,52.59		
	S.	17.00		
	R.	(-)2,88.21	30,81.38	30,81.38 ...

Grant No. 36 Environment, Forests and Climate Change - Contd.

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

Withdrawal of ₹ 2,88.21 lakh from the provision was the net effect of (a) decrease of ₹ 1,90.92 lakh by way of surrender, (b) further decrease of ₹ 1,28.84 lakh through re-appropriation, reasons for both decreases, stated due to adjustment of excess payment in other object heads of account and (c) increase of ₹ 31.55 lakh through re-appropriation, reasons thereof, not stated.

(v)	2406 Forestry and Wild Life				
	02 <i>Environmental Forestry and Wild Life</i>				
	110 Wild Life Preservation				
	01 Preservation of Wild Life				
	O.	8,40.95			
	R.	(-)43.24	7,97.71	7,97.70	(-)0.01

Reduction of ₹ 43.24 lakh from the provision was the net result of (a) decrease of ₹ 48.20 lakh through re-appropriation, reasons thereof stated, due to adjustment of excess payment in other object heads of account and (b) increase of ₹ 4.96 lakh through re-appropriation, reasons thereof, not stated.

Reasons for saving of ₹ 0.01 lakh have not been intimated (November 2020).

Saving of ₹ 0.01 lakh occurred under this head of account during 2018-19 also.

(vi)	2406 Forestry and Wild Life				
	01 <i>Forestry</i>				
	003 Education and Training				
	02 Forest Extension				
	O.	1,76.54			
	R.	(-)32.59	1,43.95	1,43.95	...

Withdrawal of ₹ 32.59 lakh from the provision was the net effect of (a) decrease of ₹ 41.17 lakh through re-appropriation, stated due to adjustment of excess expenditure in other object heads of account and (b) increase of ₹ 8.58 lakh through re-appropriation, reasons thereof, not stated.

Grant No. 36 Environment, Forests and Climate Change - Contd.

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

(vii)	3435 Ecology and Environment			
	04 <i>Prevention and Control of Pollution</i>			
	800 Other Expenditure			
	01 Assistant to State Pollution Control Board			
	O.	1,55.32		
	R.	(-)22.39	1,32.93	...

Reasons for reduction of ₹ 22.39 lakh from the provision by way of surrender, not stated.

(viii)	2406 Forestry and Wild Life			
	01 <i>Forestry</i>			
	005 Survey and Utilization of Forest Resources			
	02 W.P.O.			
	O.	2,25.41		
	R.	(-)12.29	2,13.12	...

Withdrawal of ₹ 12.29 lakh from the provision was the net result of (a) decrease of ₹ 13.96 lakh through re-appropriation, stated due to adjustment of excess expenditure in other object heads of account and (b) increase of ₹ 1.67 lakh through re-appropriation, reasons thereof not stated.

(ix)	2406 Forestry and Wild Life			
	01 <i>Forestry</i>			
	005 Survey and Utilization of Forest Resources			
	01 Forest Resource Survey			
	O.	11.47		
	R.	(-)11.47	...	...

Withdrawal of entire original provision of ₹ 11.47 lakh through re-appropriation, reasons thereof, stated due to adjustment of excess expenditure in other object heads of account.

Grant No. 36 Environment, Forests and Climate Change - Concl.

36.1.4 Saving mentioned at note 36.1.3 above was partly offset by excess under:

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

- (i) **2406 Forestry and Wild Life**
 01 *Forestry*
 003 Education and Training
 01 Training of Forest Personnel

O.	1,90.61			
R.	1,02.91	2,93.52	2,93.52	...

Augmentation of ₹ 1,02.91 lakh in the provision was the net result of (a) increase of ₹ 1,10.18 lakh through re-appropriation, reasons thereof, not stated and (b) decrease of ₹ 7.27 lakh through re-appropriation, stated due to adjustment of excess expenditure under other object heads of account.

- (ii) **2406 Forestry and Wild Life**
 01 *Forestry*
 001 Direction and Administration
 01 Direction

O.	16,44.87			
S.	13.44			
R.	86.81	17,45.12	17,45.12	...

Augmentation of ₹ 86.81 lakh in the provision was the net effect of (a) increase of ₹ 1,07.89 lakh through re-appropriation, reasons thereof not stated and (b) decrease of ₹ 21.08 lakh through re-appropriation, stated due to adjustment of excess expenditure in other object heads of account.

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

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

37.1 Revenue:**Major Head:****2425 Co-operation**

Original	13,89,18			
Supplementary	31,93	14,21,11	14,32,34	(+)11,23
Amount surrendered during the year (31 March 2020)				81,14

37.2 Capital:**Major Heads:****4425 Capital Outlay on Co-operation****6425 Loans for Co-operation****7610 Loans to Government
Servants, etc.**

Original	3,20,00			
Supplementary	1,17,50	4,37,50	3,17,50	(-)1,20,00
Amount surrendered during the year (31 March 2020)				1,20,00

Notes and Comments:**37.1 Revenue:**

37.1.1 Expenditure exceeded the grant by ₹ 11.23 lakh (actual excess was ₹ 11,23,302.00). The excess requires regularisation.

37.1.2 In view of the final excess of ₹ 11.23 lakh, supplementary provision of ₹ 31.93 lakh obtained during the year proved insufficient and surrender of ₹ 81.14 lakh during the year also proved injudicious.

Grant No. 37 Co-operation - Contd.**37.1.3 Excess occurred under:**

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

(₹ in lakh)

(i)	2425 Co-operation			
	001 Direction and Administration			
	01 Direction			
	O.	6,17.05		
	S.	11.19		
	R.	3.26	6,31.50	6,87.31
				(+)55.81

Augmentation of ₹ 3.26 lakh in the provision was the net effect of (a) increase of ₹ 3.31 lakh through re-appropriation and (b) decrease of ₹ 0.05 lakh by way of surrender, reasons for both increase and decrease, not stated.

Excess of ₹ 55.81 lakh, intimated due to wrong calculation.

(ii)	2425 Co-operation			
	001 Direction and Administration			
	02 Administration			
	O.	4,05.30		
	R.	(-)4.10	4,01.20	4,41.07
				(+)39.87

Reduction of ₹ 4.10 lakh from the provision was the net result (a) decrease of ₹ 3.31 lakh through re-appropriation and (b) further decrease of ₹ 0.79 lakh by way of surrender, reasons for both decreases, not stated.

Excess of ₹ 39.87 lakh, intimated due to wrong calculation.

(iii)	2425 Co-operation			
	277 Co-operative education			
	01 Assistance to Mizoram State			
	Co-operative Union, Aizawl			
	O.	2,10.00	2,10.00	2,15.17
				(+)5.17

Excess of ₹ 5.17 lakh, intimated due to wrong booking.

Grant No. 37 Co-operation - Concl'd.

37.1.4 Excess mentioned at note 37.1.3 above was partly offset by saving under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(i)	2425 Co-operation			
	108 Assistance to other Co-operatives			
	09 Consumer Co-operatives Societies/NCDC			
	O. 80.00			
	R. (-)80.00	...	...	...

Reasons for withdrawal of entire original provision of ₹ 80.00 lakh by way of surrender, not stated.

(ii)	2425 Co-operation			
	277 Co-operative Education			
	04 Education and Training			
	O. 10.00	10.00	4.84	(-)5.16

Saving of ₹ 5.16 lakh, intimated due to wrong booking.

37.2 Capital:

37.2.1 Available saving of ₹ 1,20.00 lakh was surrendered during the year.

37.2.2 In view of the final saving of ₹ 1,20.00 lakh, supplementary provision of ₹ 1,17.50 lakh obtained during the year proved totally unnecessary as the actual expenditure of ₹ 3,17.50 lakh did not even come upto the original budget provision of ₹ 3,20.00 lakh.

37.2.3 Saving of ₹ 1,22.95 lakh (12.39 per cent of the total budget provision) occurred under this grant during 2017-18 also.

37.2.4 Saving occurred under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(i)	4425 Capital outlay on Co-operation			
	108 Investment in other Co-operatives			
	02 Consumer Co-operatives Societies/NCDC (ICDP)			
	O. 1,20.00			
	R. (-)1,20.00	...	...	...

Reasons for withdrawal of entire original provision of ₹ 120.00 lakh by way of surrender, not stated

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

	Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹ in thousand)	
38.1 Revenue:			
Major Heads:			
2216 Housing			
2501 Special Programmes for Rural Development			
2505 Rural Employment			
2515 Other Rural Development Programmes			
2575 Other Special Areas Programmes			
Original	3,57,31,99		
Supplementary	1,42,74,91	5,00,06,90	3,14,66,18
			(-)1,85,40,72
Amount surrendered during the year (31 March 2020)			1,86,62,27
38.2 Capital:			
Major Heads:			
4515 Capital Outlay on other Rural Development Programmes			
4575 Capital Outlay on Other Special Areas Programmes			
7610 Loans to Government Servants, etc.			
Original	40,31,00		
Supplementary	12,83,62	53,14,62	11,09,24
			(-)42,05,38
Amount surrendered during the year (31 March 2020)			42,05,38

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

38.1.1 ₹ 1,86,62.27 lakh was surrendered during the year as anticipated surplus to the requirement, but actual saving worked out to ₹ 1,85,40.72 lakh only.

38.1.2 In view of the final saving of ₹ 1,85,40.72 lakh, supplementary provision of ₹ 1,42,74.91 lakh obtained during the year proved totally unnecessary as the actual expenditure of ₹ 3,14,66.18 lakh did not even come up to the original provision of ₹ 3,57,31.99 lakh.

38.1.3 Saving of ₹ 73,83.88 lakh and ₹ 2,16,69.80 lakh (18.92 per cent and 55.70 per cent of the total budget provision) also occurred under this grant during 2017-18 and 2018-19 respectively.

38.1.4 Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(i)	(03) Central Assistance (CA)			
	2505 Rural Employment			
	02 Rural Employment Guarantee Schemes			
	101 National Rural Employment Prog.			
	02 MG-NREGS (CSS)			
	O.	2,24,62.00		
	R.	(-1,64,58.69	60,03.31	60,03.30
				(-0.01

Reduction of ₹ 1,64,58.69 lakh from the provision by way of surrender, stated due to non-release of funds by the Government of India.

Reasons for saving of ₹ 0.01 lakh have not been intimated (November 2020).

(ii)	(03) Central Assistance (CA)			
	2575 Other Special Area Programmes			
	06 Border Area Development			
	101 Border Area Development Programmes			
	01 BADP under RD Department (CSS)			
	O.	39.37		
	S.	40,54.62		
	R.	(-10,13.61	30,80.38	30,80.37
				(-0.01

Grant No. 38 Rural Development - Contd.

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

Withdrawal of ₹ 10,13.61 lakh from the provision by way of surrender, stated due to late execution of works for 2019-20 and acceptance of work at reduced rates than estimated by the Government of India.

Reasons for saving of ₹ 0.01 lakh have not been intimated (November 2020).

Saving of ₹ 0.01 lakh and ₹ 0.01 lakh also occurred under this head of account during 2017-18 and 2018-19 respectively.

(iii)	(03) Central Assistance (CA)				
	2501 Special Programmes for Rural Development				
	05 <i>Wasteland Development</i>				
	101 National Wasteland Development Programme				
	02 Integrated Watershed Management Programme (CSS)				
	O.	38,35.00			
	R.	(-),7,35.00	31,00.00	31,00.00	...
(iv)	(03) Central Assistance (CA)				
	2515 Other Rural Development Programmes				
	104 DRDA Administration				
	03 Administration of DRDA (CSS)				
	O.	1,64.72			
	S.	1,65.52			
	R.	(-),1,37.36	1,92.88	1,92.88	...

Reduction of ₹ 7,35.00 lakh and ₹ 1,37.36 lakh respectively from the provision at serial number (iii) and (iv) above by way of surrender, stated due to non-release of funds by the Government of India.

(v)	2515 Other Rural Development Programmes				
	001 Direction and Administration				
	03 Block Level Administration				
	O.	14,91.20			
	R.	(-),1,22.78	13,68.42	13,68.00	(-),0.42

Grant No. 38 Rural Development - Contd.

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

Withdrawal of ₹ 1,22.78 lakh from the provision by way of surrender, reasons thereof for ₹ 1,17.59 lakh under salaries, stated due to repatriation of 55 VLWS and several inspectors of statistics to their respective departments and reasons for remaining amount of ₹ 5.11 lakh, ₹ 0.07 lakh and ₹ 0.01 lakh respectively under wages, domestic travel expenses and other charges, not stated.

Reasons for saving of ₹ 0.42 lakh have not been intimated (November 2020).

Saving of ₹ 23.83 lakh and ₹ 29.75 lakh also occurred under this head of account during 2017-18 and 2018-19 respectively.

(vi)	2515	Other Rural Development Programmes			
	001	Direction and Administration			
	04	SLMC and Internal Audit			
	O.	1,00.65			
	S.	6.93			
	R.	(-)1.17	1,06.41	1,04.63	(-)1.78

Reasons for reduction of ₹ 1.17 lakh from the provision by way of surrender, not stated.

Reasons for saving of ₹ 1.78 lakh have not been intimated (November 2020).

(vii)	(03)	Central Assistance (CA)			
	2501	Special Programmes for Rural Development			
	06	<i>Self Employment programme</i>			
	800	Other Expenditure			
	01	National Rural Livelihood Mission (CSS)			
	O.	15,47.22			
	S.	47,94.10			
	R.	(-)64.52	62,76.80	62,76.80	...

Withdrawal of ₹ 64.52 lakh from the provision by way of surrender stated due to late release of funds by the Government of India.

Grant No. 38 Rural Development - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(viii)	2515 Other Rural Development Programmes			
	001 Direction and Administration			
	01 Direction			
	O.	6,61.85		
	S.	86.96		
	R.	(-)52.02	6,95.81	(-)0.98
		6,96.79		

Reduction of ₹ 52.02 lakh from the provision by way of surrender, reasons thereof for (a) ₹ 42.58 lakh under salaries, stated due to superannuation (four) and expired (three) of staff, (b) ₹ 5.01 lakh under office expenses, stated due to want of expenditure sanction and (c) reasons for ₹ 4.27 lakh, ₹ 0.04 lakh, ₹ 0.01 lakh, ₹ 0.02 lakh and ₹ 0.09 lakh respectively under wages, medical treatment, domestic travel expenses, advertising and publicity and other charges, not stated.

Reasons for saving of ₹ 0.98 lakh have not been intimated (November 2020).

Saving of ₹ 3.12 lakh and ₹ 9.98 lakh also occurred under this head of account during 2017-18 and 2018-19 respectively.

(ix)	2515 Other Rural Development Programmes			
	104 DRDA Administration			
	02 Administration of R.D Programme			
	O.	5,89.45		
	R.	(-)49.65	5,37.77	(-)2.03
		5,39.80		

Withdrawal of ₹ 49.65 lakh from the provision by way of surrender, stated due to superannuation and expired of staff.

Reasons for saving of ₹ 2.03 lakh have not been intimated (November 2020).

Saving of ₹ 6.29 lakh occurred under this head of account during 2018-19 also.

(x)	2515 Other Rural Development Programmes			
	003 Training			
	01 State Institute of R.D			
	O.	1,86.34		
	S.	41.38		
	R.	(-)17.94	2,09.78	...
		2,09.78		

Grant No. 38 Rural Development - Contd.

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

Reduction of ₹ 17.94 lakh from the provision by way of surrender, stated due to non-settlement of arrear pay in respect of three staff due to non-preferring of claims, out of mis-communication with the directorate.

(xi) 2515 Other Rural Development Programmes

- 001 Direction and Administration
- 02 Administration

O.	6,04.70			
S.	9.07			
R	(-)9.53	6,04.24	6,02.22	(-)2.02

Withdrawal of ₹ 9.53 lakh from the provision by way of surrender, reasons thereof for (a) ₹ 9.14 lakh under salaries, stated due to retirement of employees and (b) reasons for ₹ 0.01 lakh and ₹ 0.38 lakh respectively under domestic travel expenses and rents, rates and taxes, not stated.

Reasons for saving of ₹ 2.02 lakh have not been intimated (November 2020).

Saving of ₹ 22.86 lakh also occurred under this head of account during 2017-18.

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

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

(i) 2505 Rural Employment

- 02 *Rural Employment Guarantee Schemes*
- 101 National Rural Employment Programme
- 01 MG-NREGS (SMS)

O.	1,31.57			
S.	33,97.68	35,29.25	36,58.07	(+)1,28.82

Reasons for excess of ₹ 1,28.82 lakh have not been intimated (November 2020).

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

38.2.1 Available saving of ₹ 42,05.38 lakh was surrendered during the year.

38.2.2 In view of the final saving of ₹ 42,05.38 lakh, supplementary provision of ₹ 12,83.62 lakh obtained during year proved totally unnecessary as the actual expenditure of ₹ 11,09.24 lakh did not even come up to the original budget provision of ₹ 40,31.00 lakh.

38.2.3 Saving of ₹ 16,58.56 lakh and ₹ 8,84.60 lakh (21.31 *per cent* and 10.55 *per cent* of the total budget provision) also occurred under this grant during 2017-18 and 2018-19 respectively.

38.2.4 Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(i)	(03) Central Assistance (CA)			
	4575 Capital Outlay on Other Special Areas Programmes			
	06 Border Area Development			
	101 Border Area Development Programme			
	01 BADP under RD Department (CSS)			
	O.	40,31.00		
	R.	(-40,31.00	...	...
Withdrawal of entire original provision of ₹ 40,31.00 lakh by way of surrender, stated due to allocation of fund to other head of account.				
(ii)	4515 Capital Outlay on Other Rural Development Programmes			
	103 Rural Development			
	01 Springshed Development and Water Supply			
	S.	4,76.03		
	R.	(-)96.52	3,79.51	3,79.51 ...
Reduction of ₹ 96.52 lakh from the provision by way of surrender, stated due to late receipt of expenditure sanction.				
(iii)	(03) Central Assistance (CA)			
	4515 Capital Outlay on Other Rural Development Programmes			
	102 Community Development			
	07 Constn. of Multi Shopping Complex at Saitual/NLCPR			
	S.	55.86		
	R.	(-)55.86	...	...

Grant No. 38 Rural Development - Concl'd.

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

Withdrawal of entire supplementary provision of ₹ 55.86 lakh by way of surrender, stated due non-sanction of expenditure during 2019-20.

(iv) **4515 Capital Outlay on Other Rural Development Programmes**

800 Other Expenditure

90 Socio-Economic Development Policy (SEDP)

S. 3,99.86

R. (-)22.00

3,77.86

3,77.86

...

Reduction of ₹ 22.00 lakh from the provision by way of surrender, stated due to imposition of lockdown, the following works could not be executed: (i) construction of foot suspension bridge over Marlui between Parvatui and Phuldungsei and (ii) construction of foot suspension bridge over Saipui River between Zopui and Phuldungsei.

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

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

39.1 Revenue:

Major Heads:

2801 Power

3053 Civil Aviation

Original	5,33,93,75			
Supplementary	2,25,22,98	7,59,16,73	7,40,13,69	(-)19,03,04

Amount surrendered during the year (31 March 2020) 18,08,06

39.2 Capital:

Major Heads:

**4801 Capital Outlay on
Power Projects**

**5053 Capital Outlay on Civil
Aviation**

5452 Capital Outlay on Tourism

**7610 Loans to Government
Servants, etc.**

Original	33,45,38			
Supplementary	1,02,11,42	1,35,56,80	1,32,16,67	(-)3,40,13

Amount surrendered during the year (31 March 2020) 3,40,12

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

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

40.1 Revenue:

Major Heads:

**2435 Other Agricultural
Programmes**

**2851 Village and Small
Industries**

2852 Industries

**2853 Non-ferrous Mining
and Metallurgical Industries**

Original	82,56,85			
Supplementary	8,14,66	90,71,51	67,00,96	(-)23,70,55

Amount surrendered during the year (31 March 2020)				23,56,12
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40.2 Capital:

Major Heads:

**4435 Capital Outlay on Other
Agricultural Programmes**

**7610 Loans to Government
Servants, etc.**

Original	...			
Supplementary	12,17,24	12,17,24	7,87,07	(-)4,30,17

Amount surrendered during the year (31 March 2020)				4,30,17
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Grant No. 40 Commerce and Industries - Contd.**Notes and Comments:****40.1 Revenue:**

40.1.1 Against the available saving of ₹ 23,70.55 lakh, ₹ 23,56.12 lakh only was surrendered during the year.

40.1.2 In view of the final saving of ₹ 23,70.55 lakh, supplementary provision of ₹ 8,14.66 lakh obtained during the year totally unnecessary as the actual expenditure of ₹ 67,00.96 lakh did not even come to the original budget provision of ₹ 82,56.85 lakh.

40.1.3 Saving of ₹ 22,39.80 lakh and ₹ 17,37.61 lakh (22.96 per cent and 21.33 per cent of the total budget provision) also occurred under this grant during 2017-18 and 2018-19 respectively.

40.1.4 Saving occurred mainly under:

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

(₹ in lakh)

(i)	(03) Central Assistance (CA)			
	2851 Village and Small Industries			
	103 Handloom Industries			
	06 National Handloom Development Programme (CSS)			
	O.	16,65.92		
	R.	(-16,65.92	...	...

Withdrawal of entire original provision of ₹ 16,65.92 lakh by way of surrender, stated due to non-release of funds by the Ministry Textiles, Government of India.

(ii)	2851 Village and Small Industries			
	102 Small Scale Industries			
	03 District Industries Centre			
	O.	7,09.44		
	R.	(-1,41.77	5,67.67	5,66.41 (-)1.26

Reduction of ₹ 1,41.77 lakh from the provision was the net effect of (a) decrease of ₹ 1,43.92 lakh by way of surrender and (b) increase of ₹ 2.15 lakh through re-appropriation reasons, for both decrease as well as increase, not stated.

Reasons for saving of ₹ 1.26 lakh have not been intimated (November 2020).

Grant No. 40 Commerce and Industries - Contd.

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

(iii)	2851 Village and Small Industries			
	001 Direction and Administration			
	01 Direction			
	O.	6,44.04		
	S.	1,74.35		
	R.	(-)1,31.51	6,86.88	6,84.13
				(-)2.75

Reduction of ₹ 1,31.51 lakh from the provision was the net result of (a) decrease of ₹ 1,27.29 lakh by way of surrender, reasons thereof, not stated, (b) further decrease of ₹ 8.37 lakh through reappropriation, reasons thereof also, not stated and (c) increase of ₹ 4.15 lakh through re-appropriation, stated due to re-provision of fund from other head of account.

Reasons for saving of ₹ 2.75 lakh have not been intimated (November 2020).

(iv)	2851 Village and Small Industries			
	104 Handicraft Industries			
	01 Promotion and Development of Handicraft Industries			
	O.	3,91.05		
	R.	(-)76.26	3,14.79	3,14.09
				(-)0.70

Reduction of ₹ 76.26 lakh from the provision was the net effect of (a) decrease of ₹ 76.77 lakh by way of surrender and (b) increase of ₹ 0.51 lakh through re-appropriation, reasons for both decrease as well as increase, not stated.

Reasons for saving of ₹ 0.70 lakh have not been intimated (November 2020).

(v)	2851 Village and Small Industries			
	102 Small Scale industries			
	05 Development of Rural Industries			
	O.	1,88.56		
	R.	(-)76.57	1,11.99	1,11.99
				...

Reduction for reduction of ₹ 76.57 lakh from the provision by way of surrender, not stated.

Grant No. 40 Commerce and Industries - Contd.

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

(₹ in lakh)

(vi)	2851 Village and Small Industries			
	103 Handloom Industries			
	02 Promotion and Development of Handicraft Industries			
	O.	4,15.80		
	R.	(-)70.50	3,45.30	3,43.95
				(-)1.35

Reasons for withdrawal of ₹ 70.50 lakh from the provision by way of surrender, not stated.

Reasons for saving of ₹ 1.35 lakh have not been intimated (November 2020).

Saving of ₹ 0.47 lakh also occurred under this head of account during 2017-18.

(vii)	2851 Village and Small Industries			
	001 Direction and Administration			
	02 Administration			
	O.	1,51.99		
	R	(-)35.82	1,16.17	1,16.16
				(-)0.01

Reasons of reduction of ₹ 35.82 lakh from the provision by way of surrender, not stated.

Reasons for saving of ₹ 0.01 lakh have not been intimated (November 2020).

(viii)	2435 Other Agricultural Programmes			
	01 <i>Marketing and Quality Control</i>			
	101 Marketing facilities			
	01 Agriculture Marketing			
	O.	4,06.93		
	S.	1,29.44		
	R.	(-)24.12	5,12.25	5,06.69
				(-)5.56

Reasons for withdrawal of ₹ 24.12 lakh from the provision by way of surrender, not stated.

Reasons for saving of ₹ 5.56 lakh have not been intimated (November 2020).

Saving of ₹ 0.03 lakh also occurred under this head of account during 2017-18.

Grant No. 40 Commerce and Industries - Contd.

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

(ix)	2851 Village and Small Industries			
	102 Small Scale industries			
	01 Supervision of Small Scale Industries			
	O. 7,14.23			
	R. (-)15.90	6,98.33	6,93.63	(-)4.70

Reasons of reduction of ₹ 15.90 lakh from the provision by way of surrender, not stated.

Reasons for saving of ₹ 4.70 lakh have not been intimated (November 2020).

(x)	2851 Village and Small Industries			
	102 Small Scale Industries			
	04 Rural Industry			
	O. 65.54			
	R. (-)20.56	44.98	44.98	...

Reasons of reduction of ₹ 20.56 lakh from the provision by way of surrender, not stated.

(xi)	2851 Village and Small Industries			
	103 Handloom Industries			
	01 Handloom Industries			
	O. 1,32.23			
	R. (-)20.54	1,11.69	1,11.69	...

Reduction of ₹ 20.54 lakh from the provision was the net result of (a) decrease of ₹ 22.10 lakh by way of surrender and (b) increase of ₹ 1.56 lakh through re-appropriation, reasons for both decrease as well as increase, not stated.

(xii)	2851 Village and Small Industries			
	105 Khadi and Village Industries			
	01 Promotion and Development of K.V.I.			
	O. 13,43.55			
	S. 1,63.59			
	R. (-)18.17	14,88.97	14,88.97	...

Grant No. 40 Commerce and Industries - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in lakh)	
(xiii)	2851 Village and Small Industries			
	102 Small Scale Industries			
	02 Promotion and Development of SSI			
	O.	68.13		
	R.	(-)17.30	50.83	(-)0.07
(xiv)	2851 Village and Small Industries			
	101 Industrial Estate			
	01 Industrial Estate			
	O.	58.66		
	R.	(-)16.63	42.03	...

Reasons for reduction of ₹ 18.17 lakh, ₹ 17.30 lakh and ₹ 16.63 lakh respectively from the provision by way of surrender at serial number (xii), (xiii) and (xiv) above, not stated.

Reasons for saving of ₹ 0.07 lakh at serial number (xiii) above have not been intimated (November 2020).

(xv)	2852 Industries			
	08 <i>Consumer Industries</i>			
	101 Edible Oils			
	01 Estimate of GOP Estt.			
	O.	2,09.95		
	R.	(-)17.87	1,92.08	(+)2.04

Reasons for reduction of ₹ 17.87 lakh from the provision by way of surrender, not stated.

Reasons for final excess of ₹ 2.04 lakh have not been intimated (November 2020).

Grant No. 40 Commerce and Industries - Concl'd.**40.2 Capital:**

40.2.1 Available saving of ₹ 4,30.17 lakh was surrendered during the year.

40.2.2 Saving occurred under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(i)	4435 Capital Outlay on Other Agricultural Programmes			
	01 <i>Marketing and Quality Control</i>			
	101 Marketing facilities			
	02 Construction of Agri-Marketing and Training Infrastructure			
	S.	4,30.17		
	R.	(-)4,30.17	...	...

Reasons for withdrawal of entire supplementary provision of ₹ 4,30.17 lakh by way of surrender, not stated.

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

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

41.1 Revenue:

Major Head:

2851 Village and Small Industries

Original	21,09,67			
Supplementary	70,08	21,79,75	19,51,16	(-)2,28,59

Amount surrendered during the year (31 March 2020)	2,85,12
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41.2 Capital:

Major Heads:

**4851 Capital Outlay on Village and
Small Industries**

**7610 Loans to Government
Servants, etc.**

Original	...			
Supplementary	84,44	84,44	81,00	3,44

Amount surrendered during the year (31 March 2020)	3,44
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Notes and Comments:

41.1 Revenue:

41.1.1 ₹ 2,85.12 lakh was surrendered during the year as anticipated surplus to the requirement, but actual saving worked out to ₹ 2,28.59 lakh only.

41.1.2 In view of the final saving of ₹ 2,28.59 lakh, supplementary provision of ₹ 70.08 lakh obtained during the year proved totally unnecessary as the actual expenditure of ₹ 19,51.16 lakh did not even come up to the original budget provision of ₹ 21,09.67 lakh.

41.1.3 Saving of ₹ 3,41.63 lakh and ₹ 3,11.70 lakh (17.37 per cent and 15.48 per cent of the total budget provision) also occurred under this grant during 2017-18 and 2018-19 respectively.

Grant No. 41 Sericulture - Concl'd.**41.1.4 Saving occurred mainly under:**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(i)	2851 Village and Small Industries			
	107 Sericulture Industries			
	02 Administration			
	O.	19,01.98		
	S.	12.25		
	R.	(-)2,77.06	16,37.17	16,93.49
				(+)56.32

Reduction of ₹ 2,77.06 lakh from the provision by way of surrender, stated due to superannuation/ death of officer and staff (₹ 2,52.84 lakh under salaries), regularisation of muster roll employees (₹ 14.38 lakh under wages) and adoption of economy measures (₹ 8.25 lakh and ₹ 1.32 lakh and 0.27 lakh respectively under medical treatment, domestic travel expenses and machinery and equipment).

Reasons for final excess of ₹ 56.32 lakh have not been intimated (November 2020).

Grant No. 42 Transport (All Voted)

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

42.1 Revenue:**Major Heads:****2041 Taxes on Vehicles****2057 Supplies and Disposals****3055 Road Transport**

Original	50,31,08			
Supplementary	1,03,39	51,34,47	43,91,09	(-)7,43,38

Amount surrendered during the year (31 March 2020) 7,77,43

42.2 Capital:**Major Heads:****5055 Capital Outlay on Road Transport****7610 Loans to Government Servants, etc.**

Original	...			
Supplementary	7,50,00	7,50,00	7,50,00	...

Amount surrendered during the year (31 March 2020) ...

Notes and Comments:**42.1 Revenue:**

42.1.1 ₹ 7,77.43 lakh was surrendered during year as anticipated surplus to the requirement, but actual saving worked out to ₹ 7,43.38 lakh only.

42.1.2 In view of the final saving of ₹ 7,43.38 lakh, supplementary provision of ₹ 1,03.39 lakh obtained during the year proved totally unnecessary as the actual expenditure of ₹ 43,91.09 lakh did not even come up to the original budget provision of ₹ 50,31.08 lakh.

Grant No. 42 Transport - Contd.**42.1.3 Saving occurred mainly under:**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)	
(₹ in lakh)					
(i)	3055 Road Transport				
	001 Direction and Administration				
	02 Administration				
	O.	16,49.01			
	S.	75.27			
	R.	(-3,20.84	14,03.44	14,16.99	(+)13.55

Reduction of ₹ 3,20.84 lakh from the provision was the net result of (a) decrease of ₹ 3,09.94 lakh by way of surrender, reasons thereof, not stated, (b) further decrease of ₹ 12.38 lakh through re-appropriation, reasons thereof for ₹ 12.23 lakh under salaries, stated due to adoption of economy measures, reasons for decrease of ₹ 0.15 lakh under medical treatment, due to re-provision of fund to other head of account and (c) increase of ₹ 1.48 lakh through re-appropriation, not stated

Reasons for final excess of ₹ 13.55 lakh have not been intimated (November 2020).

(ii)	2041 Taxes on Vehicles				
	001 Direction and Administration				
	02 Administration				
	O.	13,32.30			
	S.	18.30			
	R.	(-1,98.92	11,51.68	11,57.29	(+)5.61

Specific reasons for withdrawal of ₹ 1,98.92 lakh from the provision by way of surrender, not stated.

Reasons for final excess of ₹ 5.61 lakh have not been intimated (November 2020).

(iii)	3055 Road Transport				
	001 Direction and Administration				
	03 General Administration				
	O.	5,69.09			
	R.	(-)89.74	4,79.35	4,93.40	(+)14.05

Reasons for reduction of ₹ 89.74 lakh from the provision by way of surrender, not stated.

Reasons for final excess of ₹ 14.05 lakh have not been intimated (November 2020).

Grant No. 42 Transport - Contd.

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

(iv)	3055 Road Transport			
	800 Other Expenditure			
	02 Booking Station			
	O.	2,20.68		
	S.	9.82		
	R.	(-)72.74	1,57.76	1,57.75
				(-)0.01

Reduction of ₹ 72.74 lakh from the provision was the net result of (a) decrease of ₹ 69.78 lakh by way of surrender, reasons thereof, not stated and (b) further decrease of ₹ 2.96 lakh through re-appropriation, stated due to re-provision of funds to other head of account.

Reasons for saving of ₹ 0.01 lakh have not been intimated (November 2020).

(v)	2041 Taxes on Vehicles			
	001 Direction and Administration			
	01 Direction			
	O.	2,21.83		
	R.	(-)59.15	1,62.68	1,63.21
				(+)0.53

Withdrawal of ₹ 59.15 lakh from the provision by way of surrender, stated due to adoption of economy measures.

Reasons for final excess of ₹ 0.53 lakh have not been intimated (November 2020).

(vi)	3055 Road Transport			
	800 Other Expenditure			
	03 Central Workshop			
	O.	2,84.76		
	R.	(-)24.04	2,60.72	2,60.72
				...

Reduction of ₹ 24.04 lakh from the provision was the net result of (a) decrease of ₹ 27.04 lakh by way of surrender, stated due to adoption of economy measures and (b) increase of ₹ 3.00 lakh through re-appropriation, stated due to re-provision of funds from other head of account to cover excess expenditure.

Grant No. 42 Transport - Concl.

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

(vii)	3055 Road Transport			
	800 Other Expenditure			
	01 Railway Out Agency			
	O.	46.62		
	R.	(-)20.23	26.39	26.36
				(-)0.03

Withdrawal of ₹ 20.23 lakh from the provision was the net effect of (a) decrease of ₹ 20.38 lakh by way of surrender, stated due to adoption of economy measures and (b) increase of ₹ 0.15 lakh through re-appropriation, stated due to re-provision of funds from other head of account to cover excess expenditure.

Reasons for saving of ₹ 0.03 lakh have not been intimated (November 2020).

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

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

43.1 Revenue:**Major Head:****3452 Tourism**

Original	9,78,21			
Supplementary	3,50,59	13,28,80	12,58,16	(-)70.64
Amount surrendered during the year (31 March 2020)				70.51

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

Original	...			
Supplementary	60.00	60.00	60.00	...
Amount surrendered during the year (31 March 2020)				...

Notes and Comments:**43.1 Revenue:**

43.1.1 Against the available saving of ₹ 70.64 lakh, ₹ 70.51 lakh only was surrendered during the year.

43.1.2 In view of the final saving of ₹ 70.64 lakh, supplementary provision of ₹ 3,50.59 lakh obtained during the year proved excessive.

Grant No. 43 Tourism – Contd.**43.1.3 Saving occurred mainly under:**

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

(i)	3452 Tourism			
	80 General			
	001 Direction and Administration			
	01 Direction			
	O.	3,22.28		
	S.	10.88		
	R.	(-)38.24	2,94.92	2,94.90
				(-)0.02

Reduction of ₹ 38.24 lakh from the provision was the net result of (a) decrease of ₹ 31.24 lakh by way of surrender, stated due to adoption of economy measures under salaries and reduction of un-claims by Mizoram Health Care Society under medical treatment and (b) further decrease of ₹ 7.00 lakh through re-appropriation, stated due to shortage of funds.

Reasons for saving of ₹ 0.02 lakh have not been intimated (November 2020).

(ii)	3452 Tourism			
	01 Tourist Infrastructure			
	102 Tourist Accommodation			
	01 Tourist Accommodation			
	O.	4,78.23		
	S.	26.79		
	R.	(-)13.60	4,91.42	4,91.39
				(-)0.03

Withdrawal of ₹ 13.60 lakh from the provision by way of surrender, stated due to adoption of economy measures (₹ 8.56 lakh and ₹ 4.95 lakh respectively under salaries and wages) and reduction of original claims by Mizoram Health Care Society under medical treatment (₹ 0.09 lakh).

Reasons for saving of ₹ 0.03 lakh have not been intimated (November 2020).

(iii)	3452 Tourism			
	01 Tourist Infrastructure			
	800 Other Expenditure			
	08 North Eastern Areas			
	S.	53.00		
	R.	(-)10.00	43.00	43.00
				...

Grant No. 43 Tourism – Concl.

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

Reduction of ₹ 10.00 lakh from the provision by way of surrender, stated due to wrong allocation of fund.

(iv)	(03) Central Assistance (CA)			
	3452 Tourism			
	01 Tourist Infrastructure			
	800 Other Expenditure			
	05 Schemes under Articles 275(1)(CSS)			
	S.	64.00		
	R.	(-)6.40	57.60	...

Reduction of ₹ 6.40 lakh from the provision by way of surrender, stated due to deduction of ten *per cent* of contractor's profit.

(v)	3452 Tourism			
	01 Tourist Infrastructure			
	800 Other Expenditure			
	02 Survey and Statistics			
	O.	12.35		
	R.	(-)5.93	6.42	6.40 (-)0.02

Withdrawal of ₹ 5.93 lakh from the provision by way of surrender, stated due to transfer of incumbent (₹ 5.92 lakh under salaries) and reduction of original claims under medical treatment by Mizoram Health Care Society (₹ 0.01 lakh under medical treatment).

Reasons for saving of ₹ 0.02 lakh have not been intimated (November 2020).

Grant No. 45 Public Works (All Voted)

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

45.1 Revenue:**Major Heads:****2059 Public Works****2210 Medical and Public Health****2216 Housing****3054 Roads and Bridges****3056 Inland Water Transport**

Original 4,62,73,04

Supplementary 6,35,23,23

10,97,96,27

10,67,64,48

(-)30,31,79

Amount surrendered
during the year (31 March 2020)

29,75,69

45.2 Capital:**Major Heads:****4059 Capital Outlay on
Public Works****4070 Capital Outlay on Other
Administrative Services****4202 Capital Outlay on Education,
Sports, Art and Culture****4210 Capital Outlay on Medical
and Public Health****4216 Capital Outlay on Housing****4217 Capital Outlay on Urban Development**

Grant No. 45 Public Works - Contd.

		Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in thousand)				
4425	Capital Outlay on Co-operation			
5053	Capital Outlay on Civil Aviation			
5054	Capital Outlay on Roads and Bridges			
7610	Loans to Government Servants, etc.			
Original	1,34,76,79			
Supplementary	4,43,79,71	5,78,56,50	4,81,89,45	(-)96,67,05
Amount surrendered during the year (31 March 2020)				96,73,62

Notes and Comments:**45.1 Revenue:****45.1.1 Suspense Transaction**

(a) **Suspense:** Against the provision under the grant ₹ NIL lakh were utilized 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.

Grant No. 45 Public Works - Contd.

(iii) **Miscellaneous works advances:** This sub-division comprises debits for the value of stores sold on credit, expenditure incurred on deposit works in excess of deposits received, losses of cash or stores not written off and sums recoverable from Government Servants, *etc.* The Debit balance thus represents recoverable amount.

(b) An analysis of transactions under the head "Suspense" included in this grant during 2019-20 is given below:

(₹ in lakh)				
Sub-Head Balance	Opening Balance on 1 April 2019 Debit (+) Credit (-)	Debits	Credits	Closings Balance on 31 March 2020 Debit (+) Credit (-)
Stock	(-)8,24.79		(-)2,89.91	(-)11,14.70
Purchase	...	...	...	...
Miscellaneous Public works advances	(+1,14.67	...	...	(+1,14.67
Total	(-)7,10.12		(-)2,89.91	(-)10,00.03

45.2 Capital:

45.2.1 ₹ 96,73.62 lakh was surrendered during the year as anticipated surplus to the requirement, but actual saving worked out to ₹ 96,67.05 lakh only.

45.2.2 In view of the final saving of ₹ 96,67.05 lakh, supplementary provision of ₹ 4,43,79.71 lakh obtained during the year proved excessive.

45.2.3 Saving of ₹ 1,48,77.64 lakh (16.72 *per cent* of the total budget provision) occurred under this grant during 2018-19 also.

Grant No. 45 Public Works - Contd.**45.2.4 Saving occurred mainly under:**

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

(i) 5054 Capital Outlay on Roads and Bridges04 *District and Other Roads*

800 Other Expenditure

07 NE Road Programme (Serchhip to Buarpui Road)/(EAP-ADB)

O. 37,10.00

S. 42,76.47

R. (-)42,76.47 37,10.00

37,10.00

...

Withdrawal of ₹ 42,76.47 lakh from the provision by way of surrender, stated due to oversight of estimates by the concerned drawing and disbursing officers.

(ii) 5054 Capital Outlay on Roads and Bridges04 *District and Other Roads*

800 Other Expenditure

02 Construction of Roads under NABARD

S. 1,75,84.70

R. (-)32,70.80 1,43,13.90

1,43,13.34

(-)0.56

Reduction of ₹ 32,70.80 lakh from the provision by way of surrender, stated due to non-receipt of expenditure sanction from the Government of Mizoram.

Saving of ₹ 0.56 lakh, intimated due to mis-calculation of expenditure by some DDOs during 2019-20.

(iii) 5054 Capital Outlay on Roads and Bridges04 *District and Other Roads*

337 Roads Works

01 Construction of Roads under EAP-WP(MSRP)

O. 65,29.00

R. (-)18,15.00 47,14.00

47,14.00

...

Withdrawal of ₹ 18,15.00 lakh from the provision by way of surrender, stated due to receipt of expenditure sanction from the Government of Mizoram for lesser amount.

Grant No. 45 Public Works - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in lakh)	
(iv)	4059 Capital Outlay on Public Works			
	80 <i>General</i>			
	800 Other Expenditure			
	90 Socio-Economic Development Policy (SEDP)			
	S.	38,95.15		
	R.	(-),43.01	37,52.14	37,52.13
				(-),0.01
Reduction of ₹ 1,43.01 lakh from the provision by way of surrender, stated due to less receipt of claims/bills and non-receipt of expenditure sanction from the Government of Mizoram.				
Reasons for saving of ₹ 0.01 lakh have not been intimated (November 2020).				
(v)	4059 Capital Outlay on Public Works			
	01 <i>Office Buildings</i>			
	051 Construction			
	02 Construction of Judiciary Building/SMS			
	S.	3,01.53		
	R.	(-),92.49	2,09.04	2,09.04
				...
Reduction of ₹ 92.49 lakh from the provision by way of surrender, stated due non-receipt of expenditure sanction from the Government of Mizoram.				
(vi)	4220 Capital Outlay on Information and Publicity			
	60 <i>Others</i>			
	101 Buildings			
	01 Construction of Office Buildings			
	S.	50.00		
	R.	(-),50.00	...	...
				...
Withdrawal of entire supplementary provision of ₹ 50.00 lakh by way of surrender, stated due to non-receipt of expenditure sanction from the Government of Mizoram.				
(vii)	5054 Capital Outlay on Roads and Bridges			
	04 <i>District and Other Roads</i>			
	800 Other Expenditure			
	90 Socio-Economic Development Policy (SEDP)			
	S.	74,18.00		
	R.	(-),13.24	74,04.76	74,04.75
				(-),0.01

Grant No. 45 Public Works - Concl.

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

Reduction of ₹ 13.24 lakh from the provision by way of surrender, stated due to less receipt of bills from the drawing and disbursing officers and receipt of expenditure sanction for lesser amount from the Government of Mizoram.

Reasons for saving of ₹ 0.01 lakh have not been intimated (November 2020).

(viii)	4059	Capital Outlay on Public Works			
	60	Other Buildings			
	800	Other Expenditure			
	90	Socio-Economic Development Policy (SEDP)			
	O.	12,37.79			
	R.	(-)12.38	12,25.41	12,25.69	(+)0.28

Withdrawal of ₹ 12.38 lakh from the provision by way of surrender, stated due to deduction of ten *per cent* of contractor's profit.

Final excess of ₹ 0.28 lakh, intimated due to mis-calculation of expenditure by some DDOs during 2019-20.

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

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

46.1 Revenue:

Major Heads:

2015 Elections

2217 Urban Development

Original	1,61,64,84			
Supplementary	68,62,01	2,30,26,85	2,04,65,14	(-)25,61,71

Amount surrendered during the year (31 March 2020) 25,55,85

46.2 Capital:

Major Heads:

**4217 Capital Outlay on
Urban Development**

**7610 Loans to Government
Servants, etc.**

Original	2,15,19,16			
Supplementary	96,52,99	3,11,72,15	3,11,51,25	(-)20,90

Amount surrendered during the year (31 March 2020) 20,90

Notes and Comments:

46.1 Revenue:

46.1.1 Against the available saving of ₹ 25,61.71 lakh, ₹ 25,55.85 lakh only was surrendered during the year.

46.1.2 In view of the final saving of ₹ 25,61.71 lakh, supplementary provision of ₹ 68,62.01 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	Excess (+) Saving (-)
(₹ in lakh)				
(i)	2217 Urban Development			
	01 State Capital Development			
	051 Construction			
	03 PAHOSS			
	S.	60,00.00		
	R.	(-)8,63.00	51,37.00	51,37.00 ...

Reduction of ₹ 8,63.00 lakh from the provision by way of surrender, stated due to non-receipt of expenditure sanction from the State Government.

(ii)	(03) Central Assistance (CA)			
	2217 Urban Development			
	05 Other Urban Development Schemes			
	001 Direction and Administration			
	07 National Urban Livelihood Mission (CSS)			
	O.	13,07.00		
	R.	(-)7,24.98	5,82.02	5,82.00 (-)0.02

Withdrawal of ₹ 7,24.98 lakh from the provision by way of surrender, stated due to non-release of funds by the Government of India.

Reasons for saving of ₹ 0.02 lakh have not been intimated (November 2020).

Saving of ₹ 30.01 lakh also occurred under this head of account during 2018-19.

(iii)	2217 Urban Development			
	03 Inregrated Development of Small and Medium Towns			
	800 Other Expenditure			
	01 Housing for All			
	O.	2,81.08		
	R.	(-)2,68.66	12.42	12.42 ...

Reduction of ₹ 2,68.66 lakh from the provision by way of surrender, specific reasons thereof, not stated.

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

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

(iv)	2217 Urban Development			
	01 State Capital Development			
	051 Construction			
	01 NERUDP(EAP)			
	O.	7,31.17		
	R.	(-),2,51.21	4,79.96	4,72.08 (-)7.88

Reduction of ₹ 2,51.21 lakh from the provision by way of surrender, stated due to (i) repatriation of employees (₹ 54.23 lakh under salaries), (ii) non-attendance of trainings outside the state (₹ 17.88 lakh under domestic travel expenses), (iii) non-tendering of works (₹ 36.54 lakh under advertising and publicity), (iv) reduced activities of communities (₹ 1,00.66 lakh under other charges), (v) non-procurement of machineries (₹ 5.00 lakh under machinery and equipment). Reasons for remaining amount ₹ 0.05 lakh, ₹ 1.39 lakh, ₹ 35.31 lakh and ₹ 0.15 lakh respectively under wages, medical treatment, office expense and rent, rate and taxes, not stated.

Reasons for saving of ₹ 7.88 lakh have not been intimated (November 2020).

Saving of ₹ 0.01 lakh also occurred under this head of account during 2017-18.

(v)	2217 Urban Development			
	01 State Capital Development			
	191 Assistance to Local Bodies Corporations, Urban Development Authorities Town Improvement Boards, etc.			
	04 General Performance Grants to ULB (FC)			
	O.	7,93.00		
	R.	(-),2,59.00	5,34.00	5,34.00 ...

Reduction of ₹ 2,59.00 lakh from the provision by way of surrender, stated due to non-release of funds by the Government of India.

(vi)	2217 Urban Development			
	01 State Capital Development			
	001 Direction and Administration			
	01 Direction			
	O.	6,75.95		
	S.	1,51.99		
	R.	(-),1,48.99	6,78.95	6,78.71 (-)0.24

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

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

Withdrawal of ₹ 1,48.99 lakh from the provision by way of surrender, stated due to retirement of officer/staffs/deputed/transferred to other office (₹ 35.36 lakh under salaries), regularisation of muster roll employees (₹ 1,09.76 lakh under wages), non-receipt of claims under medical treatment (₹ 0.30 lakh) and shifting of office to its own building (₹ 3.57 lakh under rents, rates and taxes).

Reasons for saving of ₹ 0.24 lakh have not been intimated (November 2020).

(vii)	2217 Urban Development				
	03 <i>Integrated Development of Small and Medium Towns</i>				
	001 Direction and Administration				
	01 Direction (TCP)				
	O.	2,83.60			
	S.	0.73			
	R.	(-)13.50	2,70.83	2,71.13	(+)0.30

Withdrawal of ₹ 13.50 lakh from the provision was the net result of (a) decrease of ₹ 13.14 lakh by way of surrender, stated due to death of staff (₹ 13.14 lakh under salaries), (b) further decrease of ₹ 4.97 lakh through re-appropriation, stated due to re-provision of funds to other head of account and (c) increase of ₹ 4.61 lakh through re-appropriation, stated due to re-provision of fund from other head of account.

Final excess of ₹ 0.30 lakh, intimated due to incomplete receipt of expenditure from TCP.

(viii)	2217 Urban Development				
	01 <i>State Capital Development</i>				
	800 Other Expenditure				
	02 Administration (Sanitation)				
	O.	7,13.66			
	S.	48.24			
	R.	(-)10.68	7,51.22	7,51.02	(-)0.20

Reduction of ₹ 10.68 lakh from the provision by way of surrender, stated due to retirement of employees (₹ 9.32 lakh under salaries) and non-receipt of claims (₹ 1.16 lakh under medical treatment and ₹ 0.20 lakh under motor vehicles).

Reasons for saving of ₹ 0.20 lakh have not been intimated (November 2020).

**Grant No. 47 Irrigation and Water Resources
(All Voted)**

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

47.1 Revenue:

Major Heads:

2702 Minor Irrigation

**2705 Command Area
Development**

Original	14,68,22			
Supplementary	61,97	15,30,19	13,25,52	(-)2,04,67

Amount surrendered during the year (31 March 2020)				2,04,53
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47.2 Capital:

Major Heads:

**4702 Capital Outlay on
Minor Irrigation**

**7610 Loans to Government
Servants, etc.**

Original	25,00,00			
Supplementary	5,60,23	30,60,23	16,94,72	(-)13,65,51

Amount surrendered during the year (31 March 2020)				13,65,50
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Notes and Comments:

47.1 Revenue:

47.1.1 Against the available saving of ₹ 2,04.67 lakh, ₹ 2,04.53 lakh only was surrendered during the year.

47.1.2 In view of the final saving of ₹ 2,04.67 lakh, supplementary provision of ₹ 61.97 lakh, obtained during the year proved totally unnecessary as the actual expenditure of ₹ 13,25.52 lakh did not even come up to the original provision of ₹ 14,68.22 lakh.

Grant No. 47 Irrigation and Water Resources - Contd.**47.1.3 Saving occurred mainly under:**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(i)	2702 Minor Irrigation			
	80 <i>General</i>			
	001 Direction and Administration			
	02 Administration			
	O.	9,05.21		
	S.	27.69		
	R.	(-)86.29	8,46.61	8,46.54
				(-)0.07

Reduction of ₹ 86.29 lakh from the provision was the net result of (a) decrease of ₹ 88.76 lakh by way of surrender, reasons thereof for ₹ 88.66 lakh under salaries, stated due to non-filling up of various posts and reasons for ₹ 0.10 lakh under wages, not stated, (b) further decrease of ₹ 0.91 lakh through re-appropriation, stated due to re-provision of funds to other head of account and (c) increase of ₹ 3.38 lakh through re-appropriation, stated due to re-provision of funds from other head of account.

Reasons for saving of ₹ 0.07 lakh have not been intimated (November 2020).

Saving of ₹ 0.13 lakh occurred under this head of account during 2017-18 also.

(ii)	2702 Minor Irrigation			
	80 <i>General</i>			
	001 Direction and Administration			
	01 Direction			
	O.	2,74.77		
	R.	(-)56.52	2,18.25	2,18.22
				(-)0.03

Withdrawal of ₹ 56.52 lakh from the provision was the net effect of (a) decrease of ₹ 53.56 lakh by way of surrender, stated due to non-filling up of various posts (₹ 53.23 lakh) and reasons thereof for ₹ 0.33 lakh under advertising and publicity, not stated, (b) further decrease of ₹ 7.62 lakh through re-appropriation, stated due to re-provision of funds to other head of account and (c) increase of ₹ 4.66 lakh through re-appropriation, stated due to re-provision of funds from other head of account.

Reasons for saving of ₹ 0.03 lakh have not been intimated (November 2020).

Grant No. 47 Irrigation and Water Resources - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(iii)	2702 Minor Irrigation			
	80 <i>General</i>			
	800 Other Expenditure			
	02 Rationalisation of Minor Irrigation Statistics (RIMS)/CSS			
	S.	34.28		
	R.	(-32.60)	1.68	1.68 ...

Reduction of ₹ 32.60 lakh from the provision by way of surrender, stated due to non-release of central assistance by the Government of India.

(iv)	2702 Minor Irrigation			
	80 <i>General</i>			
	001 Direction and Administration			
	02 Administration (AIBP)			
	O.	2,57.69		
	R.	(-29.12)	2,28.57	2,28.54 (-)0.03

Withdrawal of ₹ 29.12 lakh from the provision was the net result of (a) decrease of ₹ 29.61 lakh by way of surrender, stated due to non-filling up of various posts (₹ 27.28 lakh) and reasons for ₹ 1.97 lakh and ₹ 0.36 lakh respectively under wages and medical treatment, not stated, (b) further decrease of ₹ 0.23 lakh through re-appropriation, stated due to re-provision of funds to other head of account and (c) increase of ₹ 0.72 lakh through re-appropriation, stated due to re-provision of funds from other head of account.

Reasons for saving of ₹ 0.03 lakh have not been intimated (November 2020).

47.2 Capital:

47.2.1 Out of the available saving of ₹ 13,65.51 lakh, ₹ 13,65.50 lakh was surrendered during the year.

47.2.2. In view of the final saving of ₹ 13,65.51 lakh, supplementary provision of ₹ 5,60.23 lakh obtained during the year proved totally unnecessary as the actual expenditure of ₹ 16,94.72 lakh did not even come up to the original budget provision of ₹ 25,00.00 lakh.

Grant No. 47 Irrigation and Water Resources - Concl'd.**47.2.3 Saving occurred mainly under:**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(i)	(03) Central Assistance (CA)			
	4702 Capital Outlay on Minor Irrigation			
	101 Surface Water			
	03 River Diversion (AIBP) (CSS)			
	O.	20,00.00		
	R.	(-),8,65.50	11,34.50	11,34.49
				(-),0.01

Reduction of ₹ 8,65.50 lakh from the provision by way of surrender, stated due to non-release of funds by the Government of India.

Reasons for saving of ₹ 0.01 lakh have not been intimated (November 2020).

(ii)	(03) Central Assistance (CA)			
	4702 Capital Outlay on Minor Irrigation			
	800 Other Expenditure			
	01 Flood Management Programme (AIBP) (CSS)			
	O.	5,00.00		
	R.	(-),5,00.00	...	...
				...

Withdrawal of entire original provision of ₹ 5,00.00 lakh by way of surrender, stated due to non-release of funds by the Government of India.

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

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

48.1 Revenue:**Major Head:****3275 Other Communication
Services**

Original	7,90,71			
Supplementary	2,41,80	10,32,51	9,75,76	(-)56,75
Amount surrendered during the year (31 March 2020)				56,72

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

Original	...			
Supplementary	50,00	50,00	50,00	...
Amount surrendered during the year (31 March 2020)				...

Notes and Comments:**48.1 Revenue:**

48.1.1 Against the available saving of ₹ 56.75 lakh, ₹ 56.72 lakh only was surrendered during the year.

48.1.2 In view of the final saving of ₹ 56.75 lakh, supplementary provision of ₹ 2,41.80 lakh obtained during the year proved excessive.

48.1.3 Saving of ₹ 12,16.49 lakh and ₹ 3,01.31 lakh (60.98 per cent and 42.39 per cent of the total budget provision) also occurred under this grant during 2017-18 and 2018-19 respectively.

Grant No. 48 Information and Communication Technology - Concl.**48.1.4 Saving occurred mainly under:**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(i)	3275 Other Communication Services			
	800 Other Expenditure			
	07 IT Infrastructure Development			
	O.	3,00.00		
	S.	94.40		
	R.	(-)47.20	3,47.20	3,47.20 ...

Reduction of ₹ 47.20 lakh from the provision by way of surrender, stated due to short release of funds by the Government of Mizoram.

(i)	3275 Other Communication Services			
	800 Other Expenditure			
	11 Promotion and Development of Society (MSeGS)			
	O.	1,20.00		
	R.	(-)7.17	1,12.83	1,12.82 (-)0.01

Withdrawal of ₹ 7.17 lakh from the provision by way of surrender, stated due to resignation of employees.

Reasons for saving of ₹ 0.01 lakh have not been intimated (November 2020).

**Public Debt
(All Charged)**

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

Public Debt. 1 Revenue:

Major Heads:

**2048 Appropriation for Reduction
or Avoidance of Debt**

2049 Interest Payments

Original	4,03,01,67			
Supplementary	...	4,03,01,67	3,50,12,01	(-)52,89,66

Amount surrendered
during the year (31 March 2020) ...

Public Debt. 2 Capital:

Major Heads:

**6003 Internal Debt of the
State Government**

**6004 Loans and Advances from
the Central Government**

Original	2,72,21,57			
Supplementary	72,28,00	3,44,49,57	3,53,92,40	(+)9,42,83

Amount surrendered
during the year (31 March 2020) ...

Notes and Comments:

Public Debt.1 Revenue:

Public Debt.1.1 No part of the available saving of ₹ 52,89.66 lakh was surrendered during the year.

Public Debt.1.2 Saving of ₹ 43,65.61 lakh (10.61 *per cent* of the total appropriation) occurred under this appropriation during 2017-18 also.

Public Debt - Contd.**Public Debt.1.3** Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(i)	2048 Appropriation for Reduction or Avoidance of Debt			
	101 Sinking Funds			
	01 Sinking Fund			
	O.	37,00.00	37,00.00	...
				(-)37,00.00

Reasons for non-utilisation of entire original appropriation of ₹ 37,00.00 lakh have not been intimated (November 2020).

(ii)	2049 Interest Payments			
	01 Interest on Internal Debt			
	101 Interest on Market Loans			
	10 Interest on NABARD Loan			
	O.	25,00.00	25,00.00	16,77.95
				(-)8,22.05

Reasons for saving of ₹ 8,22.05 lakh have not been intimated (November 2020).

Saving of ₹ 8,15.62 lakh and ₹ 93.39 lakh also occurred under this head of account during 2017-18 and 2018-19 respectively.

(iii)	2049 Interest Payments			
	04 Interest on Internal Debt			
	101 Interest on Loans for State/Union Territory Plan Schemes			
	01 Interest on Block Loan			
	O.	23,00.00	23,00.00	16,33.39
				(-)6,66.61

Reasons for saving of ₹ 6,66.61 lakh have not been intimated (November 2020).

Saving of ₹ 5,24.89 lakh and ₹ 7,12.03 lakh also occurred under this head of account during 2017-18 and 2018-19 respectively.

Public Debt - Contd.

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

(₹ in lakh)

(iv)	2049 Interest Payments			
	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 Investment in Special Central Government Securities issued against net Collection of Small Saving from 1/4/99			
	O.	22,00.00	22,00.00	18,09.39
				(-)3,90.61

Reasons for saving of ₹ 3,90.61 lakh have not been intimated (November 2020).

Saving of ₹ 3,88.28 lakh and ₹ 5,33.37 lakh also occurred under this head of account during 2017-18 and 2018-19 respectively.

Public Debt.1.4 Saving mentioned at note Public Debt.1.3 above was partly offset by excess under :

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

(₹ in lakh)

(i)	2049 Interest Payments			
	01 Interest on Internal Debt			
	101 Interest on Market Loans			
	09 Interest on Market Borrowing			
	O.	1,90,00.00	1,90,00.00	1,92,19.46
				(+)2,19.46

Reasons for excess of ₹ 2,19.46 lakh have not been intimated (November 2020).

Excess of ₹ 13,31.31 lakh occurred under this head of account during 2018-19 also.

(ii)	2049 Interest Payments			
	01 Interest on Internal Debt			
	101 Interest on Market Loans			
	06 Interest on Loan from REC			
	O.	2,84.93	2,84.93	3,41.72
				(+)56.79

Public Debt - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(iii)	2049 Interest Payments			
	01 Interest on Internal Debt			
	101 Interest on Market Loans			
	12 Interest on PFC Loans			
	O.	0.01	11.44	(+)11.43

Reasons for excess of ₹ 56.79 lakh and ₹ 11.43 lakh respectively at serial number (ii) and (iii) above have not been intimated (November 2020).

Excess of ₹ 29.42 lakh occurred under the head of account at serial number (ii) above during 2017-18 also.

Public Debt. 2 Capital:

Public Debt. 2.1 Expenditure exceeded the appropriation by ₹ 9,42.83 lakh (actual excess was ₹ 9,42,82,441.00). The excess requires regularisation.

Public Debt. 2.2 In view of the final excess of ₹ 9,42.83 lakh, supplementary appropriation of ₹ 72,28.00 lakh obtained during the year proved in-adequate.

Public Debt 2.3 Excess occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹ in lakh)				
(i)	6003 Internal Debt of the State Government			
	105 Loans from the National Bank for Agricultural and Rural Development			
	01 Loans from NABARD			
	O.	38,00.46	55,14.34	(+)17,13.88

Reasons for excess of ₹ 17,13.88 lakh have not been intimated (November 2020).

Excess of ₹ 84.73 lakh and ₹ 8,77.18 lakh also occurred under this head of account during 2017-18 and 2018-19 respectively.

Public Debt - Concl'd.

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

(₹ in lakh)

(ii)	6003 Internal Debt of the State Government			
	111 Special Securities issued to National Small Saving Fund of the Central Government			
	01 National Small Savings Fund			
	O.	11,66.77	11,66.77	17,01.38
				(+)5,34.61

Reasons for excess of ₹ 5,34.61 lakh have not been intimated (November 2020).

Excess of ₹ 5,34.60 lakh and ₹ 5,34.60 lakh also occurred under this head of account during 2017-18 and 2018-19 respectively.

Public Debt 2.4 Excess mentioned at note Public Debt 2.3 above was partly offset by saving mainly under:

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

(₹ in lakh)

(i)	6003 Internal Debt of the State Government			
	109 Loans from other Institutions			
	01 Loans from R.E.C.			
	O.	14,24.66	14,24.66	3,29.54
				(-)10,95.12

Reasons for saving of ₹ 10,95.12 lakh have not been intimated (November 2020).

Saving of ₹ 24,75.57 lakh and ₹ 25,36.88 lakh also occurred under this head of account during 2017-18 and 2018-19 respectively.

(ii)	6004 Internal Debt of the State Government			
	02 Loans for State/Union Territory Plan Schemes			
	101 Block Loans			
	01 State Plan Loan (Block Loan)			
	O.	24,00.00	24,00.00	21,94.77
				(-)2,05.23

Reasons for saving of ₹ 2,05.23 lakh have not been intimated (November 2020).

Saving of ₹ 77.40 lakh occurred under this head of account during 2018-19 also.

Appendix

Referred in the Summary of Appropriation Accounts at page (xviii)
Grant-wise details of estimates and details of recoveries adjusted in the Accounts in reduction of expenditure
(₹ in thousand)

Serial Number	Number and Name of Grant	Budget estimates		Actuals		Actuals compared with Budget estimates	
		Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)
1.	17 Food, Civil Supplies and Consumer Affairs	...	2,22,47,60	...	79,10,22	...	(-),43,37,38
2.	18 Printing and Stationery	1,00,00	...	50,01	...	(-),49,98	...
3.	30 Disaster Management and Rehabilitation	...	...	21,68,56	...	(+),21,68,56	...
4.	45 Public Works	3,00,00	...	2,89,91	...	(-),10,09	...
	Voted Total	4,00,00	2,22,47,60	25,08,48	79,10,22	(+),21,08,49	(-),1,43,37,38
	Grant Total	4,00,00	2,22,47,60	25,08,48	79,10,22	(+),21,08,49	(-),1,43,37,38

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