





GOVERNMENT OF MIZORAM

APPROPRIATION ACCOUNTS
1991 - 92

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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Mizoram for the year 1991-92 presents the accounts of sums expended in the year ended 31st March, 1992 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 underlined.

SUMMARY OF APPROPRIATION ACCOUNTS

SUMMARY OF APPROPRIATION ACCOUNTS 1991-92
GOVERNMENT OF MIZORAM

Number and name of Grant or Appropriation	<u>Total Grant /Appropriation</u>		<u>Actual Expenditure</u>		<u>Saving</u>		<u>Excess</u>	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.Legislative Assembly								
Voted-	1,63,00,000	1,81,50,000	1,52,99,693	1,72,50,000	10,00,307	9,00,000	...	...
Charged-	<u>9,50,000</u>	...	<u>6,52,429</u>	...	<u>2,97,571</u>	...	...	...
2.Governor								
Voted-	1,45,000	...	1,29,618	...	15,382	...	...	...
Charged-	<u>48,55,000</u>	...	<u>45,70,022</u>	...	<u>2,84,978</u>	...	...	...
3.Council of Ministers								
Voted-	80,00,000	...	80,00,000	...	...	...	...	...
4.Administration of Justice								
Voted-	84,65,000	...	77,13,837	...	7,51,163	...	...	...
Charged-	<u>40,00,000</u>	...	<u>28,18,508</u>	...	<u>11,81,492</u>	...	...	...
5.Elections								
Voted-	2,92,00,000	...	2,94,34,805	...	...	...	2,34,805	...
6.Revenue								
Voted	2,12,70,000	...	...	1,92,80,416	...	19,89,584	...	...

SUMMARY OF APPROPRIATION ACCOUNTS - Contd.

Number and name of Grant or Appropriation	<u>Total Grant /Appropriation</u>		<u>Actual Expenditure</u>		<u>Saving</u>		<u>Excess</u>	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
7.State Excise								
Voted	1,07,00,000	...	1,06,78,400	...	21,600	...	...	...
8.Sales Tax								
Voted-	70,00,000	...	70,00,000	...	...	...	...	...
9.Other Fiscal Services								
Voted	13,00,000	...	13,08,497	...	...	...	8,497	...
10.Treasury and Accounts Administration								
Voted -	1,51,00,000	...	1,35,19,659	...	15,80,341	...	...	...
11.Secretariat								
Voted -	7,43,34,000	...	7,26,83,221	...	16,50,779	...	...	...
12.District Administration								
Voted-	4,63,45,000	...	4,64,38,133	...	...	...	93,133	...

SUMMARY OF APPROPRIATION ACCOUNTS-Contd.

Number and name of Grant or Appropriation	<u>Total Grant /Appropriation</u>		<u>Actual Expenditure</u>		<u>Saving</u>		<u>Excess</u>	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
13. Police								
Voted-	21,86,45,000	...	22,02,77,824	...	...	...	16,32,824	...
14. Jails								
Voted-	2,08,51,000	...	1,69,66,279	...	38,84,721	...	...	...
15. Supply and Disposal								
Voted	10,48,26,000	40,00,00,000	10,03,13,718	4,20,59,874	45,12,282	35,79,40,126	...	...
16. Printing and Stationery								
Voted-	3,84,00,000		2,04,84,822		1,79,15,178			...
17. Other Administrative Services-								
Voted-	5,21,10,000	...	4,77,25,769	...	43,84,231	...	...	...
18. Local Administration								
Voted	2,76,56,000	...	2,57,44,589	...	19,11,411	...	...	...
19. Retirement Benefits								
Voted	3,98,00,000	...	4,20,71,905	...	...	...	22,71,905	...

SUMMARY OF APPROPRIATION ACCOUNTS-Contd.

Number and name of Grant or Appropriation	<u>Total Grant /Appropriation</u>		<u>Actual Expenditure</u>		<u>Saving</u>		<u>Excess</u>	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
20.State Lotteries								
Voted	19,00,000	...	18,29,148	...	70,852	...	...	...
21.School Education								
Voted	43,18,12,000	10,00,000	42,65,87,618	9,99,980	52,24,382	20	...	...
22.Higher and Technical Education								
Voted	5,54,68,000	...	5,23,50,144	...	31,17,856	...	...	...
23.Sports and Youth Services								
Voted	3,27,76,000	...	3,18,77,479	...	8,98,521	...	...	...
24. Arts and Culture								
Voted	1,46,70,000	...	1,39,68,199	...	7,01,801	...	...	...
25.Medical								
Voted	16,67,27,000	...	16,71,53,225	...	...	...	4,26,225	...
26.Water Supply and Sanitation								
Voted	13,80,13,000	9,38,52,000	11,61,72,233	9,28,82,146	2,18,40,767	9,69,854	...	...

SUMMARY OF APPROPRIATION ACCOUNTS-Contd.

Number and name of Grant or Appropriation	<u>Total Grant /Appropriation</u>		<u>Actual Expenditure</u>		<u>Saving</u>		<u>Excess</u>	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
27.Housing								
Voted	1,04,00,000	4,56,00,000	1,03,72,148	4,56,59,910	27,852	...	...	59,910
28.Urban Development								
Voted	4,24,21,000	32,00,000	4,07,58,197	32,00,000	16,62,803	...	...	...
29.Information and Publicity								
Voted-	1,23,00,000	...	1,25,65,799	...	...	...	2,65,799	...
30 District Councils								
Voted-	9,75,00,000	...	9,31,00,000	...	44,00,000	...	...	...
31.Labour and Employment								
Voted	84,10,000	...	81,92,943	...	2,17,057	...	...	...
32. Social Welfare								
Voted	6,39,29,000	...	6,12,26,827	...	27,02,173	...	...	...
33. Social Security and Welfare								
Voted	62,80,000	...	47,21,958	...	15,58,042	...	...	...

SUMMARY OF APPROPRIATION ACCOUNTS-Contd.

Number and name of Grant or Appropriation	<u>Total Grant /Appropriation</u>		<u>Actual Expenditure</u>		<u>Saving</u>		<u>Excess</u>	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
34. Relief on account of Natural Calamities								
Voted	1,58,25,000	...	1,58,25,000	...	...	...	...	...
35. Agriculture								
Voted	12,46,28,000	...	12,94,46,258	...	...	...	48,18,258	...
36. Fisheries								
Voted	75,50,000	...	76,52,749	...	...	...	1,02,749	...
37. Soil and Water Conservation								
Voted	5,05,00,000	...	5,05,69,724	...	...	...	69,724	...
38. Animal Husbandry								
Voted	6,51,31,000	...	6,46,95,449	...	4,35,551	...	...	...
39. Forests								
Voted	14,05,68,000	...	13,54,13,153	...	51,54,847	...	...	...

SUMMARY OF APPROPRIATION ACCOUNTS-Contd.

Number and name of Grant or Appropriation	<u>Total Grant /Appropriation</u>		<u>Actual Expenditure</u>		<u>Saving</u>		<u>Excess</u>	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
40. Co-operation								
Voted	2,70,17,000	1,59,06,000	2,66,94,544	1,71,68,670	3,22,456	...	...	12,62,670
41. Rural Development								
Voted	31,91,81,000	1,17,00,000	30,12,77,196	1,17,00,000	1,79,03,804	...	...	...
42. North Eastern Areas								
Voted	2,09,26,000	9,23,00,000	21,86,739	7,07,40,080	1,87,39,261	2,15,59,920	...	...
43. Electricity								
Voted	26,05,74,000	24,52,95,000	25,71,48,136	23,92,82,436	34,25,864	60,12,564	...	...
44. Industries								
Voted	8,39,79,000	3,11,90,000	7,52,36,867	3,00,08,377	87,42,133	11,81,623	...	...
45. Sericulture								
Voted	2,02,00,000	...	2,04,36,235	...	...	...	2,36,235	...
46. Civil Aviation								
Voted	1,90,00,000	...	1,35,08,096	...	54,91,904	...	...	...

SUMMARY OF APPROPRIATION ACCOUNTS-Contd.

Number and name of Grant or Appropriation	<u>Total Grant /Appropriation</u>		<u>Actual Expenditure</u>		<u>Saving</u>		<u>Excess</u>	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
47. Road and Water Transport								
Voted	6,77,00,000	35,00,000	6,41,48,231	27,13,510	35,51,769	7,86,490	...	...
48. Tourism								
Voted	96,30,000	...	76,04,778	...	20,25,222	...	...	...
49. Census Survey and Statistics								
Voted	98,25,000	...	94,68,300	...	3,56,700	...	...	...
50. Other General Economic Services								
Voted	44,00,000	...	43,74,420	...	25,580	...	...	...
51. Public Works								
Voted	29,68,29,000	26,60,90,000	28,14,38,246	25,15,19,967	1,53,90,754	1,45,70,033	...	...
52. Loans to Govern- ment Servants								

SUMMARY OF APPROPRIATION ACCOUNTS-Concl'd.

Number and name of Grant or Appropriation	<u>Total Grant /Appropriation</u>		<u>Actual Expenditure</u>		<u>Saving</u>		<u>Excess</u>	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Public Debt:								
Charged	<u>26,26,12,000</u>	<u>15,37,57,000</u>	<u>13,24,35,471</u>	<u>74,71,34,009</u>	<u>13,01,76,529</u>	...	...	<u>59,33,77,009</u>
Total : Voted	3,36,65,16,000	1,27,77,83,000	3,21,30,71,224	86,98,89,875	16,36,04,930	40,92,15,705	1,01,60,154	13,22,580
Charged	<u>27,24,17,000</u>	<u>15,37,57,000</u>	<u>14,04,76,430</u>	<u>74,71,34,009</u>	<u>13,19,40,570</u>	...	...	<u>59,33,77,009</u>
Grand Total:	3,63,89,33,000	1,43,15,40,000	3,35,35,47,654	1,61,70,23,884	29,55,45,500	40,92,15,705	1,01,60,154	59,46,99,589

SUMMARY OF APPROPRIATION ACCOUNTS-Contd.

Excess over the following voted grants requires regularisation:-

REVENUE SECTION

Sl.No.	Number and Name of Grant
1.	5. Election
2.	9. Other Fiscal Services
3.	12. District Administration.
4.	13. Police.
5.	19. Retirement Benifits.
6.	25. Medical
7.	29. Information and Publicity
8.	35. Agriculture
9.	36. Fisheries
10.	37. Soil and Water Conservation
11.	45. Sericulture

CAPITAL SECTION

1.	27. Housing
2.	40. Co-operation

Excess over charged Appropriation under Public Debt (Capital) also requires regularisation.

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

SUMMARY OF APPROPRIATION ACCOUNTS-Contd.

The reconciliation between the total expenditure according to Appropriation Accounts for 1991-92 and that shown in Finance Accounts for that year is given below:-

	Revenue Rs.	<u>Voted</u> Capital Rs.	Revenue Rs.	<u>Charged</u> Capital Rs.
Total expenditure according to Appropriation Accounts	3,21,30,71,224	86,98,89,875	14,04,76,430	74,71,34,009
Deduct-Total recoveries shown in Appendix	14,26,64,400	...	...	...
Net Total expenditure as shown in Statement No.9 of Finance Accounts	3,07,04,06,824	86,98,89,875	14,04,76,430	74,71,34,009

(Capital includes Loans and Advances and Public Debt).

SUMMARY OF APPROPRIATION ACCOUNT-Concl'd.

The Appropriation Accounts have been prepared and examined under my direction 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. On the basis of the information and explanations that my officers required and have obtained, I certify that these accounts are correct, subject to the observations in my Report on the accounts of the Government of Mizoram for the year 1991-92.



New Delhi,
The

(C. G. SOMIAH)
Comptroller and Auditor General of India.

GRANT NO. 1- LEGISLATIVE ASSEMBLY

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE :			
Major head: 2011 -State Legislature			
Voted- Rs			
Original 1,27,00,000			
Supplementary 36,00,000	1,63,00,000	1,52,99,693	(-) 10,00,307
Amount surrendered during the year (March 1992)			8,16,421
Charged - Rs.			
Original 9,00,000			
Supplementary 50,000	9,50,000	6,52,429	(-) 2,97,571
Amount surrendered during the year (March 1992)			3,32,921
Capital:			
Major head: 7615			
Capital Outlayon			
Miscellaneous Loans			
Voted - Rs.			
Original 8,00,000			
Supplementary 1,73,50,000	1,81,50,000	1,72,50,000	(-) 9,00,000
Amount surrendered during the year (March, 1992)			9,00,000

Notes and Comments:

Revenue:

1. Out of the available saving of Rs.10.00 lakhs, Rs. 8.16 lakhs only were surrendered.
2. In view of final savings of Rs. 10.00 lakhs the supplementary grant of Rs. 36.00 lakhs obtained in March 1992 proved excessive .

GRANT NO. 1 - Concl'd.

3. Saving occurred mainly under:-

Serial. Number	Head	Total grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	102. Legislative Council			
	102 (1)-MLA (Voted)			
	O. 44.00			
	S. 36.00			
	R. -7.81	72.19	70.81	(-) 1.38

The anticipated saving of Rs.7.81 lakhs were reportedly due to non-filling up of vacant posts and adoption of economy measure in expenditure.

The reasons for final saving of Rs. 1.38 lakhs have not been intimated.

4. In Charged Section of the account rupees 3.33 lakhs were surrendered in March 1992; the final savings were, however, Rs. 2.98 lakhs.

5. In view of the actual expenditure falling short of the original Provision, the Supplementary provision of Rs. 0.50 lakh obtained in March 1992 could have been avoided.

6. Savings occurred under :-

Serial. Number	Head	Total grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	101-Legislative Assembly.			
	101(i) Speaker/Deputy Speker			
	(Charged)			
	O. 9.00			
	S. 0.50			
	R (-) 3.33	6.17	6.52	(+) 0.35

Savings of Rs. 3.33 lakhs was anticipated under "Salary" (Rs. 0.79 Lakh) and "Travelling Expenses" (Rs. 2.54 lakhs) and was surrendered in March 1992 (reasons in both the cases have not been stated).

Reasons for final excess of Rs. 0.35 lakhs have not been intimated(May, 1993)

**GRANT NO. 2 GOVERNOR
(All General)**

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Revenue :			
Major Head:			
2012-Governor			
Voted - Rs.			
Original 1,45,000 |	1,45,000	1,29,618	- 15,382
Supplementary ... |			
Amount surrendered during the year (March 1992).			15,331
Charged -			
Original 43,55,000 |	48,55,000	45,70,022	- 2,84,978
Supplementary 5,00,000 |			
Amount surrendered during the year (March 1992)			<u>2,44,512</u>

Notes and Comments :-

Revenue :
Charged :

1. Out of the available saving of Rs.2.85 lakhs, Rs. 2.45 lakhs were surrendered.
2. In view of saving of Rs. 2.85 lakhs supplementary provision of Rs. 5.00 lakhs obtained in March 1992 proved excessive.

GRANT NO.2 -Contd.

3. Savings occurred mainly under :-

Serial Number.	Head	Total	Actual	Excess (+)
		Appropriation	expenditure	Saving (-)
		(In lakhs of rupees)		
103	Household			
	Establishment			
	General			
	O. 17.05			
	S. 0.95			
	R. (-)3.14	14.86	14.47	-0.39
	Anticipated saving of Rs. 3.14 lakhs were reportedly due to			
	adoption of economy measure.			

Reasons for final saving of Rs. 0.39 lakh have not been intimated(May, 1993)

GRANT NO.3 - COUNCIL OF MINISTERS
(All Voted)

Voted	-	Rs.	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Revenue:					
Major Head:2013 - Council of Minister.					
Original		63,00,000			
Supplementary		17,00,000	80,00,000	80,00,000	...
Amount surrendered during the year					...

GRANT NO.4 - ADMINISTRATION OF JUSTICE

Voted	-	Rs.	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Revenue :					
Major head :2014					
Administration of Justice					
Original		76,50,000	84,65,000	77,13,837 (-)	7,51,163
Supplementary		8,15,000			
Amount surrendered during the year (March, 1992)					4,31,057
Charged -		Rs.			
<u>Original</u>		<u>40,00,000</u>	<u>40,00,000</u>	<u>28,18,508 (-)</u>	<u>11,81,492</u>
<u>Supplementary</u>		<u>...</u>			
Amount surrendered during the year					...

Notes and Comments :

Voted:

1. Against the available saving of Rs.7.51 lakhs, Rs. 4.31 lakhs only were surrendered in March 1992.
2. In view of savings of Rs. 7.51 lakhs, Supplementary provision of Rs. 8.15 lakhs obtained in March 1992 proved excessive.
3. Saving occurred mainly under :-

Revenue :

Serial Number	Head	Total grant/ appropriation	Actual expenditure	Excess + Saving - (In lakhs of rupees)
(i)	114-Legal Advisors and Counsels			
	114 (5) Advocate General			
	O.	6.50	5.04	(-) 1.46

GRANT NO. 4 - Concl'd.

stated. The reasons for final saving of Rs. 1.46 lakhs have not been

Serial Number.	Head	Total grant/ appropriation	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(ii)	114(i) Standing Council, Guwahati			
	O.	<u>1.50</u>	<u>1.50</u>	<u>0.12</u>
				<u>(-) 1.38</u>

The reasons for final saving have not been intimated (May, 1993)

(iii)	105 Civil Session Courts 105(3) Administration Chhimtuipui			
	O.	0.07		
	S.	2.50	9.50	8.37
				(-) 1.13

The reason for final savings of Rs.1.13 lakhs have not been intimated (May, 1993).

(iv)	114(4) Legal Aid and Advise Scheme for legal aid to poor			
	O.	3.50		
	R.	0.49	3.99	2.47
				(-) 1.52

The reasons for anticipated excess of Rs. 0.49 lakhs have not been stated (May, 1993).

The reason for final savings of Rs.1.52 lakhs have not been intimated (May, 1993).

4. In the charged Section of account against the available saving of Rs. 11.81 lakhs, no part was surrendered in March 1992

5. Saving occurred under 102 High Court, 102(1) High Court in Mizoram (Charged) (Provision 40.00 lakhs: Expenditure 28.19 lakhs). The reason for final saving of Rs. 11.81 lakhs have not been stated (May, 1993).

GRANT NO.5 - ELECTIONS

(All Voted)

Voted	-	Rs.	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
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Revenue:

Major Head:2015
Election

Original	40,00,000				
Supplementary	2,52,00,000		2,92,00,000	2,94,34,805 (+)	2,34,805

Amount surrendered during
the year

...

Notes and Comments :

1. The grant closed with an excess expenditure of Rs. 2,34,805; the excess requires regularisation.

2. In view of excess expenditure of Rs. 2.35 lakhs, Supplementary provision of Rs.2,52.00 lakhs obtained in March 1992 proved inadequate.

3. Excess occurred under :-

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(i)	102 Election Officers			
	102(2) Administration			
	O.	9.31	9.31	16.63 (+) 7.32

The reasons for final excess of Rs. 7.32 lakhs have not been stated (May, 1993).

GRANT NO.5 - Concl'd.

Serial Number.	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(ii)	103-Preparation and printing of Electoral Rolls			
	103(1) -Preparation and printing of Electoral Rolls			
	O. 5.00			
	S. 7.06	12.06	12.57	(+) 0.51

The reasons for for final excess of Rs. 0.51 lakh have not been stated (May 1993).

4. Excess mentioned in note 3 above was off-set by savings under :

Serial Number.	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(i)	104 Conduct of Election MP/MLA			
	104(1) Conduct of Election MP/MLA			
	O. 3.06			
	S. 2,43.94	2.47.00	2,43.91	(-) 3.09
(ii)	102 Electoral Officer			
	102(1) Direction			
	O. 22.63			
	S. 1.00	23.63	21.24	(-) 2.39

The reasons for final savings of Rs. 3.09 and 2.39 lakhs in the above two cases have not been stated (May,1993).

GRANT NO.6 - REVENUE.

(All Voted)

Revenue:	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Major Heads: 2029-Land Revenue, 2506 - Land Reforms Voted	Rs.		
Original	2,04,20,000		
Supplementary	8,50,000	2,12,70,000	1,92,80,416 (-)19,89,584
Amount surrendered during the year (March 1992)			13,60,676

Notes and Comments:

1. Rupees 13.61 lakhs were anticipated as savings and surrendered in March 1992.
2. As the actual expenditure did not come up even to the original provision, the supplementary provision of Rs. 8.50 lakhs obtained in March 1992 proved wholly unnecessary
3. Saving occurred mainly under :-

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(i)	Major Head- 2029 Land Revenue			
	001 Direction and Administration			
	001(1) Direction			
	O. 61.00			
	R. (-) 5.07	55.93	52.93	(-) 3.00

Anticipated saving of Rs.5.07 lakhs was stated to be due to (i) non filling up of vacant posts, (ii) curtailment of Leave Travel concession and medical claims (iii) non-finalisation of T.A. bills (iv) non-payment of bills of advocates fees and (v) non-payment of rent for District Revenue Office Aizawl.

GRANT NO.6 - Concl'd.

The reason for final saving of Rs. 3.00 lakhs has not been intimated.

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(ii)	2506 Land Reforms Direction and Administration 001(1) Direction			
	O.	18.50		
	R.	(-) 3.23	15.27	11.17 (-) 4.10

The anticipated saving of Rs. 3.23 lakhs was stated to be due to transfer of funds to other heads to meet unavoidable expenditure under those heads.

The reason for final saving of Rs. 4.10 lakhs has not been stated (May, 1993)

(iii)	103.Maintenance of Land Records 103(1)-Land Records			
	O.	16.50		
	S.	5.38		
	R.	(-) 0.92	20.96	20.88 (-) 0.08

The anticipated saving Of Rs. 0.92 lakh was reportedly due to curtailment of expenditure to meet the unavoidable expenditure in other heads.

The reason for final saving of Rs. 0.08 lakh has not been intimated (May 1993).

GRANT NO.6-Concl'd.

4. Savings mentioned in note 3 above were partly offset by excess under :-

Serial Number	Head	Total grant	Actual expenditure	Excess + Saving -
(i) 2029 Land Revenue 001 Direction 102 (1) Survey & Settlement Operation				
(i)	O.	28.70		
	R.	0.04	28.74	29.73 (+)0.99

The reasons for anticipated excess of Rs. 0.04 lakh have not been stated (May, 1993).

The reason for final excess of Rs.0.99 lakh has not been intimated (May, 1993)

GRANT NO. 7 - STATE EXCISE

(All Voted)

Voted	-	Rs	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Revenue :					
Major Head : 2039-State Excise					
Original		1,00,00,000			
Supplementary		7,00,000	1,07,00,000	1,06,78,400	(-) 21,600
Amount surrendered during the year					
					...

GRANT NO. 8 - SALES TAX
(All Voted)

Voted	-	Rs	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Revenue :					
Major head : 2040 -Sales Tax					
Original		70,00,000			
Supplementary		...	70,00,000	70,00,000	...
Amount surrendered during the year					...

**GRANT NO. 9 OTHER FISCAL SERVICES
(All Voted)**

Voted	-	Rs	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Revenue :					
Major Head : 2047 Other Fiscal Services					
Original		9,00,000			
Supplementary		4,00,000	13,00,000	13,08,497	(+) 8,497

Amount surrendered during
the year

...

Notes and Comments :-

1. Expenditure exceeded the grant by Rs. 8,497; the excess requires regularisation .
2. In view of excess expenditure of Rs. 0.08 lakh, Supplementary provision of Rs. 4.00 lakhs obtained in March 1992 proved inadequate.
3. Excess occurred under 103 (1) Institutional Finance and Small Savings (Provision Rs. 13.00 lakhs; expenditure Rs. 13.08 lakhs). Reasons for final excess of Rs. 0.08 lakhs have not been stated (May, 1993).

GRANT NO. 10 -TREASURY AND ACCOUNTS ADMINISTRATION

(All voted)

Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
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Revenue :

Major Heads : 2030-Stamps
Registration and
2054 - Treasury and
Accounts Administration

Voted - Rs.

Original	1,51,00,000	1,51,00,000	1,35,19,659	(-)15,80,341
Supplementary	...			

Amount surrendered during
the year (March 1992)

19,44,579

Notes and Comments :

1. Rupees 19.45 lakhs were anticipated saving and surrendered in March 1992; final saving however was Rs. 15.80 lakhs.

2. Saving occurred mainly under:-

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(i)	2054 Treasury and Accounts Administration 095-Directorate of Accounts and Treasuries 095 (i) Direction			
	O.	70.00		
	R.	(-) 16.78	53.22	55.21 (+) 1.99

The anticipated saving of Rs. 16.78 lakhs was stated to be due to non finalisation of appointment of vacant posts.

The reason for final excess of Rs. 1.99 lakhs has not been intimated (May,1993).

GRANT NO.11 - SECRETARIAT

(All Voted)

Revenue	-	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Major head :2051 - Public Service Commission, 2052 -Secretariat General Services, 2251-Secretariat Social Services, 2252- Other Social Services and 3451-Secretariat Economic Services				
Voted		Rs.		
Original	6,33,00,000			
Supplementary	10,34,000	7,43,34,000	7,26,83,221 (-)	16,50,779
Amount surrendered during the year (March 1992)				24,27,011

Notes and Comments :

1. Rupees 24.27 lakhs were anticipated as savings and surrendered in March 1992; final saving however, worked out to be Rs. 16.51 lakhs.
2. In view of saving of Rs. 16.51 lakhs, supplementary provision of Rs. 10.34 lakhs obtained in March 1992 proved excessive.
3. Savings occurred mainly under :-

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(i)	2052 Secretariat General Services 090-Secretariat 090 (1) S.A.D.			
	O.	2,43.00		
	S.	34.00		
	R.	(-) 2.00	2,75.00	2,75.00 ...

Anticipated saving of Rs. 2.00 lakhs was reportedly due to adoption of economy measure.

GRANT NO.11-Contd.

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
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(ii)	090(2) Political Department			
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	O.	8.00		
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	R.	(-) 2.00		
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		6.00		
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			6.00	
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Anticipated saving of Rs. 2.00 lakhs was reportedly due to non filling up of vacant posts.

(iii)	090(3) Home Department			
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	O.	13.00		
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	S.	2.00		
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	R.	(-) 2.00		
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		13.00		
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			13.00	
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Anticipated saving of Rs. 2.00 lakhs was reportedly due to adoption of economy measure.

(iv)	090(5)-G.A.D.			
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	O.	12.00		
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	R.	(-) 2.00		
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		10.00		
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			10.00	
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				...
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Anticipated saving of Rs. 2.00 lakhs was reportedly due to adoption of economy measure.

(v)	090(13) DP and AR"F"			
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	O.	4.00		
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	R.	(-) 2.00		
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		2.00		
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			2.00	
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Anticipated saving of Rs. 2.00 lakhs was reportedly due to adoption of economy measure

(vi)	090(17) Relief and Rehabilitation			
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	O.	6.00		
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	R.	(-) 2.00		
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		4.00		
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			4.00	
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				...
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Anticipated saving of Rs. 2.00 lakhs was reportedly due to non filling up of vacant posts.

GRANT NO.11-Contd.

Serial No.	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(vii)	3451-Secretariat Economic Services			
	090(4) Planning Department			
	O. 5.00			
	R. (-) 2.00	3.00	3.00	...

Anticipated saving of Rs. 2.00 lakhs was reportedly due to non-filling up of vacant posts.

(viii)	3451-Secretariat Economic Services			
	090(5)-Science and Technology			
	O. 33.00			
	S. 3.58			
	R. (-) 1.32	35.26	35.26	...

Adoption of economy measure. Anticipated saving of Rs. 1.32 lakhs was reportedly due to adoption of economy measure.

(ix)	2052-Secretariat General Services			
	090-Secretariat			
	090(9)-P.W.D.			
	O. 13.00			
	R. (-) 1.00	12.00	12.00	...

Adoption of economy measure. Anticipated saving of Rs. 1.00 lakhs was reportedly due to adoption of economy measure.

(x)	090(15)-Excise and Taxation Department			
	O. 5.00			
	R. (-) 1.00	4.00	4.00	...

Anticipated saving of Rs. 1.00 lakh was reportedly due to non-filling up of vacant posts.

GRANT NO. 11 - Contd.

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(xi)	090(16) District Council Affairs Department			
	O. 6.00			
	R. (-) 1.00	5.00	5.00	...

Anticipated saving Rs. 1.00 lakh was reportedly due to non filling up of vacant posts.

(xii)	3451-Secretariat Economic Services			
	090(14)-Trade and Commerce Department			
	O. 5.00			
	R. (-) 1.00	4.00	4.00	...

Anticipated saving of Rs. 1.00 lakh was reportedly due to non filling up of vacant posts.

4. Savings mentioned in note 3 above was partly offset by excess under:-

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(i)	2052-Secretariat General Services			
	090-Secretariat			
	092(1) Protocol Wing			
	O. 20.00			
	S. 6.62			
	R. (-) 0.65	25.97	30.00	(+) 4.03

Anticipated saving of Rs. 0.65lakh was reportedly due to adoption of economy measure.

The reason for final excess of Rs. 4.03 lakhs have not been intimated (May,1993).

GRANT NO.11-Concl'd.

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(ii)	2051-Public Service Commission			
	102-State Public Service Commission			
	102(1)-Mizoram State Public Service Commission			
	O. 1.00			
	S. 21.00			
	R. (-) 2.69	19.31	24.20	(+) 4.89

Anticipated saving of Rs. 2.69 lakhs was reportedly due to late receipt of Government sanction for payment of office rent and also for non filling up of vacant posts.

The reasons for final excess of Rs. 4.89 lakhs have not been stated.

GRANT NO.12-DISTRICT ADMINISTRATION

(All Voted)

Revenue	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Voted			
Major Head : 2053-district Administration			
Voted -	Rs.		
Original	4,15,00,000	4,63,45,000	4,64,38,133
Supplementary	48,45,000		(+) 93,133
Amount surrendered during the year (March 1992)			4,86,820

Notes and Comments:-

1. The grant closed with an excess expenditure of Rs. 93,133. The excess requires regularisation.
2. In view of excess expenditure of Rs. 0.93 lakh over the grant, surrender of Rs. 4.87 lakhs in March 1992 proved injudicious and supplementary provision of Rs. 48.45 lakhs obtained in March 1992 proved inadequate.
3. Excess occurred under :-

Serial Number.	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(i)	094-Other Establishment			
	094(2)-Sub-Divisional Establishment, Lunglei			
	O.	18.00	21.15	(+) 3.15

The reasons for final excess of Rs. 3.15 lakhs have not been intimated (May, 1993)

GRANT NO. 12 - Concl'd

Serial Number.	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(ii)	094(1)-Sub Divisional Establishment, Aizwal			
	O.	42.00		
	S.	5.00	47.00	49.80
				(+) 2.80

The reasons for final excess of Rs. 2.80 lakhs have not been intimated (May, 1993)

4. The excess mentioned in note 3 above was partly offset by savings under :-

Serial Number.	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(i)	800 Other Expenditure			
	O.	5.00		
	R.	(-) 5.00	...	...
		

The entire provision was withdrawn by reappropriation but the reasons for such withdrawal have not been stated (May, 1993)

GRANT NO.13 - POLICE

(All Voted)

Revenue	-	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Major heads:2055-Police				
Voted :	Rs.			
Original	20,00,00,000			
Supplementary	1,86,45,000	21,86,45,000	22,02,77,824	(+)16,32,824
Amount surrendered during the year (March (1992))				30,000

Notes and Comments :

1. The grant closed with an excess expenditure of Rs. 16,32,824; the excess requires regularisation.
2. In view of excess expenditure of Rs. 16.33 lakhs, supplementary provision of 1,86.45 lakhs obtained in March 1992 proved inadequate and surrender of Rs. 0.30 lakh proved injudicious.
3. Excess occurred mainly under :-

Serial Number.	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(i)	2055-Police 108-District Police 108(1)-D.E.F. Aizwal			
	O.	3,30.53		
	R.	21.06	3,51.59	5,30.43 (+) 1,78.84

Augmentation of provision of Rs. 21.06 lakhs by re-appropriation was reportedly due to the following contributory factors:

- (1) Payment of increased DA and Medical Reimbursement Bill (2) Clearance of arrear TA Bills (3) Payment of pending contingency bill (4) construction and repairs of Police quarters (5) Payment of cash rewards to Police Personnel.

The reason for final excess of Rs. 1,78.84 lakhs has not been intimated (May ,1993)

GRANT NO. 13-Contd.

Serial Number.	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(ii)	101-Criminal investigation and Vigilance 101(3)- D.S.B.			
	O. 41.75			
	R. 4.45	46.20	93.94	(+) 47.74

Anticipated excess of Rs. 4.45 lakhs was reportedly due to payment of increased Dearness allowance, pending Travelling allowance bills and office expenses and also for clearance of pending bills for repairs of vehicles and P.O.L.

The reason for final excess of Rs. 47.74 lakhs has not been stated (May, 1993)

(iii)	113-Wireless and Computers 113(1) Wireless Organisation			
	O. 1,84.14			
	S. 21.45			
	R. (-) 2.33	2,03.26	2,47.52	(+) 44.26

The reasons for anticipated saving of Rs. 2.33 lakhs was reportedly due to non-filling of vacant posts and non finalisation of some proposals for purchase of W.T. equipment and for less payment of rents.

The reason for final excess of Rs. 44.26 lakhs has not been intimated (May, 1993)

(iv)	112-Welfare and Police Personnel 112(3)-Uniforms			
	O. 80.00			
	S. 10.00			
	R. 26.47	1,16.47	1,16.58	(+) 0.11

Augmentation of provision by reappropriation (Rs. 26.47 lakhs) was reportedly due to more payment of Uniforms/Clothings charges for the new coys than anticipated.

The reason for final excess of Rs. 0.11 lakh has not been stated (May, 1993)

GRANT NO. 13-Contd.

Serial Number.	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(v)	001-Direction and Administration 102(2) Criminal Branch			
	O. 29.42			
	R. 2.38	31.80	50.95	(+) 19.15

Augmentation of provision by way of re-appropriation (Rs.2.38 lakhs) was reportedly due to payment of repairing cost of motor vehicles and cash reward to the Police personnel and also due to increased Dearness Allowance and payment of arrears Pay.

The reason for final excess of Rs. 19.15 lakhs have not been intimated (May, 1993)

(vi)	112-Welfare of Police Personnel 112(1)-Police Hospital			
	O. 10.38			
	R. 3.94	14.32	17.03	(+) 2.71

The anticipated excess expenditure was reportedly due to the purchase of more medicine due to increase in the strength of Police Personnel.

The reason for final excess of Rs. 2.71 lakhs have not been stated(May, 1993)

(vii)	101-Criminal Investigation and Vigilance 101(1) SB/CID			
	O. 1,12.50			
	R. 8.27	1,20.77	1,16.88	(-) 3.89

Augmentation of provision by re-appropriation (Rs. 8.27 lakhs) was reportedly due to the following contributory factors :-

- (1) Payment of increased D.A.
- (2) Clearance of pending TA/DA bills
- (3) Clearance of pending bills of stationery items
- (4) Maintenance charges of Motor vehicles and cost of P.O.L. in higher rates

GRANT NO. 13 -Contd.

The reason for final saving of Rs. 3.89 lakhs have not been intimated (May, 1993)

Excess mentioned at note 3 above was partly offset by saving mainly under :-

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(i)	108-District Police			
	108(2)-D.E.F. Lunglei			
	O. 97.79			
	R. 5.54	1,03.33	...	(-) 1,03.33

Anticipated excess of Rs. 5.54 lakhs was reportedly mainly due to payment of increased Dearness allowance, pending travelling allowance bills, bills for office expenses, payment of rent at higher rate.

Reason for non utilisation of entire provision of Rs. 1,03.33 lakhs has not been stated (May, 1993).

(ii)	001-Direction and Administration			
	001-Direction			
	O. 2,02.20			
	S. 1,00.35			
	R. (-) 0.32	3,02.23	2,20.15	(-) 82.08

The reason for anticipated saving of Rs.0.32 lakh has not been stated (May,1993).

The reason for final saving of Rs. 82.08 lakhs have not been intimated (May,1993).

(iii)	104-Special Police			
	104(1) 1st Bn. M.A.P.			
	O. 3,69.76			
	R. (-) 43.27	3,26.49	2,94.44	(-) 32.05

The reason for anticipated saving of Rs. 43.27 lakhs have not been stated (May,1993).

The reason for final saving of Rs. 32.05 lakhs have not been intimated (May , 1993)

GRANT NO. 13 - Contd.

Serial Number.	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(iv)	104(2) 2nd Bn. M.A.P.			
	O. 3,50.30			
	R. (-) 24.51	3,25.79	3,08.24	(-) 17.55

Anticipated saving of Rs. 24.51 lakhs was reportedly due to non-recruitment of personnel for four new Coys. although sanctioned earlier.

The reasons for final savings of Rs. 17.55 lakhs have not been intimated (May , 1993).

(v)	800 Other Expenditure 800(1) Identity Card in Border			
	S. 30.00	30.00	...	(-) 30.00

Provision of Rs. 30.00 lakhs made at post budget stage remained entirely unutilised, reason for which have not been stated (May, 1993)

(vi)	102 Central Reserve Police 102(1) Borrowed Bns.			
	O. 15.21			
	R. (-) 7.92	7.29	9.50	(+) 2.21

Anticipated saving of Rs. 7.92 lakhs was reportedly due to deployment of less number of battalion and for economy in expenditure

Reasons for final excess of Rs. 2.21 lakhs have not been stated (May, 1993).

(vii)	108-District Police 108(3) D.E.F. Chhimtuipui			
	O. 99.04			
	R. 4.75	1,03.79	96.24	(-) 7.55

The anticipated excess of Rs. 4.75 lakhs was reportedly due to payment of (i) Pending Travelling allowance bills (ii) increased cost of hired houses, (iii) construction and repairs of Police quarters damaged during cyclone (iv) Payment of bills for repair of vehicles (v) Cash reward.

The reason for anticipated saving of Rs. 7.55 lakhs has not been intimated (May, 1993).

GRANT NO. 13 - Concl'd.

Serial Number.	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(viii)	114(1) Modernisation			
	S. 24.65			
	R. (-) 0.30	24.35	22.92	(-) 1.43

The reasons for anticipated saving of Rs. 0.30 lakh and for final saving of Rs. 1.43 lakhs have not been intimated (May, 1993).

GRANT NO.14 - JAILS
(All Voted)

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Revenue				
Major Head:2056-Jails				
Voted -	Rs.			
Original	1,75,00,000			
Supplementary	33,51,000	2,08,51,000	1,69,66,279 (-)	38,84,721
Amount surrendered during the year (March 1992)				14,87,775

Notes and Comments:

1. Rupees 14.88 lakhs were anticipated as savings and surrendered in March 1992 ; final savings however worked out to be Rs. 38.85 lakhs
2. As the actual expenditure did not come up even to the original provision, supplementary provision of Rs. 33.51 lakhs obtained in March 1992 proved wholly unnecessary.
3. Savings occurred mainly under :-

Serial Number.	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(i)	101-District Jail			
	101(1) District Jail			
	O.	140.00		
	S.	3.50		
	R.	(-) 5.14	1,38.36	1,16.39 (-) 21.97

Anticipated saving of Rs. 5.14 lakhs was reportedly due to the following factors :-

- (i) non payment of wages
- (ii) Less purchase of office stationeries
- (iii) Procurement of less quantity of materials for Jail industry
- (iv) restriction on purchase of vehicles.

The reason for final saving of Rs. 21.97 lakhs have not been stated (May, 1993)

GRANT NO. 14 - Concl'd.

Serial Number.	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(ii)	800-Other Expenditure			
	800(1) Modernisation of Jails (CSS)			
	S. 22.38			
	R. (-) 4.44	17.94	17.94	...

Anticipated saving of Rs. 4.44 lakhs was reportedly due to transfer of construction works expenditure to Public Works Department

(iii)	800-Welfare of Pensioners			
	800(1) Welfare of Prisoners			
	O. 2.00			
	R. (-) 2.00	...	...	...

Anticipated saving of Rs. 2.00 lakhs was reportedly due to transfer of fund from Jail Department to Public works Department to undertake construction works

(iv)	001-Direction and Administration			
	001(1) Direction			
	O. 3.00			
	R. (-) 1.95	1.05	1.05	...

Anticipated saving of Rs.1.95 lakhs was reportedly due to the following factors :

- (i) non creation of new posts, (ii) performance of less number of tour
- (iii) Less procurement of materials, (iv) late finalisation of estimate resulting delay in execution of works.

GRANT NO.15 - CIVIL SUPPLIES
(All Voted)

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Revenue			
Major head: 2408 -Food Storage and Warehousing and 3456 - Civil Supplies			
Voted -	Rs.		
Original 10,41,46,000			
Supplementary 6,80,000	10,48,26,000	10,03,13,718	(-)45,12,282
Amount surrendered during the year			41,82,989

CAPITAL

Major Head :
4408-Capital Outlay
on Food Storage and
Warehousing

	Rs.		
Original 36,00,00,000			
Supplementary 4,00,00,000	40,00,00,000	4,20,59,874	(-)35,79,40,126
Amount surrendered during the year (March, 1992)			2,47,13,604

Revenue

1. In view of surrender of Rs. 41.83 lakhs supplementary provision of Rs. 6.80 lakhs obtained in March, 1992 proved wholly unnecessary.

Capital:

2. Rupees 247.14 lakhs were anticipated as savings and surrendered in March 1992.; final saving however, worked out to be Rs. 35,79.40 lakhs.

3. As the actual expenditure did not come up even to the original provision, the supplementary provision of Rs. 400.00 lakhs for Capital Section obtained in March 1992 proved wholly unnecessary.

GRANT NO. 15 Concl'd.

4. Savings in capital section occurred mainly under :-

Serial Number.	Head	Total grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)				

(i) 4408-Capital Outlay on Food Stored Warehousing

01-Food

101-Procurement and Supply

101(1)-Procurement and Supply

O. 36,00.00

S. 4,00.00

R. (-) 247.13

37,52.87

4,20.60 (-) 33,32.27

Anticipated Saving of Rs. 2,47.13 lakhs was attributed to the following factors :-

- (i) Short supply of rice from Food Corporation of India
- (ii) Non submission of bills by contractors
- (iii) deduction of transit loss from the bills of carrying contractors.

Reasons for final savings of Rs. 33,32.27 lakhs have not been intimated (May, 1993).

**GRANT NO.16 - PRINTING AND STATIONERY
(All Voted)**

Revenue	-	Total grant	Actual expenditure	Excess + Saving -
		Rs.	Rs.	Rs.

Major head :
2058 Printing
and Stationery

Voted- Rs.

Original	3,84,00,000			
Supplementary	...	3,84,00,000	2,04,84,822	(-) 1,79,15,178

Amount surrendered during the year (March, 1992)	4,50,000
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Notes and Comments:-

1. Rupees 4.50 lakhs only were anticipated as savings and surrendered in March 1992; final savings, however, worked out to Rs. 1,79.15 lakhs.

2. Saving occurred mainly under :-

Serial Number.	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
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(i)	799-Stock Suspense			
	799(1)-Stock Suspense			
	O. 2,50.00	2,50.00	67.11	(-) 1,82.89

The reasons for final savings of Rs. 1,82.89 lakhs have not been stated.

(ii)	101-Purchase and Supply of Stationery			
	101(1) Form and Stationery Depot			
	O. 15.00			
	R. (-) 2.88	12.12	10.86	(-) 1.26

Anticipated saving of Rs. 2.88 lakhs was reportedly due to less purchase of materials and observance of economy measure towards expenditure and also for doing many of the printing works by the concerned departments.

GRANT NO. 16 - Concl'd.

The reason for final saving of Rs. 1.26 lakhs have not been intimated (May, 1993).

Serial Number.	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(iii)	103-Government Press			
	103(1) Government Press			
	O. 98.50	94.12	96.29	(+) 2.17
	R. (-) 4.38			

Anticipated saving of Rs. 4.38 lakhs was reportedly due to (i) curtailment of tour expenditure, (ii) for non finalisation of tenders for uniforms and (iii) utilisation of old stocks.

The reason for final excess of Rs. 2.17 lakhs have not been stated (May, 1993).

3. Saving mentioned at note 2 above was partly offset by excess under:-

Serial Number.	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(i)	2058-Stationery and Printing			
	001-Direction and Administration			
	O. 20.00	23.26	30.59	(+) 7.33
	R. 3.26			

Anticipated excess of Rs. 3.26 lakhs was reportedly due to payment of enhanced rate of D.A. sanctioned by Government and also due to purchase of two new vehicles in replacement of condemned vehicles.

The reason for final excess of Rs. 7.33 lakhs have not been intimated (May, 1993).

GRANT NO.17 - OTHER ADMINISTRATIVE SERVICES

(All Voted)

Revenue -	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Major head : 2070-Other Administrative Services			
Voted - Rs.			
Original 4,80,00,000|			
Supplementary 41,10,000|			
Amount surrendered during the year (March, 1992)	5,21,10,000	4,77,25,769 (-)	43,84,231
Notes and Comments :			22,86,340

1. Rupees 22.86 lakhs were anticipated as savings and surrendered in March 1992; final savings, however, worked out to be Rs. 43.84 lakhs.
2. As the actual expenditure did not come up even to the original provision, supplementary provision of Rs. 41.00 lakhs obtained in March 1992 proved wholly unnecessary.
3. Saving occurred mainly under:-

Serial Number.	Head	Total grant	Actual expenditure	Excess + Saving -
		(In lakhs of rupees)		
(i)	115(7)-Circuit House at New Delhi			
	O. 32.00			
	S. 7.00			
	R. (-) 2.90	36.10	21.75	(-) 14.35

Anticipated saving of Rs. 2.90 lakhs was stated to be due to the following reasons :-

- (i) non creation of posts
- (ii) abolition of Asstt. Liaison Officers Post
- (iii) economy effected in expenditure

The reason for final saving of Rs. 14.35 lakhs have not been intimated (May, 1993).

GRANT NO. 17-Contd.

Serial Number.	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
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(ii) 107-Home Guards
107(1) Direction

O.	35.77			
R.	(-) 12.41	23.36	23.36	...

Anticipated saving of Rs. 12.41 lakhs was reportedly due to the following factors :-

(i) Non utilisation of fund due to non availability of site for construction of office building (ii) less performance of tour (iii) purchase of office stationeries (iv) enforcement of economy in expenditure

(iii) 107(2)-Administration

O.	98.04			
R.	(-) 10.16	87.88	87.88	...

Anticipated saving of 10.16 lakhs was attributed to the following factors :

(i) non availability of site for construction of office building (ii) non-recruitment of additional strength of 220 Home Guards volunteers (iii) Enforcement of economy in expenditure

(iv) 108(i) -Fire Service
Organisation

O.	81.00			
R.	(-) 7.78	73.22	72.50	(-) 0.72

Anticipated saving of Rs. 7.78 lakhs was reportedly due to (i) enforcement of economy in expenditure (ii) vacant posts remaining unfilled.

The reason for final saving of Rs. 0.72 lakhs has not been stated (May, 1993).

(v) 115(9) Circuit House
at Guwahati

O.	12.00			
S.	5.00			
R.	0.37	17.37	11.59	(-) 5.78

GRANT NO. 17-Contd.

Anticipated excess of Rs. 0.37 lakh was reportedly due to the following factors (i) non appointment of casual employees (ii) delayed recruitment of staff against the existing vacancies (iii) termination of service of some Master roll staff.

The reason for final saving of Rs. 5.78 lakhs have not been stated (May, 1993).

Serial Number.	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(vi)	115(6)-Circuit House at Calcutta			
	O.	18.00		
	S.	5.00		
	R.	(-) 0.17	22.83	17.81 (-) 5.02

Anticipated saving of Rs. 0.17 lakh was stated to be due to the following reasons:- (i) non creation of new posts (ii) less performance of tour journey (iii) delayed recruitment of staff against the existing vacancies.

The reason for final saving of Rs. 5.02 lakhs has not been stated (May, 1993).

4. Saving mentioned at note 3 above was partly offset by excess under :-

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(i)	107(3)-Central Training Institute			
	O.	96.19		
	S.	15.00		
	R.	11.62	1,22.81	1,22.80 (-) 0.01

Augmentation of provision of Rs. 11.62 lakhs by re-appropriation was stated to be due to recruitment of Home Guard Volunteers and payment of more Dearness allowance to the volunteers.

The reason for final saving of Rs.0.01 lakh has not been stated (May, 1993).

GRANT NO.17-Concl'd.

Serial No.	Head	Total Grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(ii)	115(8) Circuit House at Tlabung			
	O.	2.00	2.00	5.73
				(+) 3.73

The reason for final excess of Rs. 3.73 lakhs has not been intimated (May, 1993).

GRANT NO. 18 - LOCAL ADMINISTRATION
(All Voted)

	Total grant Rs .	Actual expenditure Rs .	Excess + Saving - Rs .
Revenue :			
Major Head : 2070-Local Administration			
Voted -	Rs.		
Original	2,65,00,000		
Supplementary	11,56,000	2,76,56,000	2,57,44,589 (-) 19,11,411
Amount surrendered during the year (March 1992)			19,00,000

Notes and Comments:-

- 1 Rupees 19.00 lakhs were anticipated as savings and surrendered in March 1992; final savings, however worked out to be Rs. 19.11 lakhs
2. As the actual expenditure did not come up even to the original provision, supplementary provision of Rs. 11.56 lakhs obtained in March 1992 proved wholly unnecessary.
3. Savings occurred mainly under :-

Serial Number.	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(i)	001(2) Administration			
	O.	1,73.00		
	R.	(-) 28.51	1,44.49	1,55.44 (+) 10.95

Anticipated saving of Rs. 28.51 lakhs was attributed to the following factors :

- (i) economy effected in expenditure
- (ii) non filling up of vacant posts
- (iii) transfer of charges on Master Roll Workers
- (iv) curtailment of tour journey
- (v) fixation of rents on buildings at a lower rate through negotiation.

The reason for final excess of Rs. 10.95 lakhs has not been intimated (May, 1993).

GRANT NO. 18 - Concl'd.

Serial Number.	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(ii)	001 Direction and Administration			
	001(1) Direction			
	O. 92.00			
	R. 9.51	101.51	90.45	(-) 11.06

Augmentation of provision by way of re-appropriation was of Rs. 9.51 lakhs was reportedly due to the following factors :

(i) transfer of charges on Master Roll Workers to this head from 001(2) Administration (ii) taking up of minor works of public importance for which provision was not made originally (iii) more expenditure on repairs of vehicles.

Reason for final saving of Rs. 11.06 lakhs have not been stated (May, 1993).

GRANT NO. 19 -RETIREMENT BENIFITS
(All voted)

		Total grant Rs .	Actual expenditure Rs .	Excess + Saving - Rs .
REVENUE :				
Major heads -2071-Pension and Other Retirement Benefits				
Voted -	Rs.			
Original	3,25,00,000			
Supplementary	73,00,000	3,98,00,000	4,20,71,905	(-)22,71,905
Amount surrendered during the year				...

Notes and Comments :

1. The grant closed with an excess expenditure of Rs. 22,71,905; the excess requires regularisation.
2. In view of excess expenditure of Rs. 22.72 lakhs, supplementary provision of Rs. 73.00 lakhs obtained in March 1992 proved inadequate.
3. Excess occurred under :-

Serial Number.	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(i)	2071-Pension and Other Retirement Benefits			
	01-Civil			
	101-Superannuation and Retirement Allowances			
	101(1) Pension			
	O.	1,10.00		
	S.	37.00	1,47.00	1,71.78 (+) 24.78

The reason for final excess of Rs. 24.78 lakhs has not been intimated (May, 1993).

GRANT NO. 19 - Concl'd.

Serial Number.	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(ii)	104-Gratuities			
	104(1) Pension/Gratuities			
	O.	72.00	72.00	78.21
				(+) 6.21

The reason for final excess of 6.21 lakhs have not been intimated (May, 1993).

(iii)	105-Family Pension			
	105(1) Family Pensions			
	O.	74.00		
	S.	34.00	1,08.00	1,12.55
				(+) 4.55

The reason for final excess of Rs.4.55 lakhs has not been intimated (May, 1993).

4. Savings under the following heads could be re-appropriated to cover part of the excess mentioned in note 3 above.

Serial Number.	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(i)	102-Commuted value of Pension			
	102(1) Commuted value of Pension			
	O.	56.00		
	S.	2.00	58.00	49.15
				(-) 8.85

The reason for final saving of Rs. 8.85 lakhs have not been stated (May, 1993).

(ii)	111 - Pension to Legislature			
	111(1)-Pension to Legislature			
	O.	12.90	12.90	9.03
				(-) 3.87

The reasons for final saving of Rs. 3.87 lakhs have not been intimated (May, 1993).

GRANT NO. 20 - STATE LOTTERY

(All Voted)

		Total grant	Actual expenditure	Excess + Saving -
		Rs.	Rs.	Rs.
Revenue :				
Major Head: 2075 Miscellaneous General Services				
Voted	Rs.			
Original	10,00,000	19,00,000	18,29,148	(-) 70,852
Supplementary	9,00,000			
Amount surrendered during the year (March 1992)				64,185

GRANT NO. 21 - SCHOOL EDUCATION
(All voted)

	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
Revenue :			
Major heads :			
2202 General Education			
Voted - Rs.			
Original 36,54,00,000|	43,18,12,000	42,65,87,618 (-)	52,24,382
Supplementary 6,64,12,000|			
Amount surrendered during the year (March 1992)			45,47,000
CAPITAL:			
Major head : 4202-Capital Outlay on Education			
Original 10,00,000|			
Supplementary ...|	10,00,000	9,99,980	(-) 20
Amount surrendered during the year			...

GRANT NO. 22 - HIGHER AND TECHNICAL EDUCATION

(All Voted)

REVENUE :

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Major heads : 2202 - General Education and 2203 Technical Education			
Voted - Rs.			
Original 4,98,75,000			
Supplementary 55,93,000	5,54,68,000	5,23,50,144	(-)31,17,856
Amount surrendered during the year(March 1992)			26,83,000

Notes and Comments:-

Revenue :-

1. An amount of Rs. 26.83 lakhs was anticipated as saving and surrendered in March 1992 ultimate savings in the grant however, worked out to Rs. 31.18 lakhs
2. In view of final saving of Rs. 31.18 lakhs, in the grant, the supplementary grant of Rs. 55.93 lakhs obtained in March 1992 proved excessive.
3. Saving occurred mainly under :-

Serial Number.	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(i)	2202 Education 03-University			
	107-Scholarship			
	107(1) Post Matric Scholarship			
	107(1)(10) Grants-in-Aid			
	O. 88.00			
	R. (-) 29.39	58.61	58.61	...

GRANT NO. 22 - Contd.

Withdrawal of provision of Rs. 29.39 was reportedly due to (i) sponsoring of lower number of trainees by the Government (ii) adoption of economy measure.

Serial Number.	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving
(ii)	05-Language Development 102-Promotion of Modern Indian Language and Literature 107(1) Post Matric Scholarship 107(1)(10) Scholarship			
	O.		0.05	
	S.		52.95	
	R.	(-) 4.83	48.17	45.07 (-) 3.10

Withdrawal of provision of Rs. 4.83 lakhs by way of re-appropriation was reportedly due to adoption of economy measure in expenditure and for adjustment of plan expenditure.

The reason for final saving of Rs. 3.10 lakhs has not been intimated (May, 1993)

(iii)	2203-Technical Education 105-Polytechnic 105(2) Womens Polytechnic			
	O.		7.00	
	R	(-) 7.00	...	... (-) 3.10

Provision of Rs. 7.00 lakhs was withdrawn by way of re-appropriation reportedly due to non implementation of the Scheme on technical ground.

(iv)	105-Polytechnic 105(1) Mizoram Polytechnic			
	O.		62.00	
	R.	(-) 0.45	61.55	56.44 (-) 5.11

GRANT NO. 22-Contd.

Rupees 0.45 lakh was withdrawn by way of re-appropriation reportedly due to enforcement of ban on creation of new posts and adoption of economy measure.

The reason for final saving of Rs. 5.11 lakhs have not been intimated (May, 1993).

Serial Number.	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(v)	2202 Education			
	03 University			
	103 Government College and Institute			
	103(1) Government Colleges			
	O.	1,18.00		
	R.	(-) 2.98	1,15.02	1,13.79 (-) 1.23

The withdrawal of provision of Rs. 2.98 lakhs was stated to be due to following factors:

(i) non creation of posts as contemplated (ii) adoption of measures of economy

The reason for final saving of Rs. 1.23 lakhs has not been intimated (May, 1993).

(vi)	107 Scholarship			
	107(4) Mizoram Scholarship Board			
	O.	6.00		
	R.	2.14	8.14	2.52 (-) 5.62

Augmentation of provision of Rs. 2.14 lakhs was reportedly due to more expenditure on printing of various scholarship forms.

The reason for final saving of Rs. 5.62 lakhs has not been intimated (May, 1993).

(vii)	103 Government College and Institute			
	103(4) Mizoram Residential Science College			
	O.	3.00		
	R.	(-) 3.00	...	... (-) 5.62

GRANT NO. 22-Contd.

Entire provisions of Rs. 3.00 lakhs was withdrawn by way of re-appropriation reportedly due to non implementation of the Scheme on technical ground.

Serial Number.	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
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(viii) 104(2)-Assistance to
Aizawl Law College
104(3)(9)-Grants in Aid

O.	3.00			
R.	(-) 3.00

Entire provision of Rs. 3.00 lakhs was withdrawn by way of re-appropriation reportedly due to non receipt of application for grants in aid from College authority.

(ix) 107(3) Research Fellowship
107(3)(10) Scholarship

O.	6.00			
R.	(-) 2.64	3.36	3.36	...

Provision of Rs. 2.64 lakhs was withdrawn reportedly due to non-submission of progress report by a number of scholars.

(x) 103 Government College
and Institute
103(3) Mizoram Hindi
Training Institute

O.	17.20			
R.	(-) 2.37	14.83	14.78	(-) 0.05

Withdrawal of provision of Rs. 2.37 lakhs by way of re-appropriation was reportedly due to non filling up of vacant posts as a measure of economy

The reason for final saving of Rs. 0.05 lakh has not been stated (May, 1993).

(xi) 001-Direction and
Administration
001-Direction

O.	25.00			
R.	(-) 3.10	21.90	23.99	(+) 2.09

GRANT NO. 22 - Contd

Rupees 3.10 lakhs were withdrawn by way of re-appropriation reportedly due to the following reasons :

(i) ban on creation of posts (ii) technical reasons (iii) as a measure of economy

The reason for final excess of Rs. 2.09 lakhs has not been intimated (May, 1993).

4. Saving mentioned at note 3 above was offset by excess under:-

Serial Number.	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(i)	2202-Education 03-University 102-Assistant. to University 102(1) Central University of Mizoram			
	O.	4.20		
	R.	27.88	32.08	31.87 (-) 0.21

Augmentation of provision by re-appropriation of Rs. 27.88 lakhs was reportedly for depositing of the amount to the land acquisition officers Aizawl as per direction of the Guwahati High Court.

The reason for final saving of Rs. 0.21 lakh has not been intimated (May, 1993).

(ii)	104-Assistance to Non-Government Colleges and Institutions 104(1) Assistance to non-Government Colleges			
	10491)(9) Grants in Aid			
	O.	1,31.00		
	R.	1.06	1,32.06	1,38.32 (+) 6.26

Augmentation of fund by Rs. 1.06 lakhs was reportedly due to payment of two instalments of dearness allowances sanctioned by Government to three deficit Grant Colleges.

The reason for final excess of Rs. 6.26 lakhs has not been stated (May, 1993).

GRANT NO. 22-Concl'd.

Serial Number.	Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(iii)	103(8) Special Hindi School				
	O.	11.50			
	R.	2.54	14.04	16.27	(+) 2.23

Funds were provided by re-appropriation (Rs. 2.54 lakhs) reportedly due to inadequate provision made in the annual plan and for purchase of more test books; finally an expenditure of Rs. 2.23 lakhs remained uncovered, reasons for which have not been stated (May, 1993).

GRANT NO. 23 - SPORTS AND YOUTH SERVICES

(All Voted)

	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
Revenue:			
Major Head : 2204- Sports and Youth Services			
Voted -			
Original	Rs. 2,80,00,000		
Supplementary	47,76,000		
	3,27,76,000	3,18,77,479	(-)8,98,521
Amount surrendered during the year (March 1992)			11,030

GRANT NO. 24 - ARTS AND CULTURE

(All Voted)

	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
Revenue :			
Major Head:2205 Art and Culture			
Voted	Rs.		
Original	1,30,10,000		
Supplementary	16,60,000		
	1,46,70,000	1,39,68,199	(-)7,01,801
Amount surrendered during the year (March 1992)			5,98,706

GRANT NO-25 MEDICAL

(All Voted)

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Revenue :				
Major Head : 2210-Medical and Public Health and 2211 Family Welfare				
Voted	Rs.			
Original	13,90,00,000	16,67,27,000	16,71,53,225	(+) 4,26,225
Supplementary	2,77,27,000			
Amount surrendered during the year(March 1992)				57,28,000

Notes and Comments:

1. The grant closed with an excess expenditure of Rs. 4,26,225; the excess requires regularisation.
2. In view of excess expenditure of Rs. 4.26 lakhs, supplementary provision of Rs. 2,77.27 lakhs obtained in March 1992 proved inadequate and surrender of anticipated savings of Rs. 57.28 lakhs proved injudicious.
3. Excess was the net result of excess and savings under various heads, the more important of which are mentioned in the succeeding notes.
4. Significant excess occurred under :-

Serial Number.	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(i)	2210-Medical and Public Health			
	06-Public Health			
	101 Prevention and Control of Deases			
	101(1) National Malaria Eradication Programme			
	O.	56.00		
	R.	(-) 3.11	52.89	97.27
				(+) 44.38

GRANT NO. 25 - Contd.

Provision of Rs. 3.11 lakhs were anticipated as saving and surrendered in March 1992 reportedly due to non receipt of Government sanction in time.

The reason for final excess of Rs. 44.38 has not been intimated (May, 1993).

Serial Number.	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(ii)	02-Other System of Medicines 102-Homeopathy 102(1) Indian System of Medicines			
	O. 1.00			
	R. (-) 0.20	0.80	32.38	(+) 31.58

Reasons for anticipated saving of Rs. 0.20 lakh and final excess of Rs. 31.58 lakhs have not been stated (May, 1993).

(iii)	03 Rural Health Services Allopathy 103 Primary Health Centre 103(1) Primary Health Centre			
	O. 3,99.00			
	S. 21.53			
	R. 5.47	4,26.00	4,37.29	(+) 11.29

The reasons for anticipated excess of Rs. 5.47 lakhs and final excess of Rs. 11.29 lakhs have not been stated (May, 1993).

(iv)	110(2) District Hospital			
	O. ...	...	15.42	(+) 15.42

The reasons for incurring expenditure without provision of funds have not been stated (May, 1993).

(v)	06 Public Health 101(2) National Leprosy Centre Programme			
	O. 22.20			
	R. (-) 1.20	21.00	35.78	14.78

GRANT NO. 25 - Contd.

Serial Number.	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
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Provision of Rs. 1.20 lakhs were anticipated as saving and surrendered in March 1992 reportedly due to non receipt of Government sanction in time.

The reason for final excess of Rs. 14.78 lakhs has not been intimated (May, 1993).

(vi) 104 Medical Store
Depot
104(1) Medical Store
Depot

O.	1,55.00				
S.	9.00				
R.	0.28	1,64.28	1,70.54	(+)	6.26

The reasons for anticipated excess of Rs. 0.28 lakh have not been stated (May, 1993).

The reasons for final excess of Rs. 6.26 lakhs have not been intimated (May, 1993)

(vii) 06-Public Health
101-Prevention and
Control of Deseases

101(7) Expanded Programme
of Immunisation

O.	2.30				
R.	(-) 0.46	1.84	8.20	(+)	6.36

The reasons for anticipated saving of Rs. 0.46 lakhs have not been stated (May, 1993)

The reasons for final excess of Rs. 6.36 lakhs have not been intimated (May, 1993).

(viii) 101(6)-Control of
Epidemic

O.	22.00				
R.	0.58	22.58	27.28	(+)	4.70

GRANT NO. 25 - Contd.

Reasons for anticipated excess of Rs. 0.58 lakh and final excess of Rs. 4.70 lakhs have not been intimated (May, 1993).

Serial Number.	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(xi)	101(8) Sexually Transmitted Diseases			
	O.	5.50		
	R.	0.92	6.42	9.50 (+) 3.08

The reasons for anticipated excess of Rs. 0.92 lakh and final excess of Rs. 3.08 lakhs have not been intimated (May, 1993).

(x)	01-Urban Health Services 001-Direction and Administration 001-Direction			
	O.	36.25		
	R.	(-) 4.84	31.41	39.90 (+) 8.49

The reasons for anticipated sav of Rs. 4.84 lakhs and final excess of Rs. 8.49 lakhs have not been stated (May, 1993).

(xi)	110(2)-District Hospital			
	O.	...	...	3.55 (+) 3.55

The reasons for incurring expenditure without provision of fund have not been stated (May, 1993).

5. Excess mentioned at note 4 above was partly offset by saving under:

Serial Number.	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(i)	110-Hospital and Dispensary 110(1) Hospital and Dispensary			
	O.	2,93.00		
	S.	35.70		
	R.	(-) 4.90	3,23.80	2,92.51 (-) 31.29

GRANT NO. 25 - Contd.

Withdrawal of provision of Rs. 4.90 lakhs by way of surrender was reportedly due to non filling up of vacant posts.

The reasons for final savings of Rs. 31.29 lakhs have not been intimated (May,1993).

Serial Number.	Head	Total grant	Actual expenditure	Excess + Saving -
		(In lakhs of rupees)		
(ii)	03-Rural Health Services Allopathy			
	102-Subsidiary Health Centre			
	O.	2,01.00		
	S.	19.71		
	R.	1.53	2,22.24	1,95.05 (-) 27.19

The reasons for anticipated excess of Rs. 1.53 lakhs and final saving of Rs. 27.19 lakhs have not been stated (May,1993).

(iii)	101(9)Aids Epidemic Surveillance C.S.S.			
	S.	25.00		
	R.	(-) 7.96	17.04	... (-) 17.04

Withdrawal of provision of Rs. 7.96 lakhs by way of surrender was reportedly due to lower requirement of fund than anticipated earlier.

The reason for final saving of Rs. 17.04 lakhs has not been intimated (May,1993).

(iv)	101-Prevention and Control of Diseases 101(1) N.M.E.P.			
	O.	0.10		
	S.	17.00		
	R.	(-) 1.06	16.04	8.80 (-) 7.24

Anticipated saving of Rs. 1.06 lakhs was reportedly due to non receipt of Government sanction in time.

The reason for final saving of Rs. 7.24 lakhs has not been intimated (May,1993).

GRANT NO. 25 - Contd.

Serial Number.	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(v)	2211 Family Welfare 001 Direction and Administration			
	001(1) Direction C.S.S.			
	O. 0.10			
	S. 12.51			
	R. (-) 7.49	5.12	5.12	...

Anticipated saving of Rs. 7.49 lakhs was reportedly due to non purchase of stationery articles.

(vi)	101-Rural Family Welfare Services			
	101(1) Rural Family Welfare Services			
	O. 0.10			
	S. 30.99			
	R. (-) 6.91	24.18	24.16	(-) 0.02

Anticipated saving of Rs. 6.91 lakhs was reportedly due to non purchase of Stationery articles.

The reasons for final saving of Rs. 0.02 lakh have not been intimated (May, 1993).

(vii)	2210 Medical and Public Health			
	101(5) National Programme for Control of Blindness (DANIDA)			
	O. 0.10			
	S. 6.68			
	R. (-) 3.59	3.19	...	(-) 3.19

Anticipated saving of Rs. 3.59 lakhs was reportedly due to non receipt of fund from Central Government.

The reason for final saving of Rs. 3.19 lakhs has not been intimated (May, 1993).

GRANT NO. 25 -Contd.

Serial Number.	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(viii)	06 Public Health 101-Prevention and Control of Diseases			
	101(2) National Leprosy Control Programme			
	O.	0.10		
	S.	9.60		
	R.	(-) 0.40	9.30	4.04 (-) 5.26

Anticipated saving of Rs. 0.40 lakh was reportedly due to non receipt of Government sanction in time.

The reason for final saving of Rs. 5.26 lakhs has not been stated (May, 1993).

(ix)	101(4) National Programme for Control of Blindness			
	O.	0.10		
	S.	5.33		
	R.	(-) 5.02	0.41	... (-) 0.41

The reasons for anticipated saving of Rs. 5.02 lakhs have not been stated (May, 1993).

The reasons for non utilisation of the entire provision of Rs. 0.41 lakh have not been intimated (May, 1993).

(x)	200(2) Blood Bank C.S.S.			
	S.	5.05		
	R.	(-) 3.50	1.55	0.85 (-) 0.70

Withdrawal of provision of Rs. 3.50 lakhs by way of surrender was reportedly due to non receipt of quotation for furnishing blood to Blood Bank.

The reason for final saving of Rs. 0.70 lakhs has not been intimated (May, 1993).

GRANT NO. 25 - Concl'd.

Serial Number.	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(xi)	200-Other Health Services			
	200(1)-Establishment of De Addiction			
	O. 6.40			
	R. (-) 1.43	4.97	2.25	(-) 2.72

The reasons for anticipated saving of Rs. 1.43 lakhs and final saving of Rs. 2.72 lakhs have not been intimated (May, 1993).

(xii)	2211 Family Welfare 101(3) Maintenance of Sub-Centre (C.S.S.)			
	O. 0.10			
	S. 9.90			
	R. (-) 3.64	6.36	6.36	...

Anticipated saving of Rs. 3.64 lakhs was reportedly due to non creation of new posts.

(xiii)	101-Rural Family Welfare Services 101(2) P.P.Unit at Sub Divisional level			
	O. 0.10			
	S. 6.90			
	R. (-) 3.63	3.37	3.37	...

Withdrawal of provision of Rs. 3.63 lakhs by way of surrender was reportedly due to non purchase of stationery articles.

GRANT NO. 26 - WATER SUPPLY AND SANITATION

(All Voted)

	Total grant Rs.	Actual expenditure Rs.	Excess Saving Rs.
Revenue :			
Major Head : 2215 Water Supply and Sanitation			
Original 11,36,00,000			
Supplementary 2,44,13,000	13,80,13,000	11,61,72,233	(-)
2,18,40,767			
Amount surrendered during the year(March 1992)			12,16,583

Capital :

Major Heads: 4215-Capital
Outlay on Water Supply and
4210 Public Health

	Total grant Rs.	Actual expenditure Rs.	Excess Saving Rs.
Original 8,04,00,000			
Supplementary 1,34,52,000	9,38,52,000	9,28,82,146	(-)9,69,854
Amount surrendered during the year (March 1992)			3,01,109

Notes and comments:

Revenue :

1. Out of the available saving of Rs. 2,18.41 lakhs Rs. 12.17 lakhs only were surrendered.
2. In view of final saving of Rs. 2,18.41 lakhs ,supplementary provision of Rs. 2,44.13 lakhs obtained during the year proved excessive.

3. Saving occurred mainly under :

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess Saving
(i)	01-Water Supply			
	799-Stock Suspense			
	799(1)-Stock suspense			
	O. 3,00.00			
	S. 50.00			
	R. (-) 8.17	3,41.83	1,33.34	(-) 2,08.49

GRANT NO. 26 - Contd.

Provision of Rs. 8.17 lakhs were withdrawn by way of re-appropriation reportedly due to non-receipt of carrying bills from the Contractors and non-receipt of debit memo. Finally there was huge savings of Rs. 2,08.49 lakhs; reasons for which have not been stated.

Serial Number.	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
ii)	01 Water Supply 800 Other Expenditure			
	O.	43.00		
	R.	(-) 10.19	32.81	31.66 (-) 1.15

Anticipated saving of Rs. 10.19 lakhs was reportedly due to non-finalisation of some bills of contractors. Reason for final saving of Rs. 1.15 lakhs have not been intimated (May, 1993).

iii)	01-Water Supply 052-Machinery and Equipment 052(1) Machinery and Equipment			
	O.	9.00		
	R.	(-) 9.00	...	... ..

Entire provision was withdrawn by reappropriation reportedly due to delay in receipt of sanction and also delay in finalisation of list of suppliers.

iv)	01-Water Supply 101-Direction and Administration 101(1) Direction (CE)			
	O.	36.00		
	R.	(-) 4.18	31.82	28.77 (-) 3.05

Reduction of provision of Rs.4.18 lakhs by way of re-appropriation was reportedly due to adoptions of economy measure. Reasons for final saving of Rs. 3.05 lakhs have not been intimated (May, 1993).

GRANT NO.26 - Contd.

Serial Number.	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(v)	02 Sewrage and Sanitation 105 Sanitation Services 105(1) Sanitation Services			
	O.	4.00		
	R.	(-) 3.47	0.53	0.53 ...

Anticipated saving of Rs. 3.47 lakhs was reportedly due to non taking up of some sanitation services by the Health Engineering Department.

4. Savings mentioned at note 3 above were partly offset by excess under :-

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(i)	01-Water Supply 001(2) Administration			
	O.	5,09.00		
	S.	10.00		
	R.	15.13	5,34.13	5,36.96 (+) 2.83

Anticipated excess of Rs. 15.13 lakhs was reportedly due to (i) rise in the rates of P.O.L. and Stationeries, (ii) increase in the rates of rents (iii) excess expenditure incurred on repaires of buildings, service reservoirs and pipelines due to damage done by cyclone during the year.

(ii)	01-Water Supply 102-Rural Water Supply 102(1) Rural Water Supply			
	O.	1,10.00		
	R.	18.63	1,28.63	1,23.66 (-) 4.97

Provision was augmented by way of re-appropriation of Rs. 18.63 lakhs in March 1992. No specific reasons was stated for this. Ultimately there was a saving of Rs. 4.97 lakhs, reason for which have not been intimated (May, 1993).

GRANT NO.26-Concl'd.

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(iii)	01-Water Supply 001-Direction and Administration 001(1) Direction(SE) O. 51.00 R. (-) 5.34	45.66	53.20	(+) 7.54

Anticipated saving of Rs. 5.34 lakhs was reportedly due to (i) restriction of official tour (ii) adoption of economy measure and (iii) non filling up of vacant posts.

Reasons for final excess Rs. 7.54 lakhs have not been intimated (May, 1993).

(iv)	01-Water Supply 001-Direction and Administration 001-Direction and Administration 001(3) Technology Mission (CP) O. 1.00 R. (-) 1.00	...	3.02	(+) 3.02
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Entire provision was withdrawn by way of re-appropriation reportedly due to adjustment of plan allocation at post budget stage. Ultimately there was an uncovered amount of expenditure of Rs. 3.02 lakhs reason for which have not been intimated (May, 1993)

GRANT NO 27-HOUSING

(All voted)

Revenue:

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Major heads: 2216-Housing				
Voted -	Rs.			
Original	1,04,00,000	1,04,00,000	1,03,72,148	(-) 27,852
Supplementary	...			
Amount surrendered during the year.				...

Capital :

Major Head :

4216-Capital Outlay
on Housing and 6216
Loans for Housing

Voted -	Rs.			
Original	4,50,00,000	4,56,00,000	4,56,59,910	(+) 59,910
Supplementary	6,00,000			
Amount Surrendered during the year. (March 1992)				11,75,000

Capital:

1. The grant closed with an excess expenditure of Rs. 59,910; the excess requires regularisation.
2. In view of excess expenditure of Rs. 0.60 lakh, supplementary provision of Rs. 6.00 lakhs obtained in March 1992 proved inadequate and surrender of Rs. 11.75 lakhs proved injudicious.

GRANT NO. 27 - Concl'd.

3. Excess occurred under :-

Serial Number.	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)				
(i)	6216-Loans for Housing			
	02 Urban Housing			
	190-Loans to Public			
	190(1) Housing Loan			
	O. 3,44.00			
	S. 6.00	3,50.00	3,63.94	(+) 13.94

The reason for final excess of Rs. 13.94 lakhs has not been intimated (May, 1993).

4. Excess mentioned at note 3 above was offset by saving under :

Serial No.	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)				
(i)	4216-Capital Outlay on Housing			
	01-Government Building			
	107-Police Housing			
	107(1) Construction of Government Quarters			
	O. 1,00.00			
	R. (-) 5.75	94.25	92.66	(-) 1.59

The reason for anticipated saving of Rs. 5.75 lakhs was reportedly due to non-availability of administrative approval of the work in time.

The reason for final saving of Rs. 1.59 lakhs has not been intimated (May, 1993)

(ii)	6216 Loans for Housing			
	03-Rural Housing			
	190-Loans to Public			
	190(2) Loans to E.W.S.			
	O. 6.00			
	R. (-) 6.00	...	...	...

Provision of Rs. 6.00 lakhs was withdrawn by way of surrender reportedly due to non execution of works by the department.

**GRANT NO. 28-URBAN DEVELOPMENT
(All Voted)**

	Total grant Rs.	Actual expenditure Rs.	Excess (+) Saving (-) Rs..
Revenue :			
Major heads: 2217-Urban Development			
Original Rs. 3,84,00,000 |	4,24,21,000	4,07,58,197	-16,62,803
Supplementary 40,21,000 |			
Amount surrendered during the year (March,1992)			20,21,360

Capital :

Major Heads. 4217 Capital Outlay on Urban Development of Small Medium Town and 6217- Loans for Urban Development			
Original Rs. 12,00,000 |	32,00,000	32,00,000	...
Supplementary 20,00,000 |			
Amount surrendered during the year.			...

GRANT NO.29-INFORMATION AND PUBLICITY
(All Voted)

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Revenue			

Major Head : 2220 Information
and Publicity

Voted Rs.

Original	1,18,00,000	1,23,00,000	1,25,65,799	(+) 2,65,799
Supplementary	5,00,000			

Amount surrendered during
the year

...

Notes and Comments :-

1. Expenditure exceeded the grant by Rs. 2,65,799; the excess requires regularisation.

2. In view of the excess expenditure of Rs. 2.66 lakhs supplementary provision of Rs. 5.00 lakhs obtained in March 1992 proved inadequate.

3. Excess occurred mainly under:-

Serial Number.	Head	Total grant	Actual expenditure	Excess + Saving -
			(In lakhs of rupees)	

(i)	2220-Information and Publicity			
	800-Other Expenditure			
	800(I) Other Expenditure			
	O. 4.00	4.00	7.37	(+) 3.37

The reasons for final excess of Rs. 3.37 lakhs have not been stated (May, 1993).

(ii)	01 Films			
	001-Direction and Administration			
	001(1) Direction			
	O. 24.00			
	S. 2.70			
	R. 0.47	27.17	28.53	(+) 1.36

GRANT NO. 29- Concl'd.

Serial Number.	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(iii)	001(2) Administration			
	O. 21.00			
	S. 0.50			
	R. 0.39	21.89	22.94	(+) 1.05

In the above cases the reasons for anticipated excess of Rs. 0.47 lakh and Rs. 0.39 lakh and final excess of Rs. 1.36 and 1.05 lakhs have not been stated (May, 1993).

4. Excess mentioned at note 3 above was partly offset by saving under :-

Serial Number.	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(i)	102-Information Centre			
	102(1) Information Centre			
	O. 20.00			
	S. 0.50			
	R. (-) 0.78	19.72	18.13	(-) 1.59

The reasons for anticipated saving of Rs. 0.78 lakh and final saving of Rs. 1.59 lakhs have not been stated (May, 1993).

(ii)	104-Certification of Cinematographic for Public Exhibition			
	104(1) Certification of Cinematographic for Public Exhibition			
	O. 2.50			
	R. (-) 0.07	2.43	0.83	(-) 1.60

The reasons for anticipated saving of Rs. 0.07 lakh and final saving of Rs. 1.60 lakhs have not been intimated (May, 1993).

GRANT NO. 30-DISTRICT COUNCIL

(All Voted)

		Total grant Rs.	Actual expenditure Rs.	Excess (+) Saving (-) Rs.
Revenue :				
Major Head :				
2225- Welfare of Schedule Cast/Schedule Tribe and Other Backward Classes				
Voted -	Rs.			
Original	9,41,00,000	9,75,00,000	9,31,00,000	- 44,00,000
Supplementary	34,00,000			
Amount surrendered during the year (March 1992)				44,00,000

GRANT NO. 31- LABOUR AND EMPLOYMENT
(All Voted)

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Revenue :				
Major Head : 2230 Labour and Employment				
Voted :	Rs.			
Original	82,10,000	84,10,000	81,92,943	- 2,17,057
Supplementary	2,00,000			
Amount surrendered during the year				...

GRANT NO. 32 - SOCIAL WELFARE
(All Voted)

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Revenue :				
Major Head: 2235-Social				
Security and Welfare				
2236-Nutrition				
	Rs.			
Original	3,83,45,000	6,39,29,000	6,12,26,827	- 27,02,173
Supplementary	2,55,84,000			
Amount surrendered during the year.(March 1992)				10,20,794

GRANT NO. 33 - SOCIAL SECURITY AND WELFARE

(All Voted)

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Revenue :-				
Major Heads :				
2235-Social Security and Welfare				
Voted -	Rs.			
Original	52,00,000	62,80,000	47,21,958	-15,58,042.
Supplementary	10,80,000			
Amount surrendered during the year (March,1992.)				6,88,906

Notes and Comments :

1. When the actual expenditure fell short of the original provision, the supplementary provision of Rs. 10.80 lakhs obtained in March 1992 proved wholly unnecessary.

2. Saving occurred mainly under :

Serial Number.	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(i)	2235-Social Security and Welfare			
	01-Rehabilitation and Welfare			
	200-Other Relief measures			
	200(1)-S.S. and A Board			
	O.	19.95	19.95	6.65 (-) 13.30

The reason for final saving of Rs. 13.30 lakhs has not been stated (May, 1993)

GRANT NO. 33-Contd

Serial Number.	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
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(ii) 110-Evacuation of Population

110(1) Evacuation of Population

O.	3.00			
S.	6.80			
R.	(-) 4.54	5.26	5.38	(+) 0.12

Anticipated saving of Rs. 4.54 lakhs was reportedly due to late receipt of sanction for feeding/maintenance expenditure of Burmese Refugees.

The reason for final excess of Rs. 0.12 lakhs has not been intimated (May, 1993)

(iii) 60-Other Social Security and Welfare Programme
105-Insurance Scheme

O.	3.00	3.00	0.21	(-) 2.79
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The reason for final saving of Rs. 2.79 lakhs has not been intimated (May, 1993)

(iv) 202-Other Rehabilitation Schemes
202(1) Rehabilitation for MNF/MLA Returnees

O.	1.00			
S.	4.00			
R.	(-) 1.00	4.00	4.00	...

Adoption of economy measure

(v) 800-Other Expenditure
800(1) Exgratia grant

O.	1.00			
R.	(-) 1.00	...	...	...

GRANT NO. 33-Concl'd.

Anticipated saving of Rs.1.00 lakh was attributed to adoption of economy measure.

3. Saving mentioned at note 2 above was partly offset by excess mainly under :

Serial Number.	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(i)	200-Other relief measures 200(2) Administration DSS and A Board			
	O. 10.05	10.05	15.59	(+) 5.54

The reason for final excess of Rs. 5.54 lakhs has not been intimated (May, 1993)

(ii)	01-Rehabilitation 001 Direction and Administration			
	O. 14.00			
	R. (-) 0.35	13.65	15.40	(+) 1.75

Anticipated saving of Rs. 0.35 lakh was reportedly due to following reasons:-

- (i) non appointment of one Welfare Officer
- (ii) less performance of tour
- (iii) Cancellation of Training Programmes

The reason for final excess of Rs. 1.75 lakhs has not been stated (May, 1993).

**GRANT NO 34-RELIEF ON ACCOUNT OF NATURAL
CALAMITIES**

(All Voted)

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Revenue :.			
Major Head: 2245-Relief on Account of Natural Calamities			
Voted	Rs.		
Original	1,00,00,000		
Supplementary	58,25,000		
	1,58,25,000	1,58,25,000	...
Amount surrendered during the year			...

**GRANT NO - 35 - AGRICULTURE
(All voted)**

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
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Revenue :.

Major head:- 2401-Crop
Husbandry 2415-Agricultural
Research and Education
2435 Other Agricultural
Programme and 2702-Minor
Irrigation.

Voted-	Rs.		
Original	11,84,00,000	12,46,28,000	12,94,46,258
Supplementary	62,28,000		(+) 48,18,258
Amount surrendered during the year (March, 1992).			16,67,108

Notes and Comments:-

1. Expenditure exceeded the grant by Rs. 48,18,258; the excess requires regularisation.
2. In view of excess expenditure of Rs. 48.18 lakhs supplementary provision of Rs. 62.28 lakhs obtained in March 1992 proved inadequate and surrender of anticipated savings of Rs. 16.67 lakhs proved injudicious.
3. Excess was the net result of excess and savings under various heads the more important of which are mentioned in the succeeding notes.
4. Significant excess occurred under:-

Serial Number.	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(1)	2401 Crop Husbandry 001-Direction and Administration 001(2) Administration			
	O.	3,21.00		
	R.	52.45	3,73.45	4,13.42
				(+) 39.97

GRANT NO. 35-Contd.

Augmentation of provision by Rs. 52.45 lakhs was reportedly due to (i) more payment of pay and allowances consequent on fixation of pay on promotion to the next higher grade, (ii) enhancement of rate of Dearness allowance (iii) more payment of Transfer T.A. due to periodical transfer of staff (iv) payment of arrear bills on Liveries and Stationeries.

The reason for final excess of Rs. 39.97 lakhs has not been intimated (May, 1993)

Serial Number.	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
ii)	2702-Minor Irrigation			
	80-General			
	001-Direction and Administration			
	002 Administration			
	O. 101.00			
	R. 18.56	1,19.56	1,49.07	(+) 29.51

Augmentation of provision of Rs. 18.56 lakhs was reportedly due to (i) enhancement of amount of Dearness allowance of employees (ii) payment of arrear in wages (iii) more transfer of staff, periodical and on promotion (iv) purchase of a Gipsy vehicle and escalated cost of maintenance of light and heavy vehicle and P.O.L. (v) construction of office and staff quarter at Lunglei (vi) reconstruction and renovation of buildings damaged by cyclone (vii) procurement of furniture for newly opened Sub-Divisional Office at Champhai (viii) payment of arrear bill on rent.

The reason for final excess of Rs. 29.51 lakhs has not been intimated (May, 1993)

iii)	103 River Division			
	103(1) River Division			
	O. 1,20.00			
	R. (-) 14.53	1,05.47	1,36.19	(+) 30.72

Reduction in provision of Rs. 14.53 lakhs by way of surrender was reportedly due to (i) revision of plan outlay (ii) non receipt of suppliers bill for payment (iii) Diversion of fund to meet expenditure on maintenance work of the same scheme (iii) less procurement of machineries than anticipated (iv) non purchase of goods under D.G S & D. rate.

The reason for final excess of Rs. 30.72 lakhs has not been intimated (May, 1993)

GRANT NO. 35 - Contd.

Serial Number.	Head	Total grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)				
(iv)	2401-Crop Husbandry			
	800-Other Expenditure			
	800(3) Land use Board (C.S.S)			
	O. 0.50			
	S. 5.50			
	R. (-) 0.87	5.13	15.19	(+) 10.06

Withdrawal of provision of Rs. 0.87 lakh was reportedly due to (i) non entertainment of casual employees (ii) fewer tour performed (iii) diversion of fund to salary under the same scheme.

The reason for final excess of Rs. 10.06 lakhs has not been intimated (May, 1993).

(v)	105 Manure and Fertilizer			
	105(1) Distribution of Fertilizer			
	O. 34.00			
	R. 2.48	36.48	40.47	(+) 3.99

Augmentation of provision of Rs. 2.48 lakhs by way of re-appropriation was reportedly due to procurement of more materials and payment of carrying charge for the same.

The reason for final excess of Rs. 3.99 lakhs has not been intimated (May, 1993).

5. Excess mentioned at note 4 above was partly offset by saving under :-

Serial Number.	Head	Total grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	2401-Crop Husbandry			
	103-seeds Farm			
	103(2) Seeds Farm			
	O. 36.30			
	R. (-) 23.91	12.39	13.96	(+) 1.57

GRANT NO. 35-Contd.

Reduction of provision of Rs. 23.91 lakhs was reportedly due to diversion of funds to other sub head 'Administration' in order to meet the anticipated excess expenditure under salary.

The reason for final excess of Rs. 1.57 lakhs has not been intimated (May, 1993).

Serial Number.	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
ii)	001-Direction and Administration			
	001(1) Direction			
	O. 67.05			
	R. 15.57	82.62	47.47	(-) 35.15

Funds for Rs. 15.57 lakhs were provided by way of re-appropriation reportedly due to (i) enhancement of rates of Dearness allowance and payment of pay and allowances at higher rate to the staff and officers consequent on fixation of pay at higher stage of the scale due to promotion (ii) more tour performed. (iii) more officers and staff were transferred (iv) payment of past years' arrear bills on rent.

The reason for final saving of Rs. 35.15 lakhs has not been intimated (May, 1993).

iii)	2702-Minor Irrigation			
	005 Investigation			
	005(1) Investigation			
	O. 15.00			
	R. (-) 5.00	10.00	...	(-) 10.00

Anticipated saving of Rs. 5.00 lakhs was reportedly due to (i) non-entertainment of casual employees (ii) diversion of fund to meet expenditure on maintenance work under 'Administration' (iii) non purchase of machinery and equipment (iv) non requirement of materials (v) non payment of transportation charges of materials.

The reason for non utilisation of entire provision of Rs. 5.00 lakhs has not been intimated (May, 1993)

GRANT NO. 35 - Contd.

Serial Number.	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(iv)	2401-Crop Husbandry 800-Other Expenditure 800(3) Assistance to Small and Marginal Farmers			
	O. 20.00			
	R. (-) 12.00	8.00	10.09	(+) 2.09

Reduction in provision of Rs. 12.00 lakhs was reportedly due to non payment of the cost of H.D.P.E. Pipes purchased through D.G.S. and D. rate.

The reason for final excess of Rs. 2.09 lakhs has not been intimated (May, 1993).

(v)	150-Assistance to ICAR 150(2) K.V.K.(I.C.A.R) C.S.S.			
	O. 0.50			
	S. 7.78			
	R. (-) 0.23	8.05	...	8.05

Anticipated saving of Rs. 0.23 lakh was reportedly due to (i) execution of work by concerned department (ii) diversion of fund to meet the expenditure on maintenance.

The reason for non utilisation of the entire provision has not been intimated (May, 1993).

(vi)	2435-Other Agricultural Programme 01-Marketing and Quality Control 101-Marketing Facilities 101(1) Agricultural Marketing			
	O. 35.00			
	R. (-) 4.23	30.77	28.20	(-) 2.57

Provision of Rs. 4.23 lakhs was withdrawn by way of re-appropriation reportedly due to (i) non payment of salary of some staff for the month of 2/92 (ii) non entertainment of casual labourers (iii) fewer tours performed (iv) non receipt of bills from firms (v) non receipt of Government approval for construction of Cold Storage at Sehphir.

GRANT NO. 35 - Contd.

The reasons for final savings of Rs. 2.57 lakhs have not been intimated.

Serial Number.	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(vii)	2401-Crop Husbandry 800-Other Expenditure 800(4) National Watershed Development (C.S.S)			
	O. 1.00			
	S. 8.25			
	R. (-) 1.60	7.65	2.54	(-) 5.11

Withdrawal of provision of Rs. 1.60 lakhs was reportedly due to non entertainment of casual labours. Reasons for final saving of Rs.5.11 lakhs have not been intimated (May,1993).

(viii)	2702-Minor Irrigation 101-Surface Water 101(1) Water Tanks			
	O. 10.00			
	R. (-) 1.90	8.10	3.56	(-) 4.54

Anticipated saving of Rs. 1.90 lakhs was reportedly due to carrying out of the Scheme on subsidy basis.

The reason for final saving of Rs. 4.54 lakhs has not been intimated (May, 1993)

(ix)	2401-Crop Husbandry 119-Horticulture and Vegetables 119(1) Vegetable and Fruit Development			
	O. 76.60			
	R. (-) 18.02	58.58	71.32	(+) 12.74

Anticipated saving of Rs. 18.02 lakhs was reportedly due to (i) diversion of fund to meet expenditure under 'Administration' (ii) non entertainment of casual employees.

The reason for final excess of Rs. 12.74 lakhs has not been stated (May, 1993)

GRANT NO. 35 - Contd.

Serial Number.	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(x)	105 Manure and Fertilizer 105(4) Distribution of Fertilizer			
	S. 4.80			
	R. (-) 0.72	4.08	...	(-) 4.08

Withdrawal of provision of Rs. 0.72 lakhs was reportedly due to diversion of fund to other head.

The reason for non utilisation of entire provision of Rs. 4.08 lakh has not been intimated (May, 1993).

(xi)	108-Commercial Crops 108(1) Sugarcane and Other Co-coa Crops			
	O. 10.40			
	R. (-) 6.67	3.73	5.88	(+) 2.15

Anticipated saving of Rs. 6.67 lakhs was reportedly due to (i) non payment of the cost of materials due to non receipt of bills for payment (ii) less requirement of carrying charges for Machineries (iii) diversion of fund for expenditure towards salary and contingency for Horticulture Scheme.

The reason for final excess of 2.15 lakhs has not been intimated (May, 1993).

(xii)	150-Assistance to I.C.A.R. 150(1)-K.V.K.			
	O. 4.50			
	R. (-) 1.51	2.99	0.33	(-) 2.66

Reduction of provision of Rs. 1.51 lakhs was reportedly due to (i) execution of work by concerned departments (ii) diversion of fund to other head.

The reason for final saving of Rs. 2.66 lakhs has not been intimated (May, 1993).

GRANT NO. 35 - Concl'd.

Serial Number.	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(xiii)	2702-Minor Irrigation 800-Other Expenditure 800(1)-Spinker/Dip			
	O. 3.00			
	S. 2.00			
	R. (-) 2.73	2.27	0.95	(-) 1.32

Provision of Rs. 2.73 lakhs was withdrawn by way of re-appropriation reportedly due to (i) non execution of major works (ii) diversion of fund to meet expenditure on minor works.

The reason for final saving of Rs. 1.32 lakhs has not been intimated (May, 1993).

(xiv)	2401-Crop Husbandry 108(3) Pulses Deve- lopment			
	O. 3.00			
	R. (-) 0.03	2.97	0.35	(-) 2.62

The reason for final saving of Rs. 2.62 lakhs has not been intimated (May, 1993).

(xv)	108(4)-Oil seeds Development			
	O. 5.00			
	R. (-) 2.62	2.38	2.38	...

Reduction in provision of Rs. 2.62 lakhs was reportedly due to less demand from the farmers to purchase at the subsidised rate.

(xvi)	119(3) Integrated Development of Tropical and Aidzone Fruits(CSS)			
	O. 0.50			
	S. 1.55	2.05	...	(-) 2.05

The reasons for non utilisation of entire provision of Rs. 2.05 lakhs have not been intimated (May, 1993).

**GRANT NO. 36-FISHERIES
(All Voted)**

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Revenue :				
Major Head : 2405 Fisheries				
Voted -	Rs.			
Original	75,10,000	75,50,000	76,52,749	+ 1,02,749
Supplementary	40,000			
Amount surrendered during the year (March, 1992).				
...				

Notes and Comments :-

1. The grant closed with an excess expenditure of Rs. 1,02,749; the excess requires regularisation.
2. In view of excess expenditure of Rs. 1.03 lakhs, supplementary provision of Rs. 0.40 lakh obtained in March 1992 proved inadequate.
3. Excess occurred mainly under :-

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(i)	001-Direction and Administration			
	001(2) Administration			
	O.	52.17		
	S.	0.40		
	R.	10.54	63.11	61.75 (-) 1.36

The reasons for anticipated excess of Rs. 10.54 lakhs have not been stated.

The reasons for final saving of Rs. 1.36 lakhs have not been intimated (May, 1993).

GRANT NO.36-Concl'd.

4. Excess mentioned at note 3 above was partly offset by savings under :

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(i)	001-Direction and Administration			
	001(1) Direction			
	O. 22.83			
	R.(-) 10.54	12.29	14.77	(+) 2.48

The reasons for anticipated saving of Rs. 10.54 lakhs have not been stated (May, 1993).

The reason for final excess of Rs. 2.48 lakhs has not been intimated (May, 1993).

**GRANT NO. 37 - SOIL AND WATER CONSERVATION
(All Voted)**

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Revenue :.				
Major Head : 2402 - Soil and Water Conservation				
	Rs.			
Original	5,05,00,000			
Supplementary	..	5,05,00,000	5,05,69,724	(+) 69,724
Amount Surrendered				
During the Year. (March 1992)				5,00,000

Notes and Comments:

1. Expenditure exceeded the grant by Rs. 69,724; the excess requires regularisation.
2. In view of the excess of Rs. 0.70 lakh, surrender of provision (Rs. 5.00 lakhs) in March 1992 proved injudicious.
3. Excess was the net result of excesses under certain heads and savings under other heads.

27,60,000

GRANT NO.39 - FORESTS

(All Voted)

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Revenue :.			
Major Heads:			
2406-Forestry and Wild Life			
Voted-	Rs.		
Original	9,50,50,000	14,05,68,000	13,54,13,153 - 51,54,847
Supplementary	4,55,18,000		
Amount surrendered during the year (March 1992)			1,04,30,000

Notes and Comments :-

1. Rupees 1,04.30 lakhs were surrendered in March 1992 but ultimate saving worked out to Rs. 51.55 lakhs
2. In view of saving of Rs. 51.55 lakhs supplementary provision of Rs. 4,55.18 lakhs obtained in March 1992 proved excessive.
3. Saving was the net result of savings and excess under different heads, the more important of which are mentioned in the succeeding notes.
4. Saving occurred mainly under :-

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(i)	2406-Forestry and Wild Life 101-Forest Conservation and Development 101(3) Waste Land and Development			
	O.	3,28.00		
	R.	(-) 95.00	2,33.00	2,30.32 (-) 2.68

GRANT NO. 39-Contd.

Provision of Rs. 95.00 lakhs was withdrawn by way of re-appropriation reportedly due to (i) non receipt of fund from the Government (ii) revision of plan outlay (iii) enforcement of economy in expenditure (iv) diversion of fund for construction of office complex of C.C.F office. Ultimately the head closed with a saving of Rs. 2.68 lakhs; the reasons for final saving was reportedly due to adoption of economy measure in expenditure.

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(ii)	013-Social Forestry			
	013(2) Seed Development(CSS)			
	O. 0.50			
	S. 14.50			
	R. (-) 9.40	5.15	5.15	...

Withdrawal of provision of Rs. 9.40 lakhs by re-appropriation was reportedly due to non implementation of the scheme.

(iii)	101-Forest Conservation Development			
	101(1) Forest Protection			
	O. 28.00			
	R. (-) 8.20	19.80	19.80	...

Anticipated saving of Rs. 8.20 lakhs was reportedly due to (i) revision of plan outlay (ii) enforcement of economy in expenditure.

(iv)	102-Social and Farm Forestry			
	102(3)-Rural Fund Wood Plantation			
	O. 80.00			
	R. (-) 7.00	73.00	73.01	(+) 0.01

Anticipated saving of Rs. 7.00 lakhs was reportedly due to the following factors :-

- (i) revision of plan outlay (ii) adoption of economy in expenditure
- (iii) non receipt of fund from the Government

The reasons for final excess of Rs. 0.01 lakh have not been intimated (May, 1993).

GRANT NO. 39-Contd.

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(v)	01-Forestry			
	102-Special and Farm Forestry			
	102(7) Decentralised Peoples Nursery			
	O. 0.50			
	S. 42.90			
	R. (-) 3.90	39.50	39.50	...

Anticipated saving of Rs. 3.90 lakhs was reportedly due to revision of plan outlay.

5. Saving mentioned in note 4 above was partly offset by excess mainly under:-

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(i)	2406 Forestry and Wildlife			
	01-Forestry			
	070-Communication and Building			
	070(2) Building			
	O. 15.00			
	R. 34.00	49.10	50.40	(+) 1.30

Augmentation of provision of Rs. 34.10 lakhs was reportedly due to (i) revision of plan outlay, and (ii) construction of office building

The reason for final excess of Rs. 1.30 lakhs was reportedly due to repairing of old Assam Type building damaged by cyclone/landslide etc.

(ii)	02-Environmental Forestry and Wildlife			
	110(1)-Preservation of Wild Life			
	O. 22.50			
	R. 19.00	41.50	41.47	(-) 0.03

Anticipated excess of Rs. 19.00 lakhs was reportedly due to revision of plan outlay.

GRANT NO. 39-Contd.

The reason for final saving of Rs. 0.03 lakh has not been intimated.

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(iii)	070-Communication and Building 070(1)-Communication			
	O. 4.00			
	R. 17.00	21.00	19.91	(-) 1.09

Anticipated excess of Rs. 17.00 lakhs was reportedly due to revision of plan outlay.

The reason for final saving of Rs. 1.09 lakhs has not been intimated (May, 1993).

(iv)	01-Forestry 102-Special and Farm Forestry 102(3) Social Forestry (C.S.S)			
	O. 1.00			
	S. 62.00	63.00	66.56	(+) 3.56

Token provision made in the budget was augmented by supplementary provision of Rs. 62.00 lakhs but ultimately there was an excess expenditure of Rs. 3.56 lakhs; reasons therefor have not been stated.

In view of excess expenditure of Rs. 3.56 lakhs supplementary provision of Rs. 62.00 lakhs made at post budget stage proved inadequate.

(v)	102(4) Soil Watch(CSS)			
	O. 0.50			
	S. 74.80	75.30	76.70	(+) 1.40

Token provision of Rs. 0.50 lakh was augmented by supplementary grant at the post budget stage but ultimately there was an excess expenditure of Rs. 1.40 lakhs. In view of final excess supplementary provision of 74.80 lakhs made in March 1992 proved inadequate.

The reasons for final excess of Rs. 1.40 lakhs have not been intimated (May, 1993).

GRANT NO. 39 - Concl'd.

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(vi)	01-Forestry 101-Forest Conservation Development			
	101(3) Wasteland and Development (CSS)			
	S. 2,17.00			
	R. (-) 45.00	1,72.00	2,17.01	(+) 45.01

Supplementary provision of Rs. 2,17.00 lakhs made at post budget stage was again reduced by Rs. 45.00 lakhs through re-appropriation reportedly due to adoption of economy measure; but ultimately the head closed with an excess expenditure of Rs. 45.01 lakhs. This exercise shows that the Department had very little control in the matter of budgetting as well as in incurring expenditure.

The reasons for final excess of Rs.45.01 lakhs have not been intimated (May, 1993).

**GRANT NO. 40-CO-OPERATION
(All Voted)**

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Revenue :.				
Major Heads				
2425-Co-operation				
Original	Rs. 1,44,10,000	2,70,17,000	2,66,94,544	(-) 3,22,456
Supplementary	1,26,07,000			
Amount surrendered during the year (March, '1992).				50,000
Capital :				
4425-Capital Outlay on Co-operation and				
6425-Loans for Co-operation				
Original	Rs. 37,20,000	1,59,06,000	1,71,68,670	(+) 12,62,670
Supplementary	1,21,86,000			
Amount surrendered during the year (March, 1992).				60,000

Notes and Comments :-

Capital:

1. The grant closed with an excess expenditure of Rs. 12,62,670; the excess requires regularisation.

2. In view of excess expenditure of Rs. 12.63 lakhs, supplementary provision of Rs. 121.86 lakhs obtained in March 1992 proved inadequate and surrender of anticipated savings of Rs. 0.60 lakh proved injudicious.

GRANT NO. 40-Concl'd.

3. Excess occurred mainly under:-

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(i)	4475-Capital Outlay Co-operation 106-Assistance to Multipurpose Co-operative 106(vi) Service Co-opertive			
	O.			
	S. 12.10	12.10	20.60	(+) 8.50

Provision of Rs. 12.10 lakhs was made by supplementary grant at the post budget stage but ultimately there was an excess expenditure of Rs. 8.50 lakhs. In view of final excess, supplementary provision of Rs. 12.10 lakhs made in March 1992 proved inadequate.

The reasons for final excess of Rs. 8.50 lakhs have not been stated (May, 1993).

(ii)	190-Assistance to Public Sector and Other Undertakings 190(1) MIZOFED			
	O. 1.00			
	S. 25.60	26.60	31.60	(+) 5.00

Token provision of Rs. 1.00 lakh was augmented by supplementary grant at the post budget stage but ultimately there was an excess of Rs. 5.00 lakhs. In view of final excess, supplementary provision of Rs.25.60 lakhs made in March 1992 proved inadequate.

The reasons for final excess of Rs. 5.00 lakhs have not been intimated (May, 1993).

**GRANT NO - 41 - RURAL DEVELOPMENT
(All Voted)**

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Revenue :			
Major head : 2401-Crop Husbandry, 2501-Special Programme for Rural Development, 2505-Rural Development and 2515 Other Rural Development Programme			
Voted	Rs.		
Original	25,08,00,000		
Supplementary	6,83,81,000		
	31,91,81,000	30,12,77,196	(-) 1,79,03,804
Amount surrendered during the year (March 1992)			26,44,000

Capital:

Major Head:

4515-Capital Outlay on
Other Rural Development
Programme

	Rs.			
Original	1,17,00,000			
Supplementary	..	1,17,00,000	1,17,00,000	...
Amount surrendered during the year				...

Notes and Comments:-

Revenue :

1. In view of the final saving of Rs. 1,79.04 lakhs in the voted grant, the supplementary grant of Rs. 6,83.81 lakhs obtained in March 1992 proved excessive.
2. Against the available saving of Rs. 1,79.04 lakhs, Rs. 26.44 lakhs only were surrendered in March 1992.

GRANT NO. 41-Contd.

3. Saving occurred mainly under :-

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(i)	2501-Special Programme for Rural Development			
	101-Subsidy to DRDA			
	101(1) Subsidy to DRDA			
	C.S.S.			
	O. ...			
	S. 1,03.10	1,03.10	...	(-) 1,03.10

The reason for final saving of Rs. 1,03.10 lakhs have not been intimated (May, 1993).

(ii)	800(1) State Institute of Rural Development			
	S. 80.00			
	R. (-) 20.00	60.00	26.71	(-) 33.29

The provision of Rs. 20.00 lakhs was surrendered in March 1992 reportedly due to non completion of construction of Institute Building as the fund was meant for purchase of equipments of the institute.

The reason for final saving has not been stated (May, 1993).

(iii)	2515-Other Rural Development Programme			
	800-Other Expenditure			
	800(2) Administration/ Block			
	O. 42.50			
	R. (-) 17.91	24.59	20.44	(-) 4.15

The reasons for reduction of provision of Rs. 17.91 lakhs have not been stated (May, 1993).

The reason for final saving of Rs. 4.15 lakhs has not been intimated (May, 1993).

GRANT NO. 41-Contd.

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(iv)	2501-Special Programme for Rural Development 01-I.R.D.P. 001-Direction and Administration 001(2) Administration I.R.D.P. (C.S.S)			
	O. 53.00			
	R. (-) 5.87	47.13	45.76	(-) 1.37

Anticipated saving of Rs. 5.87 lakhs was reportedly due to non filling up of vacant posts and adoption of economy measure in expenditure.

The reason for final saving of Rs. 1.37 lakhs has not been intimated (May, 1993)

(v)	800-Other Expenditure 800(3) D.W.C.R.A.			
	O. 13.00			
	R. (-) 4.50	8.50	10.08	(+) 1.58

Withdrawal of provision of Rs. 4.50 lakhs was reportedly due to adoption of economy measure in expenditure.

The reason for final excess of Rs. 1.58 lakhs has not been stated (May, 1993).

(vi)	2515-Rural Development Programme 001(1) Direction and Administration 001(1) Direction			
	O. 20.00			
	S. 1.71			
	R. (-) 0.88	20.83	19.38	(-) 1.45

Withdrawal of provision of Rs. 0.88 lakh was reportedly due to adoption of economy measure in expenditure.

The reason for final saving of Rs. 1.45 lakhs has not been stated (May, 1993)

GRANT NO. 41 - Contd.

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(vii)	800(2) Administration/ District			
	O. 6.50			
	R. (-) 1.50	5.00	5.00	...
The reason for anticipated saving of Rs. 1.50 lakhs has not been stated (May, 1993)				
(viii)	2505-Rural Employment 01-National Programme			
	001-Direction and Administration			
	001(2) Administration TRY (C.S.S)			
	O. 1.00			
	S. 1,83.00	1,84.00	1,82.74	(-) 1.26
The reason for final saving of Rs. 1.26 lakhs has not been intimated (May, 1993)				
(ix)	2501-Special Programme for Rural Development			
	01- I.R.D.P			
	800-Other Expenditure.			
	800(4) NPIC			
	O. 1.00			
	S. 7.45			
	R. (-) 0.94	7.51	7.28	(-) 0.23

Anticipated saving of Rs. 0.94 lakh was reportedly due to non filling up of vacant posts and adoption of economy measure in expenditure.

The reason for final saving of Rs. 0.23 lakh has not been intimated (May, 1993).

GRANT NO. 41 - Concl'd.

4. Saving mentioned at note 3 above was offset by excess under :-

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(i)	2515-Other Rural Development Programme			
	800-Other Expenditure			
	800(3) New Land Use Policy			
	O. 20,06.00			
	R. 20.00	20,26.00	20,26.00	...

The reasons for augmentation of provision of Rs. 20.00 lakhs have not been stated (May, 1993).

(ii)	001-Direction and Administration			
	001(2) Administration			
	O. 82.00			
	S. 5.29			
	R. 1.52	88.81	90.81	(+) 2.00

Augmentation of provision of Rs. 1.52 lakhs was reportedly due to (i) payment of more wages (ii) more tour performed (iii) escalation of prices in respect of various stationery articles, motor spirit, parts of motor vehicle etc.

The reason for final excess of Rs. 2.00 lakhs have not been stated (May, 1993).

GRANT NO 42 - NORTH EASTERN AREAS

(All Voted).

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Revenue :			
Major Head :-			
2552-North Eastern Areas			
Voted - Rs.			
Original 1,86,31,000	2,09,26,000	21,86,739	(-) 1,87,39,261
Supplementary 22,95,000			
Amount surrendered during the year. (March 1992)			1,72,24,859

Capital :

Major Head :

4552-Capital Outlay on
North Eastern Areas

Original 6,20,00,0000	9,23,00,000	7,07,40,080	(-) 2,15,59,920
Supplementary 3,03,00,00			
Amount surrendered during the year (March 1992)			2,22,33,000

Notes and Comments :-

Revenue :

1. Against the available saving of Rs. 1,87.39 lakhs, Rs. 1,72.25 lakhs only were surrendered in March 1992.
2. When the actual expenditure did not come up even nearer to the original provision, the supplementary grant of Rs. 22.95 lakhs obtained in March 1992 proved wholly unnecessary

GRANT NO. 42 - Contd.

3. Savings occurred under :-

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(i)	004(5) Regional feed mixing Plan Cum feed Centre			
	O. 25.00			
	R. (-) 25.00	...	...	...

Withdrawal of provision by way of surrender (Rs. 25.00 lakhs) was reportedly due to revision of Plan allocation.

(ii)	012-Health 012(1) Regional Parva Medical Institute			
	O. 25.00			
	R. (-) 25.00	...	...	...

Withdrawal of provision of Rs. 25.00 lakhs by way of surrender was reportedly due to revision of plan allocation

(iii)	011(2)-Centenary Sport Complex			
	O. 23.00			
	R. (-) 23.00	...	...	...

Withdrawal of provision of Rs. 23.00 lakhs by way of surrender was reportedly due to revision of allocation of provision under plan.

(iv)	015-Tourism 015(1) Promotion of Tourism in NER			
	O. 20.00			
	R. (-) 20.00	...	...	...

Entire provision of Rs. 20.00 lakhs was withdrawn by way of surrender was reportedly due to revision of plan allocation.

GRANT NO.42 - Contd.

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(v)	011-Programme for promotion of Sport and Youth Activities 011(1) Regional Activities Centre in Mizoram			
	O. 16.70			
	R. (-) 16.70	...	...	...

Entire provision of Rs. 16.70 lakhs was withdrawn by way of surrender, reportedly due to revision of plan allocation.

(vi)	002(8) Marketing Support Agro Horti Product			
	O. 2.00			
	S. 13.00	15.00	...	(-) 15.00

Original provision was augmented by obtaining supplementary provision at Post Budget stage and the entire provision remained unutilised.

The reason for final saving of Rs. 15.00 lakhs has not been intimated (May, 1993).

(vii)	014-Higher Education 014(1) Development of Focal Department in Polytechnique in N.E.R.			
	O. 10.00			
	R. (-) 10.00	...	...	...

Withdrawal of provision of Rs. 10.00 lakhs by way of surrender was reportedly due to revision of plan allocation.

(viii)	006(4) Integrated Programme for Sericulture Development			
	O. 8.31			
	R. (-) 8.31	...	...	...

GRANT NO. 42 - Contd.

Entire provision by way of surrender reportedly due to adjustment in plan expenditure and to make provision against other heads.

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(ix)	002(7) Programme for Rehabilitation of Ghum Cultivators and Generating Employment			
	O.	8.00		
	R.	(-) 8.00	...	...

Withdrawal of provision of Rs. 8.00 lakhs by way of surrender was reportedly due to revision of plan allocation.

(x)	006-Industries 006(3) Sericulture Programme for Settle- ment of Jhum Cultivators			
	O.	8.00		
	R.	(-) 8.00	...	...

Withdrawal of provision of Rs. 3.00 lakhs by way of surrender was reportedly due to revision of plan allocation.

(xi)	002(9) Resin Tapping Demonstration Centre			
	O.	6.00		
	R.	(-) 6.00	...	...

Withdrawal of provision of Rs. 6.00 lakhs by way of surrender was reportedly due to revision of plan allocation.

(xii)	004(7) Integrated Piggery Development Programme			
	O.	5.00		
	R.	(-) 5.00	...	...

Withdrawal of provision of Rs. 5.00 lakhs by way of surrender was reportedly due to revision of allocation and provision under plan.

GRANT NO. 42 - Contd.

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(xiii)	004(6) Integrated Poultry Development Programme			
	O. 5.00			
	R. (-) 5.00	...	...	...
Withdrawal of provision of Rs. 5.00 lakhs by way of surrender was reportedly due to revision of plan allocation.				
(xiv)	005-Fisheries 005(2) Integrated Fishery Development Programme			
	O. 4.00			
	R. (-) 4.00	...	...	...
Withdrawal of provision of Rs. 4.00 lakhs by way of surrender was reportedly due to revision of plan allocation.				
(xv)	013(2) Training of Teachers in Science and Maths of Upper Primary and Secondary level			
	O. 3.00			
	R. (-) 3.00	...	...	...
Withdrawal of provision of Rs. 3.00 lakhs by way of surrender was reportedly due to revision of plan allocation.				
(xvi)	004-Animal Husbandry 004(3)-Fellowship and Short term Programme			
	O. 2.00	2.00	...	(-) 2.00
The revision for non utilisation of entire provision of Rs. 2.00 lakhs has not been intimated (May, 1993).				
(xvii)	016(3) Training Institute (Admn)			
	S. 1.96	1.96	...	(-) 1.96

GRANT NO. 42 - Contd.

The reason for non-utilisation of provision of Rs. 1.96 lakhs has not been stated.

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(xviii)	013-School Education 013(1) Vocationalization of Education in N.E.R.			
	O. 1.00			
	R. (-) 1.00	...	...	...

Withdrawal of provision of Rs. 1.00 lakh by way of surrender was reportedly due to revision of plan allocation.

Capital:-

4. Rupees 22.33 lakhs were anticipated as surplus to requirement and surrendered in March 1992, but ultimate saving worked out to Rs.2,15.60 lakhs.

5. In view of saving of Rs. 2,15.60 lakhs, supplementary provision of Rs. 3,03.00 lakhs obtained in March 1992 proved excessive.

6. Savings occurred mainly under :-

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(i)	4552-Capital Outlay on North Eastern Areas 009-Roads and Bridges 009(1) V. Plan Scheme			
	O. 3,00.00			
	R. (-) 90.00	2,10.00	1,99.07	(-) 10.93

Anticipated saving of Rs. 90.00 lakhs was stated to be due to revision of plan allocation.

The reason for final saving of Rs. 10.93 lakhs has not been stated (May, 1993).

GRANT NO.42 - Concl'd.

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(ii)	800 Power Development 800(5) Installation of Hydel Project in Mizoram			
	O. 50.00			
	S. 1,00.00			
	R. (-) 1,06.74	43.26	67.68	(+) 24.42

Anticipated saving of Rs. 1,06.74 lakhs was reportedly due to non receipt of fund from North Eastern Council in time.

The reason for final excess of Rs. 24.12 lakhs has not been intimated (May, 1993).

(iii)	800(7) Transmission in Mizoram			
	O. 50.00			
	R. (-) 25.59	24.41	15.71	(-) 8.70

Anticipated saving of Rs. 25.59 lakhs was reportedly due to non receipt of fund from the North Eastern Council.

The reason for final saving of Rs. 8.70 lakhs has not been stated (May, 1993).

(iv)	009(4) Economic Importance			
	O. 70.00			
	S. 10.00	80.00	63.78	(-) 16.22

The reason for final saving of Rs. 16.22 lakhs has not been stated (May, 1993).

7. Savings mentioned at note 6 above was offset by excess under

(i)	009(2)-vi Plan Scheme			
	O. 1,50.00			
	S. 1.93.00	3,43.00	3,61.17	(+) 18.17

The reason for final excess of Rs. 18.17 lakhs has not been stated (May, 1993).

GRANT NO - 43 - ELECTRICITY

(All Voted).

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Revenue :			
Major Head :-			
2801-Power			
Voted -	Rs.		
Original	23,45,10,000	26,05,74,000	25,71,48,136
Supplementary	2,60,64,000		
Amount surrendered during the year. (March 1992)			(-) 34,25,864
			17,35,000

Capital :

Major Head :

4801-Capital Outlay on
Power Project

Original	19,15,00,000	24,52,95,000	23,92,82,436	(-) 60,12,564
Supplementary	5,37,95,000			
Amount surrendered during the year (March 1992)				53,28,000

Notes and Comments :-

Revenue :

1. Out of the available saving of Rs. 34.26 lakhs, Rs. 17.35 lakhs were surrendered.
2. In view of final saving of Rs. 34.26 lakhs, Supplementary provision of Rs. 2,60.64 lakhs obtained in March 1992 proved excessive.

GRANT NO. 43 - Contd

3. Savings occurred mainly under :-

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(i)	2801-Power 04-Diesel Generation 800-Other Expenditure 800(1) Maintenance of Power House			
	O.	3,00.00		
	S.	1,57.00		
	R.	(-) 48.74	4,08.26	3,98.18 (-) 10.08

The reasons for withdrawal provision of Rs. 48.74 lakhs by way of re-appropriation have not been stated (May, 1993).

The reason for final saving of Rs. 10.08 lakhs has not been intimated (May, 1993).

(ii)	05-Transmission 001-Direction and Administration 001(2) Administration			
	O.	4,33.00		
	R.	(-) 11.76	4,21.24	3,95.20 (-) 26.04

Provision of Rs. 11.76 lakhs was withdrawn by way of surrender in March 1992 reportedly due to non filling up of vacant posts and adoption of economy measures.

The reason for final saving of Rs. 26.04 lakhs has not been intimated (May, 1993).

(iii)	01-Hydel Generation 01-Direction and Administration 001(2) Administration			
	O.	82.50		
	R.	(-) 6.18	76.32	79.39 (+) 3.07

Anticipated saving of Rs. 6.18 lakhs was reportedly due to adoption of economy measures.

GRANT NO. 43 - Contd.

The reason for final excess of Rs. 3.07 lakhs has not been intimated.

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(iv)	800-Survey and Investment of Hydel Project 800(1) Survey and Investment of Hydel Project			
	O. 30.00	30.00	28.63	(-) 1.37

The reason for final saving of Rs. 1.37 lakhs has not been intimated (May, 1993).

4. Saving mentioned at note 3 above was partly offset by excess under :-

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(i)	2801-Power 800(1) Transmission			
	O. 2,80.00			
	R. 40.73	3,20.73	3,20.70	(-) 0.03

The reasons for augmentation of provision of 40.73 lakhs by way of re-appropriation have not been stated (May, 1993).

The reason for final saving of Rs. 0.03 lakh has not been intimated (May, 1993).

(ii)	05-Transmission 001-Direction and Administration 001(1) Direction			
	O. 1,02.50			
	R. 1.09	1,03.59	1,16.40	(+) 12.81

Anticipated excess of Rs. 1.09 lakhs was reportedly due to cover expenditure in excess of the amount originally estimated; but even then there was an excess expenditure of Rs. 12.81 lakhs, the reasons for which have not been intimated (May, 1993).

GRANT NO. 43 - Contd.

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(iii)	01-Hydel Generation 001-Direction and Administration 001(1) Direction			
	O.	13.60		
	R.	0.51	14.11	24.43
				(+) 10.32

Augmentation of provision of Rs. 0.51 lak was reportedly due to cover expenditure beyond the amount originally estimated.

The reason for final excess of Rs. 10.32 lakhs has not been intimated (May, 1993).

(iv)	04-Diesel Generation 001-Direction and Administration 001(2) Administration			
	O.	53.40		
	R.	2.71	56.11	55.43
				(-) 0.68

Provision was augmented by way of re-appropriation to cover expenditure in excess of the amount originally estimated,; but eventually there was a final saving of Rs. 0.68 lakh. The reasons for final saving have not been intimated (May, 1993).

Capital:

5. Against the available saving of Rs. 60.13 lakhs, Rupees 53.28 lakhs only were surrendered in March 1992.

6. In view of savings of Rs. 60.13 lakhs, supplementary provision of Rs. 5,37.95 lakhs obtained in March 1992 proved excessive.

GRANT NO. 43 - Contd

7. Saving occurred mainly under :-

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(i)	4801-Capital Outlay on Power Project			
	01- Hydel Project			
	800-Other Expenditure			
	800-(3) Maichaim, Mini Hydel Project			
	O. 1,72.00			
	S. 3,11.20			
	R. (-) 3,11.20	1,72.00	1,72.00	...

The reasons for anticipated saving of Rs. 3,11.20 lakhs have not been stated (May, 1993).

(ii)	06-Rural Electrification			
	010-Minimum needs Programme			
	010(2) System improvement in Rural areas			
	O. ...			
	S. 2,20.00			
	R. (-) 93.00	1,27.00	1,27.00	...

The reasons for anticipated saving of Rs.93.00 lakhs have not been stated specifically (May, 1993).

(iii)	01-Hydel Project			
	800-Other Expenditure			
	800(7) Teireci Mini Hydel Project			
	O. 86.00			
	R. (-) 83.50	2.50	2.50	...

The reasons for anticipated saving of Rs. 83.50 lakhs have not been stated (May, 1993).

GRANT NO. 43 - Contd.

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(iv)	800(6)-Other Micro Hydel Project			
	O. 21.00			
	R. (-) 11.85	9.15	9.15	...

The reasons for anticipated saving of Rs. 11.85 lakhs have not been stated (May, 1993).

(v)	05-Transmission. 800(4) Construction of Building			
	O. 16.00			
	R. (-) 5.09	10.91	10.91	...

The reasons for withdrawal of provision of Rs. 5.09 lakhs by way of re-appropriation have not been stated (May, 1993).

(vi)	05-Transmission 800-Other expenditure 800(1) Transmission line			
	O. 5,51.00			
	R. (-) 1.36	5,49.64	5,47.33	(-) 2.31

The reasons for anticipated saving of Rs. 2.31 lakhs have not been intimated (May, 1993).

8. Saving mentioned at note 7 above was partly offset by excess under:-

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(i)	4801-Capital Outlay on Power Project 01-Hydel Project 800(3) Distribution			
	O. 3,28.00			
	R. 2,47.09	5,75.09	5,74.79	(-) 0.30

The reasons for augmentation of fund of Rs. 2,47.09 lakhs and final saving of Rs. 0.30 lakhs have not been intimated (May, 1993).

GRANT NO. 43 - Concl'd.

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(ii)	06-Rural Electrification 010-Minimum Needs Programme 010(1) Rural Electrification			
	O. 3,86.00			
	R. 95.06	4,81.06	4,81.06	...
The reasons for anticipated excess of Rs. 95.06 lakhs have not been stated (May, 1993)				
(iii)	05-Transmission 800-Other Expenditure 800(2)-Transmission			
	O. 225.00			
	R. 58.91	283.91	283.91	...
The reasons for anticipated excess of Rs.58.91 lakhs have not been stated (May, 1993).				
(iv)	01-Hydel Project 800-Other Expenditure 800(4) Tuisumpui, Mini Hydel Project			
	O. 26.00			
	R. 30.00	56.00	56.00	...
Augmentation of Provision of Rs. 30.00 lakhs by way of re-appropriation was reportedly due to cover the expenditure in excess of the amount originally estimated for completion of the project in 1991-92				
(v)	800(3) Tuipue, Mini Hydel Project.			
	O. 35.00			
	R. 20.94	55.94	52.94	(-) 3.00

Provision of Rs. 20.94 lakhs was augmented by way of re-appropriation reportedly due to cover the excess expenditure over the amount originally estimated for completion of the Project in 1992.

The reasons for final savings of Rs. 3.00 lakhs have not been intimated (May, 1993).

GRANT NO.44 - INDUSTRIES

(All Voted)

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Revenue :.			
Major Heads :-			
2851- Village and Small Industries, 2852-Industries, 2853-Non-Ferrous Mining and Metallurgical Industries			
Voted - Rs.			
Original 7,55,50,000			
Supplementary 84,29,000	8,39,79,000	7,52,36,867	(-)87,42,133
Amount surrendered during the year (March 1992)			56,15,152

Capital

Major Heads :-
 4851 - Capital Outlay on Village and Small Industries,
 4852 Capital Outlay on Iron and Steel and
 6851-Loans for village and Small Industries

Voted-	Rs.			
Original 2,89,60,000				
Supplementary 22,30,000	3,11,90,000	3,00,08,377	(-)11,81,623	
Amount surrendered during the year (March 1992)				1,90,000

Notes and Comments :-

Revenue:

1. Amount surrendered (Rs. 56.15 lakhs) was less than the available saving (Rs. 87.42 lakhs) by Rs. 31.27 lakhs

GRANT NO. 44-Contd.

2. When the actual expenditure fell short of the original provision supplementary provision of Rs. 84.29 lakhs obtained in March 1992 could have been avoided.

3. Saving was the net result of savings and excess under different heads, the more important of which are mentioned in the succeeding notes.

4. Saving occurred mainly under :-

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(i)	2851-Village and Small Industries 799-Stock Suspense 799(1)-Stock Suspense			
	O. 1,00.00	1,00.00	83.36	(-) 16.64

The reasons for final saving of Rs. 16.64 lakhs have not been intimated (May, 1993).

(ii)	103(2) Promotion and Development of Handloom Industries			
	O. 44.97			
	R. (-) 14.39	30.58	33.49	(+) 2.91

Anticipated saving of Rs. 14.39 lakhs was reportedly due to diversion of funds to other sub-heads where original provision was inadequate. Reason for final excess of Rs. 2.91 lakhs have not been intimated (May, 1993).

(iii)	103(4)-Tribal Handloom Development Project			
	S. 11.15	11.15	...	(-) 11.15

The entire provision of Rs. 11.15 lakhs remained unsurrendered and unutilised. The reasons for non utilisation have not been intimated (May, 1993).

(iv)	103-Handloom Census 103(4) Tribal Handloom Development Project (CSS)			
	S. 11.15	11.15	...	(-) 11.15

GRANT NO. 44 - Contd.

Supplementary provision of Rs. 11.15 lakhs obtained in March 1992 remained fully unutilised. The reasons for non utilisation of the entire amount have not been intimated (May, 1993).

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(v)	2853 Non-Ferrous Mining and Metallurgical Industries 02-Regulation and Development of Mines			
	101-Survey and Mapping			
	101(5) Ground Water Investigation			
	O. 8.70			
	R. (-) 3.01	5.69	3.88	(-) 1.81

Anticipated saving of Rs. 3.01 lakhs was reportedly due to revision of plan outlay.

The reason for final saving of Rs. 1.81 lakhs has not been intimated (May, 1993).

(vi)	101(3) Mineral and Geotechnical Investigation			
	O. 4.30			
	R. (-) 0.02	4.32	...	(-) 4.32

Anticipated excess of Rs. 0.02 lakh was reportedly due to engagement of more labours in work.

The reason for non utilisation of entire amount Rs. 4.32 lakhs has not been intimated (May, 1993).

(vii)	2851-Village and Small Industries 001-Direction and Administration 001(1) Direction			
	O. 56.34			
	R. (-) 9.49	46.85	52.17	(+) 5.32

Withdrawal of provision of Rs. 9.49 lakhs was reportedly due to diversion of funds to other sub-heads where originally provision were in adequate.

GRANT NO. 44-Contd.

The reasons for final excess of Rs. 5.32 lakhs have not been intimated.

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(viii)	2852 Industries 101-Edible Oils 101(1) Establishment of G.O.P.			
	O. 12.00			
	R. (-) 3.28	8.72	8.53	(-) 0.19

The reasons for anticipated saving of Rs. 3.28 lakhs and final saving of Rs. 0.19 lakh have not been stated (May, 1993).

(ix)	2851-Village and Small Industries			
	102-Other Village Industries 102(5) Development of Rural Industries			
	O. 25.96			
	R. (-) 5.16	20.80	22.51	(+) 1.71

Anticip[ated saving of Rs. 5.16 lakhs was reportedly due to
(i) non execution of works under Common Facilities Centre at Saiha
(ii) diversion of funds to the head 101(1)(4) Minor works.

The reason for final excess of Rs. 1.71 lakhs has not been intimated (May, 1993).

5. Saving mentioned at note 4 above was partly offset by excess under :-

GRANT NO. 44 - Concl'd.

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(i)	2853-Non-Ferrous Mining and Metallurgical Industries 02-Regulation and Development of Mines 001-Direction and Administration 001-Direction			
	O. 43.50			
	R. (-) 8.06	35.44	47.24	(+) 11.80

The reasons for anticipated saving of Rs. 8.06 lakhs have not been stated specifically.

The reasons for final excess of Rs. 11.80 lakhs have not been intimated (May, 1993).

(ii)	101(4) Minor Mineral Development			
	O. 8.50			
	R. 3.13	11.63	11.30	(-) 0.33

Original provision was augmented by re-appropriation of Rs. 3.13 lakhs reportedly due to procurement of more machine and instruments for Minor Mineral Development works.

The reason for final saving of Rs.0.33 lakh has not been intimated (May, 1993).

GRANT NO.45-SERICULTURE

(All Voted)

		Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
Revenue				
Major Head:				
2851-Village and Small Industries				
Voted-	Rs.			
Original	2,02,00,000	2,02,00,000	2,04,36,235	(+) 2,36,235
Supplementary	..			
Amount surrendered during the year.(March 1992)				4,04,000

Notes and Comments:

1. Expenditure exceeded the grant by Rs. 2,36,235; the excess requires regularisation.
2. In view of the excess of Rs. 2.36 lakhs, surrender of provision made in March 1992 proved injudicious.
3. Excess occurred mainly under :-

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(i)	2851-Village and Small Investigation 107-Sericulture 107(2) Administration			
	O.	1,07.30		
	R.	4.16	1,11.46	1,09.60
				(-) 1.86

GRANT NO. 45-Concl'd.

Anticipated excess of Rs. 4.16 lakhs was reportedly due to the following factors :-

- (i) Government sanctioned further instalment of Dearness allowance
- (ii) development of Serifarm at Thenzawal
- (iii) Purchase of eocoons
- (iv) Purchase of technical appliances

The reason for final saving of Rs. 1.86 lakhs has not been intimated (May, 1993).

- (ii) 101-Sericulture
- 107(1) Direction

O.	23.80			
R.	(-) 1.44	22.36	25.76	(+) 3.40

Anticipated saving of Rs. 1.44 lakhs was reportedly due to non entertainment of technical staff.

The reason for final excess of Rs. 3.40 lakhs has not been intimated (May, 1993).

GRANT NO 46- CIVIL AVIATION

(All Voted)

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE :			
Major Head: 3053-Civil Aviation			
	Rs.		
Original	1,90,00,000		
Supplementary	...	1,90,00,000	1,35,08,096
			(-) 54,91,904
Amount surrendered during the year. (March 1992)			41,59,119

Notes and Comments :

1. Rupees 41.59 lakhs were anticipated as saving and surrendered in March 1992; the actual saving, however, worked out to be Rs. 54.92 lakhs.

2. Saving occurred under :-

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(i)	101-Communication 101(4) Communication			
	O.	1,90.00		
	R.	(-) 41.59	1,48.41	1,35.08
				(-) 13.33

Anticipated saving of Rs. 41.59 lakhs was reportedly due to non-receipt of Government of India sanctions. The amount found as surplus was surrendered in March 1992

The reason for final saving of Rs. 13.33 lakhs has not been stated (May, 1993).

GRANT NO 47 ROAD AND WATER TRANSPORT

(All Voted)

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Revenue:			
Major Heads:			
2041-Taxes on Vehicles			
2057-Supplies and Disposals and 3057-Road Transport			
Voted-	Rs.		
Original	6,72,00,000	6,77,00,000	6,41
Supplementary	5,00,000		
Amount surrendered during the year. (March 1992)			34,87,000

Capital:

Major Head: 5055
Capital Outlay on
Road Transport

	Rs.			
Original	35,00,000	35,00,000	27,13,510	(-) 7,86,490
Supplementary	...			
Amount surrendered during the year (March 1992)						4,90,000

Notes and Comments:-

Revenue :

1. Out of the available saving of Rs. 35.52 lakhs, Rs. 34.87 lakhs only were surrendered.
2. As the actual expenditure did not come up to the original provision of Rs. 6,72.00 lakhs the supplementary provision of Rs. 5.00 lakhs obtained in March 1992 proved wholly unnecessary.

GRANT NO.47 - Contd

3. Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(i)	2057-Supplies and Disposals 101-Direction and Administration 101(2) Petrol Pump			
	O. 59.50			
	R. (-) 5.90	53.60	...	(-) 53.60

Withdrawal of fund for Rs. 5.90 lakhs by way of surrender was reportedly due to non filling up of vacant posts and adoption of economy measures.

The reason for final saving of Rs. 53.60 lakhs has not been stated (May, 1993).

(ii)	3055-Road Transport 001-Direction and Administration 001(3) Administration/ Transport			
	O. 1,37.00			
	R. (-) 16.03	1,20.97	1,20.97	...

Anticipated saving of Rs. 16.03lakhs was reportedly due to non filling up of vacant posts and adoption of economy measures in expenditure

(iii)	001(5) Administration/ Booking Station			
	O. 1,25.00			
	R. (-) 12.46	1,12.54	1,12.54	...

Withdrawal of provision of Rs. 12.46 lakhs was reportedly due to technical difficulties and non availability of materials

GRANT NO. 47 - Contd.

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(iv)	001(iv)-Administration/ Railway Out Agency			
	O. 13.00			
	R. (-) 6.55	6.45	6.44	(-) 0.01

Provision of Rs. 6.55 lakhs was withdrawn by way of re-appropriation reportedly due to non filling up of vacant posts and adoption of economic measures in expenditure.

(v)	001(1) Direction			
	O. 37.85			
	R. (-) 5.51	32.34	32.16	(-) 0.18

Withdrawal of provision of Rs. 5.51 lakhs was reportedly due to non filling up of vacant posts and adoption of economic measures in expenditure.

The reason for final saving of Rs. 0.18 lakhs has not been stated.

(vi)	2401-Taxes on vehicles 001-Direction and Administration			
	001(2)Administration			
	S. 5.00	5.00	...	(-) 5.00

The reason for final saving of Rs. 5.00 has not been intimated.

(vii)	3055-Road Transport 001-Government Transport Services			
	001(6) Central Workshop			
	O. 36.70			
	R. (-) 3.41	33.29	33.29	...

Anticipated saving of Rs. 3.41 lakhs was reportedly due to (i) non filling up of vacant posts (ii) enforcement of economy in expenditure (iii) lower expenditure incurred in execution of works and purchase of materials.

GRANT NO. 47 - Contd.

4. Saving occurred at note 3 above was offset by excess under :

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(i)	2057-Supplies and Disposals 101-Purchase 101(1) Conseumer goods			
	O. 0.50			
	R. (-) 0.50	...	53.11	(+) 53.11

Anticipated saving of Rs. 0.50 lakhs was reportedly due to lower expenditure incurred in major works and materials.

The reasons for final excess of Rs. 53.11 have not been stated (May, 1993).

(ii)	3055 Road Transport 001-Direction and Administration 001(2) Administration			
	O. 2,30.45			
	R. 15.70	2,46.15	2,46.15	...

Augmentation of provision by Rs. 15.70 lakhs was reportedly due to payment of increased quantum of Dearness allowance and purchase of more parts for motor vehicle.

(iii)	2041-Taxes on Vehicles 001-Direction and Administration			
	O. 32.00			
	R. (-) 0.21	31.79	36.83	(+) 5.04

Withdrawal of provision of Rs. 0.21 lakh was reportedly due to payment at lower rate for major works and materials etc.

The reason for final excess of Rs. 5.04 lakhs has not been intimated (May, 1993).

GRANT NO.47 - Concl'd.

Capital:-

5. An amount of Rs. 4.90 lakhs were anticipated as saving and surrendered in March 1992. Ultimates saving in the grant were, however, worked out to Rs. 7.86 lakhs

6. Saving occurred mainly under:

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(i)	5055 Capital Outlay on Road Transport			
	800-Land and Building			
	800(1) Central Workshop			
	O. 5.00			
	R. (-) 4.90	0.10	...	(-) 0.10

Reduction of provision of Rs. 4.90 lakhs by way of re-appropriation was reportedly for incurring less expenditure on major works and purchase of materials.

(ii)	800(2) Acquisition of Fleet -			
	O. 30.00	30.00	27.14	(-) 2.86

The reason for final saving of Rs. 2.86 lakhs has not been stated (May, 1993).

GRANT NO 48 - TOURISM

(All Voted)

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Revenue				
Major Heads :-				
3452-Tourism				
Voted.-		Rs.		
Original	85,10,000	96,30,000	76,04,778	(-) 20,25,222
Supplementary	11,20,000			
Amount surrendered during the year (March, 1992.)				1,05,640

Notes and Comments :-

1. Rupees 1.06 lakhs were anticipated as saving and surrendered in March 1992; The final saving, however, worked out to be Rs. 20.25 lakhs.
2. In view of saving of Rs. 20.25 lakhs, supplementary provision of Rs. 11.20 lakhs obtained in March 1992 proved wholly unnecessary.
3. Saving occurred mainly under :-

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(i)	3452-Tourism			
	01-Tourist Accommodation			
	102(1) Tourist Accommodation			
	O.	37.66		
	S.	9.41		
	R. (-)	1.33	45.74	36.07
				(-) 9.67

The reason for anticipated saving of Rs. 1.33 lakhs has not been stated (May, 1993).

The reason for final saving of Rs. 9.67 lakhs has not been intimated (May, 1993).

GRANT NO. 48 - Concl'd.

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(ii)	104-Tourist Centre 104(1) Tourist Centre			
	O. 5.00	5.00	...	(-) 5.00

Reasons for non utilisation of entire provision have not been intimated.

(iii)	800(4)-Tourist and Rest house			
	O. 17.20			
	R. (-) 0.35	16.85	12.69	(-) 4.16

No specific reason for anticipated saving of Rs.0.35 lakhs has been stated.

The reasons for final saving of Rs. 4.16 lakhs have not been stated (May, 1993).

GRANT NO - 49 - CENSUS SURVEY AND STATISTICS

(All Voted)

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs
Revenue				
Major Heads :-				
3454-Census Survey and Statistics				
Original	Rs. 89,00,000	98,25,000	94,68,300	(-) 3,56,700
Supplementary.	9,25,000			
Amount surrendered during the year. (March 1992)				4,12,590

GRANT NO-50-OTHER GENERAL ECONOMIC SERVICES
(All Voted)

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Revenue :				
Major Head :				
3475-Other General				
Economic Services				
Voted-	Rs.			
Original	44,00,000	44,00,000	43,74,420	(-) 25,580
Supplementary	...			
Amount surrendered during the year. (March 1992)				1,62,865

**GRANT NO-51-PUBLIC WORKS
(All Voted)**

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Revenue :			
Major Heads:			
2059-Public Works,			
2216-Housing, 2217-Urban			
Development, 3054-Roads and			
Bridges, 2501-Special			
Programme for Rural Development,			
3056-I.W.T., 3456-Civil			
Supplies, 2029-Land Revenue			
2052-Civil Secretariat, 2055-			
Police, 2056-Jails, 2202-Education,			
2205-Arts and Culture, 2506-			
Land Reforms, 2220-Information			
and Publicity, 2403-Animal			
husbandry, 2406-Forestry and			
Wildlife, 2851-Village and			
Small Industries, 3053-Civil			
Aviation, 2801-Power, 3055-			
Transport, 3452-Tourism,			
	Rs.		

Original-	27,43,00,000			
Supplementary	2,25,29,000	29,68,29,000	28,14,38,246	(-) 1,53,90,754

Amount surrendered during
the year

...

Capital:

4058-C.O.on. Printing and
Stationery, 4059-C.O. on
Public Works, 4202-C.O.on
Education, 4210-C.O.on
Medical, 4216-C.O.on Housing
4217-C.O.on Urban Development,
4401-C.O.on Crop Husbandry,
4408-C.O.on Warehousing,
4425-C.O.on Co-operation
4515-C.O. on Rural Development
4701-C.O.on Major and Medium
Irrigation, 4851-C.O.on Industries,

GRANT NO. 51 - Contd.

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Capital: Contd.			
5054-C.O. on Roads and Bridges			
5055-C.O. on Road Transport,			
5452-CO.on Tourism.			
Original 25,19,24,000 |	26,60,90,000	25,15,19,967	(-)
1,45,70,033			
Supplementary 1,41,66,000 |			

Amount surrendered during
the year

...

Notes and Comments :

Revenue :

1. No part of the saving was surrendered.
2. In view of the saving of Rs. 1,53.91 lakhs, supplementary provision of Rs. 2,25.29 lakhs obtained in March 1992 proved excessive.
3. Saving was the net result of savings and excess under various heads, the more important of which are mentioned in the succeeding notes.
4. Significant cases of shortfall in expenditure as compared to provisions are under :-

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(i)	2501-Special Programme for Rural Development			
	800(1) State Institute of Rural Development(SIRD)C.S.S.			
	S. 60.00			
	R (-) 33.29	26.71	...	(-) 26.71

GRANT NO. 51 - Contd.

Withdrawal of provision of Rs. 33.29 lakhs was reportedly due to non receipt of sanction.

The reason for non utilisation of the entire provision has not been stated (May, 1993).

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(ii)	2216-Housing 01-Government Residential Building 700-Other Housing 700(2) Construction of Government Building			
	O. 3,00.00			
	R. (-) 61.50	2,38.50	2,45.99	(+) 7.49

Anticipated saving of Rs. 61.50 lakhs was reportedly due to adoption of economy measure in expenditure and for diversion of fund to other head for repair work of roads and bridges damaged by monsoon.

The reason for final excess of Rs. 7.49 lakhs has not been intimated (May, 1993).

(iii)	3054-Roads and Bridges 80-General 052-Machinery and Equipment 052(1) Purchase and Maintenance			
	O. 66.00			
	R. (-) 34.30	31.70	31.70	...

The reasons for anticipated saving of Rs.34.30 lakhs have not been stated specifically.

(iv)	2059-Public Works 80-General 001-Direction and Administration 001(2) Administration			
	O. 1,39.00			
	R. (-) 33.98	1,05.02	1,05.87	(+) 0.85

GRANT NO. 51 - Contd.

Withdrawal of provision by re-appropriation (Rs. 33.98 lakhs) was reportedly due to adoption of economy measure in expenditure and non finalisation of T.A. bills of officers and staff.

The reason for final excess of Rs. 0.85 lakh has not been intimated (May, 1993).

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(v)	3054-Roads and Bridges 80-General 001-Direction and Administration 001(1) Direction			
	O. 84.00			
	R. (-) 4.50	79.50	62.33	(-) 17.17

Anticipated saving of Rs. 4.50 lakhs was reportedly due to non-payment of D.A. and Bonus to the staff.

The reason for final saving of Rs. 17.17 lakhs have not been intimated (May, 1993).

(vi)	2059-Public Works 102-Maintenance and Repairs of non-Resi- dential Buildings 102(1)-Maintenance of Non Residential Buildings			
	O. 2,50.00			
	R. (-) 34.91	2,15.09	2,29.60	(+) 14.51

Anticipated saving of Rs. 34.91 lakhs was reportedly due to adoption of economy measures and diversion of fund for clearing the bills of repair works of roads and Bridges damaged by Cyclone.

Reason for final excess of Rs. 14.51 lakhs have not been intimated (May, 1993).

GRANT NO.51-Contd.

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(vii)	2267-Urban Development 01-Development of Small and Medium town 001-Direction and Administration 001(2) Administration			
	O. 20.00			
	R. (-) 2.97	17.03	6.24	(-) 10.79

Anticipated saving of Rs. 2.97 lakhs was reportedly due to (i) non filling up of vacant posts (ii) non purchase of Machinery and equipment.

The reasons for final saving of Rs. 10.79 lakhs have not been intimated (May, 1993).

(viii)	2059-Public Works 80-General 001-Direction and Administration 001(1) Direction			
	O. 97.00			
	R. (-) 11.88	85.12	84.28	(-) 0.84

Anticipated saving of Rs. 11.88 lakhs was reportedly due to non payment of D.A., (ii) non entertainment of bills for payment by Treasury.

The reason for final saving of Rs. 0.84 lakhs has not been stated (May, 1993).

(ix)	2403-Animal Husbandry 001-Direction and Administration 001(1) Direction			
	O. 12.00			
	R. (-) 10.00	2.00		(-) 2.00

The reasons for anticipated saving of Rs. 10.00 lakhs have not been state specifically.

The reasons for non utilisation of entire provision of Rs. 2.00 lakhs have not been stated (May, 1993).

GRANT NO.51-Contd.

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(x)	3054 Roads and Bridges			
	80-General			
	001-Direction and Administration			
	001(2) Administration			
	O. 3,70.00			
	R. (-) 23.64	3,46.36	3,63.00	(+) 16.64

Withdrawal of provision of Rs. 23.64 lakhs was reportedly due to adoption of economy measure in expenditure and non finalisation of Travelling Allowance claim for payment.

The reasons for anticipated excess of Rs. 16.64 lakhs have not been intimated

(xi)	2220-Information and Publicity			
	01-Films			
	001-Direction and Administration			
	001(1) Direction			
	O. 12.00			
	R. (-) 7.00	5.00	5.45	(+) 0.45

Reduction in provision of Rs. 7.00 lakhs was reportedly due to adoption of economy measure in expenditure.

The reasons for final excess of Rs. 0.45 lakh have not been stated (May, 1993).

(xiii)	2202-Education			
	01-Elementary Education			
	101-Inspection			
	101(1) Inspection			
	O. 11.00			
	R. (-) 4.00	7.00	7.00	...

Anticipated saving of Rs. 4.00 lakhs reportedly due to non receipt of administrative approval for excavation work

GRANT NO.51-Contd.

5. Saving mentioned at note 4 above was partly offset by excess under :

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(i)	3054 roads and Bridges 04-District and Other Roads 800-Other Expenditure 800(1) Construction and Repairs of Roads in District and Rural areas			
	O. 5,96.00			
	R. 90.95	6,86.95	6,86.95	...

Augmentation of provision of Rs. 90.95 lakhs was stated to be required for clearing outstanding bills pertaining to repair/re-construction of the damage caused by monsoon.

(ii)	2059-Public Works 80-General 052-Machinery and Equipment 052(8)-Purchase and Maintenance of Machinery and Equipment			
	O. 30.00			
	R. 19.48	49.48	49.48	...

Augmentation of provision of Rs. 19.48 lakhs was stated to be required for cleaning the outstanding liabilities of Mechanical Divisions. But the nature of those outstanding liabilities have not been stated.

(iii)	2217-Urban Development 03-Integrated Development of Small and Medium 001-Direction and Administration			
	O. ...	...	10.79	(+) 10.79

The reasons for incurring expenditure without budget provision have not been intimated (May, 1993).

GRANT NO.51-Contd.

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(iv)	2059-Public Works 105-Public Workshop 105(2) Mechanical Division			
	O.	46.00		
	R.	7.53	53.33	53.33 ...

Anticipated excess of Rs. 7.53 lakhs was reportedly for clearing the outstanding liabilities of the Division . But the nature of liabilities has not been stated.

(v)	3452-Tourism 800-Other Expenditure 102(1) Tourist Accommodation			
	O.	...		
	S.	10.31	10.31	16.30 (+) 0.01

Reason for final saving of Rs. 0.01 lakhs have been intimated.

(vi)	799-Stock 799(1)-Stock Suspense			
	O.	5,00.00	5,00.00	5,01.35 (+) 1.35

The reasons for uncovered expenditure of Rs. 1.35 laks have not ben intimated (May, 1993).

6.(a) **Suspense** : Against the provision undr grant Rs. 5,01.35 lakhs were utilised towards expenditure booked under the head "Suspense" which is not a final head of account. Transactions booked under this head, were not adjusted under final head of accounts, are carried forward from year to year. The transactions include both debits and credits. The minor head Suspense has four sub-divisions, of which three are being operated upon in 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:-

GRANT NO.51-Contd.

(i) **Stock:** This head is debited with the value of materials received for Stock purposes (and not for any particular work). Value of the materials issued for use on works or otherwise disposed of are taken as reduction. The balance represents the value of materials held in stock.

(ii) **Purchases:** Upto March 1986 value of materials received for specific work or for general purpose, but not paid for within the month, was adjusted by debit to the accounts of the work or stock with corresponding credit to "Purchase". The value of such materials when paid for or adjusted by transfer was debited to the Suspense head "Purchase" clearing the initial credit. With the introduction of revised procedure, separate sub-heads within the accounts of the work and stock, are now operated for recording the value of materials pending payment. The Suspense head "Purchase" this shows old balance representing value of materials received but still not paid for or adjusted.

(iii) **Miscellaneous Works Advance :** This sub-division comprises debits for the value of stores sold on credit, expenditure incurred on deposit works in excess of deposits received, losses of cash or stores not written off and sums recoverable from Government servants, etc. The debit balance thus represents recoverable amounts.

(b) An analysis of transactions under the head "Suspense" included in this grant during 1991-92 is given below :-

Sub-head Balance	Opening Balance on April, 1991 (Debit + Credit -)	Debits	Credits	Closing on 31st March 1992 (Debit + Credit -)
		(In lakhs of rupees)		
1. Stock	8,22.11	5,01.35	6,27.37	6,96.09
2. Purchase	7.37	...	...	7.37
3. Miscellaneous	92.12	...	...	92.12
Total	9,21.60	5,01.35	6,27.37	7,95.58

GRANT NO.51-Contd.

Capital :

7. No part of the saving was surrendered.
8. In view of the saving of Rs. 1,45.70 lakhs, supplementary provision of Rs. 1,41.66 lakhs obtained in March 1992 proved excessive.
9. Saving occurred mainly under :-

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(i)	4217-Capital Outlay on Urban Development 01-Development of Small and Medium Towns 051-Construction 051(3) Water Drainage Scheme			
	S.	30.00	30.00	... (-) 30.00

The reasons for non utilisation of the entire provision of Rs. 30.00 lakhs have not been intimated (May, 1993).

(ii)	4210-Capital Outlay on Medical 01-Urban Health Services 103-Primary Health Centre 103(1)-Primary Health Centre			
	O.	62.00		
	R.	(-) 29.30	32.70	32.65 (-) 0.05

The reasons for anticipated saving of Rs. 29.30 lakhs have not been stated specifically.

The reason for final saving of Rs. 0.05 lakhs has not been intimated (May, 1993).

GRANT NO.51- Contd.

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(iii)	001-Direction and Administration 001(1)-Direction			
	O. 20.00			
	R. (-) 20.00	...	...	...

The reasons for withdrawal of entire provision by way of re-appropriation have not been stated specifically.

(iv)	4515-Capital Outlay on Rural Development 102-Community Development 102(1) Construction of Saikuti Hall			
	O. 20.00			
	R. (-) 20.00	...	...	...

The reasons for anticipated saving of R. 20.00 lakhs have not been stated specifically.

(v)	4216-Capital Outlay on Housing 01-Government Residential Building 107-Public Housing 107(1) Construction of Police Quarter			
	S. 16.00	16.00	...	(-) 16.00

The reason for non utilisation of the entire provision of Rs. 16.00 lakhs have not been intimated.

(vi)	4210 Capital Outlay on Medical 01-Urban Health Services 001(2) Administration			
	O. 15.00			
	R. (-) 13.00	2.00	2.00	...

The reason for withdrawal of provision of Rs. 13.00 lakhs have not been stated specifically.

GRANT NO.51-Contd.

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(vii)	4202 Capital Outlay on Education 01-Office Building 201-Elementary Education 201(1) Buildings			
	S. 10.00			
	R. (-) 5.00	5.00	...	(-) 5.00

The reasons for anticipated saving of Rs. 5.00 lakhs have not been stated.

The reasons for non utilisation of remaining provision of Rs. 5.00 lakhs have not been intimated (May, 1993).

(viii)	4425 Capital Outlay on Co-operation 001-Direction and Administration 001(2) Administration			
	O. 8.50			
	R. (-) 8.50	...	...	...

The reasons for withdrawal of entire provision has not been state specifically.

(ix)	4058-Capital Outlay on Printing and Stationery 103-Government Press 103(1) Construction of Government Press Building			
	O. 16.00			
	R. (-) 6.40	9.60	9.60	...

Provision of Rs. 6.40 lakhs was withdrawn by way of re-appropriation reportedly due to non receipt pf administration approval for execution of work.

GRANT NO.51-Concl'd.

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(x)	4202-Capital Outlay on Education 01-Office Building 201-Elementary Education 201(1) Building			
	S. 10.00			
	R. (-) 5.00	5.00	...	(-) 5.00

Reason for withdrawal of provision of Rs. 5.00 lakhs have not been stated specifically.

Reason for non utilisation of remaining provision of Rs. 5.00 lakhs have not been intimated.

10. Saving mentioned at note 8 above was partly offset by excess under :-

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(i)	4217-Capital Outlay on Urban Development 01-Development of Small and Medium towns 051-Constuction 051(1)-Construction under State Plan			
	O. 1,86.00	1,86.00	2,01.43	(+) 15.43

Reason for final excess of Rs. 15.43 lakhs have not been intimated (May, 1993).

GRANT NO - 52 - LOANS TO GOVERNMENT SERVANTS

(All Voted)

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Revenue:				
Major Heads:				
7610-Loans to Housing, Loans to Government Servants				
Voted-	Rs.			
Original	5,00,00,000	5,00,00,000	4,47,04,925	(-) 52,95,075
Supplementary	...			
Amount surrendered during the year. (March 1992)				9,000

Notes and Comments:-

1. Amount surrendered (0.09 lakh) was less than the available saving (52.95 lakhs) by Rs. 52.86 lakhs.

2. Saving occurred under :-

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(i)	7610-Loans to Government Servant 201-House Building Advance			
	O. 4,75.00	4,74.91	3,96.10	(-) 78.81
	R. 0.09			

Anticipated saving of Rs. 0.09 lakh was reportedly due to less entitlement for advance.

Reasons for final of saving of Rs. 78.81 lakhs have not been stated (May, 1993).

GRANT NO. 52- Concl'd.

3. Savings mentioned at note 2 above was offset by excess under :- 7610 Loans to Government SERVant - 202 Advance for purchase of Motor Conveyance - 202 (1) Advance for purchase of Motor Conveyance.

(Provision 25.00 lakhs; expenditure 50.95 lakhs); Reasons for excess expenditure of Rs. 25.95 lakhs have not been stated.

**PUBLIC DEBT
(All Charged)**

	Total appropriation Rs.	Actual expenditure Rs	Excess + Saving Rs.
Revenue:			
Major Heads:			
2049-Interest Payment			
Rs.			
<u>Original</u> 20,54,99,000			
	<u>26,26,12,000</u>	<u>13,24,35,471</u>	<u>-13,01,76,529</u>
<u>Supplementary</u> 5,71,13,000			
<u>Amount surrendered during the year (March 1992)</u>			<u>12,01,25,000</u>

CAPITAL

Major Heads:

6003- Internal Debt of the
State Government and
6004-Loans and Advances
from the Central Government.

<u>Original</u> 15,15,50,000			
	<u>15,37,57,000</u>	<u>74,71,34,009</u>	<u>+ 59,33,77,009</u>
<u>Supplementary</u> 22,07,000			
<u>Amount surrendered during the year (March 1992)</u>			<u>8,07,66,000</u>

Notes and comments :

Revenue:

1. Out of the available saving of Rs.13,01.77 lakhs, Rs.12,01.25 lakhs were surrendered
2. In view of saving Rs.13,01.77 lakhs, Supplementary of Rs. 5,71.13 lakhs obtained during the year proved excessive.

PUBLIC DEBT-Contd.

3. Saving occurred mainly under :

Serial Number	Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(i)	2049-Interest Payment 104-Interest on Non-Plan Loan			
	O. 5,85.89			
	S. 2,66.77			
	R. - 4,41.53	4,11.13	2,74.43	- 1,36.70

Provision of Rs.4,41.53 lakhs were withdrawn reportedly for making re-provision under the heads where liability for payment of interest became higher.

Reasons for final saving of Rs.1,36.70 lakhs are awaited (May, 1993).

(ii)	03-Interest on Small Savings, Fund etc., 103-Management of Small Savings Collection			
	O. 2,68.77			
	R. (-) 2,68.77	...	88.51	+ 88.51

Entire provision of Rs.2,68.77 lakhs was anticipated as Savings and withdrawn by reappropriation but ultimately there was an excess of Rs.88.51 lakhs reason therefor is awaited.

(iii)	04-Loans and Advances from Central Government			
	101(2)-Interest State Plan Schemes	101(2)-Interest on Loans for		
	O. 4,50.54			
	R. - 1,57.56	2,92.98	2,72.99	- 19.99

Provision of Rs.1,57.56 lakhs were anticipated as savings and were withdrawn by reappropriation but ultimately there was a saving of Rs.19.99 lakhs reasons for which are awaited.

PUBLIC DEBT-Contd

Serial Number	Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(iv)	103-Interest on Loans for C.S.S. Plan Schemes			
	O. 1,74.96			
	S. 13.02			
	R. - 1,60.77	27.21	22.11	- 5.10

Saving of Rs.1,60.77 lakhs were anticipated and withdrawn by way of reappropriation to meet increased liability of interest under other sub-heads.

Reason for final saving of Rs.5.10 lakhs are awaited (May,1993).

(v)	101(4)-Interest on Loans R.E.C. of India			
	O. 2,73.38			
	S. 9.27			
	R. - 1,28.79	1,53.86	1,62.65	+ 8.79

Provision of Rs.1,28.79 lakhs were anticipated as Saving and were withdrawn by reappropriation reportedly for discharging increased liability of interest under other sub-heads.

Reasons for final excess of Rs.8.79 lakhs are awaited.

(vi)	101(b) Interest on Loans from HUDCO			
	O. ...			
	S. 75.63	75.63	...	- 75.63

Reasons for Saving of Rs. 75.63 lakhs are awaited (May, 1993).

PUBLIC DEBT-Contd.

Serial Number	Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(vii)	04-Loans & Advances from Central Government 101(1) Interest on loans on U.T. Plan Schemes			
	O.	26.38		
	R.	-26.38	...	...

Entire provision of Rs.26.38 lakhs were anticipated as Savings and was withdrawn by reappropriation reportedly for meeting increased liability of interest under other sub-heads.

(viii)	01-Non-Plan Schemes 101(1)-Interest on Loans from L.I.C. of India.			
	O.	15.84		
	S.	2.72	18.56	...
				- 18.56

(ix)	01.-Non-Plan Scehemes 101(2)- Interest on Loans from GIC of India			
	O.	7.10		
	S.	3.54	10.64	...
				-10.64

Reasons for Saving of Rs.10.64 lakhs are awaited.

(x)	01-Non-Plan Schemes 101(5)-Interest on other Loans			
	O.	12.00		
	R.	- 12.00		

Entire provision of Rs.12.00 lakhs were withdrawn by reappropriation reportedly for payment of increased liability of interest under other heads.

(xi)	01 Non-Plan Schemes 101(3) Interest on Loans from N.C.D.C.			
	O.	7.57		
	S.	0.18	7.75	...
				(-) 7.75

Reasons for Saving of Rs.7.75 lakhs are awaited.

PUBLIC DEBT-Contd

Serial Number	Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(xii)	04-Loans & Advances from Central Government			
	102(1)-Interest on Loans from N.E.C. of U.T. period			
	O. 7.73			
	R. - 3.87	3.86	...	-3.86

Reasons for anticipated saving as well as final saving are
awaited

4. Saving mentioned at note 3 above were partly offset by excess
under:

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(i)	04-Loans and Advances from Central Government			
	108-Interest on State Plan Loans consolidated in terms of the recommendation of 9th Finance Commission			
	O. ...	...	67.50	+67.50
(ii)	01.-Non-Plan Schemes 305-Management of Debt.			
	O. ...	...	14.86	+ 14.86

Reasons for excess in the above cases are awaited.

PUBLIC DEBT -Contd.

CAPITAL

5. Expenditure exceeded the appropriation by Rs. 59,33,77,009; the excess requires regularisation

6. In view of excess expenditure of Rs.59,33.77 lakhs, supplementary provision of Rs.22.07 lakhs obtained in March 1992 proved inadequate.

7. Excess occurred under 6003 Internal Debt of the State Government -110-Ways and Means Advance from Reserve Bank of India (provision nil; expenditure Rs.68,85.76 lakhs). Excess was due to repayment of larger amount of loans following drawal of more Ways and Means Advances from Reserve Bank of India than anticipated. There was also difficulty in making estimation of expenditure under this head of account as the expenditure under this head of account had relation to the overall financial position of the State.

8. Excess mentioned at note 6 above were partly offset by Saving under:

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(i)	6004-Loans and Advances from Central Government			
	01-Non-Plan Loans			
	101-Loans to cover gap in resources			
	O.	6,67.66		
	R.	- 6,67.66	...	...

Provision of Rs.6,67.66 lakhs were withdrawn by way of reappropriation reportedly due to incorrect provision made in the budget under the head.

(ii)	6004-Loans and Advances from Central Government			
	O.	1,33.67		
	S.	7.50	1,41.17	14.04
				- 1,27.13

Reasons for saving of Rs.1,27.13 lakhs are awaited.

PUBLIC DEBT-Contd

Serial Number	Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(iii)	6004-Loans and Advances from Central Government			
	800(2)- Other Non-Plan Loans			
	O. 4,58.88			
	R. -1,08.88	3,50.00	3,50.00	...

Provision was withdrawn by way of reappropriation of Rs.1,08.88 lakhs reportedly for making reprovision to meet liability of payment of Principal in other heads.

(iv)	6004-Loans and Advances from Central Government			
	02-Loans for State /U.T. Plan Schemes-			
	101(1)-U.T. Plan Loan			
	O. 20.25			
	R. - 11.25	9.00	...	- 9.00

Anticipated saving of Rs.11.25 lakhs was withdrawn by reappropriation reportedly to discharge liability of payment of Principal under other head of account.

Reasons for final saving of Rs.9.00 lakhs are awaited.

(v)	03- Loans for Central Plan Schemes			
	O. 34.44			
	R. - 8.66	25.78	21.26	- 4.52

Anticipated Saving of Rs.8.66 lakhs were withdraw by reappropriation reportedly for diverting the amount under other head of account for discharging liability under other heads

Reasons for final saving of Rs.4.52 lakhs are awaited.

PUBLIC DEBT-Concl'd.

Serial Number	Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(vi)	6003-Internal Debt of the State Government			
	800 - Other Loans			
	O. 6.67			
	R. - 6.67	...	...	...

Entire amount of provision of 6.67 lakhs were withdrawn by reappropriation reportedly for making reprovision to meet increased liability for payment of loan in other heads.

APPENDIX

(Referred to the Summary of Appropriation Accounts at Page 11)

Grantwise details of estimates and actuals of recoveries adjusted in the Accounts in reduction of expenditure.

Sl. Number and name of No. Grant	<u>Budget estimates</u>	<u>Actuals</u>	<u>Actuals compared with Budget estimates</u>	
			<u>(More (+))</u>	<u>Less(-))</u>
1. 16-Printing and Stationery				
2058-Stationery and Printing	2,50,00,000	49,39,721	...	2,00,60,279
2. 26-Water Supply and Sanitation				
2215-Water Supply and Sanitation	3,00,00,000	1,46,55,560	...	1,53,44,440
3. 43-Electricity				
2801-Power	5,00,00,000	6,03,32,478	1,03,32,478	...
4. 51-Public Works Department				
2059-Public Works	5,00,00,000	6,27,36,641	1,27,36,641	...
Total : Revenue	<u>15,50,00,000</u>	<u>14,26,64,400</u>	<u>2,30,69,119</u>	<u>3,54,04,719</u>
Grand Total	<u>15,50,00,000</u>	<u>14,26,64,400</u>	<u>2,30,69,119</u>	<u>3,54,04,719</u>

