



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

Appropriation Accounts 2023-24

Government of Mizoram

Appropriation Accounts 2023-24

Government of Mizoram

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Introductory

This compilation containing the Appropriation Accounts of the Government of Mizoram for the year 2023-24 presents the accounts of sums expended in the year ended March 2024 compared with the sums specified in the Schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts:

‘O’ stands for Original Grant or Appropriation.

‘S’ stands for Supplementary Grant or Appropriation.

‘R’ stands for Re-appropriations, withdrawals or Surrenders sanctioned by a Competent Authority.

Charged Appropriations and expenditure are shown in Italics.

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

Saving

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

Charged Appropriation:

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

Excess

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

Charged Appropriation:

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

Original provision and supplementary grants are only taken for comments.

SUMMARY OF APPROPRIATION ACCOUNTS

SUMMARY OF APPROPRIATION ACCOUNTS 2023-24
GOVERNMENT OF MIZORAM

Number and Name of Grant or Appropriation (1)	Amount of Grant or Appropriation		Expenditure		Saving		Excess	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
1. Legislative Assembly								
Voted	42,17,85	2,00,00	33,88,90	2,00,00	8,28,95	...	...	...
Charged	1,42,14	...	81,56	...	60,58	...	...	...
2. Governor								
Voted	30,60	...	30,10	...	50	...	...	...
Charged	10,36,83	...	10,10,64	...	26,19	...	...	...
3. Council of Ministers								
Voted	8,05,47	...	7,53,24	...	52,23	...	...	...
4. Law and Judicial								
Voted	42,37,22	...	42,02,47	...	34,75	...	...	...
Charged	13,04,00	...	12,98,77	...	5,23	...	...	...
5. Vigilance								
Voted	7,18,16	...	7,20,17	...	...	...	2,01	...
Charged	2,21,54	...	2,20,94	...	60	...	(2,01,407.00)	...
6. Land Revenue and Settlement								
Voted	34,34,66	...	28,59,48	...	5,75,18	...	...	...

Note: Figure in parenthesis relates rupees in whole.

SUMMARY OF APPROPRIATION ACCOUNTS 2023-24
GOVERNMENT OF MIZORAM - Contd.

Number and Name of Grant or Appropriation	Amount of Grant or Appropriation		Expenditure		Saving		Excess	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
7. Excise and Narcotics								
Voted	50,77,76	...	42,96,11	...	7,81,65	...	...	...
8. Taxation								
Voted	23,10,85	...	21,70,03	...	1,40,82	...	...	...
9. Finance								
Voted	23,56,89,51	11,87,26,96	21,45,31,06	40,26,96	2,11,58,45	11,47,00,00	...	...
10. Mizoram Public Service Commission								
Voted	...	...	...	...	...	...	...	...
Charged	10,15,15	...	10,14,20	...	95	...	...	...
11. Secretariat Administration								
Voted	1,30,38,61	...	1,30,13,11	...	25,50	...	...	...
12. Parliamentary Affairs								
Voted	1,06,86	...	94,29	...	12,57	...	...	...

(₹ in thousand)

SUMMARY OF APPROPRIATION ACCOUNTS 2023-24
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)
13. Personnel and Administrative Reforms								
Voted	6,80,64	...	6,40,14	...	40,50	...	...	...
14. Planning and Programme Implementation								
Voted	99,53,93	3,00,86,52	98,45,71	1,50,00,00	1,08,22	1,50,86,52	...	...
15. General Administration								
Voted	1,97,99,10	...	1,88,65,53	...	9,33,57	...	...	...
16. Home								
Voted	8,34,31,50	50,15,83	8,09,52,47	25,15,83	24,79,03	25,00,00	...	...
17. Food, Civil Supplies and Consumer Affairs								
Voted	3,16,96,26	24,40,33	2,63,67,52	22,71	53,28,74	24,17,62	...	...
18. Printing and Stationery								
Voted	16,13,11	...	14,64,47	...	1,48,64	...	...	...

(₹ in thousand)

SUMMARY OF APPROPRIATION ACCOUNTS 2023-24
GOVERNMENT OF MIZORAM - Contd.

Number and Name of Grant or Appropriation (1)	Amount of Grant or Appropriation		Expenditure		Saving		Excess	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
19. Local Administration								
Voted	2,18,10,64	...	66,86,54	...	1,51,24,10	...	...	...
20. School Education								
Voted	16,95,45,82	17,13,11	14,33,26,14	16,76,37	2,62,19,68	36,74	...	...
21. Higher and Technical Education								
Voted	3,20,70,69	...	2,47,77,71	...	72,92,98	...	...	...
22. Sports and Youth Services								
Voted	29,68,76	25,62,00	27,15,18	...	2,53,58	25,62,00	...	...
23. Art and Culture								
Voted	14,09,63	...	12,43,84	...	1,65,79	...	...	...
24. Health and Family Welfare								
Voted	8,00,75,41	1,67,74,98	5,59,87,07	83,63,80	2,40,88,34	84,11,18	...	...

(₹in thousand)

SUMMARY OF APPROPRIATION ACCOUNTS 2023-24
GOVERNMENT OF MIZORAM - Contd.

Number and Name of Grant or Appropriation		Amount of Grant or Appropriation		Expenditure		Saving		Excess	
		Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
25. Public Health Engineering	Voted	3,09,24,59	3,42,49,81	2,88,14,54	1,01,95,31	21,10,05	2,40,54,50	...	...
26. Information and Public Relations	Voted	13,24,12	1,06,00	12,71,67	1,06,00	52,45	...	...	...
27. District Councils and Minority Affairs	Voted	5,73,06,49	11,56,18	5,73,12,18	11,56,18	...	...	5,69 (5,68,500.00)	...
28. Labour, Employment, Skill Development and Entrepreneurship	Voted	36,60,61	...	27,98,29	...	8,62,32	...	...	...
29. Social Welfare	Voted	2,78,07,98	11,90,39	2,01,08,40	11,90,39	76,99,58	...	...	...

Note: Figure in parenthesis relates rupees in whole.

SUMMARY OF APPROPRIATION ACCOUNTS 2023-24
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)
30. Disaster Management and Rehabilitation								
Voted	69,80,85	...	41,22,88	...	28,57,97	...	...	...
31. Agriculture								
Voted	1,78,99,79	1,23,88,89	98,86,26	1,22,04,82	80,13,53	1,84,07	...	...
32. Horticulture								
Voted	1,31,09,71	7,36,39	89,46,35	7,36,39	41,63,36	...	...	...
33. Land Resource, Soil and Water Conservation								
Voted	27,88,50	...	26,38,43	...	1,50,07	...	...	...
34. Animal Husbandry and Veterinary								
Voted	75,75,77	13,05,98	62,78,76	13,05,98	12,97,01	...	...	...

(₹in thousand)

SUMMARY OF APPROPRIATION ACCOUNTS 2023-24
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)
35. Fisheries								
Voted	26,52,33	...	26,01,03	...	51,30	...	...	...
36. Environment, Forests and Climate Change								
Voted	1,65,97,05	...	1,06,85,19	...	59,11,86	...	...	...
37. Co-operation								
Voted	17,91,49	3,43,49	14,87,08	3,43,49	3,04,41	...	...	...
38. Rural Development								
Voted	5,86,86,31	73,50	3,48,91,74	73,50	2,37,94,57	...	...	...
39. Power and Electricity								
Voted	8,34,41,86	76,10,39	7,75,43,13	65,94,86	58,98,73	10,15,53	...	...
40. Commerce and Industries								
Voted	68,24,97	44,65	62,56,24	44,65	5,68,73	...	...	...

SUMMARY OF APPROPRIATION ACCOUNTS 2023-24
GOVERNMENT OF MIZORAM - Contd.

Number and Name of Grant or Appropriation	Amount of Grant or Appropriation		Expenditure		Saving		Excess	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
41. Sericulture								
Voted	17,66,79	...	16,35,86	...	1,30,93	...	...	...
42. Transport								
Voted	57,16,58	7,43,40	42,32,11	3,50,00	14,84,47	3,93,40	...	...
43. Tourism								
Voted	11,79,41	2,90,00	11,70,82	1,54,30	8,59	1,35,70	...	...
45. Public Works								
Voted	6,29,86,58	7,08,33,44	5,72,93,24	5,37,05,17	56,93,34	1,71,28,27	...	...
46. Urban Development and Poverty Alleviation								
Voted	7,02,68,83	1,49,63,38	6,77,48,96	68,77,40	25,19,87	80,85,98	...	...
47. Irrigation and Water Resources								
Voted	15,35,52	84,49,95	14,89,08	10,30,98	46,44	74,18,97	...	...

(₹ in thousand)

SUMMARY OF APPROPRIATION ACCOUNTS 2023-24
GOVERNMENT OF MIZORAM - Contd.

(₹ in thousand)

Number and Name of Grant or Appropriation (1)	Amount of Grant or Appropriation		Expenditure		Saving		Excess	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
48. Information and Communication Technology								
Voted	5,35,38	...	5,33,67	...	1,71	...	...	...
49. Public Debt								
Charged	7,55,49,85	14,42,50,87	6,27,80,30	48,88,59,59	1,27,69,55	...	...	34,46,08,72 (34,46,08,71,472.00)
Total:								
Voted	1,20,80,84,55	33,20,05,57	1,02,86,77,19	12,78,75,09	17,94,15,06	20,41,30,48	7,70 (7,69,907.00)	...
Charged	7,92,69,51	14,42,50,87	6,64,06,41	48,88,59,59	1,28,63,10	...	...	34,46,08,72 (34,46,08,71,472.00)
Grand Total	1,28,73,54,06	47,62,56,44	1,09,50,83,60	61,67,34,68	19,22,78,16	20,41,30,48	7,70 (7,69,907.00)	34,46,08,72 (34,46,08,71,472.00)

Note: Figure in parenthesis relates rupees in whole.

SUMMARY OF APPROPRIATION ACCOUNTS 2023-24
GOVERNMENT OF MIZORAM - Contd.

The excess over the following voted grant requires regularisation:

REVENUE PORTION

Serial Number	Grant Number	Name of Grant
1.	5	Vigilance
2.	27	District Councils and Minority Affairs

The excess over the following charged appropriation requires regularisation:

CAPITAL PORTION

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

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

No advance was drawn from the Contingency Fund during the year 2023-24.

SUMMARY OF APPROPRIATION ACCOUNTS 2023-24
GOVERNMENT OF MIZORAM - Concl'd.

The reconciliation between the total expenditure according to the Appropriation Accounts for the year 2023-24 and that shown in the Finance Accounts for that year is indicated below:

(₹in thousand)

Total expenditure according to Appropriation Accounts:	Voted	Charged	Total
Revenue:	1,02,86,77,19	6,64,06,41	1,09,50,83,60
Capital:	12,78,75,09	48,88,59,59	61,67,34,68
Total:	1,15,65,52,28	55,52,66,00	1,71,18,18,28
Deduct Total Recoveries ^[*]			
Revenue:	1,13,87,56	...	1,13,87,56
Total:	1,13,87,56	...	1,13,87,56
Net Total	1,14,51,64,72	55,52,66,00	1,70,04,30,72
Total Expenditure shown in Statement 11 of Finance Accounts (Vol. I):			
	Voted	Charged	Total
Revenue:	1,01,72,89,63	6,64,06,41	1,08,36,96,04
Capital:	12,78,75,09	48,88,59,59	61,67,34,68
Total:	1,14,51,64,72	55,52,66,00	1,70,04,30,72

^[*] The details of recoveries referred above are given in appendix at page 208.

Report of the Comptroller and Auditor General of India

Audit of the Appropriation Accounts of the Government of Mizoram

Opinion

The Appropriation Accounts of the Government of Mizoram for the year ended 31 March 2024 present the accounts of the sums expended in the year compared with the sums specified in the schedules appended to the Appropriation Acts passed under Article 204 and 205 of the Constitution of India. The Finance Accounts of the Government for the year showing the financial position along with the accounts of the receipts and disbursements of the Government for the year are presented separately.

On the basis of the information and explanations that my officers required and have obtained and as a result of test audit of the accounts, in my opinion, the Appropriation Accounts read with the observations in this compilation present fairly the accounts of the sums expended in the year ended 31 March 2024 compared with the sums specified in the schedules appended to the Appropriation Acts passed by the State Legislature under Article 204 and 205 of the Constitution of India. Observations arising from audit of these accounts as well as audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Mizoram being presented separately for the year ended 31 March 2024.

Basis for Opinion

The conduct of audit is in accordance with the CAG's Auditing Standards. These Standards require that we plan and perform audits to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. The audit evidence that we have obtained provides a basis for my opinion.

Responsibilities for Preparation of the Initial and Subsidiary Accounts

The State Government is responsible for obtaining authorisation of budget from the State Legislature. The State Government and those responsible for execution of budget such as treasuries, offices and departments of the Government of Mizoram are responsible for preparation and correctness of the initial and subsidiary accounts as well as for ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations.

Also, they are responsible for rendering the initial and subsidiary accounts and information related thereto to the Office of the Principal Accountant General, Mizoram for compilation and preparation of the Appropriation Accounts.

Responsibilities for Compilation of Annual Accounts

The Accounts Wing of the Office of the Principal Accountant General, Mizoram functioning under my control is responsible for compilation and preparation of Annual Accounts of the State Government. This is in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.


The Annual Accounts have been compiled from the vouchers, challans and initial and subsidiary accounts as received from the treasuries, offices and departments of the Government of Mizoram and the statements received from the Reserve Bank of India.

Responsibilities for the Audit of the Annual Accounts

The audit of the Annual Accounts is conducted through the Audit Wing of the Office of the Principal Accountant General, Mizoram in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 for expressing an opinion on these Accounts based on the results of such audit.

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

Date: 11 December 2024
Place: New Delhi


(K. Sanjay Murthy)
Comptroller and Auditor General of India

Grant No. 1 Legislative Assembly

		Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-)
(₹in thousand)				
1.1	Revenue (Voted):			
	Major Heads:			
2011	Parliament, State/Union Territory Legislatures			
2015	Elections			
	Original	40,39,97		
	Supplementary	1,77,88	42,17,85	33,88,90
				(-)8,28,95
	Amount surrendered during the year (31 March 2024)			8,28,95
1.2	Revenue (Charged):			
	Major Head:			
2011	Parliament, State/Union Territory Legislatures			
	Original	1,34,64		
	Supplementary	7,50	1,42,14	81,56
				(-)60,58
	Amount surrendered during the year (31 March 2024)			60,60
1.3	Capital (Voted):			
	Major Head:			
7610	Loans to Government Servants, etc.			
	Original	2,00,00		
	Supplementary	...	2,00,00	2,00,00
				...
	Amount surrendered during the year (31 March 2024)			...

Grant No. 1 Legislative Assembly - Contd.

Notes and Comments:

1.1 Revenue (Voted):

1.1.1 Available saving of ₹828.95 lakh was surrendered during the year.

1.1.2 In view of saving of ₹828.95 lakh, supplementary provision of ₹177.88 lakh obtained during the year proved unnecessary as the actual expenditure of ₹3,388.90 lakh did not come to the original budget provision of ₹4,039.97 lakh.

1.1.3 Saving of ₹334.02 lakh and ₹293.02 lakh (10.66 *per cent* and 8.11 *per cent* of the total budget provision) also occurred under this grant during 2021-22 and 2022-23 respectively.

1.1.4 Saving occurred mainly under:

Serial Number	Head	Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
(i)	Central Assistance (CA)			
	2011 Parliament, State/Union Territory Legislatures			
	02 State/Union Territory Legislatures			
	103 Legislative Secretariat			
	04 Implementation of National e-Vidhan Application (NeVA)(Voted)/CSS			
	O. 400.59			
	S. 156.75			
	R. (-)400.59	156.75	156.75	...

Reduction of ₹400.59 lakh from the provision by way of surrender, stated due to non-release of final installment of fund by the Ministry of Parliament Affairs, Government of India (₹400.59 lakh under other charges).

(ii)	101 Legislative Assembly			
	02 M.L.A. (Voted)			
	O. 1,316.31			
	S. 21.13			
	R. (-)393.35	944.09	944.10	(+)0.01

Withdrawal of ₹393.35 lakh from the provision was the net result of (a) decrease of ₹375.56 lakh by way of surrender, stated due to (i) non-performance of foreign tour, (ii) less expenditure than anticipated (₹1.00 lakh and ₹0.01 lakh under foreign travel expenses and write off/loses respectively), reasons thereof for ₹294.61 lakh under office expenses, not stated and specific reasons for ₹76.44 lakh and ₹3.50 lakh under salaries and wages, not stated, (b) further decrease of ₹82.76 lakh through re-appropriation,

Grant No. 1 Legislative Assembly - Contd.

Serial Number	Head	Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
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stated due to re-provision of fund to other heads of account (₹26.43 lakh, ₹21.36 lakh and ₹34.97 lakh under medical treatment, domestic travel expenses and office expenses respectively) and (c) increase of ₹64.97 lakh through re-appropriation, stated due to more expenditure than anticipated and re-provision of fund from other heads of account (₹30.00 lakh and ₹34.97 lakh under supplies and materials and minor works respectively).

Reasons for final excess of ₹0.01 lakh have not been intimated (July 2024).

(iii) **2011 Parliament, State/Union Territory Legislature**

02 *State/Union Territory Legislatures*
101 Legislative Assembly
03 EX-M.L.A. (Voted)

O.	110.00			
R.	(-)0.75	109.25	109.25	...

Reduction of ₹0.75 lakh from the provision by way of surrender, stated due to less expenditure than anticipated (₹0.75 lakh under medical treatment).

(iv) 103 Legislative Secretariat
02 Library (Voted)

O.	39.89			
R.	(-)0.23	39.66	39.66	...

Withdrawal of ₹0.23 lakh from the provision was the net effect of (a) decrease of ₹0.20 lakh by way of surrender, stated due to expenditure made from other head of account (Assembly Secretariat) (₹0.20 lakh under salaries) and (b) further decrease of ₹0.03 lakh through re-appropriation, stated due to re-provision of fund to other head of account (Assembly Secretariat) (₹0.03 lakh under medical treatment).

(v) 01 Assembly Secretariat (Voted)

O.	2,101.48			
R.	(-)27.90	2,073.58	2,073.58	...

Reduction of ₹27.90 lakh from the provision was the net result of (a) decrease of ₹45.73 lakh by way of surrender, stated due to non-performance of foreign tour (₹10.00 lakh under foreign travel expenses), specific reasons for ₹1.40 lakh and ₹0.13 lakh under wages and domestic travel expenses respectively, not stated and reasons for ₹34.20 lakh under salaries, not stated, (b) further decrease of ₹70.00 lakh through re-appropriation, stated due to re-provision of fund to other head

Grant No. 1 Legislative Assembly - Concl'd.

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

of account (₹70.00 lakh under salaries) and (c) increase of ₹87.83 lakh through re-appropriation, stated due to re-provision of fund from other heads of account to meet excess expenditure (₹77.96 lakh and ₹9.87 lakh under medical treatment and other administrative expenses respectively).

1.2 Revenue (Charged):

1.2.1 During the year 2023-24, ₹60.60 lakh was surrendered in anticipated surplus to the requirement, but actual saving worked out to ₹60.58 lakh only which indicates lack of budgetary management.

1.2.2 In view of saving of ₹60.58 lakh, supplementary appropriation of ₹7.50 lakh obtained during the year proved unnecessary as the actual expenditure of ₹81.56 lakh did not come up to the original appropriation of ₹134.64 lakh.

1.2.3 Saving of ₹45.91 lakh and ₹33.50 lakh (36.83 *per cent* and 24.88 *per cent* of the total appropriation) also occurred under this appropriation during 2021-22 and 2022-23 respectively.

1.2.4 Saving occurred under.

Serial Number	Head	Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
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(i) **2011 Parliament, State/Union Territory Legislatures**

02 *State/Union Territory Legislatures*

101 *Legislative Assembly*

01 *Speaker/ Dy. Speaker (Charged)*

O. 134.64

S. 7.50

R. (-)60.60

81.54

81.56

(+)0.02

Reduction of ₹60.60 lakh from the appropriation by way of surrender, stated due to non-performance of foreign tour (₹30.00 lakh under foreign travel expenses) and specific reasons thereof for remaining amount of ₹4.15 lakh, ₹18.33 lakh and ₹8.12 lakh under salaries, medical treatment and domestic travel expenses respectively, not stated.

Reasons for final excess of ₹0.02 lakh have not been intimated (July 2024).

Despite persuasion, information on transfer of fund to Drawing and Disbursing Officers' (DDOs) Bank Account and position of unspent amount lying in the DDOs Bank as on 31 March 2024, not received from the Government of Mizoram.

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	30,10	(-)50
Amount surrendered during the year (31 March 2024)				50

2.2 Revenue (Charged):

Major Head:

**2012 President, Vice President/Governor/
Administrator of Union Territories**

Original	9,25,72			
Supplementary	1,11,11	10,36,83	10,10,64	(-)26,19
Amount surrendered during the year (31 March 2024)				26,19

Despite persuasion, information on transfer of fund to Drawing and Disbursing Officers' (DDOs) Bank Account and position of unspent amount lying in the DDOs Bank as on 31 March 2024, not received from the Government of Mizoram.

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

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

3.1 Revenue:

Major Heads:

2013 Council of Ministers

2052 Secretariat-General Services

Original	7,13,18			
Supplementary	92,29	8,05,47	7,53,24	(-)52,23
Amount surrendered during the year (31 March 2024)				54,43

Notes and Comments:

3.1 Revenue:

3.1.1 During the year 2023-24, ₹54.43 lakh was surrender in anticipated surplus to the requirement, but actual saving worked out to ₹52.23 lakh only which indicates lack of budgetary management.

3.1.2 In view of saving of ₹52.23 lakh, supplementary provision of ₹92.29 lakh obtained during the year proved excessive.

3.1.3 Saving of ₹85.47 lakh and ₹43.76 lakh (12.40 *per cent* and 5.80 *per cent* of the total budget provision) also occurred under this grant during 2021-22 and 2022-23 respectively.

3.1.4 Saving occurred mainly 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.	274.39		
	S.	23.66		
	R.	(-)47.92	250.13	252.34
				(+)2.21

Grant No. 3 Council of Ministers - Contd.

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

Reasons for reduction of ₹47.92 lakh from the provision by way of surrender, not stated (₹14.93 lakh, ₹29.41 lakh, ₹1.63 lakh and ₹1.95 lakh under salaries, wages, medical treatment and domestic travel expenses respectively).

Reasons for final excess of ₹2.21 lakh have not been intimated (July 2024).

Final excess of ₹2.17 lakh and ₹0.81 lakh also occurred under this head of account during 2021-22 and 2022-23 respectively.

(ii) 2013 Council of Ministers

108 Tour Expenses
01 Tour Expenses

O.	26.75			
R.	(-)7.19	19.56	19.56	...

Withdrawal of ₹7.19 lakh from the provision was the net result of (a) decrease of ₹7.00 lakh through re-appropriation, stated due to re-provision of fund to other heads of account (₹5.00 lakh and ₹2.00 lakh under domestic travel expenses and foreign travel expenses respectively) and (b) further decrease of ₹0.19 lakh by way of surrender, stated due to non-availability domestic travel expenses claim to match the amount (₹0.19 lakh).

3.1.5 Saving mentioned at note 3.1.4 above was partly offset by excess 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.	308.50			
S.	68.63			
R.	15.71	392.84	392.84	...

Augmentation of ₹15.71 lakh in the provision was the net result of (a) increase of ₹35.40 lakh through re-appropriation, specific reasons thereof, not stated (₹4.56 lakh, ₹29.93 lakh and ₹0.91 lakh under salaries, office expenses and other charges respectively), (b) decrease of

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

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
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₹19.40 lakh through re-appropriation, stated due to re-provision of fund to other heads of account ₹16.80 lakh, ₹2.00 lakh and ₹0.60 lakh under rents, rates and taxes, publications and minor works respectively) and (c) further decrease of ₹0.29 lakh by way of surrender, stated due to (i) non-availability of salary bill to match the amount, (ii) non-availability of medical treatment claim to match the amount, (iii) non-availability of supplies and materials claim to match the amount and (iv) non-availability of other charges claims to match the amount (₹0.24 lakh, ₹0.01 lakh, ₹0.03 lakh and ₹0.01 lakh respectively).

Despite persuasion, information on transfer of fund to Drawing and Disbursing Officers' (DDOs) Bank Account and position of unspent amount lying in the DDOs Bank as on 31 March 2024, not received from the Government of Mizoram.

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	29,58,51			
Supplementary	12,78,71	42,37,22	42,02,47	(-)34,75
Amount surrendered during the year (31 March 2024)				83,80

4.2 Revenue (Charged):**Major Head:****2014 Administration of Justice**

Original	11,02,70			
Supplementary	2,01,30	13,04,00	12,98,77	(-)5,23
Amount surrendered during the year (31 March 2024)				5,84

Despite persuasion, information on transfer of fund to Drawing and Disbursing Officers' (DDOs) Bank Account and position of unspent amount lying in the DDOs Bank as on 31 March 2024, not received from the Government of Mizoram.

Grant No. 5 Vigilance

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

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

Original	6,60,51		
Supplementary	57,65	7,18,16	7,20,17
			(+)2,01
Amount surrendered during the year (31 March 2024)			33

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

Original	2,21,54		
Supplementary	...	2,21,54	2,20,94
			(-)60
Amount surrendered during the year (31 March 2024)			...

Notes and Comments:**5.1 Revenue (Voted):**

5.1.1 Expenditure exceeded the grant by ₹2.01 lakh (actual excess was ₹2,01,407.00). The excess requires regularization.

5.1.2 In view of the excess of ₹2.01 lakh, supplementary provision of ₹57.65 lakh obtained during the year proved insufficient and surrender of ₹0.33 lakh during the year proved injudicious.

5.1.3 Excess occurred under:

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

(i) 2062 Vigilance

104 Vigilance Commission of State/UT
02 Administration (Anti-Corruption Bureau) (Voted)

O.	639.01		
S.	57.65	696.66	699.01
			(+)2.35

Grant No. 5 Vigilance - Conclld.

Excess of ₹2.35 lakh intimated due non-tabulation of salaries in respect of the newly transferred Director for the month of April 2023 in the expenditure record and wrong information of balance given by PFMS and non-detection of the same in due time.

5.1.4 Excess mentioned at note 5.1.3 above was partly offset by saving under:

Serial Number	Head	Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
(i)	2062 Vigilance			
	104 Vigilance Commission of State/UT			
	01 Direction (Vigilance) (Voted)			
	O.	21.50		
	R.	(-)0.33	21.17	...

Specific reasons for reduction of ₹0.33 lakh from the provision by way of surrender, not stated (₹0.05 lakh and ₹0.28 lakh under office expenses and other charges respectively).

5.2 Revenue (Charged):

5.2.1 No part of the available saving of ₹0.60 lakh was surrendered during the year.

5.2.2 Saving of ₹32.39 lakh and ₹16.79 lakh (16.49 per cent and 7.20 per cent of the total appropriation) also occurred under this appropriation during 2022-23.

5.2.3 Saving occurred mainly under:

Serial Number	Head	Total grant/ appropriation	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
(i)	2062 Vigilance			
	103 Lokayukta/ UP- Lokayukta			
	01 Mizoram Lokayukta (Charged)			
	O.	221.54	220.94	(-)0.60

Specific reasons for saving of ₹0.60 lakh have not been intimated (July 2024).

Saving of ₹5.92 lakh also occurred under this head of account during 2022-23.

Despite persuasion, information on transfer of fund to Drawing and Disbursing Officers' (DDOs) Bank Account and position of unspent amount lying in the DDOs Bank as on 31 March 2024, not received from the Government of Mizoram.

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

		Total grant	Actual expenditure	Excess (+) Saving (-)
(₹in thousand)				
6.1	Revenue:			
	Major Heads:			
2029	Land Revenue			
2030	Stamps and Registration			
2506	Land Reforms Services			
	Original	33,72,12		
	Supplementary	62,54	34,34,66	28,59,48
				(-)5,75,18
	Amount surrendered during the year (31 March 2024)			5,76,17

Notes and Comments:

6.1 Revenue:

6.1.1 During the year 2023-24, ₹576.17 lakh was surrendered in anticipated surplus to the requirement, but actual saving worked to ₹575.18 lakh only which indicates lack of budgetary management.

6.1.2 In view of saving of ₹575.18 lakh, supplementary provision of ₹62.54 lakh obtained during the year proved unnecessary as the actual expenditure of ₹2,859.48 lakh did not come to the original budget provision of ₹3,372.12 lakh.

6.1.3 Saving of ₹301.88 lakh and ₹394.28 lakh (9.70 *per cent* and 11.61 *per cent* of the total budget provision) also occurred under this grant during 2021-22 and 2022-23 respectively.

6.1.4 Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹in lakh)				
(i)	2029 Land Revenue			
	103 Land Records			
	01 Maintenance of Land Records			
	O.	977.14		
	R.	(-)186.27	790.87	794.95
				(+)4.08

Grant No. 6 Land Revenue and Settlement - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
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Reduction of ₹186.27 lakh from the provision by way of surrender, stated due to (i) non-filling up of vacant post and less employees due to demise and superannuation of staff (₹185.51 lakh under salaries), (ii) late receipt of claims (₹0.70 lakh under domestic travel expenses) and reasons thereof for remaining amount of ₹0.01 lakh and ₹0.05 lakh under medical treatment and office expenses respectively, not stated.

Final excess of ₹4.08 lakh intimated due to payment of arrear dearness allowance, ACP arrear and late receipt of expenditure report.

Final excess of ₹0.39 lakh also occurred under this head of account during 2022-23.

(ii) 2029 Land Revenue

102	Survey and Settlement Operations			
01	Survey and Settlement Operations			
O.	1,040.55			
R.	(-)127.41	913.14	917.80	(+)4.66

Withdrawal of ₹127.41 lakh from the provision was the net result of (a) decrease of ₹127.71 lakh by way of surrender, stated due to (i) non-filling up vacant posts and less employees due to demise and superannuation of staff (₹127.70 lakh under salaries) and (ii) non-availability of less amount of claim (₹0.01 lakh under medical treatment) and (b) increase of ₹0.30 lakh through re-appropriation, stated due to re-provision of fund from other head of account (2029-00-001-01-00-(6) (₹0.30 lakh under office expenses).

Final excess of ₹4.66 lakh intimated due to payment of arrear dearness allowance, ACP arrear and late receipt of expenditure report.

Final excess of ₹0.12 lakh and ₹1.79 lakh also occurred under this head of account during 2021-22 and 2022-23 respectively.

**(iii) 001 Direction and Administration
02 Administration**

O.	472.41			
S.	30.52			
R.	(-)119.50	383.43	382.45	(-)0.98

Reduction of ₹119.50 lakh from the provision by way of surrender, stated due to (i) non-filling up of vacant posts and less employees due to demise and superannuation of staff (₹112.09 lakh under salaries), (ii) regularization of provisional employees (₹7.10 lakh under wages) and (iii) non-availability of less amount of claims (₹0.29 lakh and ₹0.02 lakh under medical treatment and domestic travel expenses respectively).

Grant No. 6 Land Revenue and Settlement - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
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Saving of ₹0.98 lakh intimated due to non-payment of arrear dearness allowance and non-utilisation of fund amounting to ₹0.70 lakh under office expenses by Champhai district.

Saving of ₹9.99 lakh and ₹5.49 lakh also occurred under this head of account during 2021-22 and 2022-23 respectively.

(iv)	2029 Land Revenue			
	001 Direction and Administration			
	01 Direction			
	O.	413.04		
	S.	15.23		
	R.	(-)71.14	357.13	357.14 (+)0.01

Withdrawal of ₹71.14 lakh from the provision was the net effect of (a) decrease of ₹70.84 lakh by way of surrender, stated due to (i) non-filling up of vacant post and less employees due to demise and superannuation of staff (₹62.87 lakh under salaries), (ii) regularization of provisional employees (₹7.95 lakh under wages) and (iii) non-availability of less amount of claim (₹0.02 lakh under medical treatment), (b) further decrease of ₹0.80 lakh through re-appropriation, stated due to re-provision of fund to other heads of account (₹0.30 lakh and ₹0.50 lakh under publications and professional services respectively) and (c) increase of ₹0.50 lakh through re-appropriation, stated due to re-provision of fund from other head of account (₹0.50 lakh under office expenses).

Specific reasons for final excess of ₹0.01 lakh have not been intimated (July 2024).

Final excess of ₹0.52 lakh and ₹3.34 lakh also occurred under this head of account during 2021-22 and 2022-23 respectively.

(v)	2506 Land Reforms			
	103 Maintenance of Land Records			
	01 Maintenance of Land Records			
	O.	258.30		
	R.	(-)48.43	209.87	209.87 ...

Reduction of ₹48.43 lakh from the provision by way of surrender, stated due to non-filling up of vacant post and less employees due to demise and retirement of staff (₹48.40 lakh under salaries) and non-availability of less amount of claim (₹0.03 lakh under domestic travel expenses).

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

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
				(₹in lakh)
(vi)	2506 Land Reforms			
	001 Direction and Administration			
	01 Direction			
	O.	154.96		
	R.	(-)16.54	138.42	131.63
				(-)6.79

Withdrawal of ₹16.54 lakh from the provision by way of surrender, stated due to (i) regularisation of provisional employees (₹16.51 lakh under wages) and (ii) non-availability of less amount of claim (₹0.03 lakh under domestic travel expenses).

Saving of ₹6.79 lakh intimated due to non-filling of vacant post.

Despite persuasion, information on transfer of fund to Drawing and Disbursing Officers' (DDOs) Bank Account and position of unspent amount lying in the DDOs Bank as on 31 March 2024, not received from the Government of Mizoram.

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

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

7.1 Revenue:

Major Head:

2039 State Excise

Original	49,65,81			
Supplementary	1,11,95	50,77,76	42,96,11	(-)7,81,65
Amount surrendered during the year (31 March 2024)				7,57,66

Notes and Comments:

7.1 Revenue:

7.1.1 Against the available saving of ₹781.65 lakh, ₹757.66 lakh only was surrendered during the year.

7.1.2 In view of the saving of ₹781.65 lakh, supplementary provision of ₹111.95 lakh obtained during the year proved unnecessary as actual expenditure of ₹4,296.11 lakh did not come to the original budget provision of ₹4,965.81 lakh.

7.1.3 Saving of ₹481.73 lakh and ₹989.24 lakh (11.92 *per cent* and 19.97 *per cent* of the total budget provision) also occurred under this grant during 2021-22 and 2022-23 respectively.

7.1.4 Saving occurred under:

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

(i) 2039 State Excise

001 Direction and Administration
02 Administration

O.	3,384.21			
S.	46.47			
R.	(-)624.30	2,806.38	2,782.46	(-)23.92

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

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
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Reduction of ₹624.30 lakh from the provision was the net result of (a) decrease of ₹618.99 lakh by way of surrender, stated due to non-filling up of posts (seven sub-inspector, excise and narcotics), demise of five staff, retirement of one staff (voluntary) (₹615.81 lakh under salaries) and regularization provisional employees (₹3.14 lakh under wages) and reasons thereof for remaining amount of ₹0.02 lakh and ₹0.02 lakh under office expenses and motor vehicles respectively, not stated and (b) further decrease of ₹5.31 lakh through re-appropriation, stated due to re-provision of fund to other heads of account (2039-00-001-01-00-13, 27 and 51) (₹1.52 lakh, ₹2.83 lakh and ₹0.96 lakh under office expenses, minor works and motor vehicles respectively).

Reasons for saving of ₹23.92 lakh have not been intimated (July 2024).

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

(ii)	2039 State Excise			
	001 Direction and Administration			
	01 Direction			
	O.	1,556.10		
	S.	61.35		
	R.	(-)133.36	1,484.09	1,484.03 (-)0.06

Withdrawal of ₹133.36 lakh from the provision was the net effect of (a) decrease of ₹138.67 lakh by way of surrender, stated due to non-filling up of vacant post, demise of staff, superannuation and regularization of staff (₹131.83 lakh under salaries) and regularization provisional employees (₹6.84 lakh under wages) and (b) increase of ₹5.31 lakh through re-appropriation, stated due to payment of water and electricity bill, repairing of office building and garage and purchase of tyre, oil, *etc.* (₹1.52 lakh, ₹2.83 lakh and ₹0.96 lakh under office expenses, minor works and motor vehicles respectively).

Reasons for saving of ₹0.06 lakh have not been intimated (July 2024).

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

Despite persuasion, information on transfer of fund to Drawing and Disbursing Officers' (DDOs) Bank Account and position of unspent amount lying in the DDOs Bank as on 31 March 2024, not received from the Government of Mizoram.

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

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

8.1 Revenue:

Major Head:

2040 Taxes on Sales, Trades, etc.

Original	21,71,35			
Supplementary	1,39,50	23,10,85	21,70,03	(-)1,40,82
Amount surrendered during the year (31 March 2024)				81,16

Notes and Comments:

8.1 Revenue:

8.1.1 Against the available saving of ₹140.82 lakh, ₹81.16 lakh only was surrendered during the year.

8.1.2 In view of saving of ₹140.82 lakh, supplementary provision of ₹139.50 lakh obtained during the year proved unnecessary as the actual expenditure of ₹2,170.03 lakh did not come to the original budget provision of ₹2,171.35 lakh.

8.1.3 Saving of ₹307.64 lakh and ₹160.47 lakh (13.17 *per cent* and 6.48 *per cent* of the total budget provision) also occurred under this grant during 2021-22 and 2022-23 respectively.

8.1.4 Saving occurred mainly under:

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

- (i) **2040 Taxes on Sales, Trades, etc.**
 001 Direction and Administration
 02 Administration

O.	1,514.64			
S.	21.15			
R.	(-)106.01	1,429.78	1,429.78	...

Grant No. 8 Taxation - Concl'd.

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

Reduction of ₹106.01 lakh from the provision was the net result of (a) decrease of ₹79.06 lakh by way of surrender, reasons thereof, not stated (₹77.38 lakh, ₹1.46 lakh, ₹0.04 lakh and ₹0.18 lakh under salaries, wages, medical treatment and rents, rates and taxes respectively) and (b) further decrease of ₹26.95 lakh through re-appropriation, reasons thereof also, not stated (₹25.89 lakh and ₹1.06 lakh under salaries and rents, rates and taxes respectively).

8.1.5 Saving mention at serial number 8.1.4 above was partly offset by excess under:

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

(i) **2040 Taxes on Sales, Trades, etc.**

101 Collection Charges
01 Firms and Societies

O.	35.56			
S.	3.74			
R.	0.75	40.05	40.05	...

Reasons for augmentation of ₹0.75 lakh in the provision through re-appropriation, not stated (₹0.73 lakh and ₹0.02 lakh under salaries and wages respectively).

Despite persuasion, information on transfer of fund to Drawing and Disbursing Officers' (DDOs) Bank Account and position of unspent amount lying in the DDOs Bank as on 31 March 2024, not received from the Government of Mizoram.

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

			Total grant	Actual expenditure	Excess (+) Saving (-)
					(₹in thousand)
9.1 Revenue:					
	Major Heads:				
2030	Stamps and Registration				
2047	Other Fiscal Services				
2052	Secretariat-General Services				
2054	Treasury and Accounts Administration				
2071	Pensions and Other Retirement Benefits				
2075	Miscellaneous General Services				
2235	Social Security and Welfare				
	Original	21,77,74,79			
	Supplementary	1,79,14,72	23,56,89,51	21,45,31,06	(-)2,11,58,45
	Amount surrendered during the year (31 March 2024)				2,48,59,78
9.2 Capital:					
	Major Head:				
4047	Capital Outlay on Other Fiscal Services				
7615	Miscellaneous Loans				
	Original	11,47,00,00			
	Supplementary	40,26,96	11,87,26,96	40,26,96	(-)11,47,00,00
	Amount surrendered during the year (31 March 2024)				11,47,00,00

Notes and Comments:

9.1 Revenue:

9.1.1 During the year 2023-24, ₹24,859.78 lakh was surrendered in anticipated surplus to the requirement, but actual saving worked out to ₹21,158.45 lakh only which indicates lack of budgetary management.

Grant No. 9 Finance - Contd.

9.1.2 In view of saving of ₹21,158.45 lakh, supplementary provision of ₹17,914.72 lakh obtained during the year proved unnecessary as the actual expenditure of ₹2,14,531.06 lakh did not come to the original budget provision of ₹2,17,774.79 lakh.

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.	23,000.00		
	R.	(-)23,000.00	...	...

Withdrawal of entire original provision of ₹23,000.00 lakh by way of surrender, stated for re-provision of fund to all other departments (₹3,000.00 lakh and ₹20,000.00 lakh under medical treatment and other charges respectively).

Withdrawal of entire original provision of ₹1,000.00 lakh by way of surrender for re-provision of fund to other department also occurred under this head of account (₹1,000.00 lakh under medical treatment) during 2022-23.

(ii)	2052 Secretariat-General Services			
	092 Other Offices			
	99 Capacity Development for FMU/FMC			
	O.	2,100.00		
	R.	(-)1,797.71	302.29	(-)0.02

Reasons for reduction ₹1,797.71 lakh from the provision by way of surrender, not stated (₹1,797.71 lakh under other charges).

Reasons for saving of ₹0.02 lakh have not been intimated (July 2024).

(iii)	2071 Pensions and other Retirement Benefits			
	01 Civil			
	105 Family Pensions			
	01 Family Pension			
	O.	26,645.00		
	S.	1,255.00	27,900.00	(-)987.52

Reasons for saving of ₹987.52 lakh have not been intimated (July 2024).

Grant No. 9 Finance - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
				(₹in lakh)
(iv)	2071 Pensions and other Retirement Benefits			
	01 Civil			
	117 Government Contribution for Defined Contribution Pension Scheme			
	01 Government Contribution			
	O.	4,500.00		
	S.	2,000.00	6,197.55	(-)302.45

Reasons for saving of ₹302.45 lakh have not been intimated (July 2024).

(v)	2054 Treasury and Accounts Administration			
	095 Directorate of Accounts and Treasuries			
	01 Direction			
	O.	1,927.31		
	S.	167.42		
	R.	(-)15.00	2,079.73	1,932.49
				(-)147.24

Reduction of ₹15.00 lakh from the provision by way of surrender, stated due to regularization, resignation and demise of provisional employees (₹15.00 lakh under wages).

Reasons for saving of ₹147.24 lakh have not been intimated (July 2024).

(vi)	2071 Pensions and other Retirement Benefits			
	01 Civil			
	103 Compassionate Allowance			
	01 Compassionate Allowances			
	O.	20.00	20.00	...
				(-)20.00

Reasons for saving of ₹20.00 lakh have not been intimated (July 2024).

(vii)	2052 Secretariat-General Services			
	092 Other Offices			
	04 Finance Department			
	O.	1,011.00		
	S.	4,546.75		
	R.	(-)5.80	5,551.95	5,551.93
				(-)0.02

Reasons for reduction of ₹5.80 lakh from the provision by way of surrender, not stated (₹0.26 lakh, ₹1.98 lakh and ₹3.56 lakh under domestic travel expenses, office expenses and other charges respectively).

Grant No. 9 Finance - Contd.

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

Reasons for saving of ₹0.02 lakh have not been intimated (July 2024).

(viii)	2071 Pensions and other Retirement Benefits			
	01 Civil			
	102 Commuted Value of Pensions			
	01 Commuted Value of Pensions			
	O.	29,928.00		
	S.	72.00	30,000.00	29,985.67
				(-)14.33

Reasons for saving of ₹14.33 lakh have not been intimated (July 2024).

(ix)	2030 Stamps and Registration			
	01 Stamps- Judicial			
	001 Direction and Administration			
	01 Direction			
	O.	7.00	7.00	6.93
				(-)0.07

Reasons for saving of ₹0.07 lakh have not been intimated (July 2024).

(x)	2071 Pensions and other Retirement Benefits			
	01 Civil			
	110 Pensions of Employees of Local Bodies			
	01 Pensions to Employees of Local Bodies			
	O.	120.00	120.00	119.95
				(-)0.05

Reasons for saving of ₹0.05 lakh have not been intimated (July 2024).

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			
	115 Leave Encashment Benefits			
	01 Leave Encashment			
	O.	14,380.00		
	S.	1,220.00	15,600.00	19,912.63
				(+)4,312.63

Grant No. 9 Finance - Contd.

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

Reasons for excess of ₹4,312.63 lakh have not been intimated (July 2024).

Excess of ₹2,792.07 lakh also occurred under this head of account during 2022-23.

(ii) **2071 Pensions and other Retirement Benefits**

01 *Civil*

101 Superannuation and Retirement Allowances

01 Pension

O. 82,343.90

S. 2,656.00 84,999.90

85,753.08

(+)753.18

Reasons for excess of ₹753.18 lakh have not been intimated (July 2024).

Excess of ₹7,386.74 lakh also occurred under this head of account during 2022-23.

(iii) 104 Gratuities

01 Pension/Gratuities

O. 26,682.00

S. 818.00 27,500.00

27,629.30

(+)129.30

Reasons for excess of ₹129.30 lakh have not been intimated (July 2024).

(iv) **2235 Social Security and Welfare**

60 *Other Social Security and Welfare Programmes*

104 Deposit Linked Insurance Scheme - Government Provident Fund

01 Payment of Deposit Linked Insurance

O. 100.00

100.00

112.80

(+)12.80

Reasons for excess of ₹12.80 lakh have not been intimated (July 2024).

Excess of ₹192.20 lakh also occurred under this head of account during 2022-23.

Grant No. 9 Finance - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
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(v)	2030 Stamps and Registration			
	02 Stamps- Non-Judicial			
	101 Cost of Stamps			
	01 Non-Judicial Stamp			
	O.	50.00	50.00	50.20
				(+)0.20

Reasons for excess of ₹0.20 lakh have not been intimated (July 2024).

9.2 Capital:

9.2.1 Available saving of ₹1,14,700.00 lakh was surrendered during the year.

9.2.2 Saving of ₹93,000.00 lakh and ₹1,31,249.99 lakh (100 *per cent* and 99.62 *per cent* of the total budget provision) also occurred under this grant during 2021-22 and 2022-23 respectively.

9.2.3 Saving occurred under:

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

(i)	4047 Capital Outlay on Other Fiscal Services			
	800 Other Expenditure			
	90 Socio-Economic Development Policy (SEDP)			
	O.	59,500.00		
	R.	(-)59,500.00	...	...

Withdrawal of entire original provision of ₹59,500.00 lakh by way of surrender, stated due to re-provision of fund to all other departments (₹59,500.00 lakh under major works).

Withdrawal of entire original provision of ₹40,000.00 lakh and ₹70,000.00 lakh by way surrender on the same ground/purpose, also occurred under this head of account during 2021-22 and 2022-23 respectively.

(ii)	07 NABARD			
	O.	29,700.00		
	R.	(-)29,700.00	...	...

Withdrawal of entire original provision of ₹29,700.00 lakh by way of surrender, stated due to re-provision of fund to all other departments (₹29,700.00 lakh under major works).

Grant No. 9 Finance - Contd.

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

Withdrawal of entire original provision of ₹17,000.00 lakh and ₹15,749.99 lakh by way of surrender on the same purpose also occurred under in this head of account during 2021-22 and 2022-23 respectively.

(iii) 4047 Capital Outlay on Other Fiscal Services

800 Other Expenditure

09 Scheme under Special Central Assistance

O. 20,000.00

R. (-)20,000.00

...

...

...

Withdrawal of entire original provision of ₹20,000.00 lakh by way of surrender, stated due to re-provision of fund to all other departments (₹20,000.00 lakh under major works).

Withdrawal of entire original provision of ₹10,000.00 lakh by way of surrender on the same purpose also occurred under this head of account during 2022-23.

(iv) Central Assistance (CA)

04 North Eastern Areas (NEA)

O. 3,000.00

R. (-)3,000.00

...

...

...

Withdrawal of entire original provision of ₹3,000.00 lakh by way of surrender, stated due to re-provision of fund to all other departments (₹3,000.00 lakh under major works).

Withdrawal of entire original provision of ₹25,000.00 lakh and ₹25,000.00 lakh by way of surrender on the same purpose also occurred under this head of account during 2021-22 and 2022-23 respectively.

(v) Central Assistance (CA)

05 NLCPR

O. 2,000.00

R. (-)2,000.00

...

...

...

Withdrawal of entire original provision of ₹2,000.00 lakh by way of surrender, stated due to re-provision of fund to all other departments (₹2,000.00 lakh under major works).

Withdrawal of entire original provision of ₹10,000.00 lakh and ₹10,000.00 lakh by way of surrender on the same purpose also occurred under this head of account during 2021-22 and 2022-23 respectively.

Grant No. 9 Finance - Concl'd.

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

(vi) 4047 Capital Outlay on Other Fiscal Services

800 Other Expenditure

08 NCDC

O. 500.00

R. (-)500.00

...

...

...

Withdrawal of entire original provision of ₹500.00 lakh by way of surrender, stated due to re-provision of fund to all other departments (₹500.00 lakh under major works).

Withdrawal of entire original provision of ₹1,000.00 lakh and ₹500.00 lakh by way of surrender on the same purpose also occurred under this head of account during 2021-22 and 2022-23 respectively.

Despite persuasion, information on transfer of fund to Drawing and Disbursing Officers' (DDOs) Bank Account and position of unspent amount lying in the DDOs Bank as on 31 March 2024, not received from the Government of Mizoram.

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

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

10.1 Revenue:

Major Head:

2051 Public Service Commission

Original	8,59,13			
Supplementary	1,56,02	10,15,15	10,14,20	(-)95
Amount surrendered during the year (31 March 2024)				94

Despite persuasion, information on transfer of fund to Drawing and Disbursing Officers' (DDOs) Bank Account and position of unspent amount lying in the DDOs Bank as on 31 March 2024, not received from the Government of Mizoram.

**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	1,25,49,29			
Supplementary	4,89,32	1,30,38,61	1,30,13,11	(-)25,50
Amount surrendered during the year (31 March 2024)				24,12

Despite persuasion, information on transfer of fund to Drawing and Disbursing Officers' (DDOs) Bank Account and position of unspent amount lying in the DDOs Bank as on 31 March 2024, not received from the Government of Mizoram.

**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	1,01,86			
Supplementary	5,00	1,06,86	94,29	(-)12,57
Amount surrendered during the year (31 March 2024)				12,56

Notes and Comments:

12.1 Revenue:

12.1.1 Against the available saving of ₹12.57 lakh, ₹12.56 lakh only was surrendered during the year.

12.1.2 In view of saving of ₹12.57 lakh, supplementary provision of ₹5.00 lakh obtained during the year proved unnecessary as the actual expenditure of ₹94.29 lakh did not come to the original budget provision of ₹101.86 lakh.

12.1.3 Saving of ₹7.85 lakh (8.24 *per cent* of the total budget provision) also occurred under this grant during 2021-22.

12.1.4 Saving occurred under:

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

- (i) **2052 Secretariat-General Services**
 092 Other Offices
 02 Parliamentary Affairs

O.	101.86			
S.	5.00			
R.	(-)12.56	94.30	94.29	(-)0.01

Grant No. 12 Parliamentary Affairs - Concl'd.

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

Reasons for reduction of ₹12.56 lakh from the provision by way of surrender, not stated (₹2.74 lakh, ₹6.65 lakh, ₹0.07 lakh, ₹0.40 lakh, ₹1.50 lakh and ₹1.20 lakh under salaries, wages, medical treatment, domestic travel expenses, foreign travel expense and rents, rates and taxes respectively).

Specific reasons for saving of ₹0.01 lakh have not been intimated (July 2024).

Despite persuasion, information on transfer of fund to Drawing and Disbursing Officers' (DDOs) Bank Account and position of unspent amount lying in the DDOs Bank as on 31 March 2024, not received from the Government of Mizoram.

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

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

13.1 Revenue:

Major Head:

**2070 Other Administrative
Services**

Original	5,06,95			
Supplementary	1,73,69	6,80,64	6,40,14	(-)40,50
Amount surrendered during the year (31 March 2024)				1,84

Notes and Comments:

13.1 Revenue:

13.1.1 Against the available saving of ₹40.50 lakh, ₹1.84 lakh only was surrendered during the year.

13.1.2 In view of saving of ₹40.50 lakh, supplementary provision of ₹173.69 lakh obtained during the year proved excessive.

13.1.3 Saving of ₹45.81 lakh and ₹35.75 lakh (8.77 per cent and 5.55 per cent of the total budget provision) also occurred under this grant during 2021-22 and 2022-23 respectively.

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 Mizoram Subordinate Services
 Selection Board (MSSSB)

O.	132.02			
S.	90.80	222.82	174.87	(-)47.95

Reasons for saving of ₹47.95 lakh have not been intimated (July 2024).

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

13.1.5 Saving mentioned at note 13.1.4 above was partly offset by excess under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
(i)	2070 Other Administrative Services			
	003 Training			
	01 Direction (Administrative Training Institute)			
	O.	357.31		
	S.	28.68		
	R.	0.34	386.33	395.84
				(+)9.51

Augmentation of ₹0.34 lakh in the provision was the net result of (a) increase of ₹2.12 lakh through re-appropriation, stated due to re-provision of fund from other head of account (₹2.12 lakh under office expenses) and (b) decrease of ₹1.78 lakh by way of surrender, reasons thereof, not stated (₹1.10 lakh, ₹0.27 lakh, ₹0.12 lakh and ₹0.29 lakh under wages, medical treatment, domestic travel expenses and professional services respectively).

Reasons for excess of ₹9.51 lakh have not been intimated (July 2024).

Despite persuasion, information on transfer of fund to Drawing and Disbursing Officers' (DDOs) Bank Account and position of unspent amount lying in the DDOs Bank as on 31 March 2024, not received from the Government of Mizoram.

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

		Total grant	Actual expenditure	Excess (+) Saving (-)
(₹in thousand)				
14.1	Revenue:			
	Major Heads:			
2575	Other Special Area Programmes			
3425	Other Scientific Research			
3451	Secretariat-Economic Services			
3454	Census Surveys and Statistics			
	Original	93,17,21		
	Supplementary	6,36,72	99,53,93	98,45,71
				(-)1,08,22
	Amount surrendered during the year (31 March 2024)			1,15,48
14.2	Capital:			
	Major Head:			
5475	Capital Outlay on other General Economic Services			
	Original	...		
	Supplementary	3,00,86,52	3,00,86,52	1,50,00,00
				(-)1,50,86,52
	Amount surrendered during the year (31 March 2024)			1,50,86,52

Notes and Comments:

14.2 Capital:

14.2.1 Available saving of ₹15,086.52 lakh was surrendered during the year.

14.2.2 Saving of ₹74.18 lakh and ₹2,353.83 lakh (42.77 per cent and 7.15 per cent of the total budget provision) also occurred under this grant during 2021-22 and 2022-23 respectively.

Grant No. 14 Planning and Programme Implementation - Concl'd.**14.2.3** Saving occurred mainly 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. 30,086.52			
	R. (-)15,086.52	15,000.00	15,000.00	...

Reduction of ₹15,086.52 lakh from the provision by way of surrender, stated as per instruction of the Government of Mizoram (₹15,086.52 lakh under other capital expenditure).

Despite persuasion, information on transfer of fund to Drawing and Disbursing Officers' (DDOs) Bank Account and position of unspent amount lying in the DDOs Bank as on 31 March 2024, not received from the Government of Mizoram.

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

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

15.1 Revenue:

Major Heads:

2015 Elections

**2052 Secretariat-General
Services**

2053 District Administration

2070 Other Administrative Services

2251 Secretariat-Social Services

3053 Civil Aviation

Original	93,49,93			
Supplementary	1,04,49,17	1,97,99,10	1,88,65,53	(-)9,33,57
Amount surrendered during the year (31 March 2024)				9,81,48

Notes and Comments:

15.1 Revenue:

15.1.1 During the year 2023-24, ₹981.48 lakh was surrendered in anticipated surplus to the requirement but actual saving worked out to ₹933.57 lakh only which indicates lack of budgetary management.

15.1.2 In view of the saving of ₹933.57 lakh, supplementary provision of ₹10,449.17 lakh obtained during the year proved excessive.

15.1.3 Saving of ₹1,079.97 lakh and ₹1,054.77 lakh (8.93 *per cent* and 6.75 *per cent* of the total budget provision) also occurred under this grant during 2021-22 and 2022-23 respectively.

Grant No. 15 General Administration - Contd.**15.1.4 Saving occurred mainly under:**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
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(i) 2052 Secretariat-General Services

092 Other Offices

01 Protocol Wing

O. 170.30

S. 153.48

R. (-)8.46 315.32 315.29 (-)0.03

Reduction of ₹8.46 lakh from the provision by way of surrender, stated due to (i) transfer of protocol officer, (ii) regularisation of three provisional employees (drivers) and (iii) insufficient fund for clearance of pending claims (₹3.23 lakh, ₹5.05 lakh, ₹0.02 lakh and ₹0.16 lakh under salaries, wages, medical treatment and domestic travel expenses respectively).

Specific reasons for saving of ₹0.03 lakh have not been intimated (July 2024).

Saving of ₹9.98 lakh also occurred under this head of account during 2021-22.

(ii) 2015 Elections

102 Electoral Officers

01 Direction

O. 245.53

S. 8.92

R. (-)17.51 236.94 236.88 (-)0.06

Withdrawal of ₹17.51 lakh from the provision by way of surrender, stated due to drawal of salaries by the officers holding dual charges from other department (₹15.75 lakh under salaries) and adoption of strict financial management (₹0.08 lakh, ₹0.07 lakh, ₹0.84 lakh, ₹0.05 lakh and ₹0.72 lakh under wages, medical treatment, domestic travel expenses, office expenses and publications respectively).

Reasons for saving of ₹0.06 lakh have not been intimated (July 2024).

(iii) 2053 District Administration

093 District Establishments

06 D.C., Kolasib

O. 376.73

S. 8.78

R. (-)3.29 382.22 381.97 (-)0.25

Grant No. 15 General Administration - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
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Reduction of ₹3.29 lakh from the provision by way of surrender, stated due to demise of sub-divisional officer (Sadar), (₹2.38 lakh under salaries), insufficient fund to meet the pending claims (₹0.07 lakh under medical treatment), insufficient fund to meet the pending claims (₹0.01 under domestic travel expenses), as ten *per cent* of ₹7.00 lakh can not be utilized when work is implemented departmentally (₹0.70 lakh under minor works) and specific reasons for remaining amount ₹0.13 lakh under wages, not stated.

Reasons for saving of ₹0.25 lakh not been intimated (July 2024).

Saving of ₹17.53 lakh also occurred under this head of account during 2022-23.

(iv)	2053 District Administration			
	093 District Establishments			
	02 D.C., Lunglei			
	O.	538.07		
	S.	13.86		
	R.	(-)9.98	541.95	589.11 (+)47.16

Withdrawal of ₹9.98 lakh from the provision was the net result of (a) decrease of ₹8.33 lakh by way of surrender, specific reasons thereof, not stated (₹5.54 lakh, ₹2.75 lakh, ₹0.01 lakh, ₹0.01 lakh, ₹0.01 lakh and ₹0.01 lakh under salaries, wages, medical treatment, domestic travel expenses, other administrative expenses and other charges respectively) and (b) further decrease of ₹1.65 lakh through re-appropriation, stated due to re-provision of fund to other head of account (₹1.65 lakh under salaries).

Reasons for final excess of ₹47.16 lakh have not been intimated (July 2024).

Final excess of ₹0.05 lakh also occurred under this head of account during 2021-22.

(v)	2015 Elections			
	104 Charges for conduct of elections to Lok Sabha and State/Union Territory Legislative Assemblies when held simultaneously			
	01 Conduct of Election to MP/MLA			
	O.	0.80		
	S.	8,255.10		
	R.	(-)518.06	7,737.84	7,738.08 (+)0.24

Reduction of ₹518.06 lakh from the provision by way of surrender, stated due to adoption of strict financial management (₹9.50 lakh, ₹274.99 lakh, ₹57.03 lakh, ₹11.50 lakh, ₹16.09 lakh, ₹28.67 lakh, ₹12.37 lakh and ₹107.91 lakh under wages, domestic travel expenses, office

Grant No. 15 General Administration - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
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expenses, publications, other administrative expenses, minor works, other charges and motor vehicles respectively).

Reasons for final excess of ₹0.24 lakh have not been intimated (July 2024).

(vi) 2053 District Administration

094 Other Establishments

18 Sinlung Hills Development Council

O. 623.31

S. 82.99

R. (-)8.91 697.39 697.38 (-)0.01

Reduction of ₹8.91 lakh from the provision by way of surrender, stated due to suspension of one staff and expiry of two staffs (₹7.63 lakh under salaries), termination of one household peon during changes of minister in the council (₹1.16 lakh under wages), non-receipt of claims (₹0.06 lakh under medical treatment) and specific reasons for remaining amount of ₹0.06 lakh under Grants-in-Aid General (Non-Salary), not stated.

Saving of ₹0.01 lakh intimated due to rounding off of figures under medical treatment.

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

(vii) 2015 Elections

103 Preparation and Printing of Electoral Rolls

01 Preparation and Printing of Electoral Rolls

O. 168.58

S. 374.65

R. (-)66.38 476.85 476.93 (+)0.08

Withdrawal of ₹66.38 lakh from the provision by way of surrender, stated due to adoption of strict financial management (₹56.79 lakh, ₹9.42 lakh and ₹0.17 lakh under wages, domestic travel expenses and office expenses respectively).

Reasons for final excess of ₹0.08 lakh have not been intimated (July 2024).

(viii) 2053 District Administration

093 District Establishments

09 D.C., Saitual

O. 236.40

S. 17.91

R. (-)36.76 217.55 217.53 (-)0.02

Grant No. 15 General Administration - Contd.

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

Reasons for deduction of ₹36.76 lakh from the provision by way of surrender, stated due to non-filling up of vacant post, less engagement of provisional/casual employees and less receipt of claims (₹34.99 lakh, ₹1.54 lakh and ₹0.23 lakh under salaries, wages and medical treatment respectively).

Saving of ₹0.02 lakh intimated due to rounding off of figures under object head salaries, wages and medical treatment respectively.

(ix)	2251	Secretariat-Social Services			
	092	Other Offices			
	01	State Information Commission			
	O.	331.56			
	S.	15.00			
	R.	(-)34.51	312.05	312.10	(+)0.05

Withdrawal of ₹34.51 lakh from the provision by way of surrender, stated due to superannuation of chief information commissioner, information commissioner and demise of one staff (₹31.51 lakh under salaries) and specific reasons thereof for remaining amount of ₹3.00 lakh under wages, not stated.

Reasons for final excess of ₹0.05 lakh have not been intimated (July 2024).

(x)	3053	Civil Aviation			
	60	Other Aeronautical Services			
	101	Communications			
	01	Communications			
	O.	390.05			
	S.	591.78			
	R.	(-)31.44	950.39	950.39	...

Reduction of ₹31.44 lakh from the provision by way of surrender, stated due to co-terminus period of principal consultant, GAD, Aviation Wing, superannuation of one driver and one grade iv staff (₹5.70 lakh under salaries), superannuation on one sweeper and demise of one grade iv staff (on 28.06.2023), (₹2.70 lakh under wages), less flying hours by Pawan Hans Helicopter resulting in reduction of state's share to be paid to Pawan Hans Helicopter and adoption of economy measures (₹23.02 lakh under other charges) and specific reasons for remaining amount of ₹0.02 lakh office expenses, not stated.

Grant No. 15 General Administration - Contd.

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

(xi) 2070 Other Administrative Services

115 Guest House, Government Hostels, etc.

11 Mizoram State Guest House, Aizawl

O. 209.99

R. (-)16.88 193.11 193.10 (-)0.01

Withdrawal of ₹16.88 lakh from the provision by way of surrender, stated due to demise of one group D staff and superannuation of three group D staff (₹16.58 lakh under salaries), insufficient fund for clearance of pending claims (₹0.02 lakh under medical treatment), non-performance of official tour (₹0.25 lakh under domestic travel expenses) and specific reasons for remaining amount of ₹0.03 lakh under wages, not stated.

Reasons for saving of ₹0.01 lakh have not been intimated (July 2024).

(xii) 2053 District Administration

093 District Establishments

01 D.C., Aizawl

O. 982.96

S. 65.28

R. (-)83.02 965.22 965.21 (-)0.01

Reduction of ₹83.02 lakh from the provision by way of surrender, stated due to transfer and superannuation of staff (₹82.79 lakh under salaries), non-receipt claims (₹0.10 lakh under domestic travel expenses) and reasons thereof for remaining amount of ₹0.13 lakh under wages, not stated.

Saving of ₹0.01 lakh intimated due to non-utilisation of funds (fully) under various heads of account.

(xiii) 094 Other Establishments

13 Sub-Division, Serchhip

O. 59.55

R. (-)6.18 53.37 53.36 (-)0.01

Withdrawal of ₹6.18 lakh from the provision was the net result of (a) decrease of ₹5.64 lakh by way of surrender and (b) further decrease of ₹0.54 lakh through re-appropriation, specific reasons thereof for both decreases, not stated.

Saving of ₹0.01 lakh intimated due to rounding off of figures.

Grant No. 15 General Administration - Contd.

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

(xiv) 2053 District Administration

093 District Establishments

03 D.C., Siaha

O. 474.62

S. 4.95

R. (-)25.33 454.24 454.25 (+)0.01

Reduction of ₹25.33 lakh from the provision by way of surrender, stated due to posting and transfer of officers (₹23.56 lakh under salaries), retirement of employees (₹0.52 lakh under wages) and non-receipt of claims (₹1.25 lakh under medical treatment).

Final excess of ₹0.01 lakh intimated due to miscalculation at the time of rounding off of figure and carried out throughout the financial year.

(xv) 094 Other Establishments

05 Sub-Division, Siaha

O. 36.61

S. 1.64

R. (-)0.33 37.92 37.90 (-)0.02

Withdrawal of ₹0.33 lakh from the provision by way of surrender, stated due to superannuation of staff (₹0.32 lakh under wages) and non-receipt of claims (₹0.01 lakh under medical treatment).

Saving of ₹0.02 lakh intimated due to slight miscalculation at the time of rounding off of figure and carried out throughout the financial year.

(xvi) 2070 Other Administrative Services

115 Guest Houses, Government Hostels, etc.

06 Circuit and Guest House, Kolkata

O. 481.71

S. 0.90

R. (-)10.75 471.86 471.84 (-)0.02

Reduction of ₹10.75 lakh from the provision by way of surrender, stated due to superannuation of staff and non-filling up of vacant post (₹7.48 lakh under salaries), deduction of wages due to prolonged absence of staff (₹3.05 lakh under wages) and non-receipt of claims (₹0.10 lakh and ₹0.12 lakh under medical treatment and domestic travel expenses respectively).

Reasons for saving of ₹0.02 lakh have not been intimated (July 2024).

Grant No. 15 General Administration - Concl'd.

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

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
(i)	2053 District Administration			
	094 Other Establishments			
	19 Special Area Development Project			
	O.	224.55		
	S.	3.20		
	R.	(-)0.35	227.40	227.92 (+)0.52

Withdrawal of ₹0.35 lakh from the provision by way of surrender, stated due to adoption of economy measures (₹0.07 lakh and ₹0.17 lakh under salaries and medical treatment respectively) and non-filling up of vacant post (₹0.11 lakh under wages).

Reasons for excess of ₹0.52 lakh have not been intimated (July 2024).

Despite persuasion, information on transfer of fund to Drawing and Disbursing Officers' (DDOs) Bank Account and position of unspent amount lying in the DDOs Bank as on 31 March 2024, not received from the Government of Mizoram.

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

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

16.1 Revenue:

Major Heads:

2055 Police

2056 Jails

**2070 Other Administrative
Services**

2235 Social Security and Welfare

Original	8,00,26,44			
Supplementary	34,05,06	8,34,31,50	8,09,52,47	(-)24,79,03
Amount surrendered during the year (31 March 2024)				25,65,75

16.2 Capital:

Major Head:

4055 Capital Outlay on Police

Original	...			
Supplementary	50,15,83	50,15,83	25,15,83	(-)25,00,00
Amount surrendered during the year (31 March 2024)				25,00,00

Notes and Comments:

16.2 Capital:

16.2.1 Available saving of ₹2,500.00 lakh was surrendered during the year.

Grant No. 16 Home - Concl'd.**16.2.2** Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
(i)	4055 Capital Outlay on Police			
	207 States Police			
	01 Scheme under Special Central Assistance			
	S. 5,000.00			
	R. (-)2,500.00	2,500.00	2,500.00	...

Reduction of ₹2,500.00 lakh from the provision by way of surrender, stated due to non-release of fund by the Finance Department, Government of Mizoram (₹2,500.00 lakh under major works).

Despite persuasion, information on transfer of fund to Drawing and Disbursing Officers' (DDOs) Bank Account and position of unspent amount lying in the DDOs Bank as on 31 March 2024, not received from the Government of Mizoram.

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

		Total grant	Actual expenditure	Excess (+) Saving (-)
(₹in thousand)				
17.1 Revenue				
Major Heads:				
2408 Food, Storage and Warehousing				
3456 Civil Supplies				
3475 Other General Economic Services				
Original	2,70,20,65			
Supplementary	46,75,61	3,16,96,26	2,63,67,52	(-)53,28,74
Amount surrendered during the year (31 March 2024)				11,60,77
17.2 Capital:				
Major Head:				
4408 Capital Outlay on Food, Storage and Warehousing				
Original	...			
Supplementary	24,40,33	24,40,33	22,71	(-)24,17,62
Amount surrendered during the year (31 March 2024)				...

Notes and Comments:

17.1 Revenue:

17.1.1 Out of the available saving of ₹5,328.74 lakh, ₹1,160.77 lakh only was surrendered during the year.

17.1.2 In view of the saving of ₹5,328.74 lakh, supplementary provision of ₹4,675.61 lakh obtained during the year proved unnecessary as the actual expenditure of ₹26,367.52 lakh did not come to the original budget provision of ₹27,020.65 lakh.

17.1.3 Saving of ₹3,679.53 lakh (13.86 *per cent* of the total budget provision) also occurred under this grant during 2022-23.

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

17.1.4 Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
(i)	2408 Food, Storage and Warehousing			
	01 Food			
	101 Procurement and Supply			
	01 Procurement and Supply			
	O.	18,000.00		
	S.	2,981.69		
	R.	(-)75.07	20,906.62	16,566.53
				(-)4,340.09

Reduction of ₹75.07 lakh from the provision by way of surrender, stated due to launching of Pradhan Mantri Garib Kalyan Anna Yojana (PMGKAY) by the Government of India (free ration) (₹75.07 lakh under supplies and materials).

Saving of ₹4,340.09 lakh intimated due to adjustment of deduct recoveries (supply sale proceeds).

(ii)	3456 Civil Supplies			
	001 Direction and Administration			
	02 Administration			
	O.	1,768.79		
	R.	(-)445.52	1,323.27	1,406.31
				(+)83.04

Withdrawal of ₹445.52 lakh from the provision by way of surrender, stated due to non-filling up vacant posts, demise and superannuation of staff (₹444.14 lakh under salaries) and non-receipt of appropriate claims (₹0.75 lakh, ₹0.47 lakh and ₹0.16 lakh under medical treatment, domestic travel expenses and rents, rates and taxes respectively).

Final excess of ₹83.04 lakh intimated due to non-receipt of correct expenditure figures from the district offices.

Final excess of ₹5.49 lakh also occurred under this head of account during the 2021-22.

(iii)	2408 Food, Storage and Warehousing			
	01 Food			
	001 Direction and Administration			
	09 Transport Commissionerate			
	O.	1,485.49		
	R.	(-)200.02	1,285.47	1,285.45
				(-)0.02

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

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

Reduction of ₹200.02 lakh from the provision by way of surrender, stated due to non-filling up of vacant posts (₹70.45 lakh under salaries), regularization of provisional employees (₹126.86 lakh under wages), non-receipt of claims from Mizoram Health Care Society (₹2.40 lakh under medical treatment) and non-receipt of appropriate claims (₹0.31 lakh under domestic travel expenses).

Saving of ₹0.02 lakh intimated due to rounding off of figures.

Savings of ₹155.40 lakh and ₹132.50 lakh also occurred under this head of account during 2021-22 and 2022-23 respectively.

(iv) 3456 Civil Supplies

- 001 Direction and Administration
- 01 Direction

O. 1,044.11

R. (-)155.00 889.11 889.10 (-)0.01

Withdrawal of ₹155.00 lakh from the provision by way of surrender, stated due to non-filling up of vacant posts, demise and superannuation of staff (₹154.25 lakh under salaries), non-receipt of appropriate claims (₹0.59 lakh and ₹0.15 lakh under medical treatment and rents, rates and taxes respectively) and reasons for remaining amount of ₹0.01 lakh under advertising and publicity, not stated.

Saving of ₹0.01 lakh intimated due to rounding off of figures.

Saving of ₹0.01 lakh and ₹0.02 lakh also occurred under this head of account during 2021-22 and 2022-23 respectively.

(v) 2408 Food, Storage and Warehousing

01 Food

- 001 Direction and Administration
- 02 Administration

O. 1,485.49

S. 637.14

R. (-)244.63 1,878.00 1,967.12 (+)89.12

Reduction of ₹244.63 lakh from the provision by way of surrender, stated due to non-filling up of vacant posts (₹242.50 lakh under salaries), non-receipt of claims from Mizoram Health Care Society (₹0.73 lakh under medical treatment), non-receipt of appropriate claims (₹0.34 lakh under domestic travel expenses) and non-receipt of claims (₹1.06 lakh under rents, rates and taxes).

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

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

Final excess of ₹89.12 lakh intimated due to non-receipt of correct expenditure figures from the district offices.

(vi) 2408 Food, Storage and Warehousing

01 Food

001 Direction and Administration

01 Direction

O. 83.92

R. (-)7.87

76.05

76.04

(-)0.01

Withdrawal of ₹7.87 lakh from the provision by way of surrender, stated due to non-filling up of vacant posts, demise and superannuation of staff (₹7.21 lakh under salaries) and non-receipt of appropriate claims (₹0.66 lakh under medical treatment).

Saving of ₹0.01 lakh intimated due to rounding off of figures.

(vii) 3456 Civil Supplies

102 Civil Supplies Scheme

01 State Commission

O. 47.70

S. 1.95

R. (-)12.55

37.10

37.09

(-)0.01

Withdrawal of ₹12.55 lakh from the provision by way of surrender, stated due to non-recruitment of staff (₹11.26 lakh under salaries) and non-receipt of claims (₹0.75 lakh and ₹0.54 lakh under medical treatment and domestic travel expenses respectively).

Saving of ₹0.01 lakh intimated due to rounding off of figures.

Saving of ₹3.05 lakh also occurred under this head of account during 2022-23.

17.2 Capital:

17.2.1 No part of the available saving of ₹2,417.62 lakh was surrendered during the year.

17.2.2 Saving of ₹325.00 lakh (8.82 *per cent* of the total budget provision) also occurred under this grant during 2021-22.

Grant No. 17 Food, Civil Supplies and Consumer Affairs - Concl'd.**17.2.3** Saving occurred under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
(i)	4408 Capital Outlay on Food, Storage and Warehousing			
	02 <i>Storage and Warehousing</i>			
	101 Rural Godown Programmes			
	02 Construction of Godown (NABARD)			
	S.	2,440.33	2,440.33	22.71
				(-)2,417.62

Saving of ₹2,417.62 lakh intimated due to transfer of fund to Public Works Department which was not shown as transferred in the supplementary demand for grants 2023-24.

Despite persuasion, information on transfer of fund to Drawing and Disbursing Officers' (DDOs) Bank Account and position of unspent amount lying in the DDOs Bank as on 31 March 2024, not received from the Government of Mizoram.

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

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

18.1 Revenue:

Major Head:

2058 Stationery and Printing

Original	12,86,60			
Supplementary	3,26,51	16,13,11	14,64,47	(-)1,48,64
Amount surrendered during the year (31 March 2024)				1,22,53

Notes and Comments:

18.1 Revenue:

18.1.1 Out of the available saving of ₹148.64 lakh, ₹122.53 lakh only was surrendered during the year.

18.1.2 In view of the saving of ₹148.64 lakh, supplementary provision of ₹326.51 lakh obtained during the year proved excessive.

18.1.3 Saving of ₹280.06 lakh (18.65 *per cent* of the total budget provision) also occurred under this grant during 2021-22.

18.1.4 Saving occurred mainly under:

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

(i)	2058 Stationery and Printing			
	103 Government Presses			
	01 Government Presses			
	O.	809.48		
	S.	326.51		
	R.	(-)44.65	1,091.34	1,091.34

...

Grant No. 18 Printing and Stationery – Concl'd.

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

Reduction of ₹44.65 lakh from the provision was the net result of (a) decrease of ₹51.02 lakh by way of surrender, stated due to superannuation of staff (₹50.38 lakh under salaries) and specific reasons for ₹0.64 lakh under wages, not stated, (b) further decrease of ₹8.72 lakh through re-appropriation, stated due to non-receipt of claims (₹5.91 lakh and ₹0.16 lakh under medical treatment and domestic travel expenses respectively) and sufficient fund and re-provision of fund to other head of account (₹2.65 lakh under minor works) and (c) increase of ₹15.09 lakh through re-appropriation, stated due to insufficient fund and re-appropriation from other heads of account (₹7.38 lakh, ₹1.80 lakh and ₹5.91 lakh under supplies and materials, other charges and machinery and equipment respectively).

(ii) 2058 Stationery and Printing

- 101 Purchase and Supply of Stationery Stores
- 01 Forms and Stationery

O.	209.65			
R.	(-)45.29	164.36	138.25	(-)26.11

Withdrawal of ₹45.29 lakh from the provision was the net result of (a) decrease of ₹41.90 lakh by way of surrender, stated due to superannuation of staff (₹41.90 lakh under salaries) and (b) further decrease of ₹3.39 lakh through re-appropriation, stated due to non-receipt claims (₹1.65 lakh and ₹0.75 lakh under medical treatment and domestic travel expenses respectively) and less repair of vehicles (₹0.99 lakh under motor vehicles).

Saving of ₹26.11 lakh intimated due to adjustment of recoveries under object head Suspense.

Saving of ₹28.39 lakh also occurred under this head of account during 2021-22.

(iii) 001 Direction and Administration
01 Direction

O.	265.97			
R.	(-)32.59	233.38	233.39	(+)0.01

Reduction of ₹32.59 lakh from the provision was the net effect of (a) decrease of ₹29.61 lakh by way of surrender, stated due to superannuation of staff (₹29.61 lakh under salaries) and (b) further decrease of ₹2.98 lakh through re-appropriation, stated due to non-receipt of claims (₹2.59 lakh, ₹0.35 lakh, ₹0.03 lakh and ₹0.01 lakh under medical treatment, domestic travel expenses, publications and advertising and publicity respectively).

Reasons for final excess of ₹0.01 lakh have not been intimated (July 2024).

Despite persuasion, information on transfer of fund to Drawing and Disbursing Officers' (DDOs) Bank Account and position of unspent amount lying in the DDOs Bank as on 31 March 2024, not received from the Government of Mizoram.

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

		Total grant	Actual expenditure	Excess (+) Saving (-)
(₹in thousand)				
19.1	Revenue:			
	Major Heads:			
2070	Other Administrative Services			
2216	Housing			
2217	Urban Development			
2515	Other Rural Development Programmes			
	Original	1,82,04,87		
	Supplementary	36,05,77	2,18,10,64	66,86,54
				(-)1,51,24,10
	Amount surrendered during the year (31 March 2024)			1,51,23,96

Notes and Comments:

19.1 Revenue:

19.1.1 Against the available saving of ₹15,124.10 lakh, ₹15,123.96 lakh only was surrendered during the year.

19.1.2 In view of the saving of ₹15,124.10 lakh, supplementary provision of ₹3,605.77 lakh obtained during the year proved unnecessary as the actual expenditure of ₹6,686.54 lakh did not come to the original budget provision of ₹18,204.87 lakh.

19.1.3 Saving of ₹11,393.64 lakh and ₹19,506.69 lakh (53.59 *per cent* and 75.27 *per cent* of the total budget provision) also occurred under this grant during 2021-22 and 2022-23 respectively.

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

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

(i)	Central Assistance (CA)			
	2515 Other Rural Development Programmes			
	102 Community Development			
	02 Rashtriya Gram Swaraj Abhiyan (RGSA)/CSS			
	O.	8,000.00		
	S.	2,017.00		
	R.	(-)9,017.00	1,000.00	1,000.00 ...

Reduction of ₹9,017.00 lakh from the provision by way of surrender, stated due to less release of fund by the Ministry of Panchayati Raj (MOPR) than the amount of approved Annual Action Plan (₹9,017.00 lakh under other charges).

(ii)	Central Assistance (CA)			
	2070 Other Administrative Services			
	001 Direction and Administration			
	06 FC Rural Local Body Grants Outside ADCs/FC			
	O.	7,200.00		
	S.	282.31		
	R.	(-)3,750.00	3,732.31	3,732.31 ...

Withdrawal of ₹3,750.00 lakh from the provision by way of surrender, stated due to non-release of full instalment of fund by the Government of India (only first instalment released) (₹2,250.00 lakh and ₹1,500.00 lakh under Grants-in-Aid General (Non-Salary) and Grants for Creation of Capital Assets respectively).

(iii)	03 Grants to Village Councils (MFC)			
	O.	1,636.10		
	R.	(-)1,359.16	276.94	276.94 ...

Reduction of ₹1,359.16 lakh by way of surrender, stated due to (i) creation of Lunglei Municipal Council by the Government of Mizoram, 24 Village Councils within Lunglei town were included in Lunglei Municipal Area *w.e.f.* 01.07.2023 and (ii) restriction for utilisation of fund (₹8.26 lakh and ₹1,350.90 lakh under Grants-in-Aid General (Salary) and Grants-in-Aid General (Non-Salary) respectively).

Grant No. 19 Local Administration - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
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(iv) 2070 Other Administrative Services

001 Direction and Administration

02 Administration

O. 748.67

S. 137.48

R. (-)87.89 798.26 798.22 (-)0.04

Withdrawal of ₹87.89 lakh from the provision by way of surrender, stated due to (i) non-filling up of vacant and superannuation (₹73.01 lakh under salaries), (ii) regularization provisional employee (₹13.70 lakh under wages), (iii) rounding up of figures while issuing letter of credit to six district offices and non-matching of amount with pending claims (₹0.94 lakh under medical treatment) and (iv) rounding up of figures while issuing letter of credit (₹0.03 lakh and ₹0.21 lakh under office expenses and other charges respectively).

Saving of ₹0.04 lakh intimated due to rounding off of figures under various object heads of account.

Saving of ₹0.02 lakh and ₹0.04 lakh also occurred under this head of account during 2021-22 and 2022-23 respectively.

(v) 2515 Other Rural Development Programmes

102 Community Development

02 Rashtriya Gram Swaraj Abhiyan (RGSA)

S. 1,001.70

R. (-)890.58 111.12 111.11 (-)0.01

Reduction of ₹890.58 lakh by way of surrender, stated due to less release of fund by the Government of Mizoram than the amount as approved in annual action plan (₹890.58 lakh under other charges).

Saving of ₹0.01 lakh intimated due to rounding up of figures under other charges.

(vi) 2070 Other Administrative Services

001 Direction and Administration

01 Direction

O. 212.70

R. (-)12.53 200.17 200.14 (-)0.03

Grant No. 19 Local Administration - Concl'd.

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

Withdrawal of ₹12.53 lakh by way of surrender, stated, due to non-filling up of vacant post and regularization provisional employees (₹5.37 lakh and ₹7.16 lakh under salaries and wages respectively).

Saving of ₹0.03 lakh intimated due to rounding up of figures under various object head of account.

Saving of ₹0.03 lakh and ₹0.04 lakh also occurred under this head of account during 2021-22 and 2022-23 respectively.

Despite persuasion, information on transfer of fund to Drawing and Disbursing Officers' (DDOs) Bank Account and position of unspent amount lying in the DDOs Bank as on 31 March 2024, not received from the Government of Mizoram.

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

		Total grant	Actual expenditure	Excess (+) Saving (-)
(₹in thousand)				
20.1	Revenue:			
	Major Head:			
2202	General Education			
	Original	15,63,31,66		
	Supplementary	1,32,14,16	16,95,45,82	14,33,26,14
				(-)2,62,19,68
	Amount surrendered during the year (31 March 2024)			2,52,64,64
20.2	Capital:			
	Major Head:			
4202	Capital Outlay on Education, Sports, Art and Culture			
	Original	...		
	Supplementary	17,13,11	17,13,11	16,76,37
				(-)36,74
	Amount surrendered during the year (31 March 2024)			36,74

Notes and Comments:

20.1 Revenue:

20.1.1 Out of the available saving of ₹26,219.68 lakh, ₹25,264.64 lakh only was surrendered during the year.

20.1.2 In view of the saving of ₹26,219.68 lakh, supplementary provision of ₹13,214.16 lakh obtained during the year proved unnecessary as the actual expenditure of ₹1,43,326.14 lakh did not come to the original budget provision of ₹1,56,331.66 lakh.

20.1.3 Saving of ₹36,075.91 lakh and ₹21,977.46 lakh (22.58 *per cent* and 13.63 *per cent* of the total budget provision) also occurred under this grant during 2021-22 and 2022-23 respectively.

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

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
(i)	Central Assistance (CA)			
	2202 General Education			
	01 Elementary Education			
	113 Samagra Shiksha			
	01 Elementary Education under Samagra/CSS			
	O.	27,474.73		
	R.	(-17,104.86	10,369.87	10,369.87 ...

Reduction of ₹17,104.86 lakh from the provision was the net result of (a) decrease of ₹16,127.47 lakh by way of surrender (₹16,127.47 lakh under Grants-in-Aid General (Non-Salary)) and (b) further decrease of ₹977.39 lakh through re-appropriation, stated due to re-provision of fund to other head of account (₹977.39 lakh under Grants-in-Aid General (Non-Salary)). Reasons thereof for both decreases, not stated.

(ii)	01 Elementary Education under Samagra			
	O.	6,600.34		
	S.	4,530.53		
	R.	(-1,782.40	9,348.47	9,348.47 ...

Reasons for reduction of ₹1,782.40 lakh from the provision by way of surrender, not stated (₹1,670.29 lakh and ₹112.11 lakh under Grants-in-Aid General (Salary) and Grants-in-Aid General (Non-Salary) respectively).

(iii)	101 Government Primary Schools			
	02 Government Middle Schools			
	O.	31,223.50		
	S.	47.49		
	R.	(-2,574.47	28,696.52	28,696.53 (+)0.01

Withdrawal of ₹2,574.47 lakh from the provision was the net effect of (a) decrease of ₹1,618.21 lakh by way of surrender, reasons thereof, not stated (₹1,611.40 lakh and ₹6.81 lakh under salaries and wages respectively), (b) further decrease of ₹962.98 lakh through re-appropriation, stated due to re-provision of fund to other head of account to cover excess expenditure (₹962.98 lakh under salaries) and (c) increase of ₹6.72 lakh through re-appropriation, stated due to re-provision of fund from other heads of account (₹5.34 lakh and ₹1.38 lakh under medical treatment and domestic travel expenses respectively).

Grant No. 20 School Education - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
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Final excess of ₹0.01 lakh intimated due to rounding up of figures under various object heads under this head of account.

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

(iv)	Central Assistance (CA)			
	2202 General Education			
	02 Secondary Education			
	113 Samagra Shiksha			
	02 Teacher Education under Samagra/CSS			
	O.	2,943.63		
	S.	956.18	3,899.81	1,476.57
				(-)2,423.24

Reasons for saving of ₹2,423.24 lakh have not been intimated (July 2024).

(v)	109 Government Secondary Schools			
	01 Government High Schools			
	O.	16,364.16		
	S.	101.45		
	R.	(-)1,050.66	15,414.95	15,414.96
				(+)0.01

Reduction of ₹1,050.66 lakh from the provision was the net effect of (a) decrease of ₹1,025.76 lakh by way of surrender, reasons thereof, not stated (₹1,025.76 lakh under salaries), (b) further decrease of ₹40.96 lakh through re-provision, stated due to re-provision of fund to other heads of account (₹39.47 lakh and ₹1.49 lakh under salaries and minor works respectively) and (c) increase of ₹16.06 lakh through re-appropriation, stated due to re-provision of fund from other heads of account (₹2.78 lakh, ₹6.24 lakh and ₹7.04 lakh under wages, medical treatment and domestic travel expenses respectively).

Final excess of ₹0.01 lakh intimated due to rounding up of figures in various object heads under this head of account.

Final excess of ₹474.37 lakh also occurred under this head of account during 2021-22.

Grant No. 20 School Education - Contd.

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

(vi) 2202 General Education05 *Language Development*

102 Promotion of Modern Indian Languages and Literature

02 Appointment of Modern Language Teachers

O. 8,247.32

S. 4.92

R. (-)101.96 8,150.28 8,150.27 (-)0.01

Withdrawal of ₹101.96 lakh from the provision was the net result of (a) decrease of ₹85.63 lakh by way of surrender, reasons thereof, not stated (₹85.62 lakh and ₹0.01 lakh under salaries and medical treatment respectively) and (b) further decrease of ₹16.33 lakh through re-appropriation, stated due to re-provision of fund to other heads of account (₹11.57 lakh, ₹4.65 lakh and ₹0.11 lakh under salaries, medical treatment and domestic travel expenses respectively).

Saving of ₹0.01 lakh intimated due to round up of figures under various object heads under this head of account.

(vii) 01 Elementary Education

800 Other Expenditure

90 Socio-Economic Development Policy (SEDP)

S. 1,514.67

R. (-)16.81 1,497.86 1,497.86 ...

Reasons for reduction of ₹16.81 lakh from the provision by way of surrender, not stated (₹1.26 lakh and ₹15.55 lakh under office expenses and other charges respectively).

(viii) Central Assistance (CA)

001 Direction and administration

02 PM SHRI/CSS

S. 820.36

R. (-)410.18 410.18 410.18 ...

Reasons for withdrawal of ₹410.18 lakh from the provision by way of surrender, not stated (₹410.18 lakh under Grants-in-Aid General (Non-Salary)).

Grant No. 20 School Education - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
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- (ix) **2202 General Education**
 01 *Elementary Education*
 112 Pradhan Mantri Poshan Shakti
 Nirman (PM POSHAN)
 05 Government Elementary (MDM)/SMS

S.	646.01			
R.	(-)8.42	637.59	637.59	...

Reasons for saving of ₹8.42 lakh from the provision by way of surrender, not stated (₹8.42 lakh under Grants-in-Aid General (Salary)).

- (x) **Central Assistance (CA)**
 04 *Adult Education*
 200 Other Adult Education Programmes
 03 Establishment of State Resources/CSS

S.	174.68			
R.	(-)145.19	29.49	29.49	...

Reasons for reduction of ₹145.19 lakh from the provision by way of surrender, not stated (₹145.19 lakh under Grants-in-Aid General (Salary)).

- (xi) 80 *General*
 108 Examinations
 01 Mizoram Board of School Education

O.	879.48			
S.	49.61			
R.	(-)7.69	921.40	921.40	...

Reasons for reduction of ₹7.69 lakh from the provision by way of surrender, not stated (₹7.69 lakh under Grants-in-Aid General (Salary)).

- (xii) 001 Direction and Administration
 01 Direction

O.	677.32			
R.	(-)10.56	666.76	666.75	(-)0.01

Grant No. 20 School Education - Contd.

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

Reduction of ₹10.56 lakh from the provision was the net result of (a) decrease of ₹8.51 lakh by way of surrender, reasons thereof, not stated (₹3.09 lakh, ₹5.32 lakh, ₹0.08 lakh and ₹0.01 lakh and ₹0.01 lakh under salaries, wages, medical treatment and office expenses respectively), (b) further decrease of ₹4.88 lakh through re-appropriation, stated due to re-provision of fund to other heads of account (₹0.51 lakh, ₹3.00 lakh and ₹1.37 lakh under domestic travel expenses, office expenses and advertising and publicity respectively) and (c) increase of ₹2.83 lakh through re-appropriation, stated due to re-provision of fund from other head of account (₹2.83 lakh under minor works).

Saving of ₹0.01 lakh intimated due to rounding up of figures under various object head under this head of account.

(xiii)	2202 General Education			
	02 Secondary Education			
	004 Research and Training			
	01 State Council of Educational Research and Training (SCERT)			
	O.	549.08		
	S.	4.67		
	R.	(-)28.65	525.10	525.01
				(-)0.09

Reduction of ₹28.65 lakh from the provision was the net result of (a) decrease of ₹29.26 lakh by way of surrender, stated due to superannuation of staff and regularization of provisional employees (three numbers) (₹26.67 lakh and ₹2.09 lakh under salaries and wages respectively) and reasons thereof for remaining amount of ₹0.50 lakh under professional services, not stated, (b) further decrease of ₹4.71 lakh through re-appropriation, reasons thereof, not stated (₹2.78 lakh and ₹1.93 lakh under domestic travel expenses and advertising and publicity respectively) and (c) increase of ₹5.32 lakh through re-appropriation, reasons thereof also, not stated (₹3.25 lakh and ₹2.07 lakh under medical treatment and publications respectively).

Specific reasons for saving of ₹0.09 lakh have not been intimated (July 2024).

Saving of ₹0.87 lakh and ₹12.99 lakh also occurred under this head of account during 2021-22 and 2022-23 respectively.

Grant No. 20 School Education - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
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(xiv)	2202 General Education			
	02 Secondary Education			
	105 Teachers Training			
	01 District Institute of Educational Training (DIET)			
	O.	189.19		
	S.	3.52		
	R.	(-)31.16	161.55	161.48 (-)0.07

Withdrawal of ₹31.16 lakh from the provision by way of surrender, stated due to superannuation of staff (₹30.85 lakh under salaries) and reasons thereof for remaining amount of ₹0.31 lakh under domestic travel expenses, not stated.

Specific reasons for saving of ₹0.07 lakh have not been intimated (July 2024).

(xv)	80 General			
	001 Direction and Administration			
	02 Physical Education			
	O.	177.49		
	S.	38.16		
	R.	(-)38.60	177.05	177.04 (-)0.01

Reduction of ₹38.60 lakh from the provision was the net effect of (a) decrease of ₹38.03 lakh by way of surrender, reasons thereof, not stated (₹38.03 lakh under salaries), (b) further decrease of ₹3.29 lakh through re-appropriation, stated due to re-provision of fund to other heads of account (₹0.79 lakh and ₹2.50 lakh under medical treatment and supplies and materials respectively) and (c) increase of ₹2.72 lakh through re-appropriation, stated due re-provision of fund from other head of account (₹2.72 lakh under domestic travel expenses).

Saving of ₹0.01 lakh intimated due to rounding up of figures under various object heads under this head of account.

(xvi)	004 Research			
	01 Statistical and Educational Survey			
	O.	62.48		
	R.	(-)1.51	60.97	60.96 (-)0.01

Grant No. 20 School Education - Contd.

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

Withdrawal of ₹1.51 lakh from the provision was the net result of (a) decrease of ₹1.26 lakh through re-appropriation, stated due to re-provision of fund to other heads of account (₹0.58 lakh, ₹0.10 lakh and ₹0.58 lakh under medical treatment, domestic travel expenses and publications respectively) and (b) further decrease of ₹0.25 lakh by way of surrender, reasons thereof, not stated (₹0.22 lakh and ₹0.03 lakh under salaries and office expenses respectively).

Saving of ₹0.01 lakh intimated due to round up of figures under various object heads under this head of account.

(xvii) 2202 General Education01 *Elementary Education*

001 Direction and Administration

03 SMS for PM SHRI

S. 91.15

R. (-)45.57 45.58 45.58 ...

Reasons for reduction of ₹45.57 lakh from the provision by way of surrender, not stated (₹45.57 lakh under Grants-in-Aid General (Non-Salary)).

(xviii) 04 Adult Education

001 Direction and Administration

03 District Administration

O. 179.68

R. (-)10.97 168.71 168.71 ...

Withdrawal of ₹10.97 lakh from the provision was the net effect of (a) decrease of ₹6.04 lakh by way of surrender, reasons thereof, not stated (₹6.04 lakh under salaries), (b) further decrease of ₹5.27 lakh through re-appropriation, stated due to re-provision of fund to other heads of account (₹2.71 lakh, ₹1.72 lakh and ₹0.84 lakh under salaries, domestic travel expenses and rents, rates and taxes respectively) and (c) increase of ₹0.34 lakh through re-appropriation, stated due to re-provision of fund from other head of account (₹0.34 lakh under medical treatment).

(xix) 02 Secondary Education

004 Research and Training

02 Science promotion

O. 164.91

R. (-)1.81 163.10 163.06 (-)0.04

Grant No. 20 School Education - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
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Reduction of ₹1.81 lakh from the provision was the net effect of (a) decrease of ₹1.34 lakh by way of surrender, stated due to superannuation of staff (₹1.20 lakh under salaries) and reasons thereof for remaining amount of ₹0.03 lakh and ₹0.11 lakh under publications and advertising and publicity respectively, not stated and (b) further decrease of ₹0.47 lakh through re-appropriation, reasons thereof, not stated (₹0.01 lakh and ₹0.46 lakh under medical treatment and domestic travel expenses respectively).

Reasons for saving of ₹0.04 lakh have not been intimated (July 2024).

(xx) 2202 General Education04 *Adult Education*

001 Direction and Administration

01 Direction

O. 104.17

R. (-)1.77

102.40

102.41

(+)0.01

Withdrawal of ₹1.77 lakh from the provision was the net result of (a) decrease of ₹2.04 lakh through re-appropriation, stated due to re-provision of fund to other heads of account (₹0.06 lakh, ₹0.30 lakh and ₹1.68 lakh under medical treatment, domestic travel expenses and office expenses respectively), (b) further decrease of ₹0.07 lakh by way of surrender, reasons thereof, not stated (₹0.01 lakh and ₹0.06 lakh under medical treatment and publications respectively) and (c) increase of ₹0.34 lakh through re-appropriation, stated due to re-provision of fund from other head of account (₹0.34 lakh under salaries).

Final excess of ₹0.01 lakh intimated due to rounding up of figures under various object heads under this head of account.

(xxi) 02 Secondary Education

110 Assistance to Non-Government

Secondary Schools

03 Vocationalization of
Secondary Education

O. 61.17

R. (-)6.39

54.78

54.77

(-)0.01

Reduction of ₹6.39 lakh from the provision was the net effect of (a) decrease of ₹6.33 lakh by way of surrender, stated due to superannuation of staff (₹6.33 lakh under salaries) and (b) further decrease of ₹0.06 lakh through re-appropriation, reasons thereof, not stated (₹0.06 lakh under medical treatment).

Specific reasons for saving of ₹0.01 lakh have not been intimated (July 2024).

Grant No. 20 School Education - Contd.

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

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

(xxii)	2202 General Education			
	05 <i>Language Development</i>			
	102 Promotion of Modern Indian Languages and Literature			
	05 Mizo Language Development Board			
	S.	33.54	33.54	33.02
				(-)0.52

Saving of ₹0.52 lakh intimated due to recovery of excess under Grants-in-Aid General (Salary).

(xxiii)	02 <i>Secondary Education</i>			
	113 Samagra Shiksha			
	02 Teacher Education under Samgra			
	S.	631.06		
	R.	(-)43.81	587.25	505.75
				(-)81.50

Reduction of ₹43.81 lakh from the provision by way of surrender, stated due to non-release of fund (in full) by the Government of India (₹43.81 lakh under salaries).

Saving of ₹81.50 lakh intimated due to late receipt of fund (central scheme), the state government allocated fund for salaries under State head of accounts. Un-spent balance was left un-utilized after receipt of Central Fund.

(xxiv)	101 Inspection			
	01 Inspection			
	O.	521.98		
	S.	6.60		
	R.	(-)26.98	501.60	501.60
				...

Withdrawal of ₹26.98 lakh from the provision was the net effect of (a) decrease of ₹17.31 lakh by way of surrender, reasons thereof, not stated (₹17.22 lakh, ₹0.01 lakh and ₹0.08 lakh under salaries, medical treatment and office expenses respectively) and (b) further decrease of ₹9.67 lakh through re-appropriation, stated due to re-provision of fund to other heads of account (₹6.44 lakh, ₹1.11 lakh and ₹2.12 lakh under medical treatment, domestic travel expenses and rents, rates and taxes respectively).

Grant No. 20 School Education - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
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(xxv) 2202 General Education

02 Secondary Education

113 Samagra Shiksha

02 SMS for Teacher Education under Samagra

O. 255.95

S. 1,897.40

R. (-)663.57 1,489.78 1,466.97 (-)22.81

Reduction of ₹663.57 lakh from the provision by way of surrender, stated due to (i) non-release of fund (in full) by the Government of India (₹13.08 lakh under salaries) and (ii) the Government of Mizoram allocated the fund for disbursement of salaries of District Institute of Education and Training (DIET) employees (₹650.49 lakh under Grants-in-Aid General (Salary)).

Saving of ₹22.81 lakh intimated due to department can utilize 10 *per cent* of State Matching Share and 40 *per cent* State Contribution against Project Approval Board (PAB) approved amount. Further, saving occurred due to demise of staff during the reported year.

Saving ₹127.54 lakh also occurred under this head of account during 2022-23.

(xxvi) 01 Secondary Education under Samagra

O. 2,267.40

S. 479.10

R. (-)967.86 1,778.64 1,778.64 ...

Reasons for reduction of ₹967.86 lakh from the provision by way of surrender, reasons thereof, not stated (₹594.89 lakh and ₹372.97 lakh under Grants-in-Aid General (Salary) and Grants-in-Aid General (Non-Salary) respectively).

(xxvii) 01 Elementary Education

104 Inspection

01 Inspection

O. 834.63

R. (-)197.83 636.80 636.81 (+)0.01

Reduction of ₹197.83 lakh from the provision was the net result of (a) decrease of ₹192.06 lakh by way of surrender, reasons thereof, not stated (₹165.95 lakh, ₹25.93 lakh and ₹0.18 lakh under salaries, wages and medical treatment respectively), (b) further decrease of ₹15.55 lakh through re-appropriation, stated due to re-provision of fund to other heads of account (₹2.78 lakh, ₹12.27 lakh and ₹0.50 lakh under wages, medical treatment and rents, rates and taxes respectively) and (c) increase of ₹9.78 lakh

Grant No. 20 School Education - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
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through re-appropriation, stated due to re-provision of fund from other heads of account (₹2.88 lakh and ₹6.90 lakh under domestic travel expenses and office expenses respectively).

Reasons for final excess of ₹0.01 lakh have not been intimated (July 2024).

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

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
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(i)	Central Assistance (CA)			
	2202 General Education			
	01 Elementary Education			
	112 Pradhan Mantri Poshan Shakti Nirman (PM POSHAN)			
	04 Mid-Day Meals under Government Elementary, MDM/CSS			
	S.	608.49	608.49	2,181.68
				(+)1,573.19

Excess of ₹1,573.19 lakh intimated due to non-allocation of ₹1,904.00 lakh in the supplementary demand for grants during 2023-24 though an amount of ₹1,904.000 lakh, surrendered during 2023-24 under 2202-01-112-03-02-32/CSS with the concurrence of the Finance Department, Government of Mizoram.

(ii)	02 Secondary Education			
	110 Assistance to Non-Government Secondary Schools			
	02 Assistance to Non-Government Higher Secondary Schools			
	O.	3,991.54		
	S.	18.00		
	R.	537.94	4,547.48	45,47.48
				...

Augmentation of ₹537.94 lakh in the provision through re-appropriation, stated due to re-provision of fund from other head of account (₹537.94 lakh under Grants-in-Aid General (Salary)).

Grant No. 20 School Education - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
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(iii) 2202 General Education01 *Elementary Education*102 Assistance to Non-Government
Primary Schools02 Assistance to Non-Government
Middle Schools

O. 4,310.68

R. 197.35 4,508.03

4,508.03

...

Augmentation of ₹197.35 lakh in the provision through re-appropriation, stated due to re-provision of fund from other head of account (₹197.35 lakh under Grants-in-Aid General (Salary)).

(iv) 02 Secondary Education110 Assistance to Non-Government
Secondary Schools01 Assistance to Non-Government
High Schools

O. 9,465.91

R. 156.29 9,622.20

9,622.20

...

Augmentation of ₹156.29 lakh in the provision through re-appropriation, stated due to re-provision of fund from other saving head of account (₹156.29 lakh under Grants-in-Aid General (Salary)).

(v) 01 Elementary Education

101 Government Primary Schools

01 Government Primary Schools

O. 24,396.13

S. 63.61

R. 35.61 24,495.35

24,495.36

(+)0.01

Augmentation of ₹35.61 lakh in the provision was the net result of (a) increase of ₹83.47 lakh through re-appropriation, stated due to re-provision of fund from other heads of account (₹71.40 lakh and ₹12.07 lakh under salaries and medical treatment respectively), (b) decrease of ₹47.77 lakh by way of surrender, reasons thereof, not stated (₹47.77 lakh under wages) and (c) further decrease of ₹0.09 lakh through re-appropriation, stated due to re-provision of fund to other head of account (₹0.09 lakh under domestic travel expenses).

Reasons for excess of ₹0.01 lakh have not been intimated (July 2024).

Grant No. 20 School Education - Concl'd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
				(₹in lakh)
(vi)	2202 General Education			
	02 Secondary Education			
	109 Government Secondary Schools			
	03 Government Higher Secondary Schools			
	O.	6,695.82		
	S.	25.63		
	R.	30.43	6,751.88	6,751.88 ...

Augmentation of ₹30.43 lakh in the provision was the net effect of (a) increase of ₹33.44 lakh through re-appropriation, stated due to re-provision of fund from other heads of account (₹32.46 lakh and ₹0.98 lakh under salaries and medical treatment respectively), (b) decrease of ₹2.25 lakh through re-appropriation, stated due to re-provision of fund to other heads of account (₹0.17 lakh, ₹1.42 lakh, ₹0.06 lakh, ₹0.50 lakh and ₹0.10 lakh under domestic travel expenses, office expenses, supplies and materials and advertising and publicity and minor works respectively) and (c) further decrease of ₹0.76 lakh by way of surrender, reasons thereof, not stated (₹0.66 lakh and ₹0.10 lakh under domestic travel expenses and office expenses respectively).

(vii)	05 Language Development			
	102 Promotion of Modern Indian Languages and Literature			
	04 Mizoram Institute of Comprehensive Education (MICE)			
	O.	447.13		
	R.	9.41	456.54	456.55 (+)0.01

Augmentation of ₹9.41 lakh in the provision was the net effect of (a) increase of ₹11.57 lakh through re-appropriation, stated due to re-provision of fund from other head of account (₹11.57 lakh under salaries), (b) decrease of ₹1.81 lakh by way of surrender, reasons thereof, not stated (₹0.18 lakh and ₹1.63 lakh under office expenses and rents, rates and taxes respectively) and (c) further decrease of ₹0.35 lakh through re-appropriation, stated due to re-provision of fund to other heads of account (₹0.09 lakh and ₹0.26 lakh under medical treatment and office expenses respectively).

Reasons for excess of ₹0.01 lakh have not been intimated (July 2024).

Despite persuasion, information on transfer of fund to Drawing and Disbursing Officers' (DDOs) Bank Account and position of unspent amount lying in the DDOs Bank as on 31 March 2024, not received from the Government of Mizoram.

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

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

21.1 Revenue:

Major Heads:

2202 General Education

2203 Technical Education

Original	2,71,49,16			
Supplementary	49,21,53	3,20,70,69	2,47,77,71	(-)72,92,98
Amount surrendered during the year (31 March 2024)				72,19,64

Notes and Comments:

21.1 Revenue:

21.1.1 Against the available saving of ₹7,292.98 lakh, ₹7,219.64 lakh only was surrendered during the year.

21.1.2 In view of saving of ₹7,292.98 lakh, supplementary provision of ₹4,921.53 lakh obtained during the year proved unnecessary as the actual expenditure of ₹24,777.71 lakh did not come to the original budget provision of ₹27,149.16 lakh.

21.1.3 Saving of ₹5,940.85 lakh and ₹6,308.03 lakh (19.48 *per cent* and 18.95 *per cent* of the total budget provision) also occurred under this grant during 2021-22 and 2022-23 respectively.

21.1.4 Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
				(₹in lakh)
(i)	Central Assistance (CA)			
	2202 General Education			
	03 <i>University and Higher Education</i>			
	103 <i>Government Colleges and Institutes</i>			
	05 <i>Rashtriya Utchatar Shiksha Abhiyan (RUSA)/CSS</i>			
	O.	5,546.00		
	R.	(-)5,546.00	...	...

Grant No. 21 Higher and Technical Education - Contd.

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

Withdrawal of entire original provision of ₹5,546.00 lakh by way of surrender, stated due to non-receipt of fund from the Government of India (₹546.00 lakh and ₹5,000.00 lakh under Grants-in-Aid General (Salary) and Grants-in-Aid General (Non-Salary) respectively).

Withdrawal of entire original provision of ₹5,704.50 lakh by way of surrender also occurred under this head of account during 2022-23.

(ii) 2202 General Education03 *University and Higher Education*

103 Government Colleges and Institutes

01 Government Colleges

O. 17,025.47

S. 531.62

R. (-)1,313.97 16,243.12 16,183.22 (-)59.90

Reduction of ₹1,313.97 lakh from the provision by way of surrender, stated due to non-filling up of posts and superannuation of professor and non-teaching staff (₹1,300.00 lakh under salaries), less performance of official tours (₹0.70 lakh under domestic travel expense), adoption of strict economy measures (₹13.22 lakh under other charge) and reasons for remaining amount of ₹0.05 lakh under advertising and publicity, not stated.

Reasons for saving of ₹59.90 lakh have not been intimated (July 2024).

Saving of ₹152.72 lakh and ₹3.70 lakh also occurred under this head of account during 2021-22 and 2022-23 respectively.

(iii) 107 Scholarships

01 Mizoram Scholarship

O. 307.42

S. 84.84

R. (-)8.56 383.70 383.65 (-)0.05

Withdrawal of ₹8.56 lakh from the provision way of surrender, stated due to superannuation of staff and non-filling up of one inspector of statistics and one upper division clerk (₹1.25 lakh under salaries), less engagement of provisional employees (only two engaged) (₹7.18 lakh under wages), less performance of official tour (₹0.10 lakh under domestic travel expenses) and adoption of biometric exercise resulting less expenditure (₹0.03 lakh under advertising and publicity).

Reasons for saving of ₹0.05 lakh have not been intimated (July 2024).

Grant No. 21 Higher and Technical Education - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
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(iv)	2202 General Education			
	03 <i>University and Higher Education</i>			
	001 Direction and Administration			
	01 Direction			
	O.	557.36		
	S.	5.95		
	R.	(-)84.07	479.24	473.76
				(-)5.48

Reduction of ₹84.07 lakh from the provision by way of surrender, stated due to non-filling up of vacant post (₹80.80 lakh under salaries), less performance of official tours (₹0.77 lakh under domestic travel expenses) and adoption of strict economy measures (₹1.82 lakh and ₹0.68 lakh under advertising and publicity and motor vehicles respectively).

Reasons for saving of ₹5.48 lakh have not been intimated (July 2024).

(v)	103 Government Colleges and Institutes			
	03 Government Zirtiri Residential Science College			
	O.	1,513.37		
	R.	(-)154.76	1,358.61	1,358.46
				(-)0.15

Specific reasons for reduction of ₹154.76 lakh from the provision by way of surrender, not stated (₹154.76 lakh under salaries).

Reasons for saving of ₹0.15 lakh have not been intimated (July 2024).

Saving of ₹1.95 lakh also occurred under this head of account during 2021-22.

(vi)	05 <i>Language Development</i>			
	102 Promotion of Modern Indian Languages and Literature			
	01 Mizoram Hindi Training Institute			
	O.	251.26		
	R.	(-)83.05	168.21	168.16
				(-)0.05

Withdrawal of ₹83.05 lakh from the provision by the way of surrender, stated due to allotment of excess budget provision (₹81.81 lakh and ₹0.76 lakh under salaries and wages respectively) and observance of strict economy for incurring expenditure (₹0.48 lakh under office expenses).

Grant No. 21 Higher and Technical Education - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
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Reasons for saving of ₹0.05 lakh have not been intimated (July 2024).

Saving of ₹0.04 lakh also occurred under this head of account during 2022-23.

(vii)	2203 Technical Education			
	105 Polytechnics			
	01 Mizoram Polytechnic, Lunglei			
	O.	678.50		
	S.	155.90		
	R.	(-)11.64	822.76	821.25
				(-)1.51

Reduction of ₹11.64 lakh from the provision by way of surrender, stated due to superannuation of three lecturers and one assistant librarian (₹2.00 lakh under salaries), demise of one non-teaching staff (₹8.96 lakh under wages) and adoption of strict economy (₹0.68 lakh under domestic travel expenses).

Reasons for saving of ₹1.51 lakh have not been intimated (July 2024).

(viii)	2202 General Education			
	03 <i>University and Higher Education</i>			
	103 Government Colleges and Institutes			
	07 Top-up SMS for CSSTE Employees of IASE under SSA			
	S.	99.23	99.23	99.02
				(-)0.21

Reasons for saving of ₹0.21 lakh have not been intimated (July 2024).

(ix)	05 Rashtriya Uchhtar Shiksha Abhiyan (RUSA)			
	S.	582.90		
	R.	(-)5.55	577.35	577.35
				...

Reduction of ₹5.55 lakh from the provision by way of surrender, stated due to resignation of Assistant Professors (₹5.55 lakh under Grants-in-Aid General (Salary)).

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

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
(x)	2202 General Education			
	03 <i>University and Higher Education</i>			
	103 Government Colleges and Institutes			
	02 College of Teacher Education			
	O.	251.88		
	S.	90.29	342.17	337.89
				(-)4.28

Reasons for saving of ₹4.28 lakh have not been intimated (July 2024).

Saving of ₹0.01 lakh also occurred under this head of account during 2022-23.

Despite persuasion, information on transfer of fund to Drawing and Disbursing Officers' (DDOs) Bank Account and position of unspent amount lying in the DDOs Bank as on 31 March 2024, not received from the Government of Mizoram.

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

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

22.1 Revenue:

Major Head:

2204 Sports and Youth Services

Original	25,37,23			
Supplementary	4,31,53	29,68,76	27,15,18	(-)2,53,58
Amount surrendered during the year (31 March 2024)				2,52,84

22.2 Capital:

Major Head:

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

Original	...			
Supplementary	25,62,00	25,62,00	...	(-)25,62,00
Amount surrendered during the year (31 March 2024)				(-)25,62,00

Notes and Comments:

22.1 Revenue:

22.1.1 Out of the available saving of ₹253.58 lakh, ₹252.84 lakh only was surrendered during the year.

22.1.2 In view of saving of ₹253.58 lakh, supplementary provision of ₹431.53 lakh obtained during the year proved excessive.

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

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

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
(i)	2204 Sports and Youth Services			
	104 Sports and Games			
	11 Sports Council			
	O.	1,299.41		
	S.	200.00		
	R.	(-)167.40	1,332.01	...

Reduction of ₹167.40 lakh from the provision by way of surrender, stated due to delay in regularisation of provisional employees and non-recruitment of new staff (₹167.40 lakh under Grants-in-Aid General (Salary)).

(ii)	104 Sports and Games			
	01 Sports and Games			
	O.	116.30		
	S.	78.45		
	R.	(-)72.00	122.75	122.27 (-)0.48

Withdrawal of ₹72.00 lakh from the provision through re-appropriation, stated due to re-provision of fund to other head of account (₹70.00 lakh under Grants-in-Aid General (Non-Salary)) and specific reasons there of for remaining amount of ₹2.00 lakh under scholarship/stipend, not stated.

Reasons for saving of ₹0.48 lakh have not been intimated (July 2024).

(iii)	001 Direction and Administration			
	02 District Office, Lunglei			
	O.	104.73		
	S.	1.74		
	R.	(-)19.60	86.87	87.25 (+)0.38

Withdrawal of ₹19.60 lakh from the provisional was the net result of (a) decrease of ₹21.13 lakh by the way of surrender, stated due to superannuation of staff (₹19.12 lakh under salaries), reasons thereof for ₹1.13 lakh under wages, not stated and specific reasons, not stated for remaining amount of ₹0.85 lakh, ₹0.02 lakh and ₹0.01 lakh under medical treatment, domestic travel expenses and office expenses respectively and (b) increase of ₹1.53 lakh through re-appropriation, stated due to re-provision of fund from other head of account (₹1.53 lakh under wages).

Reasons for final excess of ₹0.38 lakh have not been intimated (July 2024).

Grant No. 22 Sports and Youth Services - Contd.

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

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
(i)	2204 Sports and Youth Services			
	001 Direction and Administration			
	01 Direction			
	O.	680.21		
	S.	13.82		
	R.	18.69	712.72	712.14 (-)0.58

Augmentation of ₹18.69 lakh in the provision was the net result of (a) increase of ₹72.00 lakh through re-appropriation, stated due to insufficient fund to meet the actual requirement and requirement of repairs and renovation of departmental buildings, assets and infrastructure (₹2.00 lakh and ₹70.00 lakh under medical treatment and minor works respectively), (b) decrease of ₹39.65 lakh by way of surrender, stated due to demise of staff (₹31.46 lakh under salaries), regularization of provisional employees (₹6.43 lakh under wages) and specific reasons for remaining amount of ₹0.99 lakh and ₹0.77 lakh under rents, rates and taxes and advertising and publicity respectively, not stated and (c) further decrease of ₹13.66 lakh through re-appropriation, stated due to demise of staff (₹11.84 lakh under salaries) and regularization of provisional employees (₹1.82 lakh under wages).

Final saving of ₹0.58 lakh intimated due to over payment of salaries in respect of H. Lalrinmawia and saving occurred in various object heads under this head of account.

Grant No. 22 Sports and Youth Services - Concl'd.**22.2 Capital:**

22.2.1 Available saving of ₹2,562.00 lakh was surrendered during the year.

22.2.2 Saving occurred under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
				(₹in lakh)
(i)	4202 Capital Outlay on Education, Sports, Art and Culture			
	03 <i>Sports and Youth Services</i>			
	102 Sports Stadia			
	11 Scheme under Special Central Assistance			
	O. 2,562.00			
	R. (-)2,562.00	...	...	...

Withdrawal of entire supplementary provision of ₹2,562.00 lakh by way of surrender, stated due to non-execution of work during the financial year 2023-24 (₹2,562.00 lakh under major works).

Despite persuasion, information on transfer of fund to Drawing and Disbursing Officers' (DDOs) Bank Account and position of unspent amount lying in the DDOs Bank as on 31 March 2024, not received from the Government of Mizoram.

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

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

23.1 Revenue:

Major Head:

2205 Art and Culture

Original	11,95,63			
Supplementary	2,14,00	14,09,63	12,43,84	(-)1,65,79
Amount surrendered during the year (31 March 2024)				1,68,40

Notes and Comments:

23.1 Revenue:

23.1.1 During the year 2023-24, ₹168.40 lakh was surrendered in anticipated surplus to the requirement, but actual saving worked out to ₹165.79 lakh only which indicates lack of budgetary management.

23.1.2 In view of saving of ₹165.79 lakh, supplementary provision of ₹214.00 lakh obtained during the year proved excessive.

23.1.3 Saving of ₹280.38 lakh and ₹109.13 lakh (21.51 *per cent* and 7.75 *per cent* of the total budget provision) also occurred under this grant during 2021-22 and 2022-23 respectively.

23.1.4 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.	439.40			
S.	77.00			
R.	(-)41.58	474.82	479.35	(+)4.53

Reduction of ₹41.58 lakh from the provision was the net result of (a) decrease of ₹40.69 lakh by way of surrender (₹36.61 lakh, ₹3.65 lakh, ₹0.01 lakh, ₹0.05 lakh, ₹0.07 lakh, ₹0.29 lakh and ₹0.01 lakh under salaries, wages, medical treatment, professional services, scholarship/stipend, motor

Grant No. 23 Art and Culture - Contd.

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

vehicles and write off respectively), (b) further decrease of ₹4.15 lakh through re-appropriation (₹2.59 lakh, ₹0.56 lakh and ₹1.00 lakh under salaries, advertising and publicity and motor vehicles respectively) and (c) increase of ₹3.26 lakh through re-appropriation (₹0.67 lakh and ₹2.59 lakh under domestic travel expenses and Grants-in-Aid General (Non-Salary) respectively). Reasons thereof for both decreases and increase, not stated.

Reasons for final excess ₹4.53 lakh have not been intimated (July 2024).

(ii) 2205 Art and Culture

107 Museums

01 Museum, Arts and Gallery

O. 130.59

R. (-)42.34

88.25

88.24

(-)0.01

Reasons for reduction of ₹42.34 lakh from the provision by way of surrender, not stated (₹42.20 lakh, ₹0.04 lakh, ₹0.05 lakh and ₹0.05 lakh under salaries, medical treatment, domestic travel expenses and office expenses respectively).

Reasons for saving ₹0.01 lakh have not been intimated (July 2024).

Saving of ₹0.07 lakh also occurred under this head of account during 2022-23.

(iii) 001 Direction and Administration

04 District Administration

O. 21.87

R. (-)14.19

7.68

7.67

(-)0.01

Reasons for withdrawal of ₹14.19 lakh from the provision by way of surrender, not stated (₹14.16 lakh, ₹0.02 lakh and ₹0.01 lakh under salaries, medical treatment, domestic travel expenses respectively).

Reasons for saving of ₹0.01 lakh have not been intimated (July 2024).

Saving of ₹2.84 lakh and ₹0.01 lakh also occurred under this head of account during 2021-22 and 2022-23 respectively.

Grant No. 23 Art and Culture - Contd.

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

(iv) 2205 Art and Culture

- 102 Promotion of Arts and Culture
03 Tribal Research Institute

O. 103.31

R. (-)16.84 86.47 86.44 (-)0.03

Reasons for reduction of ₹16.84 lakh from the provision by way of surrender, not stated (₹16.55 lakh, ₹0.09 lakh, ₹0.10 lakh and ₹0.10 lakh under salaries, domestic travel expenses, advertising and publicity and professional services respectively).

Reasons for saving of ₹0.03 lakh have not been intimated (July 2024).

Saving of ₹0.01 lakh and ₹0.06 lakh also occurred under this head of account during 2021-22 and 2022-23 respectively.

**(v) 105 Public Libraries
01 State Library**

O. 69.28

R. (-)17.03 52.25 52.23 (-)0.02

Withdrawal of ₹17.03 lakh from the provision was the net result of (a) decrease of ₹11.19 lakh by way of surrender (₹10.26 lakh and ₹0.93 lakh under salaries and wages respectively), (b) further decrease of ₹6.17 lakh through re-appropriation (₹4.34 lakh, ₹1.50 lakh and ₹0.33 lakh under salaries, minor works and other charges respectively) and (c) increase of ₹0.33 lakh through re-appropriation (₹0.33 lakh under domestic travel expenses). Reasons thereof for both decreases and increase, not stated.

Reasons for saving of ₹0.02 lakh have not been intimated (July 2024).

**(vi) 104 Archives
01 Archives**

O. 93.73

R. (-)17.07 76.66 76.65 (-)0.01

Reasons for reduction of ₹17.07 lakh from the provision by way of surrender, not stated (₹14.83 lakh, ₹2.20 lakh, and ₹0.04 lakh under salaries, wages and medical treatment respectively).

Reasons for saving of ₹0.01 lakh have not been intimated (July 2024).

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

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

Saving of ₹0.71 lakh and ₹0.15 lakh also occurred under this head of account during 2021-22 and 2022-23 respectively.

(vii)	2205 Art and Culture			
	101 Fine Arts Education			
	01 Institute of Music and Fine Arts			
	O.	112.74		
	S.	10.00		
	R.	(-)21.51	101.23	101.22 (-)0.01

Reasons for withdrawal of ₹21.51 lakh from the provision by way of surrender, not stated (₹18.39 lakh, ₹2.89 lakh, ₹0.01 lakh, ₹0.15 lakh and ₹0.07 lakh under salaries, wages, medical treatment, domestic travel expenses and advertising and publicity respectively).

Reasons for saving of ₹0.01 lakh have not been intimated (July 2024).

Despite persuasion, information on transfer of fund to Drawing and Disbursing Officers' (DDOs) Bank Account and position of unspent amount lying in the DDOs Bank as on 31 March 2024, not received from the Government of Mizoram.

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

		Total grant	Actual expenditure	Excess (+) Saving (-)
(₹in thousand)				
24.1 Revenue:				
Major Heads:				
2210 Medical and Public Health				
2211 Family Welfare				
Original	6,34,36,54			
Supplementary	1,66,38,87	8,00,75,41	5,59,87,07	(-)2,40,88,34
Amount surrendered during the year (31 March 2024)				2,40,88,34
24.2 Capital:				
Major Head:				
4210 Capital Outlay on Medical and Public Health				
Original	1,16,70,00			
Supplementary	51,04,98	1,67,74,98	83,63,80	(-)84,11,18
Amount surrendered during the year (31 March 2024)				84,11,18

Notes and Comments:

24.1 Revenue:

24.1.1 Available saving of ₹24,088.34 lakh was surrendered during the year.

24.1.2 In view of saving of ₹24,088.34 lakh, supplementary provision of ₹16,638.87 lakh obtained during the year proved unnecessary as the actual expenditure of ₹55,987.07 lakh did not come to the original budget provision of ₹63,436.54 lakh.

24.1.3 Saving of ₹11,429.88 lakh and ₹12,753.91 lakh (15.37 *per cent* and 17.52 *per cent* of the total budget provision) also occurred under this grant during 2021-22 and 2022-23 respectively.

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

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
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(i) Central Assistance (CA)**2210 Medical and Public Health**06 *Public Health*

101 Prevention and Control of Diseases

18 National Health Mission/CSS

O. 15,756.00

S. 7,984.63

R. (-)13,210.00 10,530.63 10,530.63 ...

Reduction of ₹13,210.00 lakh from the provision by way of surrender, stated due to non-receipt of expenditure sanction from the Government of Mizoram (₹1,044.00 lakh and ₹12,166.00 lakh under Grants-in-Aid General (Salary) and Grants-in-Aid General (Non-Salary) respectively).

(ii) 03 Rural Health Services- Allopathy

103 Primary Health Centres

01 Primary Health Centres

O. 10,514.59

R. (-)2,672.24 7,842.35 7,842.35 ...

Withdrawal of ₹2,672.24 lakh from the provision was the net effect of (a) decrease of ₹2,503.33 lakh by way of surrender, stated due to non-filling up of vacant post (₹2,483.83 lakh under salaries) and reasons thereof for ₹19.50 lakh under wages, not stated, (b) further decrease of ₹334.65 lakh through re-appropriation, stated due to non-filling up of vacant post and re-provision of fund to other head of account ₹190.44 lakh under salaries and re-provision of fund to other heads of account to meet excess expenditure thereof (₹13.07 lakh and ₹131.14 lakh under minor works and other charges respectively) and (c) increase of ₹165.74 lakh through re-appropriation, stated due to re-provision of fund from other heads of account (₹115.83 lakh, ₹31.14 lakh and ₹18.77 lakh under medical treatment, domestic travel expenses and office expenses respectively).

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

101 Rural Family Welfare Services

01 Maintenance of Sub-Centres/CSS

O. 3,055.80

R. (-)3,055.80

Grant No. 24 Health and Family Welfare - Contd.

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

Withdrawal of entire original provision of ₹3,055.80 lakh by way of surrender, stated due to non-receipt of expenditure sanction from the Government of Mizoram (₹2,709.80 lakh, ₹46.00 lakh, ₹50.00 lakh, ₹50.00 lakh, ₹100.00 lakh and ₹100.00 lakh under salaries, wages medical treatment, domestic travel expenses, office expenses and other charges respectively).

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

102 Subsidiary Health Centres

01 Subsidiary Health Centres

O. 5,175.35

R. (-)603.77 4,571.58

4,571.58

...

Withdrawal of ₹603.77 lakh from the provision was the net effect of (a) decrease of ₹563.31 lakh by way of surrender, stated due to non-filling up of vacant post (₹563.31 lakh under salaries) and (b) further decrease of ₹40.46 lakh through re-appropriation, stated due to re-provision of fund to other heads of account to meet excess expenditure thereof (₹35.76 lakh and ₹4.70 lakh under medical treatment and domestic expenses respectively).

(v) Central Assistance (CA)06 *Public Health*

112 Public Health Education

03 Mizoram State Health Care Society/CSS

O. 943.14

R. (-)943.14

...

...

...

Withdrawal of entire original provision of ₹943.14 lakh by way of surrender, stated due to non-receipt of expenditure sanction from the Government of Mizoram (₹943.14 lakh under Grants-in-Aid General (Non-Salary)).

Withdrawal of entire original provision of ₹943.14 lakh and ₹943.14 lakh by way of surrender also occurred under this head of account during 2021-22 and 2022-23 respectively.

(vi) 03 Mizoram State Health Care Society

S. 802.25

R. (-)541.92 260.33

260.33

...

Reduction of ₹541.92 lakh from the provision by way of surrender, stated due to non-receipt of expenditure sanction from the Government of Mizoram (₹541.92 lakh under Grants-in-Aid General (Non-Salary)).

Grant No. 24 Health and Family Welfare - Contd.

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

(vii)	Central Assistance (CA)			
	2210 Medical and Public Health			
	02 <i>Urban Health Services - Other Systems of Medicine</i>			
	101 Ayurveda			
	01 AYUSH/CSS			
	O.	545.25		
	S.	567.24		
	R.	(-)235.14	877.35	877.35 ...

Withdrawal of ₹235.14 lakh from the provision by way of surrender, stated due to non-receipt of expenditure sanction from the Government of Mizoram (₹101.84 lakh and ₹133.30 lakh under Grants-in-Aid General (Salary) and Grants-in-Aid General (Non-Salary) respectively).

(viii)	01 <i>Urban Health Services - Allopathy</i>			
	110 Hospital and Dispensaries			
	04 Referral Hospital			
	O.	929.45		
	R.	(-)134.32	795.13	795.13 ...

Reduction of ₹134.32 lakh from the provision was the net result of (a) decrease of ₹140.06 lakh by way of surrender, stated due to non-filling up of vacant post (₹140.06 lakh under salaries), (b) further decrease of ₹0.34 lakh through re-appropriation, stated due to re-provision of fund to other heads of account to cover excess expenditure thereof (₹0.32 lakh and ₹0.02 lakh under other charges and machinery and equipment) and (c) increase of ₹6.08 lakh through re-appropriation, stated due to more claimant and re-provision of fund from other head of account to meet excess expenditure (₹6.08 lakh under medical treatment).

(ix)	001 Direction and Administration			
	01 Direction			
	O.	1,233.47		
	S.	190.18		
	R.	(-)255.16	1,168.49	1,168.49 ...

Withdrawal of ₹255.16 lakh from the provision was the net effect of (a) decrease of ₹255.19 lakh by way of surrender, stated due to non-filling up of vacant post (₹175.19 lakh under salaries) and specific reasons thereof, not stated (₹40.00 lakh and ₹40.00 lakh under medical treatment and office expenses respectively), (b) further decrease of ₹4.71 lakh through re-appropriation, stated due to re-provision of fund to other heads of account to meet excess expenditure thereof (₹0.60 lakh, ₹0.56 lakh,

Grant No. 24 Health and Family Welfare - Contd.

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

₹3.40 lakh, ₹0.05 lakh and ₹0.10 lakh under medical treatment, domestic travel expenses, office expenses, advertising and publicity and professional services respectively) and (c) increase of ₹4.74 lakh through re-appropriation, stated due to re-provision of fund from other saving head of account to meet excess expenditure (₹4.74 lakh under other charges).

(x) 2210 Medical and Public Health

- 01 *Urban Health Services - Allopathy*
- 200 Other Health Schemes
- 02 Cancer Research and Treatment Programme

O.	640.53			
R.	(-)2.04	638.49	638.49	...

Reduction of ₹2.04 lakh from the provision was the net effect of (a) decrease of ₹6.93 lakh by way of surrender, stated due to non-filling up of vacant post (₹6.93 lakh under salaries), (b) further decrease of ₹0.17 lakh through re-appropriation, stated due to re-provision of fund to other head of account to meet excess expenditure thereof (₹0.17 lakh under domestic travel expenses) and (c) increase of ₹5.06 lakh through re-appropriation, stated due to more claimant and re-provision of fund from other saving head of account to meet excess expenditure (₹5.06 lakh under medical treatment).

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

- 001 Direction and Administration
- 02 Administration/CSS

O.	288.70			
R.	(-)288.70	...	...	...

Reasons for withdrawal of entire original provision of ₹288.70 lakh by way of surrender, not stated (₹172.70 lakh, ₹46.00 lakh, ₹50.00 lakh and ₹20.00 lakh under salaries, wages, medical treatment and office expenses respectively).

(xii) 2210 Medical and Public Health

- 06 *Public Health*
- 101 Prevention and Control of Diseases
- 01 National Leprosy Control Programme

O.	580.60			
R.	(-)135.98	444.62	444.62	...

Grant No. 24 Health and Family Welfare - Contd.

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

Reduction of ₹135.98 lakh from the provision was the net effect of (a) decrease of ₹126.30 lakh by way of surrender, stated due to over allocation of fund (₹126.30 lakh under salaries) and (b) further decrease of ₹9.68 lakh through re-appropriation, stated due to re-provision of fund to other heads of account to meet excess expenditure thereof (₹0.43 lakh, ₹7.95 lakh, ₹0.50 lakh and ₹0.80 lakh under wages, medical treatment, domestic travel expenses and office expenses respectively).

- (xiii) **2210 Medical and Public Health**
 06 *Public Health*
 101 Prevention and Control of Diseases
 08 National Malaria Eradication Programme

O.	863.88			
R.	(-)59.84	804.04	804.04	...

Withdrawal of ₹59.84 lakh from the provision was the net effect of (a) decrease of ₹47.44 lakh by way of surrender, stated due to non-filling up of vacant post (₹47.44 lakh under salaries) and (b) further decrease of ₹12.40 lakh through re-appropriation, stated due to re-provision of fund to other heads of account to meet excess expenditure thereof (₹11.40 lakh, ₹0.50 lakh and ₹0.50 lakh under medical treatment, domestic travel expenses and office expenses respectively).

- (xiv) **Central Assistance (CA)**
2211 Family Welfare
 001 Direction and Administration
 01 Direction/CSS

O.	190.18			
R.	(-)190.18	...	...	...

Reasons for withdrawal of entire original provision of ₹190.18 lakh by way of surrender, not stated (₹110.18 lakh, ₹40.00 lakh and ₹40.00 lakh under salaries, medical treatment and office expenses respectively).

- (xv) **2210 Medical and Public Health**
 06 *Public Health*
 101 Prevention and Control of Diseases
 03 National Tuberculosis Control Programme

O.	666.87			
R.	(-)105.55	561.32	561.32	...

Grant No. 24 Health and Family Welfare - Contd.

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

Reduction of ₹105.55 lakh from the provision was the net effect of (a) decrease of ₹95.55 lakh by way of surrender, stated due to non-filling up of vacant post (₹95.55 lakh under salaries) and (b) further decrease of ₹10.00 lakh through re-appropriation, stated due to re-provision of fund to other heads of account to meet excess expenditure thereof (₹8.70 lakh, ₹0.50 lakh and ₹0.80 lakh under medical treatment, domestic travel expenses and office expenses respectively).

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

104 Medical Stores Depots

01 Medical Stores Depots

O. 220.15

R. (-)68.07 152.08

152.08

...

Withdrawal of ₹68.07 lakh from the provision was the net effect of (a) decrease of ₹42.54 lakh by way of surrender, stated due to non-filling up of vacant post (₹42.54 lakh under salaries) and (b) further decrease of ₹25.53 lakh through re-appropriation, stated due to re-provision of fund to other heads of account to meet excess expenditure thereof (₹2.10 lakh, ₹0.95 lakh, ₹22.47 lakh and ₹0.01 lakh under medical treatment, office expenses, supplies and materials and advertising and publicity respectively).

(xvii) Central Assistance (CA)06 *Public Health*

003 Training

05 GNM, Champhai/CSS

S. 100.00

R. (-)13.19 86.81

86.81

...

Reduction of ₹13.19 lakh from the provision by way of surrender, stated due to non-receipt of expenditure sanction from the Government of Mizoram (₹13.19 lakh under office expenses).

(xviii) 05 Medical Education, Training and Research

105 Allopathy

01 Medical Education

O. 99.65

S. 39.16

R. (-)54.49 84.32

84.32

...

Grant No. 24 Health and Family Welfare - Contd.

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

Withdrawal of ₹54.49 lakh from the provision was the net effect of (a) decrease of ₹52.66 lakh through re-appropriation, stated due to re-provision of fund to other heads of account (₹1.00 lakh, ₹0.20 lakh and ₹51.46 lakh under domestic travel expenses, advertising and publicity and scholarship/stipend respectively) and (b) further decrease of ₹1.83 lakh by way of surrender, stated due to non-filling of vacant post (₹1.83 lakh under salaries).

(xix) Central Assistance (CA)**2210 Medical and Public Health**01 *Urban Health Services - Allopathy*

110 Hospital and Dispensaries

08 North Eastern Areas

S. 81.19

R. (-)27.28 53.91 53.91 ...

Reduction of ₹27.28 lakh from the provision by way of surrender, stated due to non-receipt of expenditure sanction from the Government of Mizoram (₹9.81 lakh and ₹17.47 lakh under other charges and machinery and equipment respectively).

(xx) 001 Direction and Administration

03 Combating and Management of COVID-19

O. 100.00

R. (-)63.64 36.36 36.36 ...

Withdrawal of ₹63.64 lakh from the provision by way of surrender, stated due to less cases of COVID-19 patients (₹63.64 lakh under other charges).

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

003 Training

01 Training of ANM/CSS

O. 79.38

R. (-)79.38

Withdrawal of entire original provision of ₹79.38 lakh by way of surrender, stated due to non-receipt of expenditure sanction from the Government of Mizoram (₹79.38 lakh under salaries).

Grant No. 24 Health and Family Welfare - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹in lakh)				
(xxii)	Central Assistance (CA)			
	2211 Family Welfare			
	003 Training			
	02 Training of MPW (M)/CSS			
	O. 76.00			
	R. (-)76.00	...	...	...

Withdrawal of entire original provision of ₹76.00 lakh by way of surrender, stated due to non-receipt of expenditure sanction from the Government of Mizoram (₹76.00 lakh under salaries).

(xxiii)	2210 Medical and Public Health			
	06 <i>Public Health</i>			
	101 Prevention and Control of Diseases			
	04 Control of Epidemic			
	O. 361.67			
	R. (-)24.36	337.31	337.31	...

Reduction of ₹24.36 lakh from the provision was the net result of (a) decrease of ₹16.31 lakh by way of surrender, stated due to non-filling up of vacant post (₹16.31 lakh under salaries) and (b) further decrease of ₹8.05 lakh through re-appropriation, stated due to re-provision of fund to other heads of account to meet excess expenditure thereof (₹5.70 lakh, ₹1.20 lakh and ₹1.15 lakh under medical treatment, domestic travel expenses and office expenses respectively).

(xxiv)	05 <i>Medical Education, Training and Research</i>			
	105 Allopathy			
	56 Diplomat of National Board			
	O. 64.00			
	R. (-)29.16	34.84	34.84	...

Withdrawal of ₹29.16 lakh provision through re-appropriation, stated due to re-provision of fund to other head of account to cover excess expenditure thereof (₹29.16 lakh under scholarship/stipend).

Grant No. 24 Health and Family Welfare - Contd.

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

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

102 Urban Family Welfare Services

01 Urban Family Welfare/CSS

S. 50.70

R. (-)50.70

...

...

...

Withdrawal of entire original provision of ₹50.70 lakh by way of surrender, stated due to non-receipt of expenditure sanction from the Government of Mizoram (₹50.55 lakh and ₹0.15 lakh under salaries and medical treatment respectively).

Withdrawal of entire original provision of ₹46.65 lakh by way of surrender, also occurred under this head of account during 2022-23.

(xxvi) 2210 Medical and Public Health

06 Public Health

003 Training

01 Nursing School, Lunglei

O. 157.33

R. (-)3.14

154.19

154.19

...

Reduction of ₹3.14 lakh from the provision was the net effect of (b) decrease of ₹2.80 lakh through re-appropriation, stated due to re-provision of fund to other heads of account to meet excess expenditure thereof (₹2.70 lakh and ₹0.10 lakh under medical treatment and scholarship/stipend respectively), (b) further decrease of ₹1.54 lakh by way of surrender, stated due to non-filling up of vacant post (₹1.54 lakh under salaries) and (c) increase of ₹1.20 lakh through re-appropriation, stated due to re-provision of fund from other head of account (₹1.20 lakh under domestic travel expenses).

(xxvii) 101 Prevention and Control of Diseases

06 Sexually Transmitted Diseases

O. 64.70

R. (-)4.63

60.07

60.07

...

Withdrawal of ₹4.63 lakh from the provision was the net effect of (a) decrease of ₹3.83 lakh by way of surrender, stated due to non-filling up of vacant post (₹3.83 lakh under salaries) and (b) further decrease of ₹0.80 lakh through re-appropriation, stated due to re-provision of fund to other heads of account to meet excess expenditure thereof (₹0.60 lakh, ₹0.10 lakh and ₹0.10 lakh under medical treatment, domestic travel expenses office expenses respectively).

Grant No. 24 Health and Family Welfare - Contd.

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

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

112 Public Health Education

01 Public Health Education

O. 203.30

R. (-)21.48 181.82 181.82 ...

Reduction of ₹21.48 lakh from the provision was the net effect of (a) decrease of ₹15.72 lakh by way of surrender, stated due to non-filling up of vacant post (₹15.72 lakh under salaries) and (b) further decrease of ₹5.76 lakh through re-appropriation, stated due to re-provision of fund to other heads of account to meet excess expenditure thereof (₹2.55 lakh, ₹0.20 lakh, ₹1.00 lakh, ₹2.00 lakh and ₹0.01 lakh under medical treatment, domestic travel expenses, office expenses, publication and advertising and publicity respectively).

(xxix) Central Assistance (CA)

003 Training

07 General Nursing and Midwifery
School, Serchhip/CSS

S. 39.75

R. (-)19.68 20.07 20.07 ...

Withdrawal of ₹19.68 lakh from the provision by way of surrender, stated due to non-receipt of expenditure sanction from the Government of Mizoram (₹4.24 lakh, ₹10.60 lakh and ₹4.84 lakh under office expenses, minor works and other charges respectively).

(xxx) Central Assistance (CA)06 General Nursing and Midwifery
School, Kolasib/CSS

S. 38.48

R. (-)15.74 22.74 22.74 ...

Reduction of ₹15.74 lakh from the provision by way of surrender, stated due to non-receipt of expenditure sanction from the Government of Mizoram (₹10.60 lakh, ₹2.17 lakh and ₹2.97 lakh under minor works, other charges and motor vehicles respectively).

(xxxi) 101 Prevention and Control of Diseases

02 National Programme for Control of Blindness

O. 265.99

R. (-)36.54 229.45 229.45 ...

Grant No. 24 Health and Family Welfare - Contd.

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

Withdrawal of ₹36.54 lakh from the provision was the net effect of (a) decrease of ₹32.78 lakh by way of surrender, stated due to non-filling up of vacant post (₹32.78 lakh under salaries) and (b) further decrease of ₹3.76 lakh through re-appropriation, stated due to re-provision of fund to other heads of account to meet excess expenditure thereof (₹2.85 lakh, ₹0.50 lakh and ₹0.41 lakh under medical treatment, domestic travel expenses and office expenses respectively).

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

003 Training

02 College of Nursing

O. 286.18

S. 0.45

R. (-)12.29

274.34

274.34

...

Reduction of ₹12.29 lakh from the provision was the net effect of (a) decrease of ₹11.39 lakh by way of surrender, stated due to non-filling up of vacant post (₹11.39 lakh under salaries), (b) further decrease of ₹1.34 lakh through re-appropriation, stated due to re-provision of fund to other head of account to cover excess expenditure thereof (₹1.34 lakh under domestic travel expenses) and (c) increase of ₹0.44 lakh through re-appropriation, stated due to re-provision of fund from other head of account (₹0.44 lakh under office expenses).

(xxxiii) 2211 Family Welfare

101 Rural Family Welfare Services

02 Post Partum Unit at Sub-Division Level

O. 106.60

R. (-)23.86

82.74

82.74

...

Withdrawal of ₹23.86 lakh from the provision by way of surrender, stated due to non-filling up vacant of post (₹22.96 lakh under salaries) and less claimants (₹0.90 lakh under medical treatment).

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

104 Drug Control

01 Drug Control Programme

O. 249.35

R. (-)8.25

241.10

241.10

...

Grant No. 24 Health and Family Welfare - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
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Reduction of ₹8.25 lakh from the provision was the net effect of (a) decrease of ₹18.87 lakh through re-appropriation, stated due to re-provision of fund to other heads of account to cover excess expenditure thereof (₹12.06 lakh, ₹1.80 lakh, ₹1.00 lakh, ₹4.00 lakh and ₹0.01 lakh under wages, medical treatment, domestic travel expenses, office expenses and advertising and publicity respectively) and (b) increase of ₹10.62 lakh through re-appropriation, stated due to payment of ACP arrears (₹10.62 lakh under salaries).

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

101 Prevention and Control of Diseases

07 National Goitre Control Programme

O. 13.44

R. (-)1.51 11.93 11.93 ...

Reduction of ₹1.51 lakh from the provision was the net effect of (a) decrease of ₹1.36 lakh by way of surrender, stated due to non-filling up of vacant post (₹1.36 lakh under salaries) and (b) further decrease of ₹0.15 lakh through re-appropriation, stated due to re-provision of fund to other head of account to cover excess expenditure thereof (₹0.15 lakh under medical treatment).

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

200 Other Health Schemes

01 Implementation of Article 275 (1) of the Constitution/ CSS

S. 10.00

R. (-)10.00

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

(xxxvii) 001 Direction and Administration

02 Administration

O. 1,648.99

S. 3,550.58

R. (-)1,103.08 4,096.49 4,096.49 ...

Reduction of ₹1,103.08 lakh from the provision was the net effect of (a) decrease of ₹928.00 lakh by way of surrender, stated due to non-filling up of vacant post (₹530.73 lakh and ₹27.27 lakh under salaries and wages respectively) and reasons thereof for remaining amount of ₹100.00 lakh,

Grant No. 24 Health and Family Welfare - Contd.

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

₹50.00 lakh, ₹120.00 lakh and ₹100.00 lakh under medical treatment, domestic travel expenses, office expenses and other charges respectively, not stated and (b) further decrease of ₹175.08 lakh through re-appropriation, stated due to non-filling up of vacant post (₹160.51 lakh under salaries) and re-provision of fund to other heads of account to cover excess expenditure thereof (₹1.62 lakh, ₹4.00 lakh, ₹7.95 lakh and ₹1.00 lakh under medical treatment, domestic travel expenses, office expenses and other charges respectively).

(xxxviii) 2210 Medical and Public Health

01 *Urban Health Services - Allopathy*

110 Hospital and Dispensaries

01 Hospital and Dispensaries

O. 12,131.63

S. 569.41

R. (-)175.12

12,525.92

12,525.92

...

Withdrawal of ₹175.12 lakh from the provision was the net result of (a) decrease of ₹294.83 lakh by way of surrender, stated due to non-filling up of vacant posts (₹70.51 lakh and ₹104.29 lakh under salaries and wages respectively), over allocation of fund (₹120.00 lakh under other charges) and specific reasons thereof, not stated (₹0.03 lakh under other charges), (b) further decrease of ₹37.22 lakh through re-appropriation, stated due to adoption of economy measures (₹5.00 lakh, ₹3.28 lakh and ₹6.28 lakh under publications, supplies and materials and Grants-in-Aid General (Non-Salary) respectively) and re-provision of fund to other heads of account to cover excess expenditure thereof (₹11.78 lakh, ₹6.47 lakh and ₹4.41 lakh under domestic travel expenses, minor works and motor vehicles respectively) and (c) increase ₹156.93 lakh through re-appropriation, stated due to, more claimants (₹147.33 lakh and ₹1.29 lakh under medical treatment, advertising and publicity respectively) and re-provision of fund from other saving head of account (₹8.31 lakh under office expenses).

(xxxix) 200 Other Health Schemes

01 Cobalt Therapy Unit

O. 106.80

R. (-)5.37

101.43

101.43

...

Reduction of ₹5.37 lakh from the provision was the net result of (a) decrease of ₹3.87 lakh by way of surrender, stated due to over allocation of fund (₹3.87 lakh under salaries) and (b) further decrease of ₹1.50 lakh through re-appropriation, stated due to re-provision of fund to other head of account to cover excess expenditure thereof (₹1.50 lakh under medical treatment).

Grant No. 24 Health and Family Welfare - Contd.

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

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
(i)	2210 Medical and Public Health			
	06 Public Health			
	101 Prevention and Control of Diseases			
	22 SMS for National Health Mission			
	S.	1,088.95		
	R.	190.44	1,279.39	1,279.39 ...

Augmentation of ₹190.44 lakh in the provision through re-appropriation, stated due to re-provision of fund from other saving head of account to meet excess expenditure (₹190.44 lakh under Grants-in-Aid General (Non-Salary)).

(ii)	05 Medical Education, Training and Research			
	105 Allopathy			
	55 Establishment of MIMER			
	O.	4,992.75		
	S.	557.69		
	R.	76.52	5,626.96	5,625.96 ...

Augmentation of ₹76.52 lakh in the provision was the net result of (a) increase of ₹202.93 lakh through re-appropriation, stated due to re-provision of fund from other heads of account (₹197.98 lakh and ₹4.95 lakh under salaries and other charges respectively), (b) decrease of ₹120.00 lakh by way of surrender, stated due to over allocation of fund (₹120.00 lakh under other charges) and (c) further decrease of ₹6.41 lakh through re-appropriation, stated due to re-provision of fund to other heads of account to meet excess expenditure thereof (₹0.30 lakh, ₹1.03 lakh, ₹2.04 lakh, ₹3.00 lakh and ₹0.04 lakh under wages, medical treatment, domestic travel expenses, publication and advertising and publicity respectively).

(iii)	02 Urban Health Services- Other System of Medicine			
	101 Ayurveda			
	01 Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homeopathy (AYUSH)			
	O.	209.90		
	S.	10.85		
	R.	27.53	248.28	248.28 ...

Augmentation of ₹27.53 lakh in the provision was the net effect of (a) increase of ₹29.18 lakh through re-appropriation, stated due to payment of ACP arrears (₹29.18 lakh under salaries)

Grant No. 24 Health and Family Welfare - Contd.

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

and (b) decrease of ₹1.65 lakh through re-appropriation, stated due to re-provision of fund to other heads of account to cover excess expenditure thereof (₹0.02 lakh, ₹1.54 lakh and ₹0.09 lakh under medical treatment, domestic travel expenses and rents, rates and taxes respectively).

(iv)	2210 Medical and Public Health			
	02 <i>Urban Health Services-</i>			
	<i>Other System of Medicine</i>			
	200 Other Systems			
	01 National Mental Health Programme			
	O.	94.15		
	S.	30.00		
	R.	2.67	126.82	126.82 ...

Augmentation of ₹2.67 lakh in the provision was the net result of (a) increase of ₹3.87 lakh through re-appropriation, stated due to payment of ACP arrears (₹3.87 lakh under salaries) and (b) decrease of ₹1.20 lakh through re-appropriation, stated due to re-provision of fund to other head of account to cover excess expenditure thereof (₹1.20 lakh under medical treatment).

(v)	01 <i>Urban Health Services - Allopathy</i>			
	109 School Health Scheme			
	01 School Health Schemes			
	O.	72.09		
	R.	6.49	78.58	78.58 ...

Augmentation of ₹6.49 lakh in the provision was the net result of (a) increase of ₹6.79 lakh through re-appropriation, stated due to payment of ACP arrears (₹6.79 lakh under salaries) and (b) decrease of ₹0.30 lakh through re-appropriation, stated due to re-provision of fund to other heads of account to cover excess expenditure thereof (₹0.15 lakh and ₹0.15 lakh under domestic travel expenses and office expenses respectively).

(vi)	110 Hospital and Dispensaries			
	02 State Illness Fund			
	O.	12.75		
	R.	1.00	13.75	13.75 ...

Augmentation of ₹1.00 lakh in the provision through re-appropriation, stated due to re-provision of fund from other saving head of account to cover excess expenditure (₹1.00 lakh under other charges).

Grant No. 24 Health and Family Welfare - Contd.

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

- (vii) **2210 Medical and Public Health**
 06 *Public Health*
 101 Prevention and Control of Diseases
 05 Expanded Programme for Immunization

O.	36.94			
R.	0.78	37.72	37.72	...

Augmentation of ₹0.78 lakh in the provision was the net result of (a) increase of ₹1.08 lakh through re-appropriation, stated due to payment of ACP arrears (₹1.08 lakh under salaries) and (b) decrease of ₹0.30 lakh through re-appropriation, stated due to re-provision of fund to other heads of account to cover excess expenditure thereof (₹0.15 lakh and ₹0.15 lakh under domestic travel expenses and office expenses respectively).

24.2 Capital:

24.2.1 Available saving of ₹8,411.18 lakh was surrendered during the year.

24.2.2 In view of saving of ₹8,411.18 lakh, supplementary provision of ₹5,104.98 lakh obtained during the year proved unnecessary as the actual expenditure of ₹8,363.80 lakh did not come to the original budget provision of ₹11,670.00 lakh.

24.2.3 Saving of ₹3,662.55 lakh and ₹6,251.88 lakh (39.28 *per cent* and 33.41 *per cent* of the total budget provision) also occurred under this grant during 2021-22 and 2022-23 respectively.

24.2.4 Saving occurred mainly under:

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

- (i) **Central Assistance (CA)**
4210 Capital Outlay on Medical and Public Health
 04 *Public Health*
 101 Prevention and Control of Diseases
 57 Implementation of Project under JICA/EAP
- | | | | | |
|----|-------------|-----|-----|-----|
| O. | 2,000.00 | | | |
| S. | 2,000.00 | | | |
| R. | (-)4,000.00 | ... | ... | ... |

Grant No. 24 Health and Family Welfare - Contd.

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

Withdrawal of entire provision of ₹4,000.00 lakh (original: ₹2,000.00 lakh and supplementary: ₹2,000.00 lakh) by way of surrender, stated due to non-receipt of expenditure sanction from the Government of Mizoram (₹500.00 lakh, ₹1,500.00 lakh and ₹2,000.00 lakh under machinery and equipment, major works and other capital expenditure respectively).

(ii) **Central Assistance (CA)**
4210 Capital Outlay on Medical and Public Health

04 *Public Health*

200 Other Programmes

02 Health Grant under 15th
Finance Commission/FC

O. 3,275.00

R. (-)3,275.00

...

...

...

Withdrawal of entire original provision of ₹3,275.00 lakh by way of surrender, stated due to non-receipt of expenditure sanction from the Government of Mizoram (₹3,275.00 lakh under major works).

(iii) **Central Assistance (CA)**
101 Prevention and Control of Diseases
05 Strengthening of Trauma Centre/CSS

S. 476.55

R. (-)476.55

...

...

...

Specific reasons for withdrawal of entire supplementary provision of ₹476.55 lakh by way of surrender, not stated (₹476.55 lakh under machinery and equipment).

(iv) 02 *Rural Health Services*
103 Primary Health Centres
01 Scheme under Special Central Assistance

S. 420.00

R. (-)420.00

...

...

...

Withdrawal of entire supplementary provision of ₹420.00 lakh by way of surrender, stated due to non-receipt of expenditure sanction from the Government of Mizoram (₹420.00 lakh under major works).

Grant No. 24 Health and Family Welfare - Contd.

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

- (v) **Central Assistance (CA)**
4210 Capital Outlay on Medical and Public Health
04 Public Health
003 Training
07 General Nursing and Midwifery School, Serchhip/CSS

S.	130.41			
R.	(-)130.41	...	...	...

Specific reasons for withdrawal of entire supplementary provision of ₹130.41 lakh by of surrender, not stated (₹130.41 lakh under major works).

- (vi) *80 General*
800 Other Expenditure
91 CSR under PFC Ltd./SMS

S.	440.27			
R.	(-)101.60	338.67	338.67	...

Reduction of ₹101.60 lakh from the provision by way of surrender, stated due to non-receipt of expenditure sanction from the Government of Mizoram (₹101.60 lakh under major works).

- (vii) **Central Assistance (CA)**
04 Public Health
200 Other Programmes
01 Implementation of World Bank Assisted Project/EAP

O.	6,395.00			
R.	(-)6.87	6,388.13	6,388.13	...

Reduction of ₹6.87 lakh from the provision by way of surrender, stated due to non-receipt of expenditure sanction from the Government of Mizoram (₹6.87 lakh under major works).

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

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
(viii)	Central Assistance (CA)			
4210	Capital Outlay on Medical and Public Health			
04	<i>Public Health</i>			
003	Training			
08	General Nursing and Midwifery School, Siaha/CSS			
S.	0.75			
R.	(-)0.75	...	...	...

Specific reasons for withdrawal of entire supplementary provision of ₹0.75 lakh by of surrender, not stated (₹0.75 lakh under major works).

Despite persuasion, information on transfer of fund to Drawing and Disbursing Officers' (DDOs) Bank Account and position of unspent amount lying in the DDOs Bank as on 31 March 2024, not received from the Government of Mizoram.

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

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

25.1 Revenue:

Major Head:

2215 Water Supply and Sanitation

Original	2,32,99,60			
Supplementary	76,24,99	3,09,24,59	2,88,14,54	(-)21,10,05
Amount surrendered during the year (31 March 2024)				21,09,61

25.2 Capital:

Major Heads:

4055 Capital Outlay on Police

**4070 Capital Outlay on other
Administrative Services**

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

Original	2,47,98,80			
Supplementary	94,51,01	3,42,49,81	1,01,95,31	(-)2,40,54,50
Amount surrendered during the year (31 March 2024)				2,40,54,48

Notes and Comments:

25.1 Revenue:

25.1 Against the available saving of ₹2,110.05 lakh, ₹2,109.61 lakh only was surrendered during the year.

25.1.2 In view of saving of ₹2,110.05 lakh, supplementary provision of ₹7,624.99 lakh obtained during the year proved excessive.

25.1.3 Saving of ₹2,149.97 lakh (7.91 *per cent* of the total budget provision) also occurred under this grant during 2021-22.

Grant No. 25 Public Health Engineering - Contd.**25.1.4 Saving occurred mainly under:**

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

(i) Central Assistance (CA)**2215 Water Supply and Sanitation**01 *Water Supply*

102 Rural Water Supply Programmes

02 National Rural Drinking Water Project (NRDWP)/CSS

O. 1,543.00

R. (-)1,543.00

...

...

...

Withdrawal of entire original provision of ₹1,543.00 lakh by way of surrender, stated due to non-receipt of expenditure sanction from the Government of Mizoram (₹1,543.00 lakh under minor works).

(ii) 001 Direction and Administration

02 Administration

O. 19,507.35

S. 5,831.26

R. (-)550.29

24,788.32

24,788.21

(-)0.11

Reduction of ₹550.29 lakh from the provision was the net result of (a) decrease of ₹566.01 lakh through re-appropriation, stated due to re-provision of fund to other heads of account to meet excess expenditure thereof (₹60.00 lakh and ₹506.01 lakh under salaries and minor works respectively), (b) further decrease of ₹468.56 lakh by way of surrender, stated due to non-receipt of expenditure sanction from the Government of Mizoram (₹150.68 lakh under minor works), specific reasons thereof, not stated for ₹251.58 lakh, ₹34.60 lakh, ₹1.35 lakh and ₹2.62 lakh under salaries, wages, medical treatment and domestic travel expenses respectively and reasons for remaining amount of ₹0.50 lakh and ₹27.23 lakh under office expenses and minor works, not stated and (c) increase of ₹484.28 lakh through re-appropriation, stated due to re-provision of fund from other saving heads of account (₹28.05 lakh, ₹6.23 lakh and ₹450.00 lakh under medical treatment, domestic travel expenses and wages respectively).

Reasons for saving of ₹0.11 lakh have not been intimated (July 2024).

Saving of ₹0.05 lakh also occurred under this head of account during 2021-22.

Grant No. 25 Public Health Engineering - Contd.

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

- (iii) **Central Assistance (CA)**
2215 Water Supply and Sanitation
02 *Sewerage and Sanitation*
105 Sanitation Services
01 Swachh Bharat Mission/CSS

O.	80.34			
R.	(-)40.69	39.65	39.65	...

Reduction of ₹40.69 lakh from the provision by way of surrender, stated due to non-receipt of expenditure sanction from the Government of Mizoram (₹40.69 lakh under minor works).

- (iv) 01 *Water Supply*
102 Rural Water Supply Programmes
01 Rural Water Supply Programme

O.	296.00			
R.	(-)12.16	283.84	283.84	...

Reasons for withdrawal of ₹12.16 lakh from the provision by way of surrender, not stated (₹12.06 lakh under minor works).

25.1.5 Saving mentioned at serial number 25.1.4 above was partly offset by excess under:

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

- (i) **2215 Water Supply and Sanitation**
01 *Water Supply*
001 Direction and Administration
01 Direction

O.	1,953.25			
S.	101.14			
R.	38.03	2,092.42	2,092.10	(-)0.32

Augmentation of ₹38.03 lakh in the provision was the net result of (a) increase of ₹81.73 lakh through re-appropriation, stated due to re-provision of fund from other heads of account (₹60.00 lakh, ₹7.85 lakh and ₹13.88 lakh under salaries, medical treatment and domestic travel expenses respectively) and (b) decrease of ₹43.70 lakh by way of surrender, specific reasons thereof, not stated (₹41.03 lakh,

Grant No. 25 Public Health Engineering - Contd.

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

₹0.93 lakh, ₹0.90 lakh and ₹0.84 lakh under salaries, medical treatment, domestic travel expenses and advertising and publicity respectively).

Reasons for final saving of ₹0.32 lakh have not been intimated (July 2024).

25.2 Capital:

25.2.1 Out of the available saving of ₹24,054.50 lakh, ₹24,054.48 lakh only was surrendered during the year.

25.2.2 In view of saving of ₹24,054.50 lakh, supplementary provision of ₹9,451.01 lakh obtained during the year proved unnecessary as the expenditure of ₹10,195.31 lakh did not come to the original budget provision of ₹24,798.80 lakh.

25.2.3 Saving of ₹16,568.25 lakh and ₹26,148.63 lakh (48.30 per cent and 70.70 per cent of the total budget provision) also occurred under this grant during 2021-22 and 2022-23 respectively.

25.2.4 Saving occurred mainly under:

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

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

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

Withdrawal of entire original provision of ₹23,282.00 lakh by way of surrender also occurred under this head of account during 2022-23.

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

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
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(ii) **4215 Capital Outlay on Water Supply and Sanitation**

01 *Water Supply*

102 Rural Water Supply

01 Rural Water Supply

S. 2,958.67

R. (-)0.31

2,958.36

2,958.36

...

Reasons for reduction of ₹0.31 lakh from the provision by way of surrender, not stated (₹0.31 lakh under major works).

(iii) **Central Assistance (CA)**

02 *Sewerage and Sanitation*

102 Rural Sanitation Services

03 Swachh Bharat Mission/CSS

O. 1,516.80

R. (-)565.20

951.60

951.60

...

Withdrawal of ₹565.20 lakh from the provision by way of surrender, stated due to non-receipt of expenditure sanction from the Government of Mizoram (₹565.20 lakh under major works).

(iv) 01 *Water Supply*
101 Urban Water Supply
35 Scheme under Special Central Assistance

S. 621.00

R. (-)206.97

414.03

414.02

(-)0.01

Reduction of ₹206.97 lakh from the provision by way of surrender, stated due to non-receipt of expenditure sanction from the Government of Mizoram (₹206.97 lakh under major works).

Reasons for saving of ₹0.01 lakh have not been intimated (July 2024).

Despite persuasion, information on transfer of fund to Drawing and Disbursing Officers' (DDOs) Bank Account and position of unspent amount lying in the DDOs Bank as on 31 March 2024, not received from the Government of Mizoram.

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

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

26.1 Revenue:

Major Head:

2220 Information and Publicity

Original	12,21,57			
Supplementary	1,02,55	13,24,12	12,71,67	(-)52,45
Amount surrendered during the year (31 March 2024)				51,33

26.2 Capital:

Major Head:

**4220 Capital Outlay on
Information and Publicity**

Original	...			
Supplementary	1,06,00	1,06,00	1,06,00	...
Amount surrendered during the year (31 March 2024)				...

Despite persuasion, information on transfer of fund to Drawing and Disbursing Officers' (DDOs) Bank Account and position of unspent amount lying in the DDOs Bank as on 31 March 2024, not received from the Government of Mizoram.

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

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

27.1 Revenue

Major Head:

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

Original	5,05,76,29			
Supplementary	67,30,20	5,73,06,49	5,73,12,18	(+)5,69
Amount surrendered during the year (31 March 2024)				...

27.2 Capital

Major Head:

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

Original	...			
Supplementary	11,56,18	11,56,18	11,56,18	...
Amount surrendered during the year (31 March 2024)				...

Notes and Comments:

27.1 Revenue:

27.1.1 Expenditure exceeded the grant by ₹5.69 lakh (actual excess was ₹5,68,500.00). The excess requires regularization.

Grant No. 27 District Councils and Minority Affairs – Concl'd.**27.1.2** 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 <i>General</i>			
	800 Other Expenditure			
	34 VC Remuneration under ADC (MFC Grants)			
	O.	508.02	508.02	513.71
				(+)5.69

Excess of ₹5.69 lakh intimated due to Village Council Remuneration amounting to ₹5.69 lakh for the month of March 2023 was recorded as expenditure for the year 2023-24.

Excess of ₹13.66 lakh also occurred under this head of account during 2021-22.

Despite persuasion, information on transfer of fund to Drawing and Disbursing Officers' (DDOs) Bank Account and position of unspent amount lying in the DDOs Bank as on 31 March 2024, not received from the Government of Mizoram.

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

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

28.1 Revenue:

Major Head:

2230 Labour, Employment and Skill Development

Original	31,93,07			
Supplementary	4,67,54	36,60,61	27,98,29	(-)8,62,32
Amount surrendered during the year (31 March 2024)				8,43,44

Notes and Comments:

28.1 Revenue:

28.1.1 Out of the available saving of ₹862.32 lakh, ₹843.44 lakh only was surrendered during the year.

28.1.2 In view of the final saving of ₹862.32 lakh, supplementary provision of ₹467.54 lakh obtained during the year proved unnecessary as the actual expenditure of ₹2,798.29 lakh did not come to the original budget provision of ₹3,193.07 lakh.

28.1.3 Saving of ₹1,868.77 lakh and ₹1,564.95 lakh (52.11 *per cent* and 43.47 *per cent* of the total budget provision) also occurred under this grant during 2021-22 and 2022-23 respectively.

28.1.4 Saving occurred mainly under:

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

(i)

Central Assistance (CA)

2230 Labour, Employment and Skill Development

03 *Training*

003 Training of Craftsmen and Supervisors

04 Skill Development Programme/CSS

O. 1,765.00

S. 331.96

R. (-)772.63

1,324.33

1,324.34

(+)0.01

Grant No. 28 Labour, Employment, Skill Development and Entrepreneurship - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
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Specific reasons for reduction of ₹772.63 lakh from the provision by way of surrender, not stated (₹772.63 lakh under other charges).

Final excess of ₹0.01 lakh intimated due to rounding up of figures.

(ii) 2230 Labour, Employment and Skill Development

03 Training

003 Training of Craftsmen and Supervisors

01 Industrial Training Institute

O. 531.93

R. (-)34.59 497.34 494.61 (-)2.73

Withdrawal of ₹34.59 lakh from the provision by way of surrender, stated due to non-filling up of vacant post (₹31.38 lakh under salaries), insufficient provision to meet pending claims (₹0.61 lakh under medical treatment) and reasons thereof for remaining amount of ₹0.11 lakh, ₹1.53 lakh, ₹0.24 lakh and ₹0.72 lakh under wages, domestic travel expenses, advertising and publicity and professional services respectively, not stated.

Saving of ₹2.73 lakh intimated due to wrong reporting of expenditure figures by district offices.

(iii) 02 Employment Services

101 Employment Services

01 Employment Exchange

O. 308.35

S. 1.72

R. (-)34.59 275.48 259.57 (-)15.91

Withdrawal of ₹34.59 lakh from the provision was the net effect of (a) decrease of ₹29.56 lakh by way of surrender, stated due to non-filling up vacant post (₹28.09 lakh under salaries), regularization of provisional employees (₹1.43 lakh under wages) and reasons thereof for remaining amount of ₹0.04 lakh under rent, rates and taxes, not stated and (b) further decrease of ₹5.03 lakh through re-appropriation, stated due to re-provision of fund to other heads of account (₹3.46 lakh and ₹1.57 lakh under salaries and rents, rates and taxes respectively).

Saving of ₹15.91 lakh intimated due to wrong submission of expenditure figure by the district offices.

Grant No. 28 Labour, Employment, Skill Development and Entrepreneurship - Concl'd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
(iv)	2230 Labour, Employment and Skill Development			
	01 Labour			
	001 Direction and Administration			
	01 Direction			
	O.	218.14		
	R.	(-)4.14	218.05	(+)4.05

Reduction of ₹4.14 lakh from the provision by way of surrender, stated due to regularization of provisional employees (₹0.15 lakh under wages), less receipt of claims (₹0.02 lakh and ₹0.06 lakh under medical treatment and domestic travel expenses), shifting to own office building (₹3.89 lakh under rents, rates and taxes) and reasons thereof for remaining amount of ₹0.02 lakh under advertising and publicity, not stated.

Final excess of ₹4.05 lakh intimated due to over booking of figures under salaries as IFMS showed availability of fund.

Despite persuasion, information on transfer of fund to Drawing and Disbursing Officers' (DDOs) Bank Account and position of unspent amount lying in the DDOs Bank as on 31 March 2024, not received from the Government of Mizoram.

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

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

29.1 Revenue:

Major Heads:

2235 Social Security and Welfare

2236 Nutrition

Original	1,75,25,12			
Supplementary	1,02,82,86	2,78,07,98	2,01,08,40	(-)76,99,58
Amount surrendered during the year (31 March 2024)				76,99,35

29.2 Capital:

Major Head:

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

Original	...			
Supplementary	11,90,39	11,90,39	11,90,39	...
Amount surrendered during the year (31 March 2024)				...

Notes and Comments:

29.1 Revenue:

29.1.1 Against the available saving of ₹7,699.58 lakh, ₹7,699.35 lakh only was surrendered during the year.

29.1.2 In view of the saving of ₹7,699.58 lakh, supplementary provision of ₹10,282.86 lakh obtained during the year proved excessive.

29.1.3 Saving of ₹4,493.34 lakh and ₹5,460.25 lakh (23.67 per cent and 21.55 per cent of the total budget provision) also occurred under this grant during 2021-22 and 2022-23 respectively.

Grant No. 29 Social Welfare - Contd.**29.1.4 Saving occurred mainly under:**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
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(i) Central Assistance (CA)**2235 Social Security and Welfare**

02 Social Welfare

001 Direction and Administration

03 Integrated Child Development Scheme/CSS

O. 8,981.53

S. 2,607.76

R. (-)6,339.42 5,249.87 5,249.84 (-)0.03

Reduction of ₹6,339.42 lakh from the provision by way of surrender, stated due to (i) shifting of salaries head at scheduled tribe component under the scheme since the Government of India release funds under the head (₹1,071.60 lakh under salaries), (ii) expenditure meet from the state heads (₹0.26 lakh, ₹0.19 lakh and ₹0.53 lakh under wages, domestic travel expenses and rents, rates and taxes respectively) and (iii) creation of new head under the scheme for Public Financial Management System (₹143.19 lakh, ₹1,531.67 lakh and ₹2,048.04 lakh under office expenses, supplies and materials and other charges respectively) and specific reasons thereof for ₹0.02 lakh under medical treatment, not stated and reasons for remaining amount of ₹385.59 lakh, ₹201.65 lakh, ₹593.57 lakh and ₹363.11 lakh under salaries, office expenses, supplies and materials and other charges respectively, not stated.

Saving of ₹0.03 lakh intimated due to rounding off of figures under various heads under this scheme.

Saving of ₹52.34 lakh and ₹30.03 lakh also occurred under this head of account during 2021-22 and 2022-23 respectively.

(ii) Central Assistance (CA)

200 Other Programmes

03 Schemes under Article 275 (1) of the Constitution/CSS

O. 991.37

R. (-)362.79 628.58 628.58 ...

Withdrawal of ₹362.79 lakh from the provision by way of surrender, reasons stated due to non-receipt of fund from the Government of India (₹336.77 lakh, ₹21.02 lakh and ₹5.00 lakh under minor works, Grants-in-Aid General (Salary) and other charge respectively).

Grant No. 29 Social Welfare - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
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(iii)	Central Assistance (CA)			
	2235 Social Security and Welfare			
	03 <i>National Social Assistance Programme</i>			
	101 National Old Age Pension Scheme			
	01 Old Age Pension/CSS			
	O.	958.12		
	R.	(-)238.27	719.85	719.85

Reduction of ₹238.27 lakh from the provision by way of surrender, stated due to late receipt of sanction of fund from the Ministry of Rural Development, Government of India (received by the department on 12.03.2024) (₹207.07 lakh and ₹31.20 lakh under Grants-in-Aid General (Salary) and other charges respectively).

(iv)	Central Assistance (CA)			
	2236 Nutrition			
	02 <i>Distribution of Nutritious Food and Beverages</i>			
	101 Special Nutrition Programmes			
	02 (RSEAG) - 'SABLA'/CSS			
	O.	234.00		
	R.	(-)229.71	4.29	4.29

Withdrawal of ₹229.71 lakh from the provision by way of surrender, stated due to late receipt of fund from the Government of India and non-receipt of fund from the Government of India (₹183.48 lakh and ₹46.23 lakh under supplies and materials and other charge respectively).

Grant No. 29 Social Welfare - Contd.

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

(v) 2235 Social Security and Welfare02 *Social Welfare*

103 Women's Welfare

04 State Social Welfare and Rehabilitation Centre

O. 148.49

R. (-)28.02 120.47 120.44 (-)0.03

Reduction of ₹28.02 lakh from the provision was the net result of (a) decrease of ₹27.80 lakh by way of surrender, stated due to superannuation of staff and insufficient fund for meeting pending claims (₹27.77 lakh and ₹0.03 lakh under salaries and medical treatment respectively) and (b) further decrease of ₹0.22 lakh through re-appropriation, stated due to re-provision of fund to other head of account (₹0.22 lakh under salaries).

Reasons for saving of ₹0.03 lakh have not been intimated (July 2024).

(vi) Central Assistance (CA)

15 Maternity Benefit Programme (MBP)/CSS

O. 193.89

R. (-)143.89 50.00 50.00 ...

Withdrawal of ₹143.89 lakh by the way of surrender, stated due to changing of head under hub for empowerment of women (₹61.20 lakh, ₹27.14 lakh and ₹55.55 lakh under salaries, domestic travel expenses and office expenses respectively).

(vii) Central Assistance (CA)**2236 Nutrition**02 *Distribution of Nutritious Food and Beverages*

101 Special Nutrition Programmes

04 National Nutrition Mission/CSS

O. 397.81

R. (-)116.68 281.13 281.13 ...

Reduction of ₹116.68 lakh from the provision by the way of surrender, stated due to late receipt of fund from the Government of India (₹15.00 lakh, ₹55.66 lakh, ₹12.31 lakh and ₹33.71 lakh under domestic travel expenses, office expenses, Grants-in-Aid General (Salary) and other charges respectively).

Grant No. 29 Social Welfare - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
(viii)	Central Assistance (CA)			
	2235 Social Security and Welfare			
	02 Social Welfare			
	103 Women's Welfare			
	11 Swadhar Greh/CSS			
	O. 60.72			
	R. (-)60.72	...	...	...
Withdrawal of entire original provision of ₹60.72 lakh by way of surrender, stated due to merger of Swadhar Greh and Ujjawala Scheme into Shakti Scheme by the Government of India (₹60.72 lakh under Grants-in-Aid General (Salary)).				
(ix)	101 Welfare of Handicapped			
	04 Establishment of Rehabilitation Home			
	O. 61.34			
	R. (-)33.90	27.44	27.44	...
Reduction of ₹33.90 lakh from the provision by way of surrender, stated due to less admission of residents (only three residents admitted against the capacity of ten residents) (₹33.90 lakh under Grants-in-Aid General (Non-Salary)).				
(x)	001 Direction and Administration			
	02 Administration			
	O. 186.42			
	S. 11.91			
	R. (-)22.07	176.26	176.20	(-)0.06

Grant No. 29 Social Welfare - Contd.

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

Withdrawal of ₹22.07 lakh from the provision by way of surrender, stated due to non-extension of two numbers of district social welfare officers and late finalisation for recruitment of three numbers of new district social welfare officers due to general election (₹20.68 lakh under salaries), insufficient fund (₹0.02 lakh under medical treatment) and non-functional of newly inaugurated DSWO office, Serchhip during the year (₹0.36 lakh and ₹1.01 lakh under domestic travel expenses and office expenses respectively).

Reasons for saving of ₹0.06 lakh have not been intimated (July 2024).

Saving of ₹0.54 lakh and ₹0.08 lakh also occurred under this head of account during 2021-22 and 2022-23 respectively.

(xi)	Central Assistance (CA)			
	2235 Social Security and Welfare			
	03 <i>National Social Assistance Programme</i>			
	102 <i>National Family Benefit Scheme</i>			
	01 <i>National Family Benefit Scheme /CSS</i>			
	O.	40.60		
	R.	(-)20.31	20.29	...

Reduction of ₹20.31 lakh from the provision by the way of surrender, stated due to late release of fund by the Government of India (₹20.31 lakh under Grants-in-Aid General (Salary)).

(xii)	02 <i>Social Welfare</i>			
	106 <i>Correctional Services</i>			
	05 <i>De-Addiction Centre</i>			
	O.	117.93		
	R.	(-)17.78	100.15	99.93 (-)0.22

Withdrawal of ₹17.78 lakh from the provision by the way of surrender, stated due to transfer of superintendent and repatriation of one staff (₹17.64 lakh under salaries) and insufficient fund (₹0.14 lakh under medical treatment).

Specific reasons for saving of ₹0.22 lakh have not been intimated (July 2024).

Saving of ₹0.01 lakh also occurred under this head of account during 2022-23 respectively.

Grant No. 29 Social Welfare - Concl'd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
				(₹in lakh)
(xiii)	2235 Social Security and Welfare			
	02 <i>Social Welfare</i>			
	103 Women's Welfare			
	02 Residential Institute and Training Centre			
	O.	83.29		
	R.	(-)18.71	64.58	66.69
				(+)2.11

Reduction of ₹18.71 lakh from the provision was the net effect of (a) decrease of ₹18.75 lakh by the way of surrender, stated superannuation of two number of staff and transfer in and out of instructress (₹18.73 lakh under salaries) and insufficient of fund to meet pending claims (₹0.02 lakh under medical treatment) and (b) increase of ₹0.04 lakh through re-appropriation, stated due to re-provision of fund from other head of account) (₹0.04 lakh under supplies and materials)

Reasons for final excess of ₹2.11 lakh have not been intimated (July 2024).

(xiv)	001 Direction and Administration			
	03 Integrated Child Development Scheme (ICDS)			
	O.	181.75		
	S.	497.84		
	R.	(-)13.36	666.23	666.23
				...

Withdrawal of ₹13.36 lakh from the provision by way of surrender, stated due to late joining of new circle officer (36 numbers were joined during the month of March 2024) (₹13.36 lakh under salaries).

Despite persuasion, information on transfer of fund to Drawing and Disbursing Officers' (DDOs) Bank Account and position of unspent amount lying in the DDOs Bank as on 31 March 2024, not received from the Government of Mizoram.

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

		Total grant	Actual expenditure	Excess (+) Saving (-)
(₹in thousand)				
30.1 Revenue:				
Major Heads:				
2235 Social Security and Welfare				
2245 Relief on account of Natural Calamities				
Original	67,26,79			
Supplementary	2,54,06	69,80,85	41,22,88	(-)28,57,97
Amount surrendered during the year (31 March 2024)				28,57,91

Notes and Comments:

30.1 Revenue:

30.1.1 Against the available saving of ₹2,857.97 lakh, ₹2,857.91 lakh only was surrendered during the year.

30.1.2 In view of the saving of ₹2,857.97 lakh, supplementary provision of ₹254.06 lakh obtained during the year proved unnecessary as the actual expenditure of ₹4,122.88 lakh did not come to the original budget provision of ₹6,726.79 lakh.

30.1.3 Saving of ₹2,978.08 lakh and ₹1,896.42 lakh (42.16 *per cent* and 22.43 *per cent* of the total budget provision) also occurred under this grant during 2021-22 and 2022-23 respectively.

30.1.4 Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹in lakh)				
(i)	Central Assistance (CA)			
2245	Relief on account of Natural Calamities			
05	State Disaster Response Fund			
101	Transfer to Reserve Funds and Deposit Accounts - State Disaster Response			
01	State Disaster Response Fund (FC)			
O.	4,160.00			
R.	(-)2,200.00	1,960.00	1,960.00	...

Grant No. 30 Disaster Management and Rehabilitation - Contd.

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

Reduction of ₹2,200.00 lakh from the provision by way of surrender, stated due to non-release of fund by the Government of Mizoram (₹2,200.00 lakh under other charges).

(ii) 2235 Social Security and Welfare01 *Rehabilitation*

202 Other Rehabilitation Schemes

03 Rehabilitation of MNF
Underground Returnees

O. 500.00

R. (-)500.00

Withdrawal of entire original provision of ₹500.00 lakh was the net effect of (a) decrease of ₹497.66 lakh by way of surrender, specific reasons thereof, not stated (₹497.66 lakh under other charges) and (b) further decrease of ₹2.34 lakh through re-appropriation, stated due to re-provision of fund to other head of account (₹2.34 lakh under other charges).

(iii) 2245 Relief on account of Natural Calamities05 *State Disaster Response Fund*101 Transfer to Reserve Funds and Deposit
Accounts - State Disaster Response Fund

02 State Disaster Response Fund (SMS)

O. 480.00

R. (-)80.00 400.00 400.00 ...

Reduction of ₹80.00 lakh from the provision by way of surrender, stated due to non-release of fund by the Government of Mizoram (₹80.00 lakh under other charges).

(iv) Central Assistance (CA)08 *State Disaster Mitigation Fund*

101 Disaster Mitigation

01 State Disaster Mitigation Fund (SDMF)/FC

S. 1,040.00

R. (-)60.00 980.00 980.00 ...

Withdrawal of ₹60.00 lakh from the provision by way of surrender, stated due to non-release of fund by the Government of Mizoram (₹60.00 lakh under other charges).

Grant No. 30 Disaster Management and Rehabilitation - Concl'd.

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

- (v) **2245 Relief on account of Natural Calamities**
 08 *State Disaster Mitigation Fund*
 101 Disaster Mitigation
 01 SMS for State Disaster Mitigation fund (SDMF)

O.	120.00			
R.	(-)20.00	100.00	100.00	...

Reduction of ₹20.00 lakh from the provision by way of surrender, stated due to non-release of fund by the Government of Mizoram (₹20.00 lakh under other charges).

30.1.5 Saving mentioned at note 30.1.4 above was partly offset by excess under:

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

- (i) **2235 Social Security and Welfare**
 01 *Rehabilitation*
 001 Direction and Administration
 01 Direction

O.	375.65			
S.	18.05			
R.	3.19	396.89	396.88	(-)0.01

Augmentation of ₹3.19 lakh in the provision was the net result of (a) increase of ₹3.54 lakh through re-appropriation, stated due to (i) filling up of vacant post and regularization of provisional employees (₹2.34 lakh under salaries), (ii) clearance of pending claims (₹1.20 lakh under motor vehicles), (b) decrease of ₹0.25 lakh by way of surrender, stated remaining amount too less to meet to pending claims (₹0.08 lakh under medical treatment) and specific reasons for ₹0.17 lakh under wages, not stated and (c) further decrease of ₹0.10 lakh through re-appropriation, stated due to re-provision of fund to other head of account (₹0.10 lakh under publications).

Reasons for final saving of ₹0.01 lakh have not been intimated (July 2024).

Despite persuasion, information on transfer of fund to Drawing and Disbursing Officers' (DDOs) Bank Account and position of unspent amount lying in the DDOs Bank as on 31 March 2024, not received from the Government of Mizoram.

**Grant No. 31 Agriculture
(All Voted)**

		Total grant	Actual expenditure	Excess (+) Saving (-)
(₹in thousand)				
31.1 Revenue:				
Major Heads:				
2401 Crop Husbandry				
2415 Agricultural Research and Education				
Original	1,70,23,25			
Supplementary	8,76,54	1,78,99,79	98,86,26	(-)80,13,53
Amount surrendered during the year (31 March 2024)				80,10,87
31.2 Capital:				
Major Heads:				
4401 Capital Outlay on Crop Husbandry				
4435 Capital Outlay on Other Agricultural Programmes				
Original	1,00			
Supplementary	1,23,87,89	1,23,88,89	1,22,04,82	(-)1,84,07
Amount surrendered during the year (31 March 2024)				1,83,07

Notes and Comments:

31.1 Revenue:

31.1.1 Out of the available saving of ₹8,013.53 lakh, ₹8,010.87 lakh only was surrendered during the year.

31.1.2 In view of saving of ₹8,013.53 lakh, supplementary provision of ₹876.54 lakh obtained during the year proved unnecessary as the actual expenditure of ₹9,886.26 lakh did not come to the original budget provision of ₹17,023.25 lakh.

Grant No. 31 Agriculture - Contd.

31.1.3 Saving of ₹7,153.49 lakh and ₹6,973.68 lakh (36.75 *per cent* and 50.43 *per cent* of the total budget provision) also occurred under this grant during 2021-22 and 2022-23 respectively.

31.1.4 Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
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(i) **Central Assistance (CA)**

2401 Crop Husbandry

800 Other Expenditure

09 Pradhan Mantri Krishi
Sinchayee Yojana/CSS

O. 3,000.00

R. (-)3,000.00

...

...

...

Withdrawal of entire original provision of ₹3,000.00 lakh by the way of surrender, stated due to non-release of fund by the Government of India (₹3,000.00 lakh under Grants-in-Aid General (Non-Salary)).

(ii) **Central Assistance (CA)**

108 Commercial Crops

02 National Mission on
Oil Seeds and Oil Palm/CSS

O. 1,265.00

R. (-)1,265.00

...

...

...

Withdrawal of entire original provision of ₹1,265.00 lakh by the way of surrender, stated due to non-release of fund by the Government of India (₹1,265.00 lakh under Grants-in-Aid General (Non-Salary)).

Withdrawal of entire original provision of fund of ₹1,265.00 lakh by the way of surrender, also occurred under this head of account during 2022-23 (₹1,265.00 lakh under Grants-in-Aid General (Non-Salary)).

(iii) **Central Assistance (CA)**

109 Extension and Farmers' Training

05 National e-Governance Plan-Agriculture
(NeGP-A)/CSS

O. 1,000.00

R. (-)963.92

36.08

36.08

...

Grant No. 31 Agriculture - Contd.

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

Reduction of ₹963.92 lakh from the provision by way of surrender, stated due to non-release of fund by the Government of India (₹963.92 lakh under Grants-in-Aid General (Non-Salary)).

(iv) Central Assistance (CA)**2401 Crop Husbandry**

108 Commercial Crops

03 National Mission on Edible

Oils - Oil Palm (NMEOOP)/CSS

O. 1,370.00

R. (-)807.50 562.50

562.50

...

Withdrawal of ₹807.50 lakh from the provision by way of surrender, stated due to non-release of fund by the Government of India (₹807.50 lakh under Grants-in-Aid General (Non-Salary)).

(v) Central Assistance (CA)

102 Food Grain Crops

07 National Mission for Sustainable
Agriculture (NMSA)/CSS

O. 1,000.00

R. (-)772.00 228.00

228.00

...

Reduction of ₹772.00 lakh from the provision was the net result of (a) decrease of ₹706.00 lakh through re-appropriation, stated due to re-provision of fund to other head of account to meet excess expenditure thereof (₹706.00 lakh under Grants-in-Aid General (Non-Salary)) and (b) further decrease of ₹66.00 lakh by way of surrender, stated due to non-release of fund by the Government of India (₹46.00 lakh, ₹2.00 lakh and ₹18.00 lakh respectively under Grants-in-Aid General (Non-Salary)).

(vi) Central Assistance (CA)11 National Mission on Sustainable
Agriculture (NMSA) - PKVY/CSS

O. 520.00

R. (-)510.00 10.00

10.00

...

Withdrawal of ₹510.00 lakh from the provision by way of surrender, stated due to non-release of fund by the Government of India (₹510.00 lakh under Grants-in-Aid General (Non-Salary)).

Grant No. 31 Agriculture - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
				(₹in lakh)
(vii)	2401 Crop Husbandry			
	001 Direction and Administration			
	02 Administration			
	O.	3,390.82		
	S.	94.14		
	R.	(-)434.80	3,050.16	3,049.47 (-)0.69

Reduction of ₹434.80 lakh from the provision was the net effect of (a) decrease of ₹432.37 lakh by the way of surrender, stated due to (i) non-filling up of vacant post (₹424.71 lakh under salaries), (ii) regularisation of provisional employees (₹6.85 lakh under wages), (iii) non-acceptance of bill by the Treasury (₹0.20 lakh under office expense) and specific reasons for remaining amount of ₹0.61 lakh under medical treatment, not stated, (b) further decrease of ₹9.43 lakh through re-appropriation, stated due to non-filling of vacant post (₹2.43 lakh under salaries) and re-provision of fund to other head of account (₹7.00 lakh under rents, rates and taxes) and (c) increase of ₹7.00 lakh through re-appropriation, stated due to re-provision of fund from other saving head account to meet excess expenditure (₹7.00 lakh under minor works).

Saving of ₹0.69 lakh intimated due to non-drawal of ACP arrear.

Saving of ₹0.70 lakh and ₹0.46 lakh also occurred under this head of account during 2021-22 and 2022-23 respectively.

(viii)	Central Assistance (CA)			
	109 Extension and Farmers' Training			
	04 National Mission on Agriculture Extension and Technology (NMAET)/CSS			
	O.	1,000.00		
	R.	(-)384.00	616.00	616.00 ...

Reasons for withdrawal of ₹384.00 lakh from the provision by the way of surrender, not stated (₹384.00 lakh under Grants-in-Aid General (Non-Salary)).

(ix)	Central Assistance (CA)			
	102 Food Grain Crops			
	08 National Food Security Mission /CSS			
	O.	286.50		
	R.	(-)215.75	70.75	70.75 ...

Reduction of ₹215.75 lakh from the provision by way of surrender, stated due to non-release of fund by the Government of India (₹215.75 lakh under Grants-in-Aid General (Non-Salary)).

Grant No. 31 Agriculture - Contd.

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

(x)	2401 Crop Husbandry			
	001 Direction and Administration			
	01 Direction			
	O.	718.18		
	R.	(-)165.34	552.84	552.71
				(-)0.13

Withdrawal of ₹165.34 lakh from the provision by way of surrender, stated due to (i) non-filling up of vacant post (₹165.00 lakh under salaries), (ii) regularisation of provisional employees (₹0.27 lakh under wages) and (iii) insufficient of fund for pending claims (₹0.01 lakh, ₹0.01 lakh, ₹0.04 lakh and ₹0.01 lakh under medical treatment, domestic travel expenses, minor works and other charges respectively).

Saving of ₹0.13 lakh intimated due to non-drawal of ACP arrear.

Saving of ₹0.82 lakh and ₹0.21 lakh also occurred under this head of account during 2021-22 and 2022-23 respectively.

(xi)	Central Assistance (CA)			
	2415 Agricultural Research and Education			
	01 Crop Husbandry			
	800 Other Expenditure			
	05 Sub-Mission on Seed and Planting Materials (SMSP)/CSS			
	O.	100.00		
	R.	(-)87.40	12.60	12.60
				...

Reduction of ₹87.40 lakh from the provision by way of surrender, stated due to non-release of fund by the Government of India (₹87.40 lakh under Grants-in-Aid General (Non-Salary)).

(xii)	Central Assistance (CA)			
	2401 Crop Husbandry			
	108 Commercial Crops			
	04 National Mission on Edible Oils - Oil Seeds (NMEOS)/CSS			
	O.	260.00		
	R.	(-)59.96	200.04	200.04
				...

Withdrawal of ₹59.66 lakh from the provision by way of surrender, stated due to non-release of fund by the Government of India (₹59.66 lakh under Grants-in-Aid General (Non-Salary)).

Grant No. 31 Agriculture - Contd.

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

(xiii) 2415 Agricultural Research and Education

01 Crop Husbandry

800 Other Expenditure

02 SMS for NMAET

S. 155.55

R. (-)58.33

97.22

97.22

...

Withdrawal of ₹58.33 lakh from the provision was the net effect of (a) decrease of ₹37.44 lakh through re-appropriation, stated due to re-provision of fund to other head of account to meet excess expenditure thereof (₹37.44 lakh under Grants-in-Aid General (Salary)) and (b) further decrease of ₹20.89 lakh by way of surrender, stated due to non-release of fund by the Government of India (₹20.89 lakh under Grants-in-Aid General (Salary)).

(xiv) 2401 Crop Husbandry

800 Other Expenditure

90 Socio-Economic Development Policy (SEDP)

S. 106.21

R. (-)13.59

92.62

92.62

...

Reduction of ₹13.59 lakh from the provision by way of surrender, stated due to non-functioning of Agriculture Development Board (₹4.63 lakh and ₹8.96 lakh under salaries and office expenses respectively).

(xv) 2415 Agricultural Research and Education

01 Crop Husbandry

277 Education

01 Agricultural Education

O. 173.75

S. 5.00

R. (-)11.62

167.13

165.75

(-)1.38

Withdrawal of ₹11.62 lakh from the provision by way of surrender, stated due to (i) non-filling up of vacant post (₹10.65 lakh under salaries), (ii) regularisation of provisional employees (₹0.10 lakh under wages) and (iii) specific reasons thereof for remaining amount of ₹0.87 lakh under medical treatment, not stated.

Saving of ₹1.38 lakh intimated due to non-filling up of vacant post.

Grant No. 31 Agriculture - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
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(xvi)	Central Assistance (CA)			
	2415 Agricultural Research and Education			
	01 Crop Husbandry			
	800 Other Expenditure			
	02 National Mission on Agricultural Extension and Technology (NMAET)/CSS			
	O.	700.00		
	S.	1.41		
	R.	(-)1.40	700.01	700.00 (-)0.01

Reasons for reduction of ₹1.40 lakh from the provision by way of surrender, not stated (₹1.40 lakh under Grants-in-Aid General (Non-Salary)).

Saving of ₹0.01 lakh intimated due to rounding off of figures.

31.1.5 Saving mentioned at note 31.1.4 above was partly offset by excess under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
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(i)	Central Assistance (CA)			
	2401 Crop Husbandry			
	800 Other Expenditure			
	77 Rashtriya Krishi Vikas Yojana (RKVY)/CSS			

O.	2,000.00			
R.	677.00	2,677.00	2,677.00	...

Augmentation ₹677.00 lakh in the provision was the net result of (a) increase of ₹1,728.00 lakh through re-appropriation, stated due to re-provision of fund from other head of account (₹1,728.00 lakh under Grants-in-Aid General (Salary)) and (b) decrease of ₹1,051.00 lakh through re-appropriation, stated due to re-provision of fund to other head of account to meet excess expenditure thereof (₹1,051.00 lakh under Grants-in-Aid General (Salary)).

(ii)	109 Extension and Farmers Training			
	04 National Mission on Agriculture Extension and Training (NMAET)			

S.	59.22			
R.	34.22	93.44	93.44	...

Grant No. 31 Agriculture - Concl'd.

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

Augmentation of ₹34.22 lakh in the provision through re-appropriation, stated due to re-provision of fund from other heads of account (₹1.89 lakh and ₹32.33 lakh under Grants-in-Aid General (Salary) for 2415-01-800-02-02-32 and 2415-01-800-02-06-32 respectively).

(iii) Central Assistance (CA)**2401 Crop Husbandry**

102 Food Grain Crops
10 National Mission for Sustainable
Agriculture (NMSA) - SHM/CSS

O.	15.00			
S.	113.20			
R.	27.00	155.20	155.20	...

Augmentation of ₹27.00 lakh in the provision was the net result of (a) increase of ₹29.00 lakh through re-appropriation, stated due to re-provision of fund from other head of accounts (₹29.00 lakh under Grants-in-Aid General (Non-Salary)) and (b) decrease of ₹2.00 lakh by way of surrender, stated due to non-release of fund by the Government of Mizoram (₹2.00 lakh under Grants-in-Aid General (Non-Salary)).

Despite persuasion, information on transfer of fund to Drawing and Disbursing Officers' (DDOs) Bank Account and position of unspent amount lying in the DDOs Bank as on 31 March 2024, not received from the Government of Mizoram.

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

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

32.1 Revenue:

Major Head:

2401 Crop Husbandry

Original	1,04,45,28			
Supplementary	26,64,43	1,31,09,71	89,46,35	(-)41,63,36
Amount surrendered during the year (31 March 2024)				41,59,63

32.2 Capital:

Major Head:

**4401 Capital Outlay on
Husbandry**

Original	...			
Supplementary	7,36,39	7,36,39	7,36,39	...
Amount surrendered during the year (31 March 2024)				...

Notes and Comments:

32.1 Revenue:

32.1.1 Out of the available saving of ₹4,163.36 lakh, ₹4,159.63 lakh only was surrendered during the year.

32.1.2 In view of saving of ₹4,163.63 lakh, supplementary provision of ₹2,664.43 lakh obtained during the year proved excessive.

32.1.3 Saving of ₹3,740.69 lakh and ₹2,012.21 lakh (36.84 *per cent* and 18.10 *per cent* of the total budget provision) also occurred under this grant during 2021-22 and 2022-23 respectively.

Grant No. 32 Horticulture - Contd.**32.1.4 Saving occurred mainly under:**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
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(i) Central Assistance (CA)**2401 Crop Husbandry**

119 Horticulture and Vegetable Crops

10 PMKSY/CSS

O. 3,300.00

R. (-)3,300.00

...

...

...

Withdrawal of entire original provision of ₹3,300.00 lakh by way of surrender, stated due to non-release of fund by the Government of India (₹3,300.00 lakh under Grants-in-Aid General (Non-Salary)).

(ii) Central Assistance (CA)

09 Mission for Integrated Development of Horticulture/CSS

O. 3,450.00

R. (-)487.50

2,962.50

2,962.50

...

Reduction of ₹487.50 lakh from the provision by way of surrender, stated due to less release of fund by the Government of India (₹487.50 lakh under Grants-in-Aid General (Non-Salary)).

(iii) 02 Administration

O. 2,646.88

S. 54.00

R. (-)179.39

2,521.49

2,519.35

(-)2.14

Withdrawal of ₹179.39 lakh from the provision by way of surrender, stated due to (i) non-filling up of vacant post and regularization of provisional employees (₹178.86 lakh and ₹0.53 lakh under salaries and wages respectively).

Reasons for saving of ₹2.14 lakh have not been intimated (July 2024).

Saving of ₹3.33 lakh and ₹2.05 lakh also occurred under this head of account during 2021-22 and 2022-23 respectively.

Grant No. 32 Horticulture - Conclld.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
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(iv)	2401 Crop Husbandry			
	119 Horticulture and Vegetable Crops			
	01 Direction			
	O.	644.12		
	R.	(-)110.00	534.12	532.66
				(-)1.46

Reduction of ₹110.00 lakh from the provision by way of surrender, stated due to non-filling up of vacant post (₹110.00 lakh under salaries).

Reasons for saving of ₹1.46 lakh have not been intimated (July 2024).

Saving of ₹5.36 lakh and ₹9.22 lakh also occurred under this head of account during 2021-22 and 2022-23 respectively.

(v)	Central Assistance (CA)			
	21 National Bamboo Mission/CSS			
	O.	361.64		
	R.	(-)74.14	287.50	287.50
				...

Withdrawal of ₹74.14 lakh from the provision by way of surrender, stated due to non-release of fund by the Government of India (₹74.14 lakh under Grants-in-Aid General (Non-Salary)).

Despite persuasion, information on transfer of fund to Drawing and Disbursing Officers' (DDOs) Bank Account and position of unspent amount lying in the DDOs Bank as on 31 March 2024, not received from the Government of Mizoram.

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

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

33.1 Revenue:

Major Head:

2402 Soil and Water Conservation

Original	18,94,00			
Supplementary	8,94,50	27,88,50	26,38,43	(-)1,50,07
Amount surrendered during the year (31 March 2024)				1,50,02

Notes and Comments:

33.1 Revenue:

33.1.1 Out the available saving of ₹150.07 lakh, ₹150.02 lakh only was surrendered during the year.

33.1.2 In view of saving of ₹150.07 lakh, supplementary provision of ₹894.50 lakh obtained during the year proved excessive.

33.1.3 Saving of ₹368.78 lakh (11.73 *per cent* of the original budget provision) also occurred under this grant during 2021-22.

33.1.4 Saving occurred mainly under:

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

(i) 2402 Soil and Water Conservation

001 Direction and Administration
02 Administration

O.	1,808.58			
S.	21.40			
R.	(-)138.64	1,691.34	1,691.30	(-)0.04

Reduction of ₹138.64 lakh from the provision by way of surrender, stated due to (i) superannuation of officers and staff (₹137.41 lakh under salaries) and (ii) non-tallying of balance amount with balance

Grant No. 33 Land Resources, Soil and Water Conservation - Concl'd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
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of IFMS (₹0.93 lakh and ₹0.30 lakh under wages and office expenses respectively).

Reasons for saving of ₹0.04 lakh have not been intimated (July 2024).

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

(ii) **2402 Soil and Water Conservation**

001 Direction and Administration

01 Direction

O. 71.87

R. (-)11.38 60.49 60.48 (-)0.01

Withdrawal of ₹11.38 lakh from the provision by way of surrender, stated due to (i) superannuation of staff (₹11.33 lakh under salaries) and (ii) non-covering claim amount with the available fund (₹0.05 lakh under medical treatment) respectively.

Reasons for saving of ₹0.01 lakh have not been intimated (July 2024).

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

Despite persuasion, information on transfer of fund to Drawing and Disbursing Officers' (DDOs) Bank Account and position of unspent amount lying in the DDOs Bank as on 31 March 2024, not received from the Government of Mizoram.

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

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

34.1 Revenue:

Major Heads:

2403 Animal Husbandry

2404 Dairy Development

Original	69,11,70			
Supplementary	6,64,07	75,75,77	62,78,76	(-)12,97,01
Amount surrendered during the year (31 March 2024)				10,90,11

34.2 Capital:

Major Head:

4403 Capital Outlay on Animal Husbandry

Original	...			
Supplementary	13,05,98	13,05,98	13,05,98	...
Amount surrendered during the year (March 2024)				...

Notes and Comments:

34.1 Revenue:

34.1.1 Out the available saving of ₹1,297.01 lakh, ₹1,090.11 lakh only was surrendered during the year.

34.1.2 In view of saving of ₹1,297.01 lakh, supplementary provision of ₹664.07 lakh obtained during the year proved unnecessary as the actual expenditure of ₹6,278.76 lakh did not come to the original budget provision of ₹6,911.70 lakh.

34.1.3 Saving of ₹2,190.61 lakh and ₹674.21 lakh (26.34 *per cent* and 8.24 *per cent* of the total budget provision) also occurred under this grant during 2021-22 and 2022-23 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)	Central Assistance (CA)			
	2403 Animal Husbandry			
	101 Veterinary Services and Animal Health			
	10 Livestock Health and Diseases Control/CSS			
	O.	300.00		
	S.	116.67		
	R.	(-)300.00	116.67	116.66
				(-)0.01

Reduction of ₹300.00 lakh from the provision by way of surrender, stated due to non-release of fund by the Government of India (₹300.00 lakh under Grants-in-Aid General (Non-Salary)).

Reasons for saving of ₹0.01 lakh have not been intimated (July 2024).

(ii)	01 Hospital and Dispensaries			
	O.	2,513.06		
	R.	(-)227.45	2,285.61	2,271.26
				(-)14.35

Withdrawal of ₹227.45 lakh from the provision by way of surrender, stated due to: (i) anticipated increase in dearness allowance which was not granted (₹225.00 lakh under salaries), (ii) retirement of staff (₹2.00 lakh under wages) and (iii) lesser amount for matching claims (₹0.45 lakh under rents, rates and taxes).

Specific reasons for saving of ₹14.35 lakh have not been intimated (July 2024).

Saving of ₹499.78 lakh occurred under this head of account during 2021-22.

(iii)	001 Direction and Administration			
	02 Administration			
	O.	1,308.85		
	R.	(-)100.68	1,208.17	1,155.39
				(-)52.78

Reduction of ₹100.68 lakh from the provision by way of surrender, stated due to (i) non-granting of anticipated increase in dearness allowance (₹100.00 lakh under salaries), (ii) lesser amount for matching claims (₹0.48 lakh under rents, rates and taxes) and (iii) misused of letter of credit (₹0.20 lakh under other charges) respectively.

Specific reasons for saving of ₹52.78 lakh have not been intimated (July 2024).

Grant No. 34 Animal Husbandry and Veterinary - Contd.

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

Saving of ₹0.78 lakh and ₹18.72 lakh also occurred under this head of account during 2021-22 and 2022-23 respectively.

(iv) Central Assistance (CA)**2403 Animal Husbandry**

- 103 Poultry Development
- 02 Poultry Development under NLM/CSS

O.	150.00			
S.	93.60			
R.	(-)150.00	93.60	93.60	...

Withdrawal of ₹150.00 lakh from the provision by way of surrender, stated due to non-release of fund by the Government of India (₹150.00 lakh under Grants-in-Aid General (Non-Salary)).

(v) Central Assistance (CA)

- 105 Piggery Development
- 02 Piggery Development under NLM/CSS

O.	80.00			
R.	(-)80.00	...	...	...

Withdrawal of entire original provision of ₹80.00 lakh from the provision by way of surrender, stated due to non-release of fund by the Government of India (₹80.00 lakh under Grants-in-Aid General (Non-Salary)).

Withdrawal of entire original provision of ₹526.50 lakh by way of surrender also occurred under this head of account during 2021-22.

(vi) Central Assistance (CA)

- 107 Fodder and Feed Development
- 02 Fodder and Feed Development/CSS

O.	80.00			
R.	(-)80.00	...	...	...

Withdrawal of entire original provision of ₹80.00 lakh from the provision by way of surrender, stated due to non-release of fund by the Government of India (₹80.00 lakh under Grants-in-Aid General (Non-Salary)).

Grant No. 34 Animal Husbandry and Veterinary - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
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(vii)	Central Assistance (CA)			
	2403 Animal Husbandry			
	113 Administrative Investigation and Statistics			
	02 Sample Survey and Statistics/CSS			
	O.	166.10	166.10	150.00
				(-)16.10

Saving of ₹16.10 lakh intimated due to less amount of sanction of fund by the Government of India.

(viii)	109 Extension and Training			
	01 Vety Extension Research and Training			
	O.	110.00		
	S.	7.58		
	R.	(-)31.30	86.28	75.70
				(-)10.58

Reduction of ₹31.30 lakh from the provision by way of surrender, stated due to (i) non-granting of anticipated increase in dearness allowance (₹30.00 lakh under salaries) and (ii) decrease of staff (₹1.30 lakh under wages) respectively.

Specific reasons for saving of ₹10.58 lakh have not been intimated (July 2024).

Saving of ₹0.03 lakh also occurred under this head of account during 2022-23.

(ix)	101 Veterinary Services and Animal Health			
	03 Rinderpest Eradication Programme			
	S.	135.37		
	R.	(-)5.00	130.37	120.86
				(-)9.51

Withdrawal of ₹5.00 lakh from the provision by way of surrender, stated due to non-increase of anticipated increase in dearness allowance (₹5.00 lakh under salaries).

Specific reasons for saving of ₹9.51 lakh have not been intimated (July 2024).

Grant No. 34 Animal Husbandry and Veterinary - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
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(x)	2403 Animal Husbandry			
	101 Veterinary Services and Animal Health			
	07 State Vety Council			
	O.	50.09		
	S.	10.00	60.09	(-)29.18

Specific reasons for saving of ₹29.18 lakh have not been intimated (July 2024).

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

(xi)	Central Assistance (CA)			
	109 Extension and Training			
	04 Innovation and Extension under NLM/CSS			
	S.	108.39	108.39	(-)28.59

Reasons for saving of ₹28.59 lakh have not been intimated (July 2024).

(xii)	113 Administrative Investigation and Statistics			
	01 Information and Statistics			
	O.	99.34		
	S.	0.40		
	R.	(-)20.00	79.74	(-)8.46

Reduction of ₹20.00 lakh from the provision by way of surrender, stated due to non-granting of anticipated increase in dearness allowance (₹20.00 lakh under salaries).

Specific reasons for saving of ₹8.46 lakh have not been intimated (July 2024).

(xiii)	103 Poultry Development			
	01 Poultry Development			
	O.	262.88		
	R.	(-)16.00	246.88	(-)12.38

Withdrawal of ₹16.00 lakh from the provision was the net result of (a) decrease of ₹10.00 lakh by way of surrender, stated due to non-granting of anticipated increase in dearness allowance and superannuation of staff (₹10.00 lakh under salaries) and (b) further decrease of ₹6.00 lakh through re-appropriation, stated due to re-provision of fund to other head of account (₹6.00 lakh under wages).

Grant No. 34 Animal Husbandry and Veterinary - Contd.

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

Specific reasons for saving of ₹12.38 lakh have not been intimated (July 2024).

(xiv)	2404 Dairy Development			
	102 Dairy Development Projects			
	01 Dairy Development			
	O.	144.49		
	R.	(-)20.00	124.49	116.21
				(-)8.28

Reduction of ₹20.00 lakh from the provision by way of surrender, stated due to non-granting of anticipated increase in dearness allowance and superannuation of staff (₹20.00 lakh under salaries).

Specific reasons for saving of ₹8.28 lakh have not been intimated (July 2024).

Saving of ₹0.07 lakh also occurred under this head of account during 2021-22.

(xv)	2403 Animal Husbandry			
	102 Cattle and Buffalo Development			
	01 Cattle Development			
	O.	296.07		
	R.	(-)13.00	283.07	275.02
				(-)8.05

Withdrawal of ₹13.00 lakh from the provision by way of surrender, stated due to (i) non-granting of anticipated increase in dearness allowance (₹10.00 lakh under salaries) and (ii) superannuation of staff (₹3.00 lakh under wages) respectively.

Specific reasons for saving of ₹8.05 lakh have not been intimated (July 2024).

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

(xvi)	107 Fodder and Feed Development			
	01 Fodder and Feed Development			
	O.	335.77		
	R.	(-)7.70	328.07	318.01
				(-)10.06

Reduction of ₹7.70 lakh from the provision was the net effect of (a) decrease of ₹5.20 lakh by way of surrender, stated due to non-granting of anticipated increase in dearness allowance (₹5.20 lakh under salaries) and (b) further decrease of ₹2.50 lakh through re-appropriation, stated due to re-provision of fund to other head of account (2403-00-001-01-00-06) (₹2.50 lakh under wages).

Grant No. 34 Animal Husbandry and Veterinary - Concl'd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
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Specific reasons for saving of ₹10.06 lakh have not been intimated (July 2024).

Saving of ₹0.04 lakh and ₹3.91 lakh also occurred under this head of account during 2021-22 and 2022-23 respectively.

(xvii)	2403 Animal Husbandry			
	001 Direction and Administration			
	01 Direction			
	O.	417.64		
	S.	94.01		
	R.	(-)11.15	500.50	498.16
				(-)2.34

Withdrawal of ₹11.15 lakh from the provision was the net effect of (a) decrease of ₹20.15 lakh by way of surrender, stated due to (i) non-granting of anticipated increase in dearness allowance (₹20.00 lakh under salaries) and (ii) misused of letter of credit (₹0.15 lakh under office expenses) and (b) increase of ₹9.00 lakh through re-appropriation, stated due to re-provision of fund from other head of account (2403-00-106-02-00-02) (₹9.00 lakh under medical treatment).

Specific reasons for saving of ₹2.34 lakh have not been intimated (July 2024).

Saving of ₹29.55 lakh also occurred under head of account during 2021-22.

(xviii)	105 Piggery Development			
	01 Piggery Development			
	O.	339.59		
	S.	19.38		
	R.	(-)8.47	350.50	348.37
				(-)2.13

Reduction of ₹8.47 lakh from the provision by way of surrender, stated due to (i) non-granting of anticipated increase in dearness allowance (₹1.50 lakh under salaries), (ii) superannuation of staff (₹5.68 lakh under wages) and (iii) non-granting of anticipated increase in dearness allowance (₹1.29 lakh under Grants-in-Aid General (Salary)).

Specific reasons for saving of ₹2.13 lakh have not been intimated (July 2024).

Saving of ₹3.81 lakh and ₹11.15 lakh also occurred under this head of account during 2021-22 and 2022-23 respectively.

Despite persuasion, information on transfer of fund to Drawing and Disbursing Officers' (DDOs) Bank Account and position of unspent amount lying in the DDOs Bank as on 31 March 2024, not received from the Government of Mizoram.

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

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

35.1 Revenue:

Major Head:

2405 Fisheries

Original	10,55,59			
Supplementary	15,96,74	26,52,33	26,01,03	(-)51,30
Amount surrendered during the year (31 March 2024)				51,23

Despite persuasion, information on transfer of fund to Drawing and Disbursing Officers' (DDOs) Bank Account and position of unspent amount lying in the DDOs Bank as on 31 March 2024, not received from the Government of Mizoram.

**Grant No. 36 Environment, Forest and Climate Change
(All Voted)**

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

36.1 Revenue:

Major Heads:

2406 Forestry and Wild Life

3435 Ecology and Environment

Original	1,61,65,13			
Supplementary	4,31,92	1,65,97,05	1,06,85,19	(-)59,11,86
Amount surrendered during the year (31 March 2024)				59,10,25

Notes and Comments:

36.1 Revenue:

36.1.1 Out of the available saving of ₹5,911.86 lakh, ₹5,910.25 lakh only was surrendered during the year.

36.1.2 In view of the saving of ₹5,911.86 lakh, supplementary provision of ₹431.92 lakh obtained during the year proved unnecessary as the actual expenditure of ₹10,685.19 lakh did not come to the original budget provision of ₹16,165.13 lakh.

36.1.3 Saving of ₹10,906.70 lakh and ₹12,949.40 lakh (42.04 *per cent* and 48.74 *per cent* of the total budget provision) also occurred under this grant during 2021-22 and 2022-23 respectively.

36.1.4 Saving occurred mainly under:

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

- (i) **Central Assistance (CA)**
2406 Forestry and Wild Life
01 *Forestry*
102 Social and Farm Forestry
13 Green India Mission/CSS

O.	4,500.00			
R.	(-)2,387.00	2,113.00	2,113.00	...

Grant No. 36 Environment, Forest and Climate Change - Contd.

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

Specific reasons for reduction of ₹2,387.00 lakh from the provision by way of surrender, not stated (₹1,988.47 lakh and ₹398.53 lakh under minor works and other charges respectively).

(ii) Central Assistance (CA)**2406 Forestry and Wild Life**

- 01 Forestry
- 102 Social and Farm Forestry
- 07 National Afforestation Programme/CSS

O. 1,317.54

R. (-)1,317.54

Reasons for withdrawal of entire original provision of ₹1,317.54 lakh by way of surrender, not stated (₹1,171.58 lakh and ₹145.96 lakh under minor works and other charges respectively).

Withdrawal of entire original provision of ₹1,317.54 lakh by way of surrender (₹1,171.58 lakh and ₹145.96 lakh under minor works and other charges respectively) also occurred under this head of account during 2022-23.

(iii) 04 Afforestation and Ecology Development**103 State Compensatory Afforestation (SCA)****01 State Authority**

O. 2,244.73

R. (-)905.87 1,338.86 1,338.86 ...

Reasons for reduction of ₹905.87 lakh from the provision by way of surrender, not stated (₹902.87 lakh and ₹3.00 lakh under other charges and minor works respectively).

(iv) Central Assistance (CA)**2406 Forestry and Wild Life**

- 02 Environmental Forestry and Wild Life
- 110 Wild Life Preservation
- 14 Integrated Development of Wild Life Habitat/CSS

O. 644.49

R. (-)340.29 304.20 304.21 (+)0.01

Reasons for withdrawal of ₹340.29 lakh from the provision by way of surrender, not stated (₹221.97 lakh and ₹118.32 lakh under minor works and other charges respectively).

Reasons for final excess of ₹0.01 lakh have not been intimated (July 2024).

Grant No. 36 Environment, Forest and Climate Change - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
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(v) Central Assistance (CA)**2406 Forestry and Wild Life**01 *Forestry*

102 Social and Farm Forestry

09 Conservation of Natural Resources and Eco-System/CSS

O. 434.00

R. (-)258.93 175.07 175.08 (+)0.01

Reasons for reduction of ₹258.93 lakh from the provision by way of surrender, not stated (₹22.82 lakh, ₹217.56 lakh and ₹18.55 lakh under wages, minor works and other charges respectively).

Reasons for final excess of ₹0.01 lakh have not been intimated (July 2024).

Final excess of ₹0.01 lakh also occurred under this head of account during 2022-23.

(vi) Central Assistance (CA)02 *Environmental Forestry and Wild Life*

110 Wild Life Preservation

15 Dampa Tiger Reserve/CSS

O. 465.00

R. (-)242.25 222.75 222.75 ...

Reasons for withdrawal of ₹242.25 lakh from the provision by way of surrender, not stated (₹88.42 lakh, ₹81.20 lakh and ₹72.63 lakh under wages, minor works and other charges respectively).

(vii) 01 Forestry

001 Direction and Administration

02 Administration

O. 2,553.58

R. (-)136.10 2,417.48 2,417.52 (+)0.04

Reduction of ₹136.10 lakh from the provision was the net result of (a) decrease of ₹188.94 lakh through re-appropriation, stated due to re-provision of fund to other heads of account (₹167.84 lakh and ₹21.10 lakh under salaries and other charges respectively), (b) further decrease of ₹116.28 lakh by way of surrender, reasons thereof, not stated (₹68.77 lakh, ₹0.63 lakh, ₹31.19 lakh and ₹15.69 lakh under salaries, domestic travel expenses, minor works and other charges respectively) and (c) increase of ₹169.12 lakh through re-appropriation, stated due to re-provision

Grant No. 36 Environment, Forest and Climate Change - Contd.

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

of fund from other heads of account (₹167.84 lakh, ₹0.76 lakh and ₹0.52 lakh under wages, medical treatment and office expenses respectively).

Reasons for final excess of ₹0.04 lakh have not been intimated (July 2024).

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

(viii) **Central Assistance (CA)**

2406 Forestry and Wild Life

01 Forestry

102 Social and Farm Forestry

08 Intensification of Forest Management/CSS

O. 137.78

R. (-)101.64 36.14 36.14 ...

Reasons for withdrawal of ₹101.64 lakh from the provision by way of surrender, not stated (₹42.53 lakh, ₹24.64 lakh and ₹34.47 lakh under wages, minor works and other charges respectively).

(ix) 101 Forest Conservation, Development and Regeneration

08 Maintenance of Forest

O. 985.61

R. (-)109.43 876.18 876.20 (+)0.02

Reduction of ₹109.43 lakh from the provision was the net result of (a) decrease of ₹83.28 lakh by way of surrender, reasons thereof, not stated (₹64.92 lakh and ₹18.36 lakh under minor works and other charges respectively), (b) further decrease of ₹30.07 lakh through re-appropriation, stated due to re-provision of fund to other heads of account (₹11.93 lakh and ₹18.14 lakh under minor works and other charges respectively) and (c) increase of ₹3.92 lakh through re-appropriation, stated due to re-provision of fund from other head of account (₹3.92 lakh under wages).

Reasons for final excess of ₹0.02 lakh have not been intimated (July 2024).

(x) 005 Survey and Utilisation of Forest Resources

02 Working Plan Officer

O. 247.52

R. (-)51.34 196.18 195.86 (-)0.32

Grant No. 36 Environment, Forest and Climate Change - Contd.

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

Withdrawal of ₹51.34 lakh from the provision was the net effect of (a) decrease of ₹45.84 lakh by way of surrender, reasons thereof, not stated (₹37.34 lakh, ₹0.23 lakh, ₹0.07 lakh, ₹0.20 lakh and ₹8.00 lakh under salaries, medical treatment, domestic travel expenses, office expenses and minor works respectively) and (b) further decrease of ₹5.50 lakh through re-appropriation, stated due to re-provision of fund to other heads of account (₹2.00 lakh and ₹3.50 lakh under office expenses and other charges respectively).

Reasons for saving of ₹0.32 lakh have not been intimated (July 2024).

(xi) 2406 Forestry and Wild Life

01 Forestry

101 Forest Conservation, Development and Regeneration

01 Forest Protection

O. 139.39

R. (-)16.43

122.96

122.97

(+)0.01

Reduction of ₹16.43 lakh from the provision was the net effect of (a) decrease of ₹12.13 lakh by way of surrender, reasons thereof, not stated (₹7.77 lakh, ₹0.06 lakh, ₹0.30 lakh and ₹4.00 lakh under salaries, medical treatment, office expenses and minor works respectively) and (b) further decrease of ₹4.30 lakh through re-appropriation, stated due to re-provision of fund to other head of account (₹4.30 lakh under other charges).

Reasons for final excess of ₹0.01 lakh have not been intimated (July 2024).

(xii) 003 Education and Training

02 Forest Extension

O. 72.23

R. (-)15.27

56.96

56.96

...

Withdrawal of ₹15.27 lakh from the provision was the net result of (a) decrease of ₹10.77 lakh by way of surrender, reasons thereof, not stated (₹5.98 lakh, ₹0.23 lakh, ₹0.46 lakh, ₹0.10 lakh and ₹4.00 lakh under salaries, domestic travel expenses, office expenses, publications and minor works respectively) and (b) further decrease of ₹4.50 lakh through re-appropriation, stated due to re-provision of fund to other head of account (₹4.50 lakh under other charges).

(xiii) 01 Training of Forest Personnel

O. 156.09

R. (-)15.17

140.92

140.91

(-)0.01

Grant No. 36 Environment, Forest and Climate Change - Concl'd.

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

Reduction of ₹15.17 lakh from the provision was the net effect of (a) decrease of ₹13.27 lakh by way of surrender, reasons thereof, not stated (₹7.98 lakh, ₹0.01 lakh, ₹0.02 lakh, ₹1.25 lakh, ₹4.00 lakh and ₹0.01 lakh under salaries, medical treatment, domestic travel expenses, office expenses, minor works and motor vehicles respectively) and (b) further decrease of ₹1.90 lakh through re-appropriation, stated due to re-provision of fund to other head of account (₹1.90 lakh under other charges).

Reasons for saving of ₹0.01 lakh not been intimated (July 2024).

36.1.5 Saving mentioned at serial number 36.1.4 above was partly offset by excess under:

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

(i) **2406 Forestry and Wild Life**

01 Forestry

001 Direction and Administration

01 Direction

O. 1,387.14

S. 75.56

R. 10.90 1,473.60 1,472.28 (-)1.32

Augmentation of ₹10.90 lakh in the provision was the net effect of (a) increase of ₹50.44 lakh through re-appropriation, stated due to re-provision of fund from other heads of account (₹9.98 lakh, ₹37.50 lakh, ₹0.32 lakh and ₹2.64 lakh under salaries, medical treatment, domestic travel expenses and motor vehicles respectively), (b) decrease of ₹24.40 lakh through re-appropriation, stated due to re-provision of fund to other heads of account (₹6.00 lakh, ₹5.00 lakh, ₹2.50 lakh, ₹7.90 lakh and ₹3.00 lakh under rents, rates and taxes, advertising and publicity, minor works, professional services and scholarship/stipend respectively) and (c) further decrease of ₹15.14 lakh by way of surrender, reasons thereof, not stated (₹0.12 lakh ₹0.28 lakh, ₹0.23 lakh, ₹12.50 lakh, ₹0.02 lakh and ₹1.99 lakh under office expenses, rents, rates and taxes, advertising and publicity, minor works, professional services and other charges respectively).

Reasons for final saving of ₹1.32 lakh have not been intimated (July 2024).

Despite persuasion, information on transfer of fund to Drawing and Disbursing Officers' (DDOs) Bank Account and position of unspent amount lying in the DDOs Bank as on 31 March 2024, not received from the Government of Mizoram.

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

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

37.1 Revenue:

Major Head:

2425 Co-operation

Original	16,59,29			
Supplementary	1,32,20	17,91,49	14,87,08	(-)3,04,41
Amount surrendered during the year (31 March 2024)				3,04,30

37.2 Capital

Major Head:

6425 Loans for Co-operation

Original	...			
Supplementary	3,43,49	3,43,49	3,43,49	...
Amount surrendered during the year (31 March 2024)				...

Notes and Comments:

37.1 Revenue:

37.1. Out of the available saving of ₹304.41 lakh, ₹304.30 lakh only was surrendered during the year.

37.1.2 In view of the saving of ₹304.41 lakh, supplementary provision of ₹132.20 lakh obtained during the year proved unnecessary as the actual expenditure of ₹1,487.08 lakh did not come to the original budget provision of ₹1,659.29 lakh.

37.1.3 Saving of ₹155.64 lakh and ₹214.71 lakh (9.76 *per cent* and 12.84 *per cent* of the total budget provision) also occurred under this grant during 2021-22 and 2022-23 respectively.

Grant No. 37 Co-operation - Concl'd.**37.1.4 Saving occurred mainly under:**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
(i)	Central Assistance (CA)			
2425	Co-operation			
108	Assistance to other Co-operatives			
11	Van Dhan Mission/CSS			
O.	200.00			
R.	(-)200.00	...	...	...

Withdrawal of entire original provision of ₹200.00 lakh by way of surrender, stated due to direct funding by the Government of India (₹200.00 lakh under Grants-in-Aid General (Non-Salary)).

(ii)	001	Direction and Administration			
	01	Direction			
	O.	692.15			
	S.	28.75			
	R.	(-)39.16	681.74	681.78	(+)0.04

Reduction of ₹39.16 lakh from the provision by way of surrender, stated due to superannuation of staff (₹32.94 lakh under salaries) and reasons thereof for remaining amount of ₹6.00 lakh, ₹0.01 lakh and ₹0.21 lakh under wages, medical treatment and domestic travel expenses respectively, not stated.

Final excess of ₹0.04 lakh intimated due to correction made in the bill after submission of expenditure.

(iii)	02	Administration			
	O.	418.31			
	S.	4.00			
	R.	(-)64.81	357.50	357.35	(-)0.15

Withdrawal of ₹64.81 lakh from the provision by way of surrender, stated due to superannuation of staff and regularization of staff (provisional employees) (₹60.59 lakh and ₹4.19 lakh under salaries and wages respectively) and reasons thereof for remaining amount of ₹0.01 lakh, ₹0.01 lakh and ₹0.01 lakh under medical treatment, domestic travel expenses and rents, rates and taxes respectively, not stated.

Saving of ₹0.15 lakh intimated due to correction made in the bill after submission of expenditure.

Despite persuasion, information on transfer of fund to Drawing and Disbursing Officers' (DDOs) Bank Account and position of unspent amount lying in the DDOs Bank as on 31 March 2024, not received from the Government of Mizoram.

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

		Total grant	Actual expenditure	Excess (+) Saving (-)
		(₹in thousand)		
38.1	Revenue:			
	Major Heads:			
2216	Housing			
2501	Special Programmes for Rural Development			
2505	Rural Employment			
2515	Other Rural Development Programmes			
2575	Other Special Area Programmes			
	Original	3,08,51,87		
	Supplementary	2,78,34,44	5,86,86,31	3,48,91,74
				(-)2,37,94,57
	Amount surrendered during the year (31 March 2024)			2,37,03,99
38.2	Capital:			
	Major Head:			
4515	Capital Outlay on Other Rural Development Programmes			
	Original	...		
	Supplementary	73,50	73,50	...
	Amount surrendered during the year (31 March 2024)			...

Notes and Comments:

38.1 Revenue:

38.1.1 Against the available saving of ₹23,794.57 lakh, ₹23,703.99 lakh only was surrendered during the year.

Grant No. 38 Rural Development - Contd.

38.1.2 In view of the saving of ₹23,794.57 lakh, supplementary provision of ₹27,834.44 lakh obtained during the year proved excessive.

38.1.3 Saving of ₹27,371.19 lakh and ₹18,417.15 lakh (54.35 *per cent* and 34.01 *per cent* of the total budget provision) also occurred under this grant during 2021-22 and 2022-23 respectively.

38.1.4 Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
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(i) **Central Assistance (CA)**

2216 Housing

03 *Rural Housing*

105 Indira Awaas Yojana

01 Pradhan Mantri Awaas Yojana (Gramin)/CSS

O. 4,191.70

S. 19,246.68

R. (-)10,782.75 12,655.63 12,655.62 (-)0.01

Reduction of ₹10,782.75 lakh from the provision by way of surrender, stated due to short release of fund by the Government of India against projected amount for the financial year (₹10,782.75 lakh under Grants-in-Aid General (Non-Salary)).

Specific reasons for saving of ₹0.01 lakh have not been intimated (July 2024).

(ii) **Central Assistance (CA)**

2505 Rural Employment

02 *Rural Employment Guarantee Schemes*

101 National Rural Employment Guarantee Scheme

01 MG-NREGS/CSS

O. 11,000.00

R. (-)7,112.85 3,887.15 3,887.15 ...

Withdrawal of ₹7,112.85 lakh from the provision by way of surrender, stated due to short release of fund by the Government of India against the projected amount for the financial year (₹7,112.85 lakh under Grants-in-Aid General (Non-Salary)).

Grant No. 38 Rural Development - Contd.

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

- (iii) **Central Assistance (CA)**
2501 Special Programmes for Rural Development
06 Self Employment Programmes
102 National Rural Livelihood Mission
01 National Rural Livelihood Mission/CSS

O.	6,386.93			
R.	(-)2,287.92	4,099.01	4,099.01	...

Reduction of ₹2,287.92 lakh from the provision by way of surrender, stated due to short release of fund by the Government of India against projected amount for the financial year (₹283.89 lakh and ₹2,004.03 lakh under Grants-in-Aid General (Salary) and Grants-in-Aid General (Non-Salary) respectively).

- (iv) **Central Assistance (CA)**
2575 Other Special Area Programmes
06 Border Area Development
101 Border Area Development Programme
01 BADP under RD Department/CSS

O.	1,400.00			
R.	(-)1,400.00	...	...	...

Withdrawal of the entire original provision of ₹1,400.00 lakh by way of surrender, stated due to non-release of funds by the Government of India (₹1,400.00 lakh under Grants for Creation of Capital Assets).

- (v) **Central Assistance (CA)**
2501 Special Programmes for Rural Development
05 Waste Land Development
101 National Waste Land Development Programme
02 Integrated Watershed Management Programme/CSS

O.	3,122.00			
R.	(-)569.00	2,553.00	2,553.00	...

Reduction of ₹569.00 lakh from the provision by way of surrender, stated due to short release of fund by the Government of India against projected amount for the financial year (₹569.00 lakh under Grants-in-Aid General (Non-Salary)).

Grant No. 38 Rural Development - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
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- (vi) **2501 Special Programmes for Rural Development**
 06 *Self Employment Programmes*
 102 National Rural Livelihood Mission
 01 SMS for National Rural Livelihood Mission

S.	709.66			
R.	(-)254.21	455.45	455.45	...

Withdrawal of ₹254.21 lakh from the provision by way of surrender, stated due to non-receipt of expenditure sanction for drawal of fund from the Government of Mizoram (₹254.21 lakh under Grants-in-Aid General (Non-Salary)).

- (vii) **Central Assistance (CA)**
 04 Deen Dayal Upadhyaya Gram Jyoti Yojana (DDUGJY)/CSS

O.	552.50			
R.	(-)552.50	...	...	...

Withdrawal of entire original provision of ₹552.50 lakh by way of surrender, stated due to non-release of fund by the Government of India (₹552.50 lakh under Grants-in-Aid General (Non-Salary)).

Withdrawal of entire original provision of ₹552.50 lakh under Grants-in-Aid General (Non-Salary) by way of surrender also occurred under this head of account during 2022-23.

- (viii) **2515 Other Rural Development Programmes**
 001 Direction and Administration
 03 Block Level Administration

O.	1,136.22			
S.	60.47			
R.	(-)130.62	1,066.07	1,029.26	(-)36.81

Grant No. 38 Rural Development - Contd.

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

Reduction of ₹130.62 lakh from the provision by way of surrender, stated due to non-filling up of vacant post, superannuation and demise of staff (₹124.05 lakh under salaries), regularisation of provisional employees (₹6.10 lakh under wages) and insufficient fund to meet remaining claim (₹0.17 lakh under medical treatment) respectively and reasons for remaining amount of ₹0.30 lakh under office expenses, not stated.

Saving of ₹36.81 lakh intimated due to non-availability of actual expenditure figure at the time of surrender of fund and surrender made on the basis of Letter of Credit (LOC).

Saving of ₹23.74 lakh and ₹23.74 lakh also occurred under this head of account during 2021-22 and 2022-23 respectively.

(ix) **Central Assistance (CA)**

2501 Special Programmes for Rural Development

06 *Self Employment Programmes*

102 National Rural Livelihood Mission

03 R-SETI under NRLM/CSS

S. 150.00

R. (-)63.51 86.49 86.49 ...

Withdrawal of ₹63.51 lakh from the provision by way of surrender, stated due to short release of fund by the Government of India against projected amount for the financial year (₹63.51 lakh under Grants-in-Aid General (Non-Salary)).

(x) **Central Assistance (CA)**

2505 Rural Employment

02 *Rural Employment Guarantee Schemes*

101 National Rural Employment Guarantee Scheme

03 Social Audit/CSS

O. 144.51

S. 63.60

R. (-)80.92 127.19 127.19 ...

Reduction of ₹80.92 lakh from the provision by way of surrender, stated due to short release of fund by the Government of India against projected amount for the financial year (₹42.31 lakh and ₹38.61 lakh under Grants-in-Aid General (Salary) and Grants-in-Aid General (Non-Salary) respectively).

Grant No. 38 Rural Development - Contd.

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

(xi)	Central Assistance (CA)			
2501	Special Programmes for Rural Development			
06	<i>Self Employment Programmes</i>			
102	National Rural Livelihood Mission			
02	MKSP under NRLM/CSS			
O.	169.60			
R.	(-)138.27	31.33	31.33	...

Withdrawal of ₹138.27 lakh from the provision by way of surrender, stated due to short release of fund by the Government of India against projected amount for the financial year (₹138.27 lakh under Grants-in-Aid General (Non-Salary)).

(xii)	2515 Other Rural Development Programmes			
001	Direction and Administration			
06	DRDO under RD Department			
O.	576.33			
S.	166.59			
R.	(-)26.72	716.20	689.84	(-)26.36

Reduction of ₹26.72 lakh from the provision by way of surrender, stated due to transfer of staff under District Rural Development Office to Block offices (₹26.49 lakh under salaries) and reasons thereof for remaining amount of ₹0.23 lakh under medical treatment, not stated.

Specific reasons for saving of ₹26.36 lakh have not been intimated (July 2024).

(xiii)	Central Assistance (CA)			
2501	Special Programmes for Rural Development			
06	<i>Self Employment Programmes</i>			
102	National Rural Livelihood Mission			
05	SVEP under NRLM/CSS			
S.	599.64			
R.	(-)76.02	523.62	523.62	...

Withdrawal of ₹76.02 lakh from the provision by way of surrender, stated due to short release of fund by the Government of India against projected amount for the financial year (₹76.02 lakh under Grants-in-Aid General (Non-Salary)).

Grant No. 38 Rural Development - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
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(xiv) **2501 Special Programmes for Rural Development**

- 06 *Self Employment Programmes*
102 National Rural Livelihood Mission
04 SMS for Deen Dayal Upadhyaya Gram Jyoti Yojana (DDUGJY)

S. 61.39
R. (-)61.39

...

...

...

Withdrawal of entire supplementary provision of ₹61.39 lakh by way of surrender, stated due to non-receipt of expenditure sanction for drawal of fund from the Government of Mizoram (₹61.39 lakh under Grants-in-Aid General (Non-Salary)).

Withdrawal of entire supplementary provision of ₹61.39 lakh by way of surrender (under Grants-in-Aid General (Non-Salary)) under this head of account also occurred during 2022-23.

(xv) **2515 Other Rural Development Programmes**

- 001 Direction and Administration
05 Administration of R.D. Programme

O. 511.95
R. (-)41.51

470.44

461.72

(-)8.72

Reduction of ₹41.51 lakh from the provision by way of surrender, stated due to superannuation of employees (₹41.36 lakh under salaries) and reasons thereof for remaining amount of ₹0.15 lakh under domestic travel expenses, not stated.

Saving ₹8.72 lakh intimated due to non-availability of actual expenditure figure at the time of surrender of fund and surrender made on the basis of Letter of Credit (LOC).

Saving ₹9.86 lakh and ₹4.67 lakh also occurred under this head of account during 2021-22 and 2022-23 respectively.

(xvi) **01 Direction**

O. 601.99
S. 76.64
R. (-)16.78

661.85

643.59

(-)18.26

Withdrawal of ₹16.78 lakh from the provision by way of surrender, stated due to superannuation of staff (₹16.30 lakh under salaries), insufficient fund to meet remaining medical treatment claims (₹0.03 lakh) and reasons thereof for remaining amount of ₹0.44 lakh and ₹0.01 lakh under wages and advertising and publicity respectively, not stated.

Grant No. 38 Rural Development - Concl'd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
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Reasons for saving of ₹18.26 lakh have not been intimated (July 2024).

Saving of ₹9.08 lakh and ₹17.10 lakh also occurred under this head of account during 2021-22 and 2022-23 respectively.

(xvii) 2501 Special Programmes for Rural Development06 *Self Employment Programmes*

102 National Rural Livelihood Mission

02 SMS for MKSP under NRLM

S. 22.33

R. (-)18.85 3.48 3.48 ...

Reduction of ₹18.85 lakh from the provision by way of surrender, stated due to non-receipt of expenditure sanction for drawal of fund from the Government of Mizoram (₹18.85 lakh under Grants-in-Aid General (Non-Salary)).

(xviii) 2515 Other Rural Development Programmes

001 Direction and Administration

02 Administration

O. 673.31

R. (-)82.75 590.56 590.48 (-)0.08

Withdrawal of ₹82.75 lakh from the provision by way of surrender, stated due to non-filling up of vacant post, superannuation and expiry of staff (₹81.95 lakh under salaries), insufficient fund to meet remaining claims (₹0.18 lakh under medical treatment) and reasons for remaining amount of ₹0.62 lakh under rents, rates and taxes, not stated.

Reasons for saving of ₹0.08 lakh have not been intimated (July 2024).

Saving of ₹0.01 lakh and ₹16.77 lakh also occurred under this head of account during 2021-22 and 2022-23 respectively.

(xix) 104 DRDA Administration

01 DRDA Programme

O. 241.61

R. (-)0.01 241.60 241.60 ...

Reasons for reduction of ₹0.01 lakh from the provision by way of surrender, not stated (₹0.01 lakh under Grants-in-Aid General (Salary)).

Despite persuasion, information on transfer of fund to Drawing and Disbursing Officers' (DDOs) Bank Account and position of unspent amount lying in the DDOs Bank as on 31 March 2024, not received from the Government of Mizoram.

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

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

39.1 Revenue:

Major Head:

2801 Power

Original	8,24,53,72			
Supplementary	9,88,14	8,34,41,86	7,75,43,13	(-)58,98,73
Amount surrendered during the year (31 March 2024)				58,98,73

39.2 Capital:

Major Heads:

**4070 Capital Outlay on other
Administrative Services**

**4801 Capital Outlay on Power
Projects**

Original	7,32,19			
Supplementary	68,78,20	76,10,39	65,94,86	(-)10,15,53
Amount surrendered during the year (31 March 2024)				10,15,53

Notes and Comments:

39.1 Revenue:

39.1.1 Available saving of ₹5,898.73 lakh was surrendered during the year.

39.1.2 In view of the final saving of ₹5,898.73 lakh, supplementary provision of ₹988.14 lakh obtained during the year proved unnecessary as the actual expenditure of ₹77,543.13 lakh did not come to the original budget provision of ₹82,453.72 lakh.

39.1.3 Saving of ₹10,523.70 lakh (13.05 *per cent* of the total budget provision) also occurred under this grant during 2021-22.

Grant No. 39 Power and Electricity - Contd.**39.1.4** Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
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- (i) **2801 Power**
 80 *General*
 001 Direction and Administration
 01 Direction

O.	15,790.00			
R.	(-)4,190.30	11,599.70	11,599.70	...

Withdrawal of ₹4,190.30 lakh from the provision by way of surrender, stated due to non-accord of expenditure sanction by the Government of Mizoram (₹4,190.30 lakh under subsidies).

- (ii) 05 *Transmission and Distribution*
 800 Other Expenditure
 06 Construction of Transmission Line (SNA)

O.	4,000.00			
R.	(-)2,592.20	1,407.80	1,407.80	...

Reduction of ₹2,592.20 lakh from the provision was the net result of (a) decrease of ₹1,809.00 lakh through re-appropriation, stated due to re-provision of fund to other head of account for meeting excess expenditure thereof as per the approval of the Government of Mizoram (₹1,809.00 lakh under minor works) and (b) further decrease of ₹783.20 lakh by way of surrender, stated due to non-accord of expenditure sanction by the Government of Mizoram (₹783.20 lakh under minor works).

- (iii) 001 Direction and Administration
 02 Administration

O.	6,422.30			
S.	119.05			
R.	(-)495.22	6,046.13	6,046.12	(-)0.01

Withdrawal of ₹495.22 lakh from the provision was the net result of (a) decrease of ₹439.32 lakh by way of surrender, stated due to non-approval of MACP arrears, non-filling up of vacant posts and retirement of staff (₹411.12 lakh under salaries), non-receipt of claims (₹28.08 lakh, ₹0.07 lakh and ₹0.05 lakh under medical treatment, rents, rates and taxes and advertising and publicity respectively), (b) further decrease of ₹72.03 lakh through re-appropriation, stated due to re-provision of fund to other heads of account to meet excess expenditure thereof ₹68.10 lakh, ₹2.40 lakh, ₹0.95 lakh and ₹0.58 lakh under

Grant No. 39 Power and Electricity - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
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medical treatment, rents, rates and taxes, advertising and publicity and motor vehicles respectively and (c) increase of ₹16.13 lakh through re-appropriation, stated due to insufficient fund and re-provision of fund from other heads of account ₹12.83 lakh and ₹3.30 lakh under domestic travel expenses and office expenses, respectively.

Saving of ₹0.01 lakh intimated due to rounding off of figures.

Saving ₹77.91 lakh also occurred under this head of account during 2021-22.

- (iv) **2801 Power**
 04 Diesel/Gas Power Generation
 001 Direction and Administration
 02 Administration

O.	1,422.86			
R.	(-)140.53	1,282.33	1,282.33	...

Reduction of ₹140.53 lakh from the provision was the net result of (a) decrease of ₹134.51 lakh by way of surrender, stated due to non-approval of MACP arrears and non-filling up of vacant posts and superannuation of staff (₹131.47 lakh under salaries) and non-receipt of claims (₹2.84 lakh, ₹0.18 lakh and ₹0.02 lakh under domestic travel expenses, office expenses and motor vehicles respectively), (b) further decrease of ₹12.84 lakh through re-appropriation, stated due to re-provision of fund to other heads of account to meet excess expenditure thereof (₹1.21 lakh, ₹7.32 lakh, ₹2.40 lakh and ₹1.91 lakh under domestic travel expenses, office expenses, rents, rates and taxes and motor vehicles respectively) and (c) increase of ₹6.82 lakh through re-appropriation, stated due to insufficient funds (₹6.82 lakh under medical treatment).

- (v) **05 Transmission and Distribution**
 001 Direction and Administration
 01 Direction

O.	2,988.06			
S.	153.46			
R.	(-)128.21	3,013.31	3,013.31	...

Withdrawal of ₹128.21 lakh from the provision was the net effect of (a) decrease of ₹183.93 lakh by way of surrender, stated due to non-approval of MACP arrears, non-filling up of vacant posts of officer and staff and superannuation of staff (₹97.39 lakh and ₹81.62 lakh under salaries and Grants-in-Aid General (Salary) respectively) and non-receipt of claims (₹4.21 lakh and ₹0.71 lakh under domestic travel expenses and other charges respectively), (b) further decrease of ₹3.32 lakh through re-appropriation, stated due to re-provision of fund to other head of account (₹3.32 lakh under domestic travel expenses) and (c) increase of ₹59.04 lakh through re-appropriation, stated due to insufficient fund and re-provision

Grant No. 39 Power and Electricity - Contd.

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

of fund from other heads of accounts (₹41.96 lakh, ₹8.43 lakh, ₹1.72 lakh and ₹6.93 lakh under medical treatment, office expenses, advertising and publicity and motor vehicles respectively).

(vi) 2801 Power01 *Hydel Generation*

001 Direction and Administration

02 Administration

O. 1,552.17

R. (-)121.51 1,430.66

1,430.65

(-)0.01

Reduction of ₹121.51 lakh from the provision was the net result of (a) decrease of ₹113.98 lakh by way of surrender, stated due to non-approval of MACP arrears, non-filling up of vacant posts and superannuation of staff (₹112.42 lakh under salaries) and non-receipt of claims (₹1.56 lakh under domestic travel expenses), (b) further decrease of ₹11.73 lakh through re-appropriation, stated due to re-provision of fund to other heads of account to meet excess expenditure thereof (₹5.59 lakh, ₹1.89 lakh, ₹1.45 lakh and ₹2.80 lakh under medical treatment, domestic travel expenses, office expenses and rents, rates and taxes respectively) and (c) increase of ₹4.20 lakh through re-appropriation, stated due to insufficient fund and re-provision of fund from other head of account (₹4.20 lakh under motor vehicles).

Saving of ₹0.01 lakh intimated due to rounding off of figures.

(vii) 04 Diesel/Gas Power Generation

800 Other Expenditure

01 Maintenance of Power House

O. 800.00

R. (-)46.04 753.96

753.96

...

Withdrawal of ₹46.04 lakh from the provision was the net effect of (a) decrease of ₹40.23 lakh through re-appropriation, stated due to re-provision of fund to other head of account to meet excess expenditure thereof (₹40.23 lakh under minor works) and (b) further decrease of ₹5.81 lakh by way of surrender, stated due to non-available of claims (₹5.81 lakh under minor works).

Grant No. 39 Power and Electricity - Contd.

39.1.5 Saving mentioned at note 39.1.4 above was partly offset by excess under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
(i)	2801 Power			
	05 <i>Transmission and Distribution</i>			
	800 Other Expenditure			
	01 Maintenance			
	O.	9,085.26		
	S.	714.37		
	R.	402.16	10,201.79	10,201.80
				(+)0.01

Augmentation of ₹402.16 lakh in the provision was the net effect of (a) increase of ₹900.23 lakh through re-appropriation, stated due to insufficient fund and re-provision of fund from other head of account (₹900.23 lakh under minor works), (b) decrease of ₹460.00 lakh through re-appropriation, stated due to re-provision of fund to other head of account (₹460.00 lakh under minor works) and (c) further decrease of ₹38.07 lakh by way of surrender, stated due to non-receipt of claims (₹8.78 lakh and ₹0.02 lakh under wages and other charges respectively) and specific reasons for remaining amount of ₹29.27 lakh under minor works, not stated.

Excess of ₹0.01 lakh intimated due to rounding off of figures.

(ii)	01 <i>Hydel Generation</i>			
	101 Purchase of Power			
	01 Purchase of Grid Power			
	O.	40,000.00		
	R.	1,409.00	41,409.00	41,409.00
				...

Augmentation of ₹1,409.00 lakh in the provision through re-appropriation, stated due to insufficient fund and re-provision of fund from other head of account (₹1,409.00 lakh under other charges).

39.2 Capital:

39.2.1 Available saving of ₹1,015.53 lakh was surrendered during the year.

39.2.2 In view of saving of ₹1,015.53 lakh, supplementary provision of ₹6,878.20 lakh obtained during the year proved excessive.

Grant No. 39 Power and Electricity - Concl'd.

39.2.3 Saving of ₹2,990.62 lakh and ₹738.22 lakh (31.74 *per cent* and 13.90 *per cent* of the total budget provision) also occurred under this grant during 2021-22 and 2022-23 respectively.

39.2.4 Saving occurred mainly under:

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

- (i) **Central Assistance (CA)**
4801 Capital Outlay on Power Projects
 05 *Transmission and Distribution*
 800 Other Expenditure
 05 Distribution/CSS

O. 732.19

R. (-)732.19

...

...

...

Withdrawal of the entire provision of ₹732.19 lakh by way of surrender, stated due to non-receipt of allocation of fund from the Government of Mizoram (₹732.19 lakh under major works).

Withdrawal of entire original provision of ₹732.19 lakh by way of surrender also occurred under this head of account during 2021-22.

- (ii) 18 Scheme under Special Central Assistance

S. 1,000.00

R. (-)280.99

719.01

719.01

...

Reduction of ₹280.99 lakh from the provision by way of surrender, stated due to non-accord of expenditure sanction from the Government of Mizoram (₹280.99 lakh under major works).

Despite persuasion, information on transfer of fund to Drawing and Disbursing Officers' (DDOs) Bank Account and position of unspent amount lying in the DDOs Bank as on 31 March 2024, not received from the Government of Mizoram.

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

		Total grant	Actual expenditure	Excess (+) Saving (-)
(₹in thousand)				
40.1	Revenue:			
	Major Heads:			
2435	Other Agriculture Programmes			
2851	Village and Small Industries			
2852	Industries			
2853	Non-Ferrous Mining and Metallurgical Industries			
	Original	62,00,66		
	Supplementary	6,24,31	68,24,97	62,56,24
				(-)5,68,73
	Amount surrendered during the year (31 March 2024)			5,68,49
40.2	Capital:			
	Major Head:			
4435	Capital Outlay on Other Agricultural Programmes			
	Original	...		
	Supplementary	44,65	44,65	44,65
				...
	Amount surrendered during the year (31 March 2024)			...

Notes and Comments:

40.1 Revenue:

40.1.1 Out of the available saving of ₹568.73 lakh, ₹568.49 lakh only was surrendered during the year.

40.1.2 In view of the saving of ₹568.73 lakh, supplementary provision of ₹624.31 lakh obtained during the year proved excessive.

40.1.3 Saving of ₹2,416.19 lakh and ₹488.52 lakh (26.68 *per cent* and 6.93 *per cent* of the total budget provision) also occurred under this grant during 2021-22 and 2022-23 respectively.

Grant No. 40 Commerce and Industries - Contd.**40.1.4 Saving occurred mainly under:**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
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(i) 2851 Village and Small Industries

102 Small Scale Industries

01 Supervision of Small Scale Industries

O. 842.94

R. (-)160.97 681.97 682.66 (+)0.69

Reduction of ₹160.97 lakh from the provision by way of surrender, reasons thereof, not stated (₹6.52 lakh, ₹0.06 lakh, ₹0.03 lakh, ₹0.15 lakh and ₹154.21 lakh under salaries, wages, medical treatment, advertising and publicity and Grants-in-Aid General (Salary) respectively).

Reasons for final excess of ₹0.69 lakh have not been intimated (July 2024).

(ii) 02 Promotion and Development of Small Scale Industries

O. 124.84

R. (-)59.69 65.15 65.13 (-)0.02

Reasons for withdrawal of ₹59.69 lakh from the provision by way of surrender, not stated (₹59.69 lakh under salaries).

Reasons for saving of ₹0.02 lakh have not been intimated (July 2024).

(iii) 2435 Other Agricultural Programmes01 *Marketing and Quality Control*

101 Marketing Facilities

03 Other Expenditure

O. 270.91

S. 15.39

R. (-)52.61 233.69 233.68 (-)0.01

Reasons for reduction of ₹52.61 lakh from the provision by way of surrender, not stated (₹52.49 lakh, ₹0.02 lakh, ₹0.05 lakh and ₹0.05 lakh under salaries, medical treatment, domestic travel expenses and rents, rates and taxes respectively).

Reasons for saving of ₹0.01 lakh have not been intimated (July 2024).

Saving of ₹9.31 lakh also occurred under this head of account during 2022-23.

Grant No. 40 Commerce and Industries - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
(iv)	2851 Village and Small Industries			
	001 Direction and Administration			
	01 Direction			
	O.	599.82		
	S.	128.59		
	R.	(-)38.88	689.53	689.06
				(-)0.47

Reasons for withdrawal of ₹38.88 lakh from the provision by way of surrender, not stated (₹28.02 lakh, ₹0.55 lakh, ₹1.53 lakh, ₹0.08 lakh, ₹0.20 lakh, ₹4.34 lakh, ₹3.66 lakh and ₹0.50 lakh under salaries, wages, medical treatment, domestic travel expenses, office expenses, publications, advertising and publicity and scholarship/stipend respectively).

Reasons for saving of ₹0.47 lakh have not been intimated (July 2024).

Saving of ₹4.38 lakh also occurred under this head of account during 2021-22.

(v)	102 Small Scale Industries			
	05 Development of Rural Industries			
	O.	154.09		
	R.	(-)36.63	117.46	117.45
				(-)0.01

Reasons for reduction of ₹36.63 lakh from the provision by way of surrender, not stated (₹34.82 lakh, ₹1.34 lakh, ₹0.35 lakh and ₹0.12 lakh under salaries, wages, medical treatment and other charges respectively).

Reasons for saving of ₹0.01 lakh have not been intimated (July 2024).

(vi)	2853 Non-Ferrous Mining and Metallurgical Industries			
	02 Regulation and Development of Mines			
	001 Direction and Administration			
	01 Direction			
	O.	627.99		
	S.	34.07		
	R.	(-)31.17	630.89	630.78
				(-)0.11

Specific reasons for withdrawal of ₹31.17 lakh from the provision by way of surrender, not stated (₹30.97 lakh, ₹0.18 lakh and ₹0.02 lakh under salaries, wages and advertising and publicity respectively).

Reasons for saving of ₹0.11 lakh have not been intimated (July 2024).

Grant No. 40 Commerce and Industries - Contd.

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

Saving of ₹10.72 lakh also occurred under this head of account during 2022-23.

- (vii) **2851 Village and Small Industries**
102 Small Scale Industries
08 Development of Bamboo Industries

O.	161.82			
R.	(-)27.16	134.66	134.66	...

Specific reasons for reduction of ₹27.16 lakh from the provision by way of surrender, not stated (₹27.16 lakh under Grants-in-Aid General (Salary)).

- (viii) **2852 Industries**
08 *Consumer Industries*
101 Edible Oils
01 Estimate of Ginger Oil Plant Establishment

O.	134.16			
R.	(-)24.51	109.65	109.65	...

Reasons for withdrawal of ₹24.51 lakh from the provision by way of surrender, not stated (₹24.36 lakh and ₹0.15 lakh under salaries and medical treatment respectively).

- (ix) **2851 Village and Small Industries**
102 Small Scale Industries
03 District Industries Centre

O.	356.14			
R.	(-)24.14	332.00	332.05	(+)0.05

Reasons for reduction of ₹24.14 lakh from the provision by way of surrender, not stated (₹20.52 lakh, ₹1.70 lakh, ₹1.37 lakh, ₹0.15 lakh and ₹0.40 lakh under salaries, wages, medical treatment, domestic travel expenses and office expenses respectively).

Reasons for final excess of ₹0.05 lakh have not been intimated (July 2024).

Final excess of ₹23.72 lakh also occurred under this head of account during 2021-22.

Grant No. 40 Commerce and Industries - Contd.

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

(x) 2851 Village and Small Industries

- 103 Handloom Industries
02 Promotion and Development of Handicraft Industries

O. 234.54

R. (-)21.13 213.41 213.41 ...

Reasons for reduction of ₹21.13 lakh from the provision by way of surrender, not stated (₹19.75 lakh, ₹0.38 lakh and ₹1.00 lakh under salaries, medical treatment and advertising and publicity respectively).

- (xi) 104 Handicraft Industries
01 Promotion and Development of Handicraft Industries

O. 262.31

R. (-)21.09 241.22 241.21 (-)0.01

Withdrawal of ₹21.09 lakh from the provision was the net result of (a) decrease of ₹15.09 lakh by way of surrender, reasons thereof, not stated (₹12.48 lakh, ₹0.52 lakh, ₹0.04 lakh, ₹0.89 lakh, ₹0.50 lakh and ₹0.66 lakh under salaries, wages, medical treatment, supplies and materials, advertising and publicity and scholarship/stipend respectively) and (b) further decrease of ₹6.00 lakh through re-appropriation, stated due to re-provision of fund to other head of account (₹6.00 lakh under scholarship/stipend).

Reasons for saving of ₹0.01 lakh have not been intimated (July 2024).

- (xii) 001 Direction and Administration
02 Administration

O. 173.48

S. 46.39

R. (-)19.67 200.20 199.42 (-)0.78

Reduction of ₹19.67 lakh from the provision was the net result of (a) decrease of ₹25.67 lakh by way of surrender, reasons thereof, not stated (₹24.78 lakh, ₹0.01 lakh and ₹0.88 lakh under salaries, medical treatment and domestic travel expenses respectively) and (b) increase of ₹6.00 lakh through re-appropriation, stated due to re-provision of fund from other head of account (2851-00-104-01-00-34) (₹6.00 lakh under other charges).

Grant No. 40 Commerce and Industries - Concl'd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
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Reasons for saving of ₹0.78 lakh have not been intimated (July 2024).

(xiii) **2851 Village and Small Industries**

103 Handloom Industries

01 Handloom Industries

O. 121.66

R. (-)11.99

109.67

110.13

(+)0.46

Reasons for withdrawal of ₹11.99 lakh from the provision by way of surrender, not stated (₹11.09 lakh, ₹0.58 lakh, ₹0.07 lakh, ₹0.15 lakh and ₹0.10 lakh under salaries, wages, medical treatment, domestic travel expenses and office expenses respectively).

Reasons for final excess of ₹0.46 lakh have not been intimated (July 2024).

Final excess of ₹1.96 lakh also occurred under this head of account during 2021-22.

Despite persuasion, information on transfer of fund to Drawing and Disbursing Officers' (DDOs) Bank Account and position of unspent amount lying in the DDOs Bank as on 31 March 2024, not received from the Government of Mizoram.

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

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

41.1 Revenue:

Major Head:

2851 Village and Small Industries

Original	17,35,79			
Supplementary	31,00	17,66,79	16,35,86	(-)1,30,93
Amount surrendered during the year (31 March 2024)				1,18,19

Notes and Comments:

41.1 Revenue:

41.1.1 Out of the available saving of ₹130.93 lakh, ₹118.19 lakh only was surrendered during the year.

41.1.2 In view of saving of ₹130.93 lakh, supplementary provision of ₹31.00 lakh obtained during the year proved unnecessary as the actual expenditure of ₹1,635.86 lakh did not come to the original budget provision of ₹1,735.79 lakh.

41.1.3 Saving of ₹379.81 lakh and ₹111.45 lakh (17.57 *per cent* and 6.19 *per cent* of the total budget provision) also occurred under this grant during 2021-22 and 2022-23 respectively.

41.1.4 Saving occurred mainly under:

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

(i) 2851 Village and Small Industries

107 Sericulture Industries
02 Administration

O.	1,549.94			
S.	31.00			
R.	(-)98.15	1,482.79	1,474.31	(-)8.48

Reduction of ₹98.15 lakh from the provision was the net result of (a) decrease of ₹99.00 lakh by way of surrender, reasons, stated due to (i) non-filling up of vacant post and superannuation

Grant No. 41 Sericulture - Concl'd.

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

of staff (₹34.54 lakh under salaries), (ii) regularization and termination of provisional employees (₹58.46 lakh under wages) and (iii) return of bills by treasury and re-submission not done on time (₹4.92 lakh under medical treatment) and reasons thereof for remaining amount, not stated (₹0.96 lakh and ₹0.12 lakh under office expenses and rents, rates and taxes respectively) and (b) increase of ₹0.85 lakh through re-appropriation, specific reasons thereof, not stated (₹0.85 lakh under domestic travel expenses).

Specific reasons for saving of ₹8.48 lakh have not been intimated (July 2024).

Saving of ₹4.89 lakh also occurred under this head of account during 2021-22.

(ii)	2851 Village and Small Industries			
	107 Sericulture Industries			
	05 Training			
	O.	17.08		
	R.	(-)0.15	16.93	12.68
				(-)4.25

Reasons for withdrawal of ₹0.15 lakh from the provision by way of surrender, not stated (₹0.15 lakh under medical treatment).

Specific reasons for saving of ₹4.25 lakh have not been intimated (July 2024).

Despite persuasion, information on transfer of fund to Drawing and Disbursing Officers' (DDOs) Bank Account and position of unspent amount lying in the DDOs Bank as on 31 March 2024, not received from the Government of Mizoram.

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

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

42.1 Revenue:

Major Heads:

2041 Taxes on Vehicles

2057 Supplies and Disposals

3055 Road Transport

3056 Inland Water Transport

Original	56,61,22			
Supplementary	55,36	57,16,58	42,32,11	(-)14,84,47

Amount surrendered during the year (31 March 2024)				14,83,82
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42.2 Capital

Major Head:

5055 Capital Outlay on Road Transport

Original	...			
Supplementary	7,43,40	7,43,40	3,50,00	(-)3,93,40

Amount surrendered during the year (31 March 2024)				3,93,40
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Notes and Comments:

42.1 Revenue:

42.1.1 Out of the available saving of ₹1,484.47 lakh, ₹1,483.82 lakh only was surrendered during the year

42.1.2 In view of the saving of ₹1,484.47 lakh, supplementary provision of ₹55.36 lakh obtained during the year proved unnecessary as the actual expenditure of ₹4,232.11 lakh did not come to the original budget provision of ₹5,661.22 lakh.

42.1.3 Saving of ₹2,070.54 lakh and ₹414.28 lakh (31.23 per cent and 8.83 per cent of the total budget provision) also occurred under this grant during 2021-22 and 2022-23 respectively.

Grant No. 42 Transport - Contd.**42.1.4 Saving occurred mainly under:**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
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- (i) **Central Assistance (CA)**
3056 Inland Water Transport
001 Direction and Administration
01 Direction/CSS

O. 494.29

R. (-)494.29

...

...

...

- (ii) **Central Assistance (CA)**
3055 Road Transport
001 Direction and Administration
07 Management of State Wise
Vehicle Tracking/CSS

O. 490.40

R. (-)490.40

...

...

...

Reasons for withdrawal of entire original provision of ₹494.29 lakh and ₹490.40 lakh by way of surrender at serial number (i) and (ii) above, not stated (₹494.29 lakh and ₹490.40 lakh under minor works and other charges respectively).

- (iii) **2041 Taxes on Vehicles**
001 Direction and Administration
02 Administration

O. 2,004.29

S. 41.91

R. (-)164.63

1,881.57

1,881.15

(-)0.42

Reduction of ₹164.63 lakh from the provision by way of surrender, thereof for ₹4.00 lakh under wages, stated due to regularization of existing provisional employees, specific reasons thereof not stated for ₹156.74 lakh under salaries, ₹0.04 lakh under domestic travel expenses, ₹0.71 lakh under rents, rates and taxes and ₹0.02 lakh under publications and reasons for remaining amount of ₹3.12 lakh under medical treatment, not stated.

Specific reasons for saving of ₹0.42 lakh have not been intimated (July 2024).

Saving of ₹0.02 lakh also occurred under this head of account during 2022-23.

Grant No. 42 Transport - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
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(iv) 3055 Road Transport

001 Direction and Administration

02 Administration

O. 835.36

S. 13.45

R. (-)155.48 693.33 693.27 (-)0.06

Withdrawal of ₹155.48 lakh from the provision by way of surrender, reasons thereof for ₹4.86 lakh under wages, stated due to regularization of existing provisional employees and specific reasons for remaining amount, not stated (₹100.85 lakh under salaries, ₹0.03 lakh under domestic travel expenses, ₹0.05 lakh under minor works and ₹49.69 lakh under motor vehicles respectively).

Saving of ₹0.06 lakh intimated due to rounding off of figures.

Saving of ₹0.03 lakh also occurred under this head of account during 2022-23.

(v) 01 Direction

O. 377.32

R. (-)109.18 268.14 268.11 (-)0.03

Reduction of ₹109.18 lakh from the provision was the net effect of (a) decrease of ₹83.47 lakh through re-appropriation, stated due to re-provision of fund to other heads of account (3055-00-001-03-00-06: ₹74.67 lakh and 3055-00-001-06-00-50: ₹8.80 lakh) and (b) further decrease of ₹25.71 lakh by way of surrender, specific reasons thereof, not stated (₹6.39 lakh, ₹0.16 lakh, ₹0.22 lakh, ₹0.01 lakh, ₹0.50 lakh, ₹0.01 lakh and ₹2.14 lakh under salaries, medical treatment, domestic travel expenses, office expenses, rents, rates and taxes, publications and POL respectively) and reasons for remaining amount of ₹0.90 lakh and ₹15.38 lakh under professional services and motor vehicles respectively, not stated.

Saving of ₹0.03 lakh intimated due to rounding off of figures.

Saving of ₹0.04 lakh also occurred under this head of account during 2022-23.

(vi) 2041 Taxes on Vehicles

001 Direction and Administration

01 Direction

O. 484.41

R. (-)55.47 428.94 428.90 (-)0.04

Grant No. 42 Transport - Contd.

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

Specific reasons for withdrawal of ₹55.47 lakh from the provision by way of surrender, not stated (₹54.23 lakh, ₹0.23 lakh, ₹0.01 lakh, ₹0.15 lakh, ₹0.05 lakh, ₹0.20 lakh and ₹0.60 lakh under salaries, wages, medical treatment, domestic travel expenses, scholarship/stipend and motor vehicles respectively).

Reasons for saving of ₹0.04 lakh have not been intimated (July 2024).

Saving of ₹0.03 lakh also occurred under this head of account during 2022-23.

(vii)	3055 Road Transport			
	001 Direction and Administration			
	06 Central Workshop			
	O.	330.43		
	R.	(-)35.38	295.05	295.03
				(-)0.02

Reduction of ₹35.38 lakh from the provision was the net effect of (a) decrease of ₹44.18 lakh by way of surrender, specific reasons thereof, not stated (₹43.19 lakh, ₹0.12 lakh, ₹0.77 lakh, ₹0.05 lakh and ₹0.05 lakh under salaries, wages, medical treatment, domestic travel expenses and office expenses respectively) and (b) increase of ₹8.80 lakh (under other charges) through re-appropriation, stated due to re-provision of fund from other head of account (3055-00-001-01-00-51).

Saving of ₹0.02 lakh intimated due to rounding off of figures.

Saving of ₹0.02 lakh also occurred under this head of account during 2022-23.

42.1.5 Saving mentioned at serial number 42.1.4 above was partly offset by excess under:

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

(i)	3055 Road Transport			
	001 Direction and Administration			
	03 General Administration			
	O.	533.58		
	R.	39.87	573.45	573.43
				(-)0.02

Grant No. 42 Transport - Concl'd.

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

Augmentation of ₹39.87 lakh in the provision was the net result of (a) increase of ₹74.67 lakh through re-appropriation, stated due to re-provision of fund from other head of account (3055-00-001-01-00-51) and (b) decrease of ₹34.80 lakh by way of surrender, specific reasons thereof, not stated (₹31.56 lakh and ₹2.26 lakh under salaries and motor vehicles respectively) and reasons for remaining amount of ₹0.98 lakh under medical treatment, not stated.

Final saving of ₹0.02 lakh intimated due to rounding off of figures.

42.2 Capital:

42.2.1 Entire saving of ₹393.40 lakh was surrendered during the year

42.2.2 Saving occurred under:

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

- (i) **5055 Capital Outlay on Road Transport**
 800 Other Expenditure
 04 Schemes under Special Central Assistance

S.	700.00			
R.	(-)350.00	350.00	350.00	...

Reduction of ₹350.00 lakh from the provision by way of surrender, stated due to non-release of fund from the Government of India (₹350.00 lakh under other capital expenditure).

- (ii) 03 Central Workshop

S.	43.40			
R.	(-)43.40	...	...	...

Reasons for withdrawal of entire supplementary provision of ₹43.40 lakh by way of surrender, not stated (₹43.40 lakh under major works).

Despite persuasion, information on transfer of fund to Drawing and Disbursing Officers' (DDOs) Bank Account and position of unspent amount lying in the DDOs Bank as on 31 March 2024, not received from the Government of Mizoram.

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

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

43.1 Revenue:

Major Head:

3452 Tourism

Original	11,34,16			
Supplementary	45,25	11,79,41	11,70,82	(-)8,59
Amount surrendered during the year (31 March 2024)				8,08

43.2 Capital:

Major Head:

5452 Capital Outlay on Tourism

Original	...			
Supplementary	2,90,00	2,90,00	1,54,30	(-)1,35,70
Amount surrendered during the year (31 March 2024)				1,35,70

Notes and Comments:

43.2 Capital:

43.2.1 Available saving of ₹135.70 lakh was surrendered during the year.

Grant No. 43 Tourism - Concl'd.

43.2.2 Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
(i)	5452 Capital Outlay on Tourism			
	01 <i>Tourist Infrastructure</i>			
	101 Tourist Centre			
	02 Scheme under Special Central Assistance			
	S.	290.00		
	R.	(-)135.70	154.30	154.30 ...

Specific reasons for saving of ₹135.70 lakh from the provision by way of surrender, not stated (₹135.70 lakh under major works).

Despite persuasion, information on transfer of fund to Drawing and Disbursing Officers' (DDOs) Bank Account and position of unspent amount lying in the DDOs Bank as on 31 March 2024, not received from the Government of Mizoram.

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

		Total grant	Actual expenditure	Excess (+) Saving (-)
(₹in thousand)				
45.1	Revenue:			
	Major Heads:			
2052	Secretariat General Services			
2053	District Administration			
2059	Public Works			
2216	Housing			
3053	Civil Aviation			
3054	Roads and Bridges			
3056	Inland Water Transport			
	Original	5,91,17,92		
	Supplementary	38,68,66	6,29,86,58	5,72,93,24
				(-)56,93,34
	Amount surrendered during the year (31 March 2024)			57,09,75
45.2	Capital:			
	Major Heads:			
4059	Capital Outlay on Public Works			
4202	Capital Outlay on Education, Sports, Art and Culture			
4235	Capital Outlay on Social Security and Welfare			

Grant No. 45 Public Works

		Total grant	Actual expenditure	Excess (+) Saving (-)
				(₹in thousand)
4401	Capital Outlay on Crop Husbandry			
4408	Capital Outlay on Food Storage and Warehousing			
5053	Capital Outlay on Civil Aviation			
5054	Capital Outlay on Roads and Bridges			
	Original ...			
	Supplementary 7,08,33,44	7,08,33,44	5,37,05,17	(-)1,71,28,27
	Amount surrendered during the year (31 March 2024)			1,95,45,96

Notes and Comments:

45.1 Revenue:

45.1.1 During the year 2023-24, ₹5,709.75 lakh was surrendered in anticipated surplus to the requirement, but actual saving worked out to ₹5,693.34 lakh only which indicates lack of budgetary management.

45.1.2 In view of the final saving of ₹5,693.34 lakh, supplementary provision of ₹3,868.66 lakh obtained during the year proved unnecessary as the actual expenditure of ₹57,293.24 lakh did not come to the original budget provision of ₹59,117.92 lakh.

45.1.3 Saving of ₹27,033.31 lakh and ₹5,436.24 lakh (48.03 per cent and 9.24 per cent of the total budget provision) also occurred under this grant during 2021-22 and 2022-23 respectively.

45.1.4 Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
				(₹in lakh)
(i)	3054 Roads and Bridges			
	04 District and Other Roads			
	338 Pradhan Mantri Gram Sadak Yojana			
	02 SMS for PMGSY			
	O. 3,333.00			
	R. (-)2.77	3,330.23	3,330.23	...

Grant No. 45 Public Works – Contd.

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

Reduction of ₹2.77 lakh from the provision was the net result of (a) decrease of ₹25.90 lakh by way of surrender, stated due to less receipt of demand under the head of account (₹25.90 lakh under 35 - Grants for Creation of Capital Assets) and (b) increase of ₹23.13 lakh through re-appropriation, stated as per observation of the Planning and Programme Implementation Department (₹23.13 lakh under 32 - Grants-in-Aid General (Non-Salary)).

(ii) Central Assistance (CA)**3054 Roads and Bridges**

01 National Highways

337 Road Works

01 Maintenance of Roads under
National Highways/CSS

O. 1,600.00

R. (-)1,600.00

...

...

...

Specific reasons for withdrawal of entire original provision of ₹1,600.00 lakh by way of surrender (₹1,600.00 lakh under minor works), not stated.

(iii) 799 Suspense
01 Adjustment Head for Maintenance
of National Highways

S. 1,600.00

R. (-)1,600.00

...

...

...

Withdrawal of entire supplementary provision of ₹1,600.00 lakh by way of surrender, stated due to fund are directly adjusted between office of the Principal Accountant General and Ministry of Road Transport Highway (Regional Pay and Accounts Office - National Highways) (₹1,600.00 lakh under minor works).

(iv) 80 General
001 Direction and Administration
02 Administration

O. 9,028.87

S. 1,163.08

R. (-)1,379.28

8,812.67

8,732.11

(-)80.56

Reduction of ₹1,379.28 lakh from the provision was the net effect of (a) decrease of ₹1,174.37 lakh by way of surrender, stated due to overage and regularization of staff (₹1,147.41 lakh under wages), less receipt of demand (₹0.58 lakh, ₹22.80 lakh and ₹0.50 lakh under office expenses, minor works and

Grant No. 45 Public Works – Contd.

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

machinery and equipment respectively) and non-requirement of payment for goods and services (₹3.08 lakh under other charges), (b) further decrease of ₹492.61 lakh through re-appropriation, reasons thereof, stated due to re-provision of fund to other heads of account (₹485.41 lakh, ₹0.20 lakh, ₹5.50 lakh and ₹1.50 lakh under wages, rents, rates and taxes, advertising and publicity and professional services respectively) and (c) increase of ₹ 287.70 lakh through re-appropriation, stated due to increase in the rate of dearness allowances (₹30.00 lakh under salaries), stagnant of pending claims and increase in demand (₹121.47 lakh and ₹131.18 lakh under medical treatment and domestic travel expenses respectively) and reasons thereof for remaining amount of ₹5.05 lakh under other charges, not stated.

Reasons for saving of ₹80.56 lakh have not been intimated (July 2024).

Saving of ₹33.92 lakh and ₹50.91 lakh also occurred under this head of account during 2021-22 and 2022-23 respectively.

(v)	2059 Public Works			
	80 General			
	001 Direction and Administration			
	02 Administration			
	O.	4,816.23		
	S	170.70		
	R.	(-)490.88	4,496.05	4,459.11 (-)36.94

Withdrawal of ₹490.88 lakh from the provision was the net result of (a) decrease of ₹453.08 lakh by way of surrender, stated due to termination, superannuation, regularization of staff (₹452.87 lakh under wages) and less receipt of claims (₹0.21 lakh under professional services), (b) further decrease of ₹256.74 lakh through re-appropriation, stated due to re-provision of fund to other heads of account (₹238.95 lakh, ₹17.00 lakh and ₹0.79 lakh under wages, advertising and publicity and professional services respectively) and (c) increase of ₹218.94 lakh through re-appropriation, stated due to increase in dearness allowance (₹119.67 lakh under salaries), specific reasons thereof for ₹25.19 lakh under minor works, not stated and reasons for remaining amount of ₹54.08 lakh and ₹20.00 lakh under medical treatment and domestic travel expenses respectively, not stated.

Reasons for saving of ₹36.94 lakh have not been intimated (July 2024).

Saving of ₹34.11 lakh and ₹44.65 lakh also occurred under this head of account during 2021-22 and 2022-23 respectively.

Grant No. 45 Public Works – Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
				(₹in lakh)
(vi)	2059 Public Works			
	80 General			
	799 Suspense			
	01 Purchase of Stock Materials			
	O.	100.00		
	S.	250.00	350.00	524.09
				(+)174.09

Reasons for final excess of ₹174.09 lakh have not been intimated (July 2024).

(vii)	Central Assistance (CA)			
	3054 Roads and Bridges			
	01 National Highways			
	797 Transfer to/from Reserve Fund and Deposit Accounts			
	04 Central Road and Infrastructure Fund (CRIF)/CSS			
	S.	88.87		
	R.	(-)88.87	...	...

Withdrawal of entire supplementary provision of ₹88.87 lakh by way of surrender, stated due to allotment of same amount of provision under 5054-05-337-04-00-53 (₹88.87 lakh under Grants for Creation of Capital Assets).

(viii)	80 General			
	001 Direction and Administration			
	01 Direction			
	O.	3,114.24		
	R.	(-)3.21	3,111.03	3,106.61
				(-)4.42

Reduction of ₹3.21 lakh from the provision was the net result of (a) decrease of ₹2.45 lakh by way of surrender, stated due to less receipt of demand (₹0.30 lakh and ₹0.80 lakh under medical treatment and domestic travel expenses respectively) and non-receipt of demand (₹1.35 lakh under machinery and equipment) and (b) further decrease of ₹0.76 lakh through re-appropriation, stated due to re-provision of fund to other heads of account (₹0.42 lakh and ₹0.34 lakh under rents, rates and taxes and professional services respectively).

Reasons for saving of ₹4.42 lakh have not been intimated (July 2024).

Saving of ₹3.97 lakh and ₹18.58 lakh also occurred under this head of account during 2021-22 and 2022-23 respectively.

Grant No. 45 Public Works – Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
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(ix)	2059 Public Works			
	80 <i>General</i>			
	004 Planning and Research			
	02 Architecture Cell			
	O.	374.58		
	R.	(-)9.82	364.76	360.39
				(-)4.37

Withdrawal of ₹9.82 lakh from the provision was the net effect of (a) decrease of ₹8.82 lakh by way of surrender, stated due to superannuation and expiry of staff (₹8.00 lakh under salaries) and less receipt of demand (₹0.15 lakh and ₹0.67 lakh under medical treatment and domestic travel expenses respectively) and (b) further decrease of ₹1.00 lakh through re-appropriation, stated due to re-provision of fund to other head of account (₹1.00 lakh under advertising and publicity).

Reasons for saving of ₹4.37 lakh have not been intimated (July 2024).

(x)	2059 Public Works			
	80 <i>General</i>			
	004 Planning and Research			
	01 Design cell			
	O.	115.73		
	R.	(-)19.22	96.51	96.50
				(-)0.01

Reduction of ₹19.22 lakh from the provision was the net result of (a) decrease of ₹18.22 lakh by way of surrender, stated due to superannuation and expiry of staff (₹18.00 lakh under salaries) and less receipt of demands from Drawing and Disbursing Officers (₹0.16 lakh and ₹0.06 lakh under medical treatment and domestic travel expenses respectively) and (b) further decrease of ₹1.00 lakh through re-appropriation, stated due to re-provision of fund to other head of account (₹1.00 lakh under advertising and publicity).

Reasons for saving of ₹0.01 lakh have not been intimated (July 2024).

Saving of ₹0.12 lakh also occurred under this head of account during 2022-23.

(xi)	001 Direction and Administration			
	01 Direction			
	O.	800.85		
	S.	4.11		
	R.	(-)19.79	785.17	758.34
				(-)26.83

Grant No. 45 Public Works – Contd.

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

Withdrawal of ₹19.79 lakh from the provision was the net effect of (a) decrease of ₹17.86 lakh through re-appropriation, stated due to re-provision of fund to other heads of account (₹0.24 lakh, ₹16.00 lakh, ₹0.18 lakh and ₹1.44 lakh under rents, rates and taxes, advertising and publicity, professional services and scholarship/stipend respectively) and (b) further decrease of ₹1.93 lakh by way of surrender, stated due to less receipt of demands from Drawing and Disbursing Officers (₹0.63 lakh, ₹0.26 lakh, ₹0.62 lakh and ₹0.42 lakh under medical treatment, domestic travel expenses, professional services and scholarship/stipend respectively).

Reasons for saving of ₹26.83 lakh have not been intimated (July 2024).

Saving of ₹3.99 lakh and ₹1.88 lakh also occurred under this head of account during 2021-22 and 2022-23 respectively.

(xii) 3054 Roads and Bridges03 *State Highways*337 *Road Works*01 *State Road Fund Board*

O. 101.65

R. (-)15.00

86.65

86.64

(-)0.01

Reduction of ₹15.00 lakh from the provision was the net result of (a) decrease of ₹14.62 lakh by way of surrender, stated due to less receipt of demands (₹0.01 lakh and ₹0.02 lakh under medical treatment and domestic travel expenses respectively) and transfer of staff (₹14.59 lakh under Grants-in-Aid General (Salary)) and (b) further decrease of ₹0.38 lakh through re-appropriation, stated due to re-provision of fund to other head of account (₹0.38 lakh under rents, rates and taxes).

Reasons for saving of ₹0.01 lakh have not been intimated (July 2024).

Saving of ₹0.11 lakh also occurred under this head of account during 2021-22.

(xiii) 80 General052 *Machinery and Equipment*01 *Purchase and Maintenance*

O. 20.00

R. (-)14.06

5.94

5.94

...

Withdrawal of ₹14.06 lakh from the provision by way of surrender, stated due to less receipt of demand (₹14.06 lakh under machinery and equipment).

Grant No. 45 Public Works - Contd.

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

(xiv) 2059 Public Works80 *General*

105 Public Works Workshops

01 Mechanical Division

O. 433.32

R. (-)6.83 426.49

421.98

(-)4.51

Reduction of ₹6.83 lakh from the provision was the net effect of (a) decrease of ₹6.40 lakh by way of surrender, stated due to less receipt of demands from Drawing and Disbursing Officers (₹5.00 lakh, ₹1.10 lakh and ₹0.30 lakh under salaries, domestic travel expenses and rents, rates and taxes respectively) and (b) further decrease of ₹0.43 lakh through re-appropriation, stated due to re-provision fund to other head of account (₹0.43 lakh under rents, rates and taxes).

Reasons for saving of ₹4.51 lakh have not been intimated (July 2024).

Saving ₹0.57 lakh also occurred under this head of account during 2021-22.

(xv) Central Assistance (CA)**3054 Roads and Bridges**04 *District and Other Roads*

338 Pradhan Mantri Gram Sadak Yojana

01 Pradhan Mantri Gram Sadak Yojana (PMGSY)/CSS

O. 30,675.00

R. (-)711.63 29,963.37

29,963.37

...

Withdrawal of ₹711.63 lakh from the provision was the net effect of (a) decrease of ₹688.50 lakh by way of surrender, stated due to less receipt of demand (₹244.75 lakh under Grants for Creation of Capital Assets) and reasons for remaining amount of ₹443.75 lakh under Grants-in-Aid General (Non-Salary), not stated and (b) further decrease of ₹23.13 lakh through re-appropriation, stated as per the observation of the Planning and Programme Implementation department (₹23.13 lakh under Grants-in-Aid General (Non-Salary)).

Grant No. 45 Public Works - Contd.

45.1.5 Saving mentioned at note 45.1.4 above was partly offset by excess under:

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

- (i) **3054 Roads and Bridges**
 04 *District and Other Roads*
 105 Maintenance and Repairs
 01 Maintenance Roads and Bridges

O.	1.00			
R.	206.05	207.05	207.05	...

Augmentation of ₹206.05 lakh in the provision through re-appropriation, stated due to payment of wages as per revision of rates of wages of muster roll employees and shortage of fund under maintenance of roads and bridges (₹206.05 lakh under minor works).

- (ii) **2059 Public Works**
 80 *General*
 053 Maintenance and Repairs
 01 Maintenance and Repairs

O.	340.00			
R.	58.09	398.09	398.09	...

Augmentation of ₹58.09 lakh in the provision through re-appropriation, stated due to payment of wages as per revision of rates of wages of muster roll employees and shortage of fund under maintenance of roads and bridges (₹58.09 lakh under minor works).

45.1.6 Suspense Transaction

(a) **Suspense:** Expenditure booked under the head “Suspense” which is not a final head of account. Transactions booked under this head were not adjusted under final head of accounts and are carried forward from year to year. The transactions include both debits and credits. The minor head suspense has four divisions, of which three are being operated by the State viz, (i) Stock (ii) Purchase and (iii) Miscellaneous works advances. The nature and the accounting of the transactions under the three sub-divisions are explained below:

(i) **Stock:** This head is debited with the value of materials received for Stock purposes (and not for any particular work). Value of the materials issued for use on works or otherwise disposed of are taken as reduction. The balance represents the value of materials held in stock.

Grant No. 45 Public Works - Contd.

(ii) **Purchase:** The sub-division has become in-operative in view of the new accounting procedure introduced in the State from the year 2001-2002.

(iii) **Miscellaneous works advances:** This sub-division comprises debits for the value of stores sold on credit, expenditure incurred on deposit works in excess of deposits received, losses of cash or stores not written off and sums recoverable from Government Servants, *etc.* The Debit balance thus represents recoverable amount.

(b) An analysis of transactions under the head “Suspense” included in this grant during 2023-24 is given below:

(₹in lakh)				
Sub-Head Balance	Opening Balance on 1 April 2022 Debit (+) Credit (-)	Debits	Credits	Closing Balance on 31 March 2024 Debit (+) Credit (-)
Stock	(-)1,324.66	...	333.56	(-)1,658.22
Purchase	...	...	...	...
Miscellaneous Public Works Advance	(+)114.67	...	...	(+)114.67
Total	(-)1,209.99	...	333.56	(-)1,543.55

45.2 Capital:

45.2.1 During the year 2023-24, ₹19,545.96 lakh was surrendered in anticipated surplus to the requirement, but actual saving worked out to ₹17,128.27 lakh only which indicates lack of budgetary management.

45.2.2 Saving of ₹3,257.31 lakh and ₹80,002.98 lakh (7.37 *per cent* and 66.97 *per cent* of the total budget provision) also occurred under this grant during 2021-22 and 2022-23 respectively.

45.2.3 Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(₹in lakh)				
(i)	5054 Capital Outlay on Roads and Bridges			
	05 Roads			
	337 Roads Works			
	03 Scheme under Special Central Assistance			
	S. 46,477.50			
	R. (-)15,241.90	31,235.60	31,235.60	...

Reduction of ₹15,241.90 lakh from the provision by way of surrender, stated due to less receipt of expenditure sanction from the Government of Mizoram (₹15,241.90 lakh under major works).

Grant No. 45 Public Works - Contd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
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(ii)	5054 Capital Outlay on Roads and Bridges			
	04 <i>District and Other Roads</i>			
	337 Road Works			
	05 Construction of Roads under NABARD			
	S.	7,311.36		
	R.	(-)0.41	7,310.95	7,311.32
				(+)0.37

Reduction of ₹0.41 lakh from the provision by way of surrender, stated due to less receipt of claims (₹0.41 lakh under major works).

Reasons for final excess of ₹0.37 lakh have not been intimated (July 2024).

(iii)	4059 Capital Outlay on Public Works			
	60 <i>Other Buildings</i>			
	051 Construction			
	28 Scheme under Special Central Assistance			
	S.	5,705.50		
	R.	(-)2,126.19	3,579.31	3,579.31
				...

Withdrawal of ₹2,126.19 lakh from the provision by way of surrender, stated due to less receipt of expenditure sanction from the Government of Mizoram (₹2,126.19 lakh under major works).

(iv)	80 <i>General</i>			
	051 Construction			
	01 Scheme under Special Central Assistance			
	S.	5,431.00		
	R.	(-)2,041.05	3,389.95	3,389.95
				...

Reduction of ₹2,041.05 lakh from the provision by way of surrender, stated due to less receipt of expenditure sanction from the Government of Mizoram (₹2,041.05 lakh under major works).

Grant No. 45 Public Works - Concl'd.

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

(v) 5054 Capital Outlay on Roads and Bridges

05 Roads

337 Road Works

02 SMS for NEA

S. 173.90

R. (-)36.40

137.50

137.50

...

Reduction of ₹36.40 lakh from the provision by way of surrender, stated due to non-receipt of expenditure sanction from the Government of Mizoram (₹36.40 lakh under major works).

(vi) Central Assistance (CA)**4235 Capital Outlay on Social Security and Welfare**

02 Social Welfare

102 Child Welfare

08 Schemes under Article 275 (1) of the Constitution/CSS

S. 100.00

R. (-)100.00

...

...

...

Withdrawal of entire supplementary provision of ₹100.00 lakh by way of surrender, stated due to transfer of fund to the Finance department as per approval of the Hon'ble Minister of Public Works (₹100.00 lakh under major works).

Despite persuasion, information on transfer of fund to Drawing and Disbursing Officers' (DDOs) Bank Account and position of unspent amount lying in the DDOs Bank as on 31 March 2024, not received from the Government of Mizoram.

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

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

46.1 Revenue:

Major Head:

2217 Urban Development

Original	4,89,19,16			
Supplementary	2,13,49,67	7,02,68,83	6,77,48,96	(-)25,19,87
Amount surrendered during the year (31 March 2024)				33,25,72

46.2 Capital:

Major Head:

4217 Capital Outlay on Urban Development

Original	1,02,66,00			
Supplementary	46,97,38	1,49,63,38	68,77,40	(-)80,85,98
Amount surrendered during the year (31 March 2024)				72,69,30

Notes and Comments:

46.2 Capital:

46.2.1 Out of the available saving of ₹8,085.98 lakh, ₹7,269.30 lakh only was surrendered during the year.

46.2.2 In view of final saving of ₹8,085.98 lakh, supplementary provision of ₹4,697.38 lakh obtained during the year proved unnecessary as the actual expenditure of ₹6,877.40 lakh did not come to the original budget provision of ₹10,266.00 lakh.

46.2.3 Saving of ₹8,928.11 lakh and ₹10,108.03 lakh (63.18 *per cent* and 79.84 *per cent* of the total budget provision) also occurred under this grant during 2021-22 and 2022-23 respectively.

Grant No. 46 Urban Development and Poverty Alleviation - Concl'd.**46.2.4 Saving occurred mainly under:**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
(i)	Central Assistance (CA)			
4217	Capital Outlay on Urban Development			
01	State Capital Development			
051	Construction			
08	Projects under Asian Development Bank/EAP (CA)			
O.	5,000.00			
R.	(-)4,122.89	877.11	877.11	...

Reduction of ₹4,122.89 lakh from the provision was the net result of (a) decrease of ₹3,306.22 lakh by way of surrender, stated due to non-receipt of expenditure sanction from the Government of Mizoram (₹3,306.22 lakh under major works) and (b) further decrease of ₹816.67 lakh through re-appropriation, stated due to re-provision of fund to other head of account (₹816.67 lakh under major works).

(ii)	02	AMRUT (CSPS)/CSS			
O.	5,265.00				
R.	(-)2,464.58	2,800.42	2,800.42	...	

Reduction of ₹2,464.58 lakh from the provision by way of surrender, stated due to non-release of fund by the Government of India (₹2,464.58 lakh under major works).

(iii)	09	Scheme under Special Central Assistance			
S.	3,200.00				
R.	(-)1,498.50	1,701.50	1,701.50	...	

Withdrawal of ₹1,498.50 lakh from the provision by way of surrender, stated due to non-receipt of expenditure sanction from the Government of Mizoram (₹1,498.50 lakh under major works).

Despite persuasion, information on transfer of fund to Drawing and Disbursing Officers' (DDOs) Bank Account and position of unspent amount lying in the DDOs Bank as on 31 March 2024, not received from the Government of Mizoram.

**Grant No. 47 Irrigation and Water Resources
(All Voted)**

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

47.1 Revenue:

Major Heads:

2702 Minor Irrigation

2705 Command Area Development

Original	14,49,22			
Supplementary	86,30	15,35,52	14,89,08	(-)46,44
Amount surrendered during the year (31 March 2024)				46,43

47.2 Capital:

Major Head:

**4702 Capital Outlay on Minor
Irrigation**

Original	75,00,00			
Supplementary	9,49,95	84,49,95	10,30,98	(-)74,18,97
Amount surrendered during the year (31 March 2024)				74,18,98

Notes and Comments:

47.2 Capital:

47.2.1 During the year 2023-24, ₹7,418.98 lakh was surrendered in anticipated surplus to the requirement, but actual saving worked out to ₹7,418.97 lakh only which indicates lack of budgetary management.

47.2.2 In view of the final saving of ₹7,418.97 lakh, supplementary provision of ₹949.95 lakh obtained during the year proved unnecessary as the actual expenditure of ₹1,030.98 lakh did not come to the original budget provision of ₹7,500.00 lakh.

47.2.3 Saving of ₹4,118.00 lakh and ₹7,229.19 lakh (84.15 *per cent* and 75.84 *per cent* of the total budget provision) also occurred under this grant during 2021-22 and 2022-23 respectively.

Grant No. 47 Irrigation and Water Resources - Contd.**47.2.4 Saving occurred mainly under:**

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
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- (i) **Central Assistance (CA)**
4702 Capital Outlay on Minor Irrigation
101 Surface Water
03 River Diversion (AIBP/PMKSY) SMI/CSS

O.	4,000.00			
R.	(-) 3,918.98	81.02	81.03	(+)0.01

Reasons for withdrawal of ₹3,918.98 lakh from the provision by way of surrender, not stated (₹3,918.98 lakh under major works).

Final excess of ₹0.01 lakh intimated due to rounding off of figures.

- (ii) **Central Assistance (CA)**
07 River Diversion (AIBP/PMKSY) GWI/CSS
- | | | | | |
|----|-------------|-----|-----|-----|
| O. | 2,000.00 | | | |
| R. | (-)2,000.00 | ... | ... | ... |

Reasons for withdrawal of entire original budget provision of ₹2,000.00 lakh by way of surrender, not stated (₹2,000.00 lakh under major works).

- (iii) **Central Assistance (CA)**
05 River Diversion for Ground Water/CSS
- | | | | | |
|----|-------------|-----|-----|-----|
| O. | 1,000.00 | | | |
| R. | (-)1,000.00 | ... | ... | ... |

Reasons for withdrawal of entire original budget provision of ₹1,000.00 lakh by way of surrender, not stated (₹1,000.00 lakh under major works).

Withdrawal of entire original budget provision of ₹1,333.34 lakh by way of surrender, without assigning any reasons thereof also occurred under this head of account during 2022-23.

Grant No. 47 Irrigation and Water Resources - Concl'd.

Serial Number	Head	Total grant	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
(iv)	Central Assistance (CA)			
4702	Capital Outlay on Minor Irrigation			
101	Surface Water			
01	Flood Management Programme (AIBP)/CSS			
O.	500.00			
R.	(-)500.00	...	...	...

Reasons for withdrawal of the entire original provision of ₹500.00 lakh by way of surrender, not stated (₹500.00 lakh under major works).

Withdrawal of entire original budget provision of ₹500.00 lakh and ₹500.00 lakh by way of surrender, also occurred under this head of account during 2021-22 and 2022-23 respectively.

Despite persuasion, information on transfer of fund to Drawing and Disbursing Officers' (DDOs) Bank Account and position of unspent amount lying in the DDOs Bank as on 31 March 2024, not received from the Government of Mizoram.

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

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

48.1 Revenue:

Major Head:

3275 Other Communication Services

Original	5,07,38			
Supplementary	28,00	5,35,38	5,33,67	(-)1,71
Amount surrendered during the year (31 March 2024)				1,65

Despite persuasion, information on transfer of fund to Drawing and Disbursing Officers' (DDOs) Bank Account and position of unspent amount lying in the DDOs Bank as on 31 March 2024, not received from the Government of Mizoram.

**Appropriation No. 49 Public Debt
(All Charged)**

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

49.1 Revenue:

Major Heads:

**2048 Appropriation for Reduction
or Avoidance of Debt**

2049 Interest Payments

Original	7,54,03,41			
Supplementary	1,46,44	7,55,49,85	6,27,80,30	(-)1,27,69,55
Amount surrendered during the year (31 March 2024)				...

49.2 Capital:

Major Heads:

**6003 Internal Debt of the State
Government**

**6004 Loans and Advances from the
Central Government**

Original	14,42,50,87			
Supplementary	...	14,42,50,87	48,88,59,58	(+)34,46,08,71
Amount surrendered during the year (31 March 2024)				...

Notes and Comments:

49.1 Revenue:

49.1.1 No part of the available saving of ₹12,769.55 lakh was surrendered during the year.

49.1.2 In view of saving of ₹12,769.55 lakh supplementary appropriation of ₹146.44 lakh obtained during the year proved unnecessary as the actual expenditure of ₹62,780.30 lakh did not come to the original appropriation of ₹75,403.41 lakh.

49.1.3 Saving of ₹8,576.84 lakh (13.38 *per cent* of the total appropriation) also occurred under this appropriation during 2022-23.

Appropriation No. 49 Public Debt - Contd.**49.1.4** Saving occurred mainly under:

Serial Number	Head	Total appropriation	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
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(i)	2049 Interest Payments			
	01 Interest on Internal Debt			
	101 Interest on Market Loans			
	09 Interest on Market Borrowing			
	O.	44,000.00	44,000.00	40,281.52
				(-)3,718.48

Reasons for saving of ₹3,718.48 lakh have not been intimated (July 2024).

Saving of ₹4,434.52 lakh also occurred under this head of account 2022-23.

(ii)	2048 Appropriation for Reduction or Avoidance of Debt			
	101 Sinking Funds			
	01 Sinking Funds			
	O.	6,480.00	6,480.00	3,240.00
				(-) 3,240.00

Reasons for saving of ₹3,240.00 lakh have not been intimated (July 2024).

Saving of ₹20.00 lakh also occurred under this head of account during 2022-23

(iii)	2049 Interest Payments			
	01 Interest on Internal Debt			
	101 Interest on Market Loans			
	10 Interest on NABARD Loan			
	O.	6,194.86	6,194.86	3,289.05
				(-)2,905.81

Reasons for saving of ₹2,905.81 lakh have not been intimated (July 2024).

Saving of ₹782.79 lakh also occurred under this head of account 2022-23.

(iv)	123 Interest on Special Securities Issued to National Small Savings Fund of the Central Government by the State Government			
	01 Interest on Special Securities to National Small Savings Fund of the Central Government by the State Government			
	O.	1,450.00	1,450.00	1,153.46
				(-)296.54

Appropriation No. 49 Public Debt - Contd.

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

Reasons for saving of ₹296.54 lakh have not been intimated (July 2024).

Saving of ₹882.49 lakh also occurred under this head of account during 2022-23.

(v)	2048 Appropriation for Reduction or Avoidance of Debt			
	200 Other Appropriations			
	01 Guarantees Redemption Fund Schemes			
	O.	2,700.00	2,700.00	1,350.00
				(-)1,350.00

Reasons for saving of ₹1,350.00 lakh have not been intimated (July 2024).

Saving of ₹826.00 lakh also occurred under this head of account during 2022-23.

(vi)	2049 Interest Payments			
	04 Interest on Loans and Advances from Central Government			
	104 Interest on Loans for Non-Plan Schemes			
	01 Interest on Non-Plan Loan			
	O.	1,179.99	1,179.99	...
				(-)1,179.99

Reasons for non-utilisation of ₹1,179.99 lakh and remained utilized during 2023-24 have not been intimated (July 2024).

(vii)	05 Interest on Reserve Funds			
	105 Interest on General and Other Reserve Funds			
	10 Interest Payment of SDRF			
	S.	143.41	143.41	...
				(-)143.41

Reasons for non-utilisation of ₹143.41 lakh have not been intimated (July 2024).

(viii)	01 Interest on Internal Debt			
	305 Management of Debt			
	01 Management of Debt/Commission on Market Borrowing (SDL)			
	O.	200.00	200.00	79.69
				(-)120.31

Appropriation No. 49 Public Debt - Contd.

Serial Number	Head	Total appropriation	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
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Reasons for saving ₹120.31 lakh have not been intimated (July 2024).

Saving of ₹493.90 lakh also occurred under this head of account during 2022-23.

(ix)	2049 Interest Payments			
	04 <i>Interest on Loans and Advances from Central Government</i>			
	101 Interest on Loans for State/Union Territory Plan Schemes			
	01 Interest on Block Loans			
	O.	1,800.00	1,800.00	1,763.86
				(-)36.14

Reasons for saving of ₹36.14 lakh have not been intimated (July 2024).

Saving of ₹344.37 lakh also occurred under this head of account during 2022-23.

49.1.4 Saving mentioned at note appropriation 49.1.3 above was partly offset by excess under:

Serial Number	Head	Total appropriation	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
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(i)	2049 Interest Payments			
	01 <i>Interest on Internal Debt</i>			
	115 Interest on Ways and Means Advances from Reserve Bank of India			
	02 Interest on Special Ways and Means from RBI			
	O.	1.00	1.00	98.24
				(+)97.24

Reasons for excess of ₹97.24 lakh have not been intimated (July 2024).

Excess of ₹24.67 lakh also occurred under this head of account during 2022-23.

(ii)	01 Interest on Ways and Means Advances from RBI			
	O.	320.00	320.00	403.72
				(+)83.72

Reasons for excess of ₹83.72 lakh have not been intimated (July 2024).

Appropriation No. 49 Public Debt - Contd.

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

(iii)	2049 Interest Payments			
	01 Interest on Internal Debt			
	115 Interest on Ways and Means Advances from Reserve Bank of India			
	03 Interest on Overdraft/Shortfall			
	O.	5.00	5.00	46.89
				(+)41.89

Reasons for excess of ₹41.89 lakh have not been intimated (July 2024).

Excess of ₹39.11 lakh also occurred under this head of account during 2022-23.

49.2 Capital:

49.2.1 Expenditure exceeded the appropriation by ₹3,44,608.72 lakh (actual excess was ₹34,46,08,71,472.00). The excess requires regularisation.

49.2.2 Excess of ₹1,25,512.02 lakh (93.11 per cent of the total appropriation) also occurred under this appropriation during 2022-23.

49.2.3 Excess occurred under:

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

(i)	6003 Internal Debt of the State Government			
	110 Ways and Means Advances from the Reserve Bank of India			
	01 Ways and Means Advances from RBI			
	O.	80,000.00	80,000.00	3,00,146.00
				(+)2,20,146.00

Reasons for excess of ₹2,20,146.00 lakh have not been intimated (July 2024).

(ii)	02 Special Ways and Means Advances			
	O.	10,000.00	10,000.00	85,758.00
				(+)75,758.00

Reasons for excess of ₹75,758.00 lakh have not been intimated (July 2024).

Appropriation No. 49 Public Debt - Contd.

Serial Number	Head	Total appropriation	Actual expenditure	Excess (+) Saving (-) (₹in lakh)
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(iii) 6003 Internal Debt of the State Government

- 110 Ways and Means Advances from the Reserve Bank of India
- 03 Overdraft/Shortfall

O.	10,000.00	10,000.00	58,944.54	(+)48,944.54
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Reasons for excess of ₹48,944.54 lakh have not been intimated (July 2024).

Excess of ₹26,077.64 lakh also occurred under this head of account during 2022-23.

- (iv) 111 Special Securities to National Small Savings Fund of the Central Government**
- 01 National Small Savings Fund

O.	1,430.02	1,430.02	1,701.38	(+)271.36
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Reasons for excess of ₹271.36 lakh have not been intimated (July 2024).

Excess of ₹271.36 lakh also occurred under this head of account during 2022-23.

(v) 6004 Loans and Advances from the Central Government

- 02 Loans for State/Union Territory Plan Schemes
- 101 Block Loans
- 01 State Plan Loan (Block Loan)

O.	2,600.00	2,600.00	2,768.51	(+)168.51
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Reasons for excess of ₹168.51 lakh have not been intimated (July 2024).

(vi) 6003 Internal Debt of the State Government

- 108 Loans from National Co-operative Development Corporation
- 01 Loans from National Co-operative Development Corporation

O.	163.88	163.88	197.33	(+)33.45
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Reasons for excess of ₹33.45 lakh have not been intimated (July 2024).

Appropriation No. 49 Public Debt - Concl'd.

Serial Number	Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
				(₹in lakh)
(xii)	6003 Internal Debt of the State Government			
	109 Loans from other Institutions			
	04 Loans from PFC			
	O.	66.00	73.08	(+)7.08

Reasons for excess of ₹7.08 lakh have not been intimated (July 2024).

Despite persuasion, information on transfer of fund to Drawing and Disbursing Officers' (DDOs) Bank Account and position of unspent amount lying in the DDOs Bank as on 31 March 2024, not received from the Government of Mizoram.

Appendix

Referred to the Summary of Appropriation Accounts at page (xvi)
Grant-wise details of estimates and details of recoveries adjusted in the Accounts in reduction of expenditure

Serial Number	Number and Name of Grant	Budget estimates		Actuals		Actuals compared with Budget estimates		(₹ in thousand)
		Revenue	Capital	Revenue	Capital	Revenue	Capital	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	
1.	17 Food, Civil Supplies and Consumer Affairs	1,30,00,00	...	61,33,64	...	(-)68,66,36		...
2.	18 Printing and Stationery	1,00,00	...	20,92	...	(-)79,08		...
3.	30 Disaster Management and Rehabilitation	...	...	48,99,44		(+)48,99,44		
3.	45 Public Works	1,00,00	...	3,33,56	...	(+)2,33,56		...
	Voted Total	1,32,00,00	...	1,13,87,56	...	(-)18,12,44		...
	Grand Total	1,32,00,00	...	1,13,87,56	...	(-)18,12,44		...

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