



GOVERNMENT OF MIZORAM

**APPROPRIATION ACCOUNTS**  
**1993 - 94**





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**INTRODUCTORY**

This compilation containing the Appropriation Accounts of the Government of Mizoram for the year 1993-94 presents the accounts of sums expended in the year ended 31st March, 1994 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 1993-94  
GOVERNMENT OF MIZORAM

Number and name of Grant or Appropriation	Total Grant /Appropriation		Actual Expenditure		Saving		Excess	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>1. Legislative Assembly</b>								
Voted - 1,85,30,000	...	...	1,75,76,757	...	9,53,243	...	...	...
Charged- <u>13,70,000</u>	...	...	<u>11,11,933</u>	...	<u>2,58,067</u>	...	...	...
<b>2. Governor</b>								
Voted- 1,85,000	...	...	1,84,008	...	992	...	...	...
Charged- <u>60,15,000</u>	...	...	<u>57,25,238</u>	...	<u>2,89,762</u>	...	...	...
<b>3. Council of Ministers</b>								
Voted- 1,43,00,000	...	...	1,30,75,576	...	12,24,424	...	...	...
<b>4. Administration of Justice</b>								
Voted- 1,45,00,000	...	...	1,30,80,138	...	14,19,862	...	...	...
Charged- <u>40,00,000</u>	...	...	<u>35,70,946</u>	...	<u>4,29,054</u>	...	...	...
<b>5. Elections</b>								
Voted- 4,61,00,000	...	...	4,58,21,509	...	2,78,491	...	...	...



## SUMMARY OF APPROPRIATION ACCOUNTS - Contd.

Number and name of Grant or Appropriation	Total Grant /Appropriation		Actual Expenditure		Saving		Excess	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(1)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
6. Revenue								
Voted - 2,98,15,000	...	...	2,69,01,818	...	29,13,182	...	...	...
7.State Excise								
Voted- 1,35,00,000	...	...	1,32,55,001	...	2,44,999	...	...	...
8.Sales Tax								
Voted- 1,00,00,000	...	...	89,78,040	....	10,21,960	...	...	...
9. Other Fiscal Services								
Voted 20,00,000	...	...	18,65,024	...	1,34,976	....	...	...
10.Treasury and Accounts Administration								
Voted 2,38,20,000	...	...	2,36,41,787	...	1,78,213	...	...	...
11.Secretariat								
Voted - 9,30,78,000	...	...	9,46,92,153	...	...	...	16,14,153	...
Charged 42,00,000	...	...	38,77,870	...	3,22,130	...	...	...
12.District Administration								
Voted - 6,71,04,000	...	...	6,55,90,390	...	15,13,610	...	...	...

## SUMMARY OF APPROPRIATION ACCOUNTS - Contd.

Number and name of Grant or Appropriation	Total Grant /Appropriation		Actual Expenditure		Saving		Excess	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
13. Police								
Voted-	37,11,05,000	...	31,70,81,342	...	5,40,23,658	...	...	...
14. Jails								
Voted-	2,30,50,000	...	2,21,25,445	...	9,24,555	...	...	...
15. Civil Supplies								
Voted-	13,40,20,000	56,17,00,000	13,23,19,938	4,81,28,538	17,00,062	51,35,71,462	...	...
16. Printing and Stationery								
Voted-	3,88,00,000	...	1,58,47,993	...	2,29,52,007	...	...	...
17. Other Administrative Services								
Voted-	6,67,63,000	...	5,97,64,258	...	69,98,742	...	...	...
18. Local Administration								
Voted -	2,90,00,000	...	2,59,16,362	...	30,83,638	...	...	...
19. Retirement Benefit								
Voted -	6,64,00,000	...	6,53,89,798	...	10,10,202.	...	...	...
20. State Lotteries								
Voted-	19,00,000	...	16,17,250	...	2,82,750	...	...	...

## SUMMARY OF APPROPRIATION ACCOUNTS-Contd.

Number and name of Grant or Appropriation	Total Grant /Appropriation		Actual Expenditure		Saving		Excess	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
21.School Education								
Voted- 54,52,05,000	...	...	54,86,43,425	...	...	...	34,38,425	...
22.Higher and Technical Education								
Voted 9,19,18,000	...	...	8,98,68,000	...	20,50,000	...	...	...
23.Sports and Youth Services								
Voted 4,20,26,000	...	...	3,92,50,971	...	27,75,029	...	...	...
24.Arts and Culture								
Voted- 1,41,87,000	...	...	1,38,49,817	...	3,37,183	...	...	...
25.Medical								
Voted- 21,55,71,000	...	...	22,32,61,428	...	...	...	76,90,428	...
26.Water Supply and Sanitation								
Voted- 16,12,10,000	9,46,01,000	...	16,00,38,315	8,57,64,599	11,71,685	88,36,401	...	...
27.Housing								
Voted 1,36,00,000	5,00,25,000	...	93,74,060	4,57,12,710	42,25,940	43,12,290	...	...
28.Urban Development								
Voted- 4,44,80,000	14,00,000	...	4,44,51,616	13,55,000	28,384	45,000	...	...
29.Information and Publicity								
Voted- 1,62,50,000	...	...	1,55,27,695	...	7,22,305	...	...	...



## SUMMARY OF APPROPRIATION ACCOUNTS-Contd.

Number and name of Grant or Appropriation	Total Grant /Appropriation		Actual Expenditure		Saving		Excess	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
30.District Councils								
Voted-	11,32,00,000	...	11,32,00,000	...	...	...		...
31.Labour and Employment								
Voted-	1,25,49,000	...	92,42,578	...	33,06,422	...	...	...
32.Social Welfare								
Voted-	7,41,82,000	...	7,24,23,786	...	17,58,214	...	...	...
33.Social Security and Welfare								
Voted-	65,00,000	...	65,71,876	...	...	...	71,876	...
34.Relief on account of Natural Calamities								
Voted-	6,37,50,000	...	4,72,34,772	...	1,65,15,228	...	...	...
35.Agriculture								
Voted-	14,78,56,000	7,51,00,000	12,38,60,509	7,22,75,503	2,39,95,491	28,24,497	...	...
36.Fisheries								
Voted-	1,11,72,000	13,35,000	1,15,72,994	11,16,238	...	2,18,762	4,00,994	...
37.Soil and Water Conservation								
Voted-	5,80,30,000	...	5,49,57,472	...	30,72,528	...	...	...
38.Animal Husbandry								
Voted	9,34,08,000	96,10,000	8,03,07,247	53,64,161	1,31,00,753	42,45,839	...	...

## SUMMARY OF APPROPRIATION ACCOUNTS-Contd.

Number and name of Grant or Appropriation	Total Grant /Appropriation		Actual Expenditure		Saving		Excess	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
39.Forests								
Voted-17,88,30,000	29,00,000	17,34,57,951	15,29,996	53,72,049	13,70,004	...	...	
40.Co-operation								
Voted-2,23,18,000	1,23,95,000	2,10,22,447	1,09,75,000	12,95,553	14,20,000	...	...	
41.Rural Development								
Voted-47,55,51,000	1,18,00,000	38,23,09,937	1,17,14,999	9,32,41,063	85,001	...	...	
42.North Eastern Areas								
Voted-89,31,000	13,88,85,000	44,61,770	12,79,26,743	44,69,230	1,09,58,257	...	...	
43.Electricity								
Voted-34,01,02,000	35,93,55,000	33,77,23,231	23,14,89,430	23,78,769	12,78,65,570	...	...	
44.Industries								
Voted-11,82,70,000	4,48,56,000	11,27,12,631	4,39,60,300	55,57,369	8,95,700	...	...	
45.Sericulture	Voted-2,62,00,000	...	2,68,41,233	...	...	...	6,41,233	...
46.Civil Aviation								
Voted-1,70,00,000	...	68,99,532	...	1,01,00,468	...	...	...	
47.Road and Water Transport								
Voted-7,41,00,000	1,47,00,000	7,32,95,435	1,38,87,240	8,04,565	8,12,760	...	...	
48.Tourism								
Voted-1,29,66,000	23,00,000	1,04,45,306	...	25,20,694	23,00,000	...	...	

## SUMMARY OF APPROPRIATION ACCOUNTS-Contd.

Number and name of Grant or Appropriation	Total Grant /Appropriation		Actual Expenditure		Saving		Excess	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
49.Census Survey and Statistics								
Voted-	1,18,13,000	...	1,18,93,093	...	...	...	80,093	...
50.Other General Economic Services								
Voted-	51,30,000	...	50,21,768	...	1,08,232	...	...	...
51.Public Works								
Voted-	33,29,91,000	32,42,89,000	35,15,90,981	29,76,14,696	...	2,66,74,304	1,85,99,981	...
52.Loans to Government Servants								
Voted-	...	6,00,00,000	...	5,88,00,558	...	11,99,442	...	...
Public Debt								
Charged	33,67,56,000	9,80,87,000	22,53,13,817	281,29,75,361	11,14,42,183	...	...	271,48,88,362
Total:								
Voted	441,32,66,000	176,52,51,000	414,60,36,463	105,76,15,711	29,97,66,720	70,76,35,289	3,25,37,183	...
Charged	35,23,41,000	9,80,87,000	23,95,99,804	281,29,75,362	11,27,41,196	...	...	271,48,88,362
GRAND TOTAL:	476,56,07,000	1,86,33,38,000	438,56,36,267	387,05,91,073	41,25,07,916	70,76,35,289	3,25,37,183	271,48,88,362



# **SUMMARY OF APPROPRIATION ACCOUNTS-Contd.**

Excess over the following voted grants requires regularisation:-

## **REVENUE SECTION**

<b>Sl.No.</b>		<b>Number and Name of Grant</b>
1.	11.	Secretariat
2.	21.	School Education
3.	25.	Medical
4.	33.	Social Security and Welfare
5.	36.	Fisheries
6.	45.	Sericulture
7.	49.	Census, Survey and Statistics
8.	51.	Public Works

## **CAPITAL SECTION**

<b>Sl.No.</b>	<b>Number and Name of Grant</b>
1.	Public Debt

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



## SUMMARY OF APPROPRIATION ACCOUNTS-Concl'd.

The reconciliation between the total expenditure according to Appropriation Accounts for 1993-94 and that shown in Finance Accounts for that year is given below:-

	Voted		Charged	
	Revenue Rs.	Capital Rs.	Revenue Rs.	Capital Rs.
Total expenditure according to Appropriation Accounts	4,14,60,36,463	1,05,76,15,711	<u>23,95,99,804</u>	<u>2,81,29,75,362</u>
Deduct-Total recoveries shown in Appendix	19,68,08,057	9,49,94,648	...	...
Net Total expenditure as shown in Statement No.9 of Finance Accounts	3,94,92,28,406	96,26,21,063	<u>23,95,99,804</u>	<u>2,81,29,75,362</u>

(Capital includes Loans and Advances and Public Debt).

## SUMMARY OF APPROPRIATION ACCOUNTS-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 1993-94.

New Delhi  
The

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

- 4 APR 1995

## GRANT NO. 1- LEGISLATIVE ASSEMBLY

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
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## REVENUE :

Major head: 2011 -State Legislature

Voted-	Rs.			
Original	1,75,30,000			
Supplementary	10,00,000			
		1,85,30,000	1,75,76,757	(-)9,53,243
Amount surrendered during the year (March 1994)				9,41,457

Charged - Rs.

Original	12,70,000			
Supplementary	1,00,000	13,70,000	11,11,933	(-)2,58,067

Amount surrendered during the  
year (March 1994)

2,28,353

**Notes and comments:****Revenue:**

- 1) Out of the available savings of Rs. 9.53 lakhs Rs.9.41 lakhs were surrendered.
- 1) In view of final saving of Rs 9.53 lakhs the supplementary grant of Rs 10.00 lakhs obtained in March 1994 proved excessive.
- 2) Saving occurred mainly under;

Serial Number	Head	Total Grant	Actual expenditure	Excess + Saving -
			(In lakhs of rupees)	
1.	102 Legislative Council			
	102(1) MLA (Voted)			
	O.	79.60		
	S.	4.60		
	R-.	8.52	75.68	75.85 + 0.17

The anticipated saving of Rs.8.52 lakhs was reportedly due to non filling up of vacant posts, less tour performed by MLA"s and less expenditure in case of medical treatment then anticipated.

3. Reasons for final excess of Rs. 0.17 lakh have not been intimated. In charged section of accounts Rs 2.28 lakhs were surrendered in March 1994, the final savings were however Rs.9.53 lakhs

- 4) In view of actual expenditure falling short of the original provision the supplementary provision of Rs. 1.00 lakh obtained during the year proved wholly unnecessary.



## GRANT NO. 1-Concl'd.

Serial Number	Head	Total Grant	Actual expenditure	Excess + Saving -
		(In lakhs of rupees)		
(1)	101 Legislative Assembly			
	101(1) Speaker /Deputy Speaker (Charged)			
	O. 12.70			
	S 1.00			
	R- 2.28	11.42	11.12	-0.30.

Anticipated Saving of Rs.2.28 lakhs was reportedly due to (1) non filling up of Vacant post and (11) non payment of medical reimbursement bill.

Reasons for final saving of Rs.0.30 lakh have not been intimated (December, 1994).



## GRANT NO.2 - GOVERNOR

		Total Appropriation Rs.	Actual expenditure Rs.	Excess (+) Saving (-) Rs.
REVENUE				
Major head :-				
2012-Governor				
Voted				
Original	Rs. 1,65,000			
Supplementary	20,000	1,85,000	1,84,008	(-) 992
Amount surrendered during the year (March, 1994)				991
Charged:				
Original	53,35,000			
Supplementary	6,80,000	60,15,000	57,25,238	(-) 2,89,762
Amount surrendered during the year (March 1994)				2,89,762

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

		<b>Total grant Rs.</b>	<b>Actual expenditure Rs.</b>	<b>Excess + Saving - Rs.</b>
<b>Revenue:</b>				
Major Head:2013 - Council of Ministers.				
	Rs.			
Original	93,00,000			
Supplementary	50,00,000	1,43,00,000	1,30,75,576	(-) 12,24,424
Amount surrendered during the year				nil

Notes and comments:

- 1) No part of the saving of Rs.12.24 lakhs were surrendered.
- 2) In view of saving of Rs 12.24 lakhs supplementary provision of Rs.50.00 lakhs obtained in March 1994 proved excessive.
- 3) Significant saving occurred under '101' salary of Ministers etc 101(1) salary of Ministers etc ( provision Rs.1,18.00 lakhs, expenditures Rs.1,07.24 lakhs)

Reason for final saving of Rs 10.76 lakhs have not been intimated (December, 1994).

## GRANT NO.4 - ADMINISTRATION OF JUSTICE

Voted	Total grant/ appropriation Rs	Actual expenditure Rs	Excess + Saving - Rs
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## Revenue :

Major head :2014  
Administration of Justice

Original	Rs. 1,10,00,000		
Supplementary	35,00,000	145,00,000	1,30,80,138
			- 14,19,862

Amount surrendered during  
the year (March 1994)

13,50,262

Charged - Rs.

Original	40,00,000		
Supplementary	...	40,00,000	35,70,946
			-4,29,054

Amount surrendered during  
the year (March, 1994)

4,78,103

Notes and Comments :

## Revenue:

Voted:

1. Against the available saving of Rs. 14.20 lakhs, Rs.13.50 lakhs only were surrendered
2. In view of saving of Rs.14.20 lakhs, Supplementary provision of Rs. 35.00 lakhs obtained in March 1994 proved excessive.
- 3 Saving occurred mainly under :-

Serial Number	Head	Total Grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(i)	114 -Legal Advisors and Counsels			
	114(5) Advocate General(Voted)			
	O.	6.50		
	S.	2.00		
	R -	4.34	4.16	3.94
				(-)0.22

Reason for anticipated saving of Rs. 4.34 lakhs and final saving of Rs.0.22 lakh have not been intimated (December, 1994).



## GRANT NO. 4 - ADMINISTRATION OF JUSTICE-Contd.

Serial Number	Head	Total Grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
Small causes court				
106(3) Court/Chhintuipui				
	O	5.50		
	S.	5.70		
	R.-	2.08	9.10	-0.02
		9.12		

Anticipated saving of Rs.2.08 lakhs was reportedly due to adoption of measure of economy and also for non receipt of bill for rental charges.

Reasons for final saving of Rs 0.02 lakh have not been intimated (December, 1994).

(111)114 Legal Advisors and Counsels

114(3) Engagement of Advocate to Supreme Court

O.	2.50			
R.	-0.25	2.25	0.48	-1.77

Reasons for anticipated saving of Rs 0.25 lakhs and final saving of Rs 1.77 lakhs have not been intimated.

(iv)114(1) Standing Counsels Guwahati

O.	1.50			
S.	0.20	1.70	0.60	-1.10

Reasons for final saving of Rs 1.10 lakhs have not been intimated (December, 1994).

4. Saving mentioned in note 3 above was partly offset by excess under 114(2) Legal Remembrances (provision Rs 9.45 lakhs, expenditure Rs 11.59 lakhs) Reasons for final excess of Rs 2.14 lakhs have not been intimated.

5. In charged section of accounts Rs 4.78 lakhs was anticipated as surplus to expenditure and was surrendered in March 1994. Final saving however worked out to Rs.4.29 lakhs

6) Saving under Charged section occurred under:

Serial Number.	Head	Total grant	Actual expenditure ( In lakhs of rupees)	Excess + Saving -
(i) 102 High Court				
102(1) High Court in Mizoram				
	O.	40.00		
	R.	(-) 4.78	35.22	(+) 0.49

Anticipated saving of Rs. 4.78 lakhs was reportedly due to (1) non filling up of vacant posts and (11) non appointment of Govt. Advocate in High Court during 1993-94.

Reasons for final excess of Rs. 0.49 lakh have not been intimated (December, 1994).



## GRANT NO.5 - ELECTION

(All Voted)

Voted	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>Revenue:</b>			
Major Head:2015			
Election			
	Rs.		
Original	3.00,00,000		
Supplementary	1,61.00.000	4,61,00,000	4,58,21,509
			-2,78,491
Amount surrendered during the year (March 1994)			5,78,430

## 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			
Original	2,59,20,000		
Supplementary	38,95,000		
	2,98,15,000	2,69,01,818	- 29,13,182

Amount surrendered during the year (March 1994) 30,69,229

**Notes and Comments**

1 In view of actual saving of Rs 29.13 lakhs, supplementary provision of Rs.38.95 lakhs obtained during the year proved excessive.

2) Saving occurred mainly under:-

Serial Number	Head	Total Grant	Actual expenditure	Excess + Saving -
		(In lakhs of rupees)		
	(1) 2029- Land Revenue			
	001 Direction and Administration			
	001(1) Direction			
	O.	85.51		
	S.	9.10		
	R.-	20.42		
		74.19	74.18	-0.01

Anticipated saving is reportedly due to transfer of work for construction of Directorate Building to Public Works Department

Reason for final saving of Rs.0.01 lakh have not been intimated (December, 1994).

2506 Land reforms				
001 Direction and Administration				
001(1) Direction				
O.	13.00			
S	7.05			
R.-	11.28	8.77	9.73	+0.96

Anticipated saving is reportedly due to (1) Transfer of some work to Public Works Department (11) Non receipt of Government sanction in time for filling up of some vacant posts.

Reason for final excess of Rs.0.96 lakh have not been stated (December, 1994).

## GRANT NO. 7 - STATE EXCISE

(All Voted)

Voted		Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>Revenue :</b>				
Major Head : 2039-State Excise				
	Rs.			
Original	1,25,00,000			
Supplementary	10,00,000	1,35,00,000	1,32,55,001	(-) 2,44,999
Amount surrendered during the year (March 1994)				2,75,228



**GRANT NO. 88 - SALES TAX**  
**(All Voted)**

Voted	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Revenue :			
Major head : 2040 -Sales Tax			
Original	Rs. 11,00,00,000	89,78,040	-10,21,960
Supplementary	..-		
Amount surrendered during the year (March 1994)			7,91,759

Notes and comments:-

1. Out of the available saving of Rs.10.22 lakhs Rs.7.92 lakhs only were surrendered.

2) Saving occurred mainly under:-

Serial Number	Head	Total Grant	Actual expenditure	Excess + Saving -
		(In lakhs of rupees)		
1.	001 Director and Administration			
	001(1) Direction			
	O.	44.00		
	R.-	7.41	36.59	34.60
				-1.99

Anticipated Saving of Rs 7.41 lakhs was reportedly due to adoption of measure of economy in expenditure. Reason for final saving of Rs. 1.99 lakhs have not been intimated..



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

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>Revenue:</b>				
Major Head : 2047 Other Fiscal Services				
	Rs.			
Original	18,00,000			
Supplementary	2,00,000	20,00,000	18,65,024	(-) 1,34,976
Amount surrendered during the year (March 1994)				2,06,065

## GRANT NO. 10 -TREASURY AND ACCOUNTS ADMINISTRATION

(All voted )

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>Revenue :</b>				
Major Heads : 2030-Stamps and Registration and 2054 - Treasury and Accounts Administration				
Voted -	Rs.			
Original	2,01,20,000	2,38,20,000	2,36,41,787	(-)1,78,213
Supplementary	37,00,000			
Amount surrendered during the year (March 1994)				

## GRANT NO.11 - SECRETARIAT

Revenue		Total grant/appropriation Rs.	Actual expenditure Rs.	Excess + Saving -
Voted				
Major head :2051 - Public Service Commission, 2052 -Secretariat General Services, 2251-Secretariat Social Services, 2252- Other Social Services 3425-other scientific Research 3435-Ecology and Environment and 3451-Secretariat Economic Services				
	Rs.			
Original	7,95,00,000			
Supplementary	1,35,78.000	9,30,78,000	9,46,92,153(+)	16,14,153
Amount surrendered during the year (March 1994)				16,62,820



## GRANT NO.11 - SECRETARIAT Contd.

Revenue	Total appropriation Rs.	Actual expenditure Rs.	Excess + Saving -
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Charged

Major Head: 2051

Public Service Commission Rs

Original	40,00,000			
Supplementary	2,00,000	<u>42,00,000</u>	<u>38,77,870</u>	<u>-3,22,130</u>

Amount surrendered  
during the year(March 1994)

2,81,810Notes and Comments:-**Revenue-Voted**

1. The grant closed with an excess expenditure of Rs. 16,14,153. The excess requires Regularization.
2. In view of excess expenditure of Rs.16.14 lakhs supplementary provision of Rs. 1,35.78 lakhs made during the year proved inadequate. In view of surrender of Rs. 16.63 lakhs the actual excess expenditure amounted to Rs. 32,76,973.

## GRANT NO.11 - SECRETARIAT-Contd.

3. Excess occurred mainly under:-

Serial Number	Head	Total Grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)				
(1)	2052 Secretariat General Service 090-Secretariat 090(1) S.A.D.			
	O. 2,71.00			
	S. 42.00	3,13.00	3,85.34	+72.34
Reason for final excess of Rs.72.34 lakhs have not been intimated (December, 1994).				
(11)	090(8)D C. AND AR BC and D			
	O. 25.00			
	S. 5.00	30.00	34.79	+ 4.79
Reason for final excess of Rs 4.79 lakhs have not been intimated (December, 1994).				
(111)	221-Secretariat Social service 090 Secretariat 090(5) IPR Department.			
	O 6.00			
	S 4.00	10.00	13.60	+3.60
Reason for final excess of Rs.3.60 lakhs have not been intimated (December, 1994).				
(iv)	3451-Secretariat economic Service 090 secretariat 090(7) Industry Department			
	O 8.00	8.00	10.00	+2.00
Reason for final excess of Rs.2.00 lakhs have not been intimated (December, 1994).				
(v)	090(8) Power and Electricity Department.			
	O 10.00	10.00	12.00	+2.00
Reason for final excess of Rs. 2.00 lakhs have not been intimated (December, 1994).				

## GRANT NO.11 - SECRETARIAT-Contd.

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

Serial Number	Head	Total Grant	Actual expenditure	Excess + Saving --
(In lakhs of rupees)				
(1)	2052 Secretariat General Services			
	090 Secretariat			
	090(11) staff attached to Ministers			
	O. 45.00			
	S. 9.00	54.00	35.45	-18.55
	Reason for final saving of Rs.18.55 lakhs have not been intimated.			
(11)	090(4) Finance Department.			
	O. 45.00	45.00	36.08	-8.92
	Reason for final saving of Rs 8.92 lakhs have not been intimated.			
(111)	2251 Secretariat Social service.			
	090 Secretariat.			
	090(4) Civil Supply Department.			
	O. 8.00			
	S. 2.00	10.00	4.70	-5.30
	Reason for final saving of Rs 5.30 lakhs have not been intimated.			
(iv)	091 Attached Officer			
	091(1) Motor Accident Claim			
	Tribunal			
	O. 5.00	5.00	...	-5.00
	Reasons for non - utilisation of entire provision of Rs 5.00 lakhs have not been intimated (December, 1994).			
(v)	3425-Other Scientific Research			
	60- Others			
	004 -Research and Development			
	004(1) Science and Technology.			
	O. 38.00			
	R- 4.83	33.17	33.12	-0.05
	Out of the anticipated saving of Rs 4.83 lakhs, Rs. 3.00 lakhs were surrendered reportedly for making re provision to other heads. Balance amount of anticipated saving was surrendered reportedly due to non receipt of estimates from Lunglei for construction of Computer science centre at Lunglei.			
	Reason for final saving of Rs.0.05 lakh have not been intimated (December, 1994).			
(vi)	2251-Secretariat Social Services			
	090-Secretariat			
	090(6) Social Welfare Deptt.			
	O. 6.00			
	S. 1.00	7.00	2.98	-4.02
	Reason for final saving of Rs 4.02 lakhs have not been intimated (December, 1994).			



## GRANT NO.111 -- SECRETARIAT-Contd.

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

(vii)	22251 Secretariat Social Services.			
	0090 Secretariat			
	0090 (10) Printing and Stationery Deptt.			
	O.	55.000	55.000	22.118
				-2.882

Reason for final Saving of Rs 22.882 lakhs have not been intimated (December, 1994).

(viii)	33435 Ecology and Environment			
	0003- Environment Education/Training			
	Extension			
	0003 (1) Ecology and Environment			
	O.	5.000		
	PR-	22.334	22.666	22.666

Specific reasons for anticipated saving of Rs 22.334 lakhs have not been intimated.

(ix)	33451-Secretariat Economic Services			
	0090-Secretariat			
	0090 (5) Science & Technology			
	O.	22.000	22.000	22.000
	S.	22.000		-2.000

Reason for non utilisation of entire provision of Rs 22.000 lakhs have not been intimated (December, 1994).

(x)	0090 (6) Power and electricity			
	Deptt.			
	O.	22.000	22.000	22.000
	S.	22.000		-2.000

Reason for leaving entire amount of Rs 22.000 lakhs unutilised have not been intimated (December, 1994).

(xi)	2052-Secretariat General Services			
	0090-Secretariat			
	0090 (13) DP and AR 'F'			
	O.	33.000	33.008	33.008
	S	2.000		-1.92

Reason for final saving of Rs.1.92 lakhs have not been intimated (December, 1994).

## GRANT NO.11 - SECRETARIAT-Concl'd.

Serial Number	Head	Total Grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)				
(xii)	2251-Secretariat Social Service 090 Secretariat 090(1) Education Deptt.			
	O. 21.00			
	R- 4.00	17.00	19.19	+2.19

Rs.4.00 lakhs was anticipated as surplus to expenditure and was surrendered reportedly for making re-provision to other heads.

Reason for final excess of Rs.2.19 lakhs have not been intimated (December, 1994).

## GRANT NO.12-DISTRICT ADMINISTRATION

(All Voted)

		Total grant	Actual expenditure	Excess + Saving -
Revenue		Rs.	Rs.	Rs.
Major Head : 2053-District Administration and 2505-Rural Employment				
Original	5,63,00,000	6,71,04,000	6,55,90,390	-15,13,610
Supplementary	1,38,04,000			
Amount surrendered during the year (March 1994)				4,13,481



## GRANT NO. 13 -- POLICE

(All Voted)

Revenue	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Major Head: 2055-Police			
Voted : Rs.			
Original 25,00,00,000			
Supplementary 12,11,05,000	37,11,05,000	31,70,81,342	-5,40,23,658
Amount surrendered during the year (March 1994)			5,88,46,000

## Notes and Comments :

11. Rupees 5,88.46 lakhs were anticipated as surplus to expenditure and were surrendered in March 1994, final savings, however, worked out to Rs. 5,40.24 lakhs.
22. In view of large saving off Rs. 5,40.24 lakhs supplementary provision of Rs. 12,11.05 lakhs obtained in March 1994 proved excessive.
31. Saving occurred mainly under:-

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

- (i) 104-Special Police  
104-(4) I.R. Battalion  
O .....  
S. .... 6,37.00  
R-.. .. 5,88.45

48.55      54.56      +6.01

Anticipated saving of Rs. 5,88.45 lakhs was reportedly due to non-recruitment of constables and other categories of officials and due to non-release of fund by the Central Government.

Reason for final excess Rs. 6.01 lakhs have not been intimated.

- (ii) 113- Wireless and Computer  
113(1) Wireless Organisation  
O. 2,39.59  
S. 49.01  
R-.. 5.20

2,83.40      2,83.37      -0.03

Anticipated saving Rs. 5.20 lakhs was reportedly due to

- (1) Non filing up of vacant posts (11) Non payment of rent (111) non compilation of works within the financial year and for (iv) adoption of measure of economy in expenditure.

Reason for final savings of Rs. 0.03 lakhs have not been intimated (December, 1994).

## GRANT NO.13 - POLICE-Contd.

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

Serial Number	Head	Total Grant	Actual expenditure	Excess + Saving -
		(In lakhs of rupees)		
(1)	001-Director and Administration			
	001(1) Direction			
	O. 2,38.55			
	S. 1,54.05			
	R. 10.38	4,02.98	4,15.40	+12.42

Anticipated excess of Rs 10.38 lakhs was reportedly due to the following factors:-

- (a) Escalation in the price of arms and ammunition and vehicles.
- (b) requirement of more fund for carrying out minor works.
- (c) Requirement of additional fund in connection with peace talks with H.P.C.delegates.

Reason for final excess of Rs.12.42 lakhs have not been intimated (December, 1994).

(11)	104 Special police			
	104(1)1st Battalion MAP			
	O. 3,61.52			
	S. 68.38			
	R. 9.85	4,39.75	4,40.23	+0.48

Anticipated excess of Rs 9.85 lakhs was reportedly due to the following factors.

- (a) Requirement of more fund for clearance of arrear telephone bills,stationery bill,spare parts and POL bills and, also for repairment of vehicles.

6) Requirement of additional funds for deployment of local porters in the H.P.C. demand area.

Reason for final excess of Rs 0.48 lakhs have not been intimated (December, 1994).

(111)	112 welfare of Police personnel			
	112(3) Uniforms.			
	O. 94.00			
	S. 3.00			
	R. 6.69	1,03.69	1,03.68	- 0.01

Anticipated excess of Rs. 6.69 lakhs was reportedly due to requirement of more fund for purchase of uniforms/clothings etc then originally anticipated.

Reason for final saving of Rs. 0.01 lakh have not been intimated (December, 1994).

**GRANT NO.14-JAILS**  
(All Voted)

Head	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Revenue:			
Major Head:2056-Jails			
Voted - Rs.			
Original 2,15,50,000			
Supplementary 15,00,000	2,30,50,000	2,21,25,445	(-) 9,24,555
Amount surrendered during the year (March 1994)			8,29,272



**GRANT NO.15 - CIVIL SUPPLIES**  
(All Voted )

Revenue.		Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Major heads: 3456 Civil Supplies and 2408-Food storage and Warehousing				
	Rs.			
Original	11,90,20,000			
Supplementary	1,50,00,000	13,40,20,000	13,23,19,938	- 17,00,062
Amount surrendered during the year(March 1994)				16,85,011

**CAPITAL**

Major Head : 4408-Capital Outlay on food Storage and Warehousing				
	Rs.			
Original	55,17,00,000			
Supplementary	1,00,00,000	56,17,00,000	4,81,28,538	(-)51,35,71,462
Amount surrendered during the year (March, 1994)				...

Notes and Comments:-**Capital**

1. No part of the saving of Rs.51,35.71 lakhs was surrendered in March 1994
2. Locking of huge un surrendered funds indicated the absence of proper budgeting and control over expenditure .This also blocked the process of diversion of funds to areas starved of adequate provision.

## GRANT NO. 15 - Contd.

2. Saving occurred mainly under :-

Serial Number.	Head	Total grant	Actual expenditure ( In lakhs of rupees)	Excess + Saving -
(i)	4408-Capital outlay on food storage and Warehousing 01 Food 101 Procurement and Supply 101(i) Procurement and Supply			
	O.	55,00.00		
	S.	1,00.00	56,00.00	474.76
				-51,25.24

The reasons for final saving of Rs. 51,25.00 lakhs have not been intimated (December, 1994).

(ii)	02-Storage and Ware Housing 101-Rural Godown Programmes 101(1)- Rural Godown			
	O.	17.00	17.00	6.53
				-10.47

The reason for final saving of Rs.10.47 lakhs have not been intimated (December, 1994).

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

Revenue.	Total grant Rs.	Actual expenditure Rs.	Excess Saving Rs.
Major head : 2058-Printing and Stationery			
Rs.			
Original                      3,81,00,000			
Supplementary              7,00,000	3,88,00,000	1,58,47,993 (-)	2,29,52,007
Amount surrendered during the year (March, 1994)			1,17,80,345

Notes and Comments:-

**Revenue:-**

1. Out of the available saving of Rs.2,29.52 lakhs, Rs. 1,17.80 lakhs only were surrendered .
2. In view of final saving of Rs 2,29.52 lakhs supplementary provision of Rs.7.00 lakhs obtained in March 1994 proved wholly unnecessary.
3. Saving occurred mainly under :-

Serial Number.	Head	Total grant	Actual expenditure ( In lakhs of rupees)	Excess + Saving -
(i)	2058-Printing and Stationery			
	799-Stock Suspense			
	O.                      2,30.00			
	R-.                    1,14.79	1,15.21	0.25	-1,14.95

Reduction of provision of Rs. 1,14.79 lakhs by way of surrender was reportedly due to less expenditure on stock purchase during the year 1993-94.

The Reasons for final saving of Rs.1,14.95 lakhs have not been intimated (December, 1994).

(ii)	Direction and Administration			
	O 26.25			
	R-1.45	24.80	22.49	-2.31

Anticipated savings of Rs 1.45 lakhs was reportedly due to less expenditure on tors.

Reasons for final saving of Rs 2.31 lakhs have not been intimated (December, 1994).



## GRANT NO.16-Contd.

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 -
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(ii) 101 Purchase and Supply of  
Stationery

101(i) Forms and Stationery

Depot

O. 20.25

R- 0.03

20.22

23.81

+3.59

Anticipated saving was reportedly due to less expenditure on dearness allowance.

The Reasons for final excess of Rs. 3.59 lakhs have not been intimated (December, 1994).

(ii) 103 Government Press

103(1) Government Press.

O. 98.50

S. 7.00

R-. 1.49

1,04.01

1.06.92

+2.91

Anticipated saving of Rs.1.49 lakhs was reportedly due to non completion of some works during the year.

Reasons for final excess of Rs 2.91 lakhs have not been intimated.

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

Major head : 2070-Other  
Administrative Services

Original	5,79,00,000			
Supplementary	88,63,000	6,67,63,000	5,97,64,258	(-) 69,98,742

Amount surrendered during  
the year (March, 1994) 44,01,760

1. Out of the available saving of Rs 69.99 lakhs, Rs.44.02 lakhs were surrendered during the year.

2. In view of final saving of Rs.69.99 lakhs supplementary provision of Rs. 88.63 lakhs obtained in March 1994 proved excessive.

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

(1)	2070-Other Administrative Services				
	108-Fire Protection and control				
	108(1)Fire Service Organisation				
	O.	87.00			
	S.	0.80			
	R-	20.73	67.07	67.04	-0.03

The reason for final saving of Rs.0.03 lakh have not been intimated (December, 1994).

O.	21.00			
S.	9.00	30.00	12.74	-17.26

The reason for final saving of Rs.17.26 lakhs have not been intimated (December, 1994).

## GRANT NO.17 - OTHER ADMINISTRATIVE SERVICES-Concl'd.

Serial Number	Head	Total Grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)				
(iii)	115(6) Circuit and Session House Calcutta.			
	O.	30.00		
	S.	20.70	40.75	-9.95
	The reason for final saving of Rs 9.95 lakhs have not been intimated (December, 1994).			
(iv)	107(3) Central Training Institute			
	O.	63.00		
	R-	8.88	54.08	-0.04

Anticipated saving of Rs 8.88 lakhs was reportedly due to non filling up of vacant posts and less tour performed.

The reason for final saving of Rs.0.04 lakh have not been intimated (December, 1994).

(v)	107(2) Administration			
	O.	97.25		
	S.	11.97		
	R-	7.28	101.26	-0.68

Anticipated saving of Rs 7.28 lakhs was reportedly due to non filling up of vacant posts and for not carrying out construction works.

The reason for final saving of Rs.0.68 lakh have not been intimated (December, 1994).

(vi)	115(7) Circuit and Session House, New Delhi			
	O.	35.00		
	S.	6.50	35.63	-5.87

The Reasons for final saving of Rs 5.87 lakhs have not been intimated (December, 1994).

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

Serial Number	Head	Total Grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	2070 Other Administrative services			
	107-House gourd.			
	107(1) Direction			
	O.	97.75		
	S.	11.19		
	R.	5.22	116.73	+2.57

The reason for anticipated excess of Rs 5.22 lakhs have not been stated clearly (December, 1994).

The reasons for final saving of Rs.2.57 lakhs have not been intimated (December, 1994).



**GRANT NO. 18 - LOCAL ADMINISTRATION  
(All Voted)**

<b>Revenue :</b>	<b>Total grant Rs .</b>	<b>Actual expenditure Rs .</b>	<b>Excess + Saving - Rs .</b>
Major Head : 2070-Other Administrative Services			
Voted -	Rs.		
Original	2,90,00,000		
Supplementary	...	2,90,00,000	2,59,16,362
			(-) 30,83,638
Amount surrendered during the year (March 1994)			31,09,430

Notes and Comments:-

1 Rupees 31.09 lakhs were anticipated as savings and surrendered in March 1994, final savings however, worked out to Rs 30.84 lakhs.

2. Saving occurred mainly under:-

<b>Serial Number</b>	<b>Head</b>	<b>Total Grant</b>	<b>Actual expenditure (In lakhs of rupees)</b>	<b>Excess + Saving -</b>
(i)	001 Direction and Administration			
	001(2) Administration			
	O. 1,81.00			
	R.- 21.17	1,59.83	1,60.09	+0.26

Anticipated saving of Rs 21.17 lakhs was reportedly due to

(1) Adoption of economy measure in expenditure (11) less receipt of street light bills.

Reasons for final excess of Rs 0.26 lakh have not been intimated.

(ii)	800 other expenditure			
	800(1)-Resettlement of villages			
	O. 10.00			
	R- 10.00	...	...	...

Entire amount of provision of Rs. 10.00 lakhs was reportedly due to adoption of economy measure.

**GRANT NO. 19 -RETIREMENT BENEFITS**  
(All voted)

		Total grant Rs .	Actual expenditure Rs .	Excess + Saving - Rs .
REVENUE :				
Major heads -2071-Pension and Other Retirement Benefits				
Voted -	Rs.			
Original	5,83,00,000			
Supplementary	81,00,000	6,64,00,000	6,53,89,798	(-)10,10,202
Amount surrendered during the year (March 1994)				

## GRANT NO. 20 - STATE LOTTERIES

(All Voted)

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Revenue :				
Major Head: 2075 Miscellaneous General Services				
Voted	Rs.			
Original	16,00,000			
Supplementary	3,00,000	19,00,000	16,17,250	(-) 2,82,750
Amount surrendered during the year (March 1994)				2,88,000

## Notes and Comments;

1. Rupees 2.88 lakhs was anticipated as surplus to expenditure and was surrendered in March 1994, final saving, however worked out to Rs. 2.83 lakhs.

2. Saving occurred under:-

Serial Number	Head	Total Grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(1)	103 State lottery			
	103(1) Direction			
	O.	16.00		
	S.	3.00		
	R-	2.88	16.12	16.17
				+0.05

Anticipated saving of Rs 2.88 lakhs was reportedly due to (1) Less performance of tour (11) non purchase of vehicle and (111) non purchase of ready built house for the office of the Directorate due to non finalisation of deal.

Reason for final excess of Rs 0.05 lakh have not been intimated (December, 1994).



**GRANT NO. 21 - SCHOOL EDUCATION**  
(All voted)

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>Revenue :</b>				
Major heads :				
2202-School Education				
	Rs			
Original	48,57,30,000	54,52,05.000	54.86,43,425	+ 34,38,425
Supplementary	5,94,75,000			
Amount surrendered during the year (March 1994)				15,33,000

**Notes and Comments:-**

1. The expenditure exceeded the grant by Rs. 34,38.425. The excess requires regularisation
2. In view of excess expenditure of Rs.34.38 lakhs, supplementary provision of Rs.594.75 lakhs made during the year proved inadequate. In view of surrender of Rs.15.33 lakhs the actual excess expenditure amounted to Rs.49,71,425.
3. Excess was the net result of excess and saving under various heads, the more important of which are mentioned in the succeeding notes.
4. Excess occurred mainly under:-

Serial Number	Head	Total Grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(1)	2202-School Education			
	102(8) Assistance to non Govt. Middle Schools			
	O.	638.90		
	S.	133.00		
	R.	24.62	796.52	809.57
				+13.05

The reason for anticipated excess of Rs.24.62 lakhs and final excess of Rs.13.05 lakhs have not been stated (December, 1994).

(ii)	109.Govt. Secondary School			
	102(1) Govt. High School			
	O.	499.63		
	S.	61.21		
	R.	41.52	602.36	591.76
				-10.60

The reason for anticipated excess of Rs. 41.52 lakhs and final saving of Rs 10.60 lakhs have not been stated (December, 1994).

## GRANT NO. 21 - SCHOOL EDUCATION -Contd.

Serial Number	Head	Total Grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(iii)	103-Non Formal Education 103(2)-Integrated Education of Disabled Children			
	O.	1.00		
	S.	9.17	10.17	30.14
				+19.97
The reason for final excess of Rs 19.97 lakhs have not been intimated (December, 1994).				
(iv)	05-Education 102-Promotion of MIL and L 102(3)-Propagation of Hindi			
	S.	10.09	10.09	26.94
				+16.85
The reason for final excess of Rs 16.85 lakhs have not been intimated (December, 1994).				
(v)	102-Promotion of Modern India Language. 102(3) Promotion of Hindi			
	O.	282.24		
	S.	2.26		
	R.	10.31	294.81	296.02
				+ 1.21
The reason for anticipated excess of Rs. 10.31 lakhs and final excess of Rs. 1.21 lakhs have not been stated (December, 1994).				
(vi)	105-Teachers Training. 005(3)- DIET			
	O.	1.00	1.00	12.46
				+ 11.46
The reason for final excess of Rs.11.46 lakhs have not been intimated (December, 1994).				
(vii)	102(7) Govt.Middle School			
	O.	687.97		
	S.	198.58		
	R.	5.00	891.55	894.43
				+ 2.88

Anticipated saving of Rs.5.00 lakhs was reportedly due to non filling up of vacant posts.

The reasons for final excess Rs. 2.88 lakhs have not been intimated (December, 1994).

## GRANT NO. 21 - SCHOOL EDUCATION -Contd.

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

Serial Number	Head	Total Grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	110-Assistance to Non Government High School			
	110(i)-Assistance to non Government High School			
	O.	4,51.15		
	S.	13.53		
	R.-	50.96	413.72	415.30 (+) 1.58
	The reasons for anticipated saving of Rs.50.96 lakhs and final excess of Rs.1.58 lakhs have not been intimated (December, 1994).			
(ii)	105(1)-Teachers Training Institute			
	O.	67.50.		
	S.	5.14		
	R.-	15.34	57.30	61.20 +3.90
	The reason for anticipated saving of Rs. 15.34 lakhs and final excess of Rs. 3.90 lakhs have not been stated (December, 1994).			
(iii)	109 Research and Training			
	109(3)- vocationalisation of Secondary Education.			
	O.	1.00		
	S.	20.92	21.92	11.14 -10.78
	The reason for final saving of Rs. 10.78 lakhs have not been intimated (December, 1994).			
(iv)	103(5)UNICEF Aided C.S.S..			
	O.	1.00		
	S.	11.96	12.96	6.52 -6.44
	The reason for final saving of Rs.6.44 lakhs have not been intimated (December, 1994).			
(v)	102(2) Assistance to non Govt Primary Schools.			
	O.	29.70		
	R.	-5.81	23.89	23.89 ...
	The reason for anticipated saving of Rs. 5.81 lakhs have not been stated (December, 1994).			
(vi)	04- Adult Education			
	001-Direction and Administration			
	001(1) Direction			
	O.	63.33		
	R.-	7.32	56.01	60.01 + 4.00
	The reason for anticipated saving of Rs. 7.32 lakhs and final excess of Rs. 4.00 lakhs have not been stated (December, 1994).			



## GRANT NO. 21 - SCHOOL EDUCATION -Concl'd.

Serial Number	Head	Total Grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(vii)	80-General			
	001-Direction and Administration			
	001(1) Direction			
	O.	52.70		
	S.	0.30		
	R.-	3.61		
		49.39	49.82	+0.43

The reason for anticipated saving of Rs.3.61 lakhs and final excess of Rs.0.43 lakh have not been intimated (December, 1994).

## 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	5,83,00,000			
Supplementary	3,36,18,000	9,19,18,000	8,98,68,000	(-)20,50,000

Amount surrendered during  
the year(March 1994)

1,18,94,548

## 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 -	Rs.			
Original	3,27,00,000			
Supplementary	93,26,000	4,20,26,000	3,92,50,971	(-)27,75,029
Amount surrendered during the year (March 1994)				27,77,358

## Notes and Comments:

1. In view of final saving of Rs. 27.75 lakhs supplementary provision of Rs.93.26 lakhs obtained during the year proved excessive.

2. Saving occurred mainly under:-

Serial Number	Head	Total Grant	Actual expenditure	Excess + Saving -
		(In lakhs of rupees)		
(1)	001 Direction and Administration 001(2)Administration			
	O.	25.00		
	R.-	10.81	14.19	13.69 - 0.50

Anticipated saving of Rs.10.81 lakhs were reportedly due to non sanction of work expenditure by the Government.

Reason for final saving of Rs. 0.50 lakh have not been intimated (December, 1994).

(ii)	104 Sports and Game 104(ii) Sports Council			
	O.	1,70.00		
	S.	55.03		
	R.-	9.75	2,15.28	2,17.50 +2.22

Anticipated saving of Rs.9.75 lakhs was reportedly due to non payment of grants-in-aid because of non receipt of sanction from the Government.

Reason for final excess of Rs. 2.22 lakhs have not been intimated (December, 1994).



## GRANT NO. 23 - SPORTS AND YOUTH SERVICES-Concl'd.

Serial Number	Head	Total Grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(iii)	101-Physical Education			
	101(i) Physical Education			
	O.	17.30		
	S.	1.00		
	R-	3.99	14.31	13.80
				-0.51

Reason for anticipated saving of Rs.3.99 lakhs and final saving of Rs. 0.51 lakh have not been intimated (December, 1994).

(iv)	001-Direction and Administration			
	001(i)Direction			
	O.	30.00		
	S.	11.40		
	R.-	2.20	39.20	38.87
				-0.33

Anticipated saving of Rs. 2.20 lakhs was reportedly due to (i) non filling up of vacant post(ii) implement of less number of casual employment of (iii) Payment of house rent at lower rates (iv)adoption of measure of economy in expenditure.

Reason for final saving of Rs.0.33 lakh have not been intimated (December, 1994).

## GRANT NO. 24 - ARTS AND CULTURE

(All Voted)

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Revenue :				
Major Head : 2205-Art and Culture				
Voted -	Rs.			
Original	1,34,10,000			
Supplementary	7,77,000	1,41,87,000	1,38,49,817	- 3,37,183
Amount surrendered during the year (March, 1994)				6,40,030

**GRANT NO-25 MEDICAL  
(All Voted)**

		<b>Total grant Rs.</b>	<b>Actual expenditure Rs.</b>	<b>Excess + Saving - Rs.</b>
Revenue :				
Major Head : 2210-Medical and Public Health and 2211 Family Welfare				
	Rs.			
Original	17,47,50,000	21,55,71,000	22,32,61,428	(+ )76,90,428
Supplementary	4,08,21,000			
Amount surrendered during the year (March 1994)				39,24,000

**Notes and Comments:**

1. The grant closed with an excess expenditure of Rs.76,90,428; the excess requires regularisation.
2. In view of excess expenditure of Rs.76.90 lakhs, Supplementary provision of Rs.4,08.21 lakhs made during the year proved inadequate. In view of surrender of Rs.39.24 lakhs the actual excess expenditure amounted to Rs.1,1614,428.
3. Excess is the net result of excess and savings under various heads, the more important of which are mentioned in the succeeding notes.
4. Excess occurred mainly under :-

<b>Serial Number.</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure</b>	<b>Excess + Saving -</b>
		<b>( In lakhs of rupees)</b>		
(i)	2210-Medical and Public Health			
	06-Public Health			
	101 Prevention and Control of Diseases			
(i)	101(i) National Malaria Education Programme			
	O	62.00		
	S.	26.47		
	R.	- 1.84	86.63	1,44.21
				+ 57.58

Anticipated saving of Rs.1.84 lakh was reportedly due to non receipt of fund from Government of India.

The reason for final excess of Rs.57.58 lakhs have not been intimated (December, 1994).



## GRANT NO-25 MEDICAL-Contd.

Serial Number	Head	Total Grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)				
(ii)	2211-Family Welfare			
	8000-Other expenditure			
	800(i)Printing of eligible			
	Compile register			
	O. 0.10			
	R. 0.10	...	37.15	+37.15

Reasons for withdrawal of entire provision of Rs.0.10 lakh have not been stated (December, 1994).

Reasons for incurring expenditure of Rs. 37.15 lakhs with out any budgetary support have not been intimated (December, 1994).

(iii)	2210 Medical and Public Health			
	110 Hospital and Dispensary			
	O. 3,65.35			
	S. 56.00			
	R. 5.80	427.15	4,32.30	+5.15

Anticipated excess of Rs.5.80 lakhs was reportedly due to (i)payment of dearness allowance at increased rate and(ii)Clearance of payment of outstanding bills.

Reason for final excess of Rs.5.15 lakhs have not been intimated (December, 1994).

(iv)	105-Allopathy			
	105(i) Education ,Training, and Research			
	O. 67.40			
	R. 9.51	76.91	77.29	+0.38

Anticipated Excess of Rs.9.51 lakhs was reportedly due to requirement of fund for unforeseen expenditure like inspection of medical institution by nursing Council.

Reason for final excess of Rs.0.38 lakh have not been intimated (December, 1994).

(v)	101- Prevention and Control of Diseases.			
	101(5) National T.B.Control			
	O. 47.90			
	R.- 0.38	47.52	53.94	+6.42

Anticipated saving of Rs. 0.38 lakh was reportedly due to adoption of measure of economy.

Reason for final excess of Rs.6.42 lakhs have not been intimated (December, 1994).

## GRANT NO-25 MEDICAL-Contd.

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

(vi)

101(2) National Leprosy  
Control programme(C.S.S..)

O. 1.00

S. 8.80

9.80

14.97

+ 5.17

Reason for final excess of Rs. 5.17 lakhs have not been intimated  
(December, 1994).

(vii)

102-Subsidiary Health Centre  
102(i)Subsidiary Health Centre

O. 245.50

S. 29.50

R. 1.58

2,76.58

2,79.58

+ 3.00

Anticipated excess of Rs. 1.58 lakhs was reportedly due to requirement of additional funds for (i) payment of dearness allowance at increased rate (ii)Payment for maintenance of vehicles etc.

Reason for final excess of Rs. 3.00 lakhs have not been stated (December, 1994).

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)

2210-Medical and  
Public health  
104-Medical Store Depot.  
104(i)Medical Store Depot.

O. 1,61.75

R.- 12.31

149.44

151.01

+ 1.57

Reason for withdrawal of provision of have not been stated clearly.

Reason for final excess of Rs. 1.57 lakhs have not been intimated  
(December, 1994).

(ii) 101-Prevention and Control of Diseases.  
101(ii)Social Mobilisation and  
Programme(C.S.S..)

O. 0.10

S. 20.55

R.- 11.65

9.00

9.00

...

Anticipated saving of Rs.11.65 lakhs was reportedly due to late release of fund by the Govt. of India.

## GRANT NO-25 MEDICAL-Conclld.

Serial Number	Head	Total Grant	Actual expenditure	Excess + Saving -
		(In lakhs of rupees)		
(iii)	101-Purchase and Control of diseases.			
	101(i) N M E P (CSS)			
	O.	1.00		
	S.	9.00		
	R.	10.00		
	Reason for withdrawal of entire provision of funds was reportedly due to non receipt of fund from Govt. of India.			
(iv)	101(4)National Programme for control of blindness(CSS)			
	O.	1.00		
	S.	5.49		
	R.-	4.06	2.43	2.43
	Reasons for withdrawal of provision of Rs. 4.06 lakhs was reportedly due to non availability of fund from Govt. of India.			
(v)	101(12) Control of Sexually Transmitted Disease (CCS)			
	O.	0.10		
	S.	2.15		
	R.-	2.25		
	Reason for withdrawal of entire provision of Rs. 2.25 lakhs was reportedly due to late release of cash assistance by the Govt. of India.			
(vi)	2211 Family Welfare			
	001 Direction and Administration			
	001(i) Direction (CSS)			
	O.	1.00		
	S.	11.00		
	R.	2.62	9.38	9.37
				-0.01
	Anticipated saving of Rs.2.62 lakhs was reportedly due to adoption of measure of economy in expenditure.			
	Reason for final saving of Rs.0.01 lakh have not been intimated (December, 1994).			
(vii)	101 Rural Family Welfare Service			
	101(i) Rural Family Welfare Services(CSS)			
	O.	1.00		
	S.	46.76		
	R.-	0.49	47.27	45.63
				-1.64
	Specific reason for anticipated saving of Rs. 0.49 lakh have not been intimated.			
	Reason for final saving of Rs.1.64 lakhs have not been intimated (December, 1994).			



**GRANT NO. 26 - WATER SUPPLY AND SANITATION**  
(All Voted)

		<b>Total grant Rs.</b>	<b>Actual expenditure Rs.</b>	<b>Excess + Saving - Rs.</b>
<b>Revenue :</b>				
Major Head : 2215 Water Supply and Sanitation				
	Rs.			
Original	13,34,10,000			
Supplementary	2,78,00,000	16,12,10,000	16,00,38,315	(-)11,71,685
Amount surrendered during the year (March 1994)				11,48,000

**Capital :**

Major Heads: 4215-Capital Outlay on Water Supply and Sanitation, 5452 Capital Outlay on Tourism and 4210 Capital Outlay on Medical

	Rs.			
Original	9,13,00,000			
Supplementary	33,01,000	9,46,01,000	8,57,64,599	(-)88,36,401
Amount surrendered during the year (March 1994)				84,15,000

**Notes and Comments:-****Capital**

1. Out of the available saving of Rs.88.36 lakhs ,Rs.84.15 lakhs only were surrendered during the year.

2. As the expenditure did not come up even to the original provision supplementary provision of Rs. 33.01 lakhs obtained in March 1994 proved unnecessary.

3. Saving occurred mainly under:-

<b>Serial Number</b>	<b>Head</b>	<b>Total Grant</b>	<b>Actual expenditure</b>	<b>Excess + Saving -</b>
(In lakhs of rupees)				
(i)	4215-Capital Outlay on water Supply and Sanitation.			
	101-Urban Water Supply Scheme.			
	101(i)-Urban Water Supply.			
	O. 623.00			
	R.- 84.00	539.00	538.96	- 0.04
Anticipated saving of Rs.84.00 lakhs was reportedly due to diversion of fund to the other sub head.				

The reasons for final saving of Rs. 0.04 lakh have not been intimated (December, 1994).

**GRANT NO 27-HOUSING  
(All voted)**

**Revenue:**

		<b>Total grant Rs.</b>	<b>Actual expenditure Rs.</b>	<b>Excess + Saving - Rs.</b>
Major heads:				
2216-Housing				
Voted -	Rs.			
Original	1,36,00,000	1,36,00,000	93,74,060	(-) 42,25,940
Supplementary	...			
Amount surrendered during the year (March, 1994)				42,06,291

**Capital :**

Major Head :  
4216-Capital Outlay  
on Housing and 6216  
Loans for Housing

Voted -	Rs.			
Original	4,28,00,000	5,00,25,000	4,57,12,710	-43,12,290
	72,25,000			
Supplementary				
Amount Surrendered during the year. (March 1994)				14,00,000

**Notes and Comments:-****Revenue:**

1. Rupees 42.06 lakhs were anticipated as surplus and was surrendered in March 1994. Actual saving was however worked out to Rs. 42.26 lakhs.

2. Saving occurred mainly under:-

<b>Serial Number</b>	<b>Head</b>	<b>Total Grant</b>	<b>Actual expenditure</b>	<b>Excess + Saving -</b>
		<b>(In lakhs of rupees)</b>		
(i)	2216.Housing			
	03- Rural Housing			
	101. Rural Housing and Development.			
	101(i)Rural Housing and Development			
	O. 112.00			
	R.- 40.00	72.00	71.90	-0 10

Anticipated saving of Rs.40.00 lakhs was reportedly due to adoption of economic measure in expenditure..

The reason for final saving of Rs. 0.10 lakh have not been intimated (December, 1994).

## GRANT NO 27-HOUSING-Concl'd.

Serial Number	Head	Total Grant	Actual expenditure	Excess++ Saving--
(In lakhs of rupees)				
(ii)	1103-Urban Housing Development.			
	1103 (i) Urban Housing Development.			
	O.	224000		
	R.-	2206	221994	221984 -90110

Anticipated saving of Rs. 2.06 lakhs was reportedly due to (i) transfer of fund to P.W.D. (ii) non filling up of vacant posts and (iii) Curtailment of tour. The reason for final saving of Rs. 0.10 lakh have not been intimated (December, 1994).

## Capital

3. Out of the available saving of Rs. 443.12 lakhs, Rs. 114000 lakhs were surrendered in March 1994.

4. In view of final saving of Rs. 443.12 lakhs, supplementary provision of Rs. 72.25 lakhs obtained during the year proved excessive.

5. Saving occurred mainly under:-

Serial Number	Head	Total Grant	Actual expenditure	Excess++ Saving--
(In lakhs of rupees)				
(i)	44216-Capital outlay on Housing			
	001-Govt. Residential Building			
	1107-Police Housing			
	1107 (i) Construction of Govt. Quarter			

O.	110000			
S.	72225	1172.25	1153.13	+19.12

The reason for final saving of Rs. 19.12 lakhs have not been intimated (December, 1994).

(ii)	6216-Loans for Housing			
	1190-Loans to Public			
	1190 (i) Housing loans.			
	O.	313000		
	R.-	114000	2299.00	2299.00 ....

The reason for anticipated saving of Rs. 114000 lakhs have not been intimated (December, 1994).



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

		<b>Total grant Rs.</b>	<b>Actual expenditure Rs.</b>	<b>Excess (+) Saving (-) Rs.</b>
<b>Revenue::</b>				
Major heads: 2217-Urban Development				
	Rs.			
Original	4,15,00,000			
Supplementary	29,80,000	4,44,80,000	4,44,51,616	-28,384
Amount surrendered during the year (March, 1994)				17,79,711
<b>Capital::</b>				
Major Heads: 4217-Capital Outlay on Urban Development and 6217-Loans for Urban Development				
	Rs.			
Original	14,00,000			
Supplementary	...	14,00,000	13,55,000	(-) 45,000
Amount surrendered during the year (March, 1994)				45,000

## 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	1,45,00,000	1,62,50,000	1,55,27,695 (-)	7,22,305
Supplementary	17,50,000			
Amount surrendered during the year (March, 1994)				7,13,000

## GRANT NO. 30-DISTRICT COUNCILS

All Voted )

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Revenue :			
Major Head :			
225- Welfare of			
Schedule Cast/Schedule			
Tribes and Other Backward			
Classes			
Voted -	Rs.		
Original	10,61,00,000		
	71.00,000		
Supplementary		11,32,00,000	11,32,00,000
Amount surrendered during			...
the year			...



**GRANT NO. 314 - LABOUR AND EMPLOYMENT**  
**(( All Voted ))**

	<b>Total grant Rs.</b>	<b>Actual expenditure Rs.</b>	<b>Excess++ Savings-- Rs.</b>
Revenue: :			
Major Head: 2230 Labour and Employment			
Voted: :	Rs.		
Original	11022000000	112554990000	9224225788 -3330664222
Supplementary	2324990000		
Amount surrendered during the year (March, 1994)			3223993211

**Notes and Comments:-**

11. Out of the available savings of Rs. 333066 lakhs, Rs. 33399 lakhs were surrendered during the year.
22. Savings occurred mainly under:-

<b>Serial Number</b>	<b>Head</b>	<b>Total Grant</b>	<b>Actual expenditure</b>	<b>Excess++ Savings--</b>
		<b>(In lakhs of rupees)</b>		

- (i) 2230 Labour and Employment
- 033 Training
- 101 Industrial Training
- 101(i) Training Institute

OO. 244855

RR. 77511

177344

144766

-22588

Anticipated saving of Rs. 77511 lakhs was reported by due to following

reasons:-

- (i) Imposing restriction on availing Leave Travel Concessions.
- (ii) Adoption of economy measures in expenditure.
- (iii) Savings of fund occurred for occupation of departmental buildings.
- (iv) Machinery and equipments could not be procured for Industrial Training Institute for change in Principle.

The Reasons for final saving of Rs. 22588 lakhs have not been intimated (December, 1994).

- (ii) 01 Labour
- 001 Direction and Administration
- 001(2) Administration.

OO. 55855

RR. 22844

33011

33000

--00011

Anticipated saving of Rs. 22844 lakhs was reported by due to imposing restriction on availing leave travel concession and adoption of measures of economy expenditure.

Reasons for final saving of Rs. 00011 lakhs have not been intimated (December, 1994).

## GRANT NO. 331 - LABOUR AND EMPLOYMENT - Contd.

Serial Number	Head	Total Grant	Actual expenditure (In lakhs of rupees)	Excess + Savings -
(iii) 001	Direction			
	OO.	119110		
	SS.	00882		
	RR:-	33224	116668	116667 - 00001

Anticipated saving of Rs. 33224 lakhs was reportedly due to (i) restrictions imposed on availing leave travel concession (ii) adoption of economic measures in expenditure.

The reason for final saving of Rs. 00001 lakh have not been intimated (December, 1994).

(iv) 02 Employment  
1101 Employment Services.  
1101(i) Employment Exchange

OO.	331334		
SS.	44118		
RR:-	33442	332110	333999 + 11889

Anticipated saving of Rs. 33442 lakhs was reportedly due to following reasons:-

- (i) restrictions imposed on availing leave travel concessions.
- (ii) adoption of economic measures in expenditure.
- (iii) Less expenditure for occupation of departmental building.

The reasons for final excess of Rs. 11889 lakhs have not been intimated (December, 1994).

**GRANT NO. 32 - SOCIAL WELFARE**  
**( All Voted )**

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>Revenue :Major Heads:2235-Social</b>				
<b>Security and Welfare</b>				
<b>2236-Nutrition</b>				
	Rs.			
Original	4,29,40,000	7,41,82,000	7,24,23,786	- 17,58,214
Supplementary	3,12.42,000			
Amount surrendered during the year. (March 1994)				16,21,057



## GRANT NO. 33 - SOCIAL SECURITY AND WELFARE

( All Voted )

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>Revenue :-</b>				
Major Head :				
2235-Social Security and Welfare				
Voted -				
Original	Rs. 65,00,000			
Supplementary	...	65,00,000	65,71,876	+71,876
Amount surrendered during the year (March 1994)				8,50,438

**Notes and Comments**

1. The expenditure exceeded the grant by Rs. 71,876; the excess requires regularisation; however, in view of surrender of Rs. 8,50,438 the excess actually amounted to Rs. 9,22,314.

2. Excess occurred mainly under:

Serial Number.	Head	Total grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	2235-Social Security and Welfare 104-Deposit Linked Insurance Scheme			
	O. ...	...	7.97	+7.97
The reason for incurring expenditure without any budget provision have not been intimated (December, 1994).				
(ii)	01-Rehabilitation 001-Direction and Administration 001(i)-Direction			
	O. 19.00	19.00	20.54	+1.54

The reasons for final excess of Rs. 1.54 lakhs have not been intimated (December, 1994).

## GRANT NO. 33 - SOCIAL SECURITY AND WELFARE-Concl'd.

3. 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 -
(ii)	2235--Social Security and Welfare. 200-Other Relief Measures 200(i) S.S and A.Board.			
	O.	21.56		
	R-.	5.50	16.06	16.15 +0.09

Anticipated saving of Rs 5.50 lakhs was reportedly due to adoption of economic measure in expenditure

The reason for final excess of Rs. 0.09 lakhs have not been intimated (December, 1994).

(ii) 202-Other Rehabilitation scheme  
202(1)-Rehabilitation  
for H.P.C.Returnees etc.

O.	2.00			
R.-	2.00	...	...	...

The entire provision of Rs. 2.00 lakhs was withdrawn by way of re-appropriation reportedly due to non receipt of application from H.P.C. Returnees.

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

O.	5.00	5.00	3.12	- 1.88
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The reason for final saving of Rs. 1.88 lakhs have not been intimated (December, 1994).

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

(All Voted)

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>Revenue :.</b>				
Major Head: 2245-Relief on Account of Natural Calamities				
	Rs.			
Original	1,00,00,000			
Supplementary	5,37,50,000	6,37,50,000	4,72,34,772	-1,65,15,228

Amount surrendered during  
the year (March 1994)

6,31.000

Notes and Comments:

1. Out of the available saving of Rs. 1.65.15 lakhs Rs.6.31 lakhs only were surrendered during the year.

2. In view of final saving of Rs.1,65.15 lakhs supplementary provision of Rs.537.50 lakhs obtained in March 1994 proved excessive.

3. Saving occurred mainly under;-

Serial Number	Head	Total Grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	2245-Relief on account of Natural Calamities 106(3)- Repairing and Restoration of damaged Roads and Bridges.			
	O ...			
	S. 235.00			
	R.- 4.41	230.59	12.72	-217.87

The reason for anticipated saving of Rs. 4.41 lakhs and final saving of Rs.217.87 lakhs have not been intimated (December, 1994).

(ii) iii(i)-Assistance for reprisal  
and re construction of houses etc.

O.	...			
S.	60.00	60.00	41.54	-18.46

The reason for final saving of Rs.18.46 lakhs have not been intimated (December, 1994).



**GRANT NO 34-RELIEF ON ACCOUNT OF NATURAL  
CALAMITIES-Concl'd.**

Serial Number	Head	Total Grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)				
(iii)	109(i)-Exgratia payment to Bereaved families.			
	O. ...			
	S. 5.00	5.00	...	- 5.00

The reasons for non utilisation of entire provision of Rs.5.00 lakhs have not been intimated (December, 1994).

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

Serial Number	Head	Total Grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	106(4)-Repair and restoration of damaged roads and Buildings under Rural Development Department.			
	O. ...			
	S. 25.00	25.00	72.41	+ 47.41

The Reasons for final excess of Rs.47.41 lakhs have not been intimated (December, 1994).

(ii)	101-Gratutious relief. 101(i)Gratutious Relief			
	O. 100.00			
	S. 72.50	172.50	196.67	+ 24.17

The reasons for final excess of Rs. 24.17 lakhs have not been intimated (December, 1994).

(iii)	112(1)-Repair and Restoration of damaged minor irrigation/Link Road/ Side Bunds/ A Purchase of inputs etc.			
	O. ...			
	S. 50.00			
	R.- 1.90	48.10	61.14	+ 13.04

Anticipated saving of Rs.1.90 lakhs was reportedly due to non payment of the cost of some seeds indented for supply.

The reasons for final excess of Rs.13.04 lakhs have not been intimated (December, 1994).

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

		<b>Total grant Rs.</b>	<b>Actual expenditure Rs.</b>	<b>Excess + Saving - Rs.</b>
<b>Revenue :-</b>				
Major heads- 2401-Crop Husbandry, 2415-Agricultural Research and Education, 2435 Other Agricultural Programme and 2702-Minor Irrigation.				
	<b>Rs.</b>			
Original	10,48,50,000			
Supplementary	4,30,06,000	14,78,56,000	12,38,60,509	-2,39,95,491
Amount surrendered during the year (March, 1994)				2,54,82,000

**CAPITAL**

Major heads;-				
4401-Capital Outlay on crop Husbandry, 4435-Capital Outlay on other Agricultural programme and 4702- capital Outlay on Minor Irrigation.				
Original	7,51,00,000			
Supplementary	...	7,51,00,000	7,22,75,503	- 28,24,497
Amount Surrendered during the year (March 1994)				60,75,000

Notes and Comments:

**Revenue:**

1. Rupees 254.82 lakhs were anticipated as savings and was surrendered in March 1994; final saving however, worked out to Rs. 239.95 lakhs

## GRANT NO - 35 - AGRICULTURE-Contd.

2. Saving occurred mainly under:-

Serial Number	Head	Total Grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(i)	2435-Other Agricultural Programme. 101-Marketing Facilities 101(i) Agricultural Marketing			
	O. 235.00			
	R.- 181.75	53.25	52.78	- 0.47
	Anticipated saving of Rs. 181.75 lakhs was reportedly due to diversion of fund to cold storage at Sihphir, and Tapioca processing plant at Thingdaul.			
	The reason for final saving of Rs. 0.47 lakhs have not been intimated (December, 1994).			
(ii)	2401-Crop Husbandry. 119(5) Integrated Programme for Rice Development.			
	O. 1.10			
	S. 25.65			
	R.- 15.43	11.32	10.52	- 0.80
	Anticipated saving of Rs. 15.43 lakhs was reportedly due to non receipt of fund from Govt. of India.			
	The reasons for final saving of Rs. 0.80 lakh have not been intimated (December, 1994).			
(iii)	109- Extension and Farmers Training. 109(4)-Strengthening of Agricultural Extension and Training			
	O. 1.00			
	S. 71.01			
	R.- 13.97	58.04	58.04	...
	The reason for anticipated saving of Rs. 13.97 lakhs have not been intimated.			
(iv)	119-Horticulture and Vegetable Crops 119(i) Vegetables and Fruit Development			
	O. 105.00			
	S. 3.34			
	R.- 11.56	96.78	96.78	...
	The reason for anticipated saving of Rs.11.56 lakhs have not been intimated (December, 1994).			



## GRANT NO - 35 - AGRICULTURE-Contd.

Serial Number	Head	Total Grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(v)	119(4)-Integrated Programme for Development of Spices.			
	O.	1.00		
	S.	17.64		
	R.-	7.21	11.43	11.43 ...

The reason for anticipated saving of Rs. 7.21 lakhs have not been stated (December, 1994).

- (vi) 2705-Command Area Development.  
800-Other expenditure  
800(i)-Command Area Development.

O.	5.00			
R.-	5.00	...	...	...

The reason for withdrawal of provision of Rs. 5.00 lakhs by way of re-appropriation have not been stated (December, 1994).

- (vii) 2401-Crop Husbandry.  
108-Commercial Crops  
108(4)-Oils seed Development C.S.S..

O.	...			
S.	7.30			
R.-	4.76	2.54	2.54	...

Anticipated saving of Rs. 4.76 lakhs was reportedly due to non utilisation of fund for Technical reason.

- (viii) 103- Seed Farm  
103(2)-Seed farm /Seed Production.

O.	13.00			
S.	3.56			
R.-	3.54	13.02	13.02	...

Anticipated saving of Rs.3.54 lakhs was reportedly due to diversion of grant to other sub head to meet the paucity of fund.

- (ix) 105(2)-Soil Testing.

O.	10.00			
S.	3.54			
R-	3.32	10.22	10.22	...

Anticipated saving of Rs. 3.32 lakhs was reportedly due to diversion of grant to other sub head to meet the paucity of fund.

## GRANT NO - 35 - AGRICULTURE-Concl'd.

Serial Number	Head	Total Grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)				
(x)	119(7)-Integrated Programme for Development of Horticulture in Temperate Region C.S.S..			
	O.	3.00		
	R.-	3.00		
	Withdrawal of entire provision of Rs. 3.00 lakhs by way of re-appropriation was reportedly due to non utilisation of fund for technical reasons.			
(xi)	150-Assistance to I.C.A.R. 150(2)-K.V.K. (I.C.A.R.)			
	O.	1.00		
	S.	22.68		
	R.-	7.70	15.98	20.98 + 5.00

Anticipated saving of Rs. 7.70 lakhs was reportedly due to restrictions imposed on execution of works.

The reasons for final excess of Rs. 5.00 lakhs have not been intimated (December, 1994).

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

Serial Number	Head	Total Grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	2401-Crop Husbandry 001-Direction and Administration. 001(2)-Administration.			
	O.	367.00		
	S.	64.04		
	R.	12.74	443.78	443.78 ...

Anticipated excess of Rs. 12.74 lakhs was reportedly due to payment of two more instalments of dearness allowances to the staff.

(ii)	105-Manures of Fertilizers. 105(i)-Distribution of Fertilizers			
	O.	50.00		
	R.-	0.01	49.99	57.99 + 8.00

Anticipated saving of Rs. 0.01 lakh was reportedly due to diversion of fund to other sub head.

Reason for final excess of Rs. 8.00 lakhs have not been intimated (December, 1994).

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

		<b>Total grant Rs.</b>	<b>Actual expenditure Rs.</b>	<b>Excess + Saving - Rs.</b>
<b>Revenue :</b>				
Major Head : 2405 Fisheries				
	Rs.			
Original	84,90,000			
		1,11,72,000	1,15,72,994	+4,00,994
Supplementary	26,82,000			

Amount surrendered during  
the year (March, 1994).

**CAPITAL**

Major head  
4405-Capital outlay on  
Fisheries

Original	11,10,000			
Supplementary	2,25,000	13,35,000	11,16,238	-2,18,762

Amount surrendered  
during the year

**Notes and Comments:**

Revenue:

1. The expenditure exceeded the grant by Rs. 4,00,994; the excess requires regularisation.
2. In view of excess expenditure of Rs. 4.01 lakhs; supplementary provision of Rs. 26.82 lakhs obtained during the year proved inadequate.

3. Excess occurred mainly under:-

<b>Serial Number</b>	<b>Head</b>	<b>Total Grant</b>	<b>Actual expenditure (In lakhs of rupees)</b>	<b>Excess + Saving -</b>
(i)	2405 Fisheries			
	001-Direction and Administration			
	001(2) Administration			
	O	47.39		
	S.	3.26		
	R	2.09	52.74	68.99
				+ 16.25

Anticipated excess of Rs. 2.09 lakhs was reportedly due to escalation of prices of materials and for maintenance of vehicles.

The reason for final excess of Rs.16.25 lakhs have not been intimated (December, 1994).



## GRANT NO. 36-FISHERIES-Contd.

Serial Number	Head	Total Grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)				
(ii)	105-Processing Preservation and Marketing.			
	O.	0.60		
	R.	0.60	7.79	+ 7.79
The reason for anticipated savings of Rs. 0.60 lakh and final excess of Rs.7.79 lakhs have not been stated (December, 1994).				
(iii)	101-Inland Fisheries			
	101(1)-Fish seed Production cum Farming			
	O.	3.75		
	R.	0.62	8.72	+ 5.59

The reason for anticipated saving of Rs. 0.62 lakh and final excess of Rs.5.59 lakhs have not been stated (December, 1994).

(iv)	001-Direction and Administration			
	001-Direction			
	O.	17.61		
	S.	0.74		
	R.	0.01	20.93	+ 2.57
Anticipated excess of Rs. 0.01 lakh was reportedly due to escalation of prices of materials and maintenance of vehicles.				

The reason for final excess of Rs.2.57 lakhs have not been intimated (December, 1994).

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

Serial Number	Head	Total Grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	2405-Fisheries			
	105-Processing Preservation and Marketing			
	105(i)-Marketing(C.S.S..)			

O. 1.00

S. 20.82

21.82

9.01

-12.81

The reason for final saving of Rs. 12.81 lakhs have not been intimated (December, 1994).

(ii)	101 Inland Fisheries			
	101(2)-Fresh Water Aquaculture			

O. 10.55

R. 0.29

10.84

0.08

-10.76

Anticipated excess of Rs. 0.29 lakh was reportedly due to more demand for fish seeds.

The reason for final saving of Rs.10.76 lakhs have not been intimated (December, 1994).

## GRANT NO. 36-FISHERIES-Conclld.

Serial Number	Head	Total Grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)				
(iii)	101-Inland Fisheries.			
	101(2)-Fresh Water Aquaculture			
	O.	1.00		
	S.	2.00	3.00	-3.00

The reason for final saving of Rs.3.00 lakhs have not been intimated (December, 1994).

(iv)	109-Extension and Training			
	109(i)-Information, extension, Education and Training			
	O.	2.00		
	R.-	1.28	0.72	-0.51

Anticipated saving of Rs.1.28 lakhs was reportedly due to less payment of salary component.

The reasons for final saving of Rs. 0.51 lakh have not been intimated (December, 1994).

(v)	101(3)Development of Riverine			
	O.	1.00		
	R.	0.11	1.11	- 1.11

Anticipated excess of Rs. 0.11 lakh was reportedly due to more requirement of fund for purchase of materials.

The reason for final saving of Rs. 1.11 lakhs have not been intimated (December, 1994).

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

		<b>Total grant Rs.</b>	<b>Actual expenditure Rs.</b>	<b>Excess + Saving - Rs.</b>
<b>Revenue :.</b>				
Major Head : 2402 - Soil and Water Conservation				
	Rs.			
Original	5,70,00,000			
		5,80,30,000	5,49,57,472	-30,72,528
Supplementary	10,30,000			
Amount Surrendered during the Year. (March 1994)				
				28,80,000

1. Out of the available saving of Rs. 30.73 lakhs ,Rs 28.80 lakhs only were surrendered in March 1994.

2. As the expenditure did not come up even to the original provision , supplementary provision of Rs. 10.30 lakhs obtained in March 1994 proved injudicious.

3. Saving occurred mainly under:-

<b>Serial Number</b>	<b>Head</b>	<b>Total Grant</b>	<b>Actual expenditure</b>	<b>Excess + Saving -</b>
		(In lakhs of rupees)		
(i)	2402 Soil and water conservation 203-Land reclamation Development 203(i)-Rural Area Development.			
	O.	30.00		
	R-.	12.80	17.20	...
	Anticipated saving of Rs. 12.80 lakhs was reportedly due to adoption of measure of economy in expenditure			
(ii)	203(2) Run off Retarding Schemes			
	O.	60.00		
	R.-	10.20	49.80	...

Anticipated saving of Rs. 10.20 lakhs was reportedly due to adoption of measure of economy in expenditure, transfer of fund to other head of less engagement of master roll workers and transfer of officers to new Division.



## GRANT NO. 37 - SOIL AND WATER CONSERVATION-Contd.

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

(iii) 001- Direction and Administration  
001(i) Direction

O. 42.35

S. 5.00

R.- 9.59

37.76

38.44

+ 0.68

Anticipated saving of Rs.9.59 lakhs was reportedly due to (i) transfer of staff(ii) Less engagement of Master roll workers and (iii) adoption of economy in expenditure.

The Reasons for final excess of Rs.0.68 lakh have not been intimated (December, 1994).

(iv) 203(6)-Watershed Management

O. 14.98

R.- 7.10

7.88

6.93

- 0.95

Anticipated saving of Rs 7.10 lakhs was reportedly due to adoption of measure of economy in expenditure and diversion of fund to other head.

The reason for final saving of Rs. 0.95 lakh have not been intimated (December, 1994).

(v) 800(3)-Input Supply

O. 22.60

R.- 7.04

15.56

14.96

-0.60

The reason for anticipated saving of Rs. 7.04 lakhs and final saving of Rs.0.60 lakh have not been stated (December, 1994).

(vi) 102(6)-Water Resources Development

O, 24.00

R.- 2.60

21.40

22.00

+ 0.60

The reasons for anticipated saving of Rs. 2.60 lakh and final saving of Rs.0.60 lakhs have not been intimated (December, 1994).

(vii) 109-Extension and Training  
109(i)-Research Education and Training.

O. 12.47

R-- 2.56

9.91

9.90

-0.01

The reason for anticipated saving of Rs.2.56 lakhs have not been intimated specifically.

The reason for final saving of Rs 0.01 lakh have not been intimated (December, 1994).

## GRANT NO. 37 - SOIL AND WATER CONSERVATION-Contd.

Serial Number	Head	Total Grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(viii)	102(5) Conservation of Demand Area			
	O.	10.00		
	R.-	1.90	8.10	8.10 ...

The reason for anticipated saving of Rs.1.90 lakhs, was reportedly due to curtailment of expenditure and to divert fund to other heads starved of provision.

The reason for curtailment of expenditure has not been stated.

(ix)	001(3)-Publicity and Advertisement			
	O.	3.00		
	R-	1.72	1.28	1.36 + 0.08

Anticipated saving of Rs. 1.72 lakhs was reportedly due to adoption of economy in expenditure.

The reason for final excess of Rs. 0.08 lakh have not been intimated (December, 1994).

(x)	101-Soil Survey and Testing. 101(i)-Soil and Land use Survey.			
	O.	2.00		
	R.-	1.03	0.97	0.97 ...

Anticipated saving of Rs.1.03 lakhs was reportedly due to non availability of sanction from the Govt for incurring expenditure.

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)	800-Other expenditure 800(i)-Other expenditure			
	O.	30.00		
	R.	8.01	38.01	38.01 ...

The Reasons for anticipated excess of Rs.8.01 lakhs have not been stated (December, 1994).

## GRANT NO. 37 - SOIL AND WATER CONSERVATION-Concl'd.

Serial Number	Head	Total Grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(ii)	001(2)-Administration			
	O.	2,11.65		
	S.	5.00		
	R.	9.48	226.13	224.40
				-1.73

Anticipated excess of Rs.9.48 lakhs was reportedly due to the following reason.

- (i) More payment of wages at increased rate.
- (ii) More expenditure for opening of two new Divisions and five range offices.
- (iii) More payment to officials on officiating higher post due to training vacancies.
- (iv) Payment for rent at enhanced rates.

The Reasons for final saving of Rs.1.73 lakhs have not been intimated (December, 1994).

(iii)	001(6) Engineering Cell			
	O.	3.25		
	R.	3.40	6.65	6.65
				...

Anticipated excess of Rs. 3.40 lakhs was reportedly due to (i) entertainment of more staff (ii) Purchase of Engineering instruments and (iii) Increase in the expenditure on plan outlay.

(iv)	001(i) (4) Monitoring and Evaluation			
	O.	...		
	S.	0.20		
	R.	3.16	3.36	3.36
				....

Reason for anticipated saving of Rs. 3.16 lakhs have not been stated clearly.

(v)	102(2) Cash Crops spices Development.			
	O.	20.00		
	R.	2.29	22.29	22.27
				-0.02

Anticipated excess of Rs.2.29 lakhs was reportedly due to revision of plan outlay.

Reason for final saving of Rs. 0.02 lakh have not been intimated (December, 1994).



**GRANT NO.38-ANIMAL HUSBANDRY  
(All Voted)**

		<b>Total grant Rs.</b>	<b>Actual expenditure Rs.</b>	<b>Excess + Saving - Rs.</b>
<b>Revenue :.</b>				
Major Heads :				
2403 Animal Husbandry and				
2404 Dairy Development				
	Rs.			
Original	6,58,10,000	9,34,08,000	8,03,07,247	- 1,31,00,753
Supplementary	2,75,98,000			
Amount surrendered during the year (March, 1994)				1,28,70,000

**CAPITAL**

Major head 4403  
Capital Outlay on  
Animal Husbandry

Original	56,30,000	96,10,000	53,64,161	-42,45,839
Supplementary	39,80,000			
Amount Surrendered during the year (March, 1994)				46,10,000

**Notes and Comments:****Revenue:**

1. Out of the available saving of Rs. 131.01 lakhs only Rs. 128.70 lakhs were surrendered during the year.

2. In view of final saving of Rs. 131.01 lakhs , supplementary provision of Rs. 275.98 lakhs obtained in March 1994 proved excessive.

3. Saving occurred mainly under:-

<b>Serial Number</b>	<b>Head</b>	<b>Total Grant</b>	<b>Actual expenditure (In lakhs of rupees)</b>	<b>Excess + Saving -</b>
(i)	2404-Dairy and Milk Supply.			
	49(3)-Integrated Dairy Development Project (Central Plan)			
	S. 100.00			
	R.- 83.39	16.61	16.60	- 0.01

Anticipated saving of Rs. 83.39 lakhs was reportedly due to non receipt of fund from Govt. of India.

The reasons for final saving of Rs. 0.01 lakh have not been intimated (December, 1994).

## GRANT NO.38-ANIMAL HUSBANDRY-Contd.

Serial Number	Head	Total Grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(ii)	001-Direction and Administration 001(2)- Administration.			
	O. 106.00			
	R.- 49.19	56.81	58.37	+ 1.56

Anticipated saving of Rs. 49.19 lakhs was reportedly due to adoption of measure of economy in expenditure.

The reasons for final excess of Rs. 1.56 lakhs have not been intimated (December, 1994).

(iii)	2403-Animal Husbandry 102(2)-Strengthening of F.S.P.F.-C.S.S.			
	S. 11.63			
	R.- 8.00	3.63	...	- 3.63

The reasons for anticipated saving of Rs. 8.00 lakhs have not been intimated(December, 1994).

The reasons for non utilisation of remaining provision of Rs. 3.63 lakhs have not been intimated (December, 1994).

(iv)	195-Assistance to A.H.Co-Operatives 195(i) Multi Commodity Project.			
	O. 28.00			
	R.- 9.00	19.00	18.81	- 0.19

The reasons for anticipated saving of Rs. 9.00 lakhs and final saving of Rs. 0.19 lakhs have not been intimated (December, 1994).

(v)	105-Piggery Development 105(i)-Piggery Development.			
	O. 41,80			
	S. 4.00			
	R.- 4.73	41.07	41.53	+ 0.46

The reasons for anticipated saving of Rs.4.73 lakhs and final excess of Rs. 0.46 lakh have not been stated.

## GRANT NO.38-ANIMAL HUSBANDRY-Contd.

Serial Number	Head	Total Grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)				
(vi)	101(7)-Systematic Control of Livestock Diseases.			
	O.	1.00		
	S.	4.50		
	R.-	0.90	2.92	- 1.68
		4.60		

The reasons for anticipated saving of Rs. 0.90 lakh and final saving of Rs.1,68 lakhs have not been stated (December, 1994).

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

Serial Number	Head	Total Grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	2403-Animal Husbandry.			
	103(i)-Poultry Development.			
	O.	43.80		
	S.	2.00		
	R.	11.84	57.35	- 0.29
		57.64		

The reason for anticipated excess of Rs. 11.84 lakhs and final saving of Rs. 0.29 lakh have not been stated (December, 1994).

(ii)	105-Piggery Development			
	105(2)-Strengthening of Pig Breeding.			
	O.	0.10		
	S.	8.40		
	R.	8.00	16.50	...
		16.50		

The reason for anticipated excess of Rs.8.00 lakhs have not been stated (December, 1994).

(iii)	109-Extension and Training			
	109(i)Vetarinary Education, Research and Training.			
	O.	8.00		
	R.	5.41	13.72	+ 0.31
		13.41		

The reason for anticipated, excess of Rs. 5.41 lakhs and final excess of Rs. 0.31 lakh have not been stated (December, 1994).

(iv)	107-Feed and Fodder development			
	107(i)-Feed and Fodder Development.			
	O.	86.00		
	S.	19.00		
	R.	3.32	108.79	+ 0.47
		108.32		

The reason for anticipated excess of Rs. 3.32 lakhs and final excess of Rs. 0.47 lakh have not been stated (December, 1994).



## GRANT NO.38-ANIMAL HUSBANDRY-Contd.

Serial Number	Head	Total Grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)				
(v)	101-Vety.services and A.H. 101(i)Hospital and Dispensary.			
	O. 139.80			
	S. 20.00			
	R. 2.02	161.82	163.28	+ 1.46

The reason for anticipated excess of Rs.2.02 lakhs and final excess of Rs. 1.46 lakhs have not been stated (December, 1994).

(vi)	102-cattle development 102(i)-cattle development.			
	O. 58.00			
	S. 6.00			
	R. 5.84	69.84	66.79	- 3.05

The reason for anticipated excess of Rs.5.84 lakhs and final saving of Rs. 3.05 lakhs have not been intimated (December, 1994).

## Capital:

5. Rupees 46.10 lakhs were anticipated as saving and was surrendered during the year,final saving however worked out to Rs.42.46 lakhs.

6. As the expenditure did not come up even to the original provision, supplementary provision of Rs. 39.80 lakhs obtained in March 1994 proved wholly unnecessary.

7 Saving occurred mainly under:-

Serial Number	Head	Total Grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	4403-capital outlay on Animal Husbandry. 001-Direction and administration 001-Direction			
	O. 2.00			
	S. 30.00			
	R.- 30.00	2.00	2.00	...

Anticipated saving of Rs, 30.00 lakhs was reportedly due to transfer of work to P.W.D.

## GRANT NO.38-ANIMAL HUSBANDRY-Concl'd.

Serial Number	Head	Total Grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)				
(ii)	195-Assistance to A.H. Co-operatives 195(i)-Multi Commodity Project.			
	O. 4.00	4.00	...	-4.00

The reasons for non utilisation of entire provision of Rs. 4.00 lakhs have not been intimated.

(iii)	105-Piggery Development. 105(i)Piggery development.			
	O. 4.20			
	R-. 3.40	0.80	0.80	...

Anticipated saving of Rs. 3.40 lakhs was reportedly due to transfer of fund to other subheads.

(iv)	103-Poultry Development 103(i)Poultry Development.			
	O. 3.20	3.20	...	- 3.20

The reason for non utilisation of entire provision have not been intimated (December, 1994).

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

Serial Number	Head	Total Grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	4403-Capital outlay on Animal Husbandry. 800-Other expenditure.			
	O. ...	...	5.74	+5.74

The reason for incurring expenditure of Rs. 5.74 lakhs without any budget provision have not been intimated (December, 1994).

## GRANT NO.39 - FORESTS

( All Voted )

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>Revenue :.</b>				
Major Heads:				
2406-Forestry and Wild Life				
Voted-				
		Rs.		
Original	10,43,00,000			
Supplementary	7,45,30,000	17,88,30,000	17,34,57,951	- 53,72,049
Amount surrendered during the year (March 1994)				47,35,000
<b>Capital:</b>				
Major Head 4406				
Capital Outlay on Forestry and Wild Life				
Original	29,00,000			
Supplementary	..-	29,00,000	15,29.996	- 13,70,00
Amount surrendered during the year (March 1994)				17,29,000)

Notes and Comments:**Capital:**

1. An amount of Rs.17.29 lakhs were anticipated as saving and surrendered in March 1994; final saving however worked out to Rs. 13.70 lakhs.

2. Saving occurred mainly under:

Serial Number	Head	Total Grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(i)	4406-Capital outlay on Forestry			
	01-Forestry			
	070-Communication			
	070(2) Building			
	O.	29.00		
	R-	17.29	11.71	15.30
				+ 3.59

The Reasons for anticipated Saving of Rs.17.29 lakhs and final excess of Rs.3.59 lakhs have not been intimated (December, 1994).



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

		<b>Total grant Rs.</b>	<b>Actual expenditure Rs.</b>	<b>Excess + Saving - Rs.</b>
<b>Revenue :.</b>				
Major Head				
2425-Co-operation				
	Rs.			
Original	1,83,90,000			
Supplementary	39,28,000	2,23,18,000	2,10,22,447	- 12,95,553
Amount surrendered during the year (March, 1994).				11,73,719

**Capital :**

Major Head:

4425-Capital Outlay on

Co-operation and

6425-Loans for Co-operation

	Rs.			
Original	63,50,000			
Supplementary	60,45,000	1,23,95,000	1,09,75,000	-14,20,000
Amount surrendered during the year (March, 1994).				15,60,000

**Revenue**

1. Out of the available saving of Rs.12.96 lakhs, Rs.11.74 lakhs were surrendered during the year.
2. In view of final saving of Rs.12.96 lakhs, supplementary provision of Rs.39.28 lakhs obtained in March 1994 proved excessive.
3. Saving occurred mainly under:-

<b>Serial Number</b>	<b>Head</b>	<b>Total Grant</b>	<b>Actual expenditure</b>	<b>Excess + Saving -</b>
		(In lakhs of rupees)		
(i)	2425- Co-operation			
	190-Assistance To Public Sector and Other Undertaking			
	190(i) MIZOFED.			
	O.	13.00	13.00	3.00
				-10.00

The reason for final saving of Rs 10.00 lakhs have not been intimated.

## GRANT NO. 40-CO-OPERATION-Contd.

Serial Number	Head	Total Grant	Actual expenditure	Excess + Saving -
			(In lakhs of rupees)	
(ii)	001(3) Sub Division(Esstd)			
	O.	11.00		
	R.-	6.23	4.77	-0.03
	Anticipated saving of Rs 6.23 lakhs was reportedly due to non creation of post.			
	The reason for final saving of Rs. 0.03 lakh have not been intimated (December, 1994).			
(iii)	108(12)Fruit Processing and oil extracting crop.			
	O.	2.50		
	R-	2.50	...	...
	Withdrawal of entire provision by way of re appropriation was reportedly due to transfer of fund to other heads.			

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

Serial Number	Head	Total Grant	Actual expenditure	Excess + Saving -
			(In lakhs of rupees)	
(i)	227-Education and Training 227(i)Co-operative Union			
	O.	10.00	10.00	+ 7.00
	The reason for final excess of Rs.7.00 lakhs have not been intimated.			
(ii)	001-Direction and Administration 001(i)-Direction			
	O.	44.00		
	S.	3.50		
	R.	3.04	50.54	+2.50
	Anticipated excess of Rs.3.04 lakhs was reportedly due to following reasons:			
	(i) more payment for P.O.L. charge.			
	(ii) more payment for Dearness Allowances.			
	(iii)more payment for Repairing of Departmental vehicles.			
	(iv) more payment for high cost of building materials.			

The reason for final excess of Rs. 2.50 lakhs have not been intimated (December, 1994).

**Capital:**

5. Rupees 15.60 lakhs were anticipated as saving and surrendered in March 1994; the final saving,however,worked out to Rs.14.20 lakhs

6. In view of final saving of Rs. 14.20 lakhs supplementary provision of Rs.60.45 lakhs obtained in March 1994 proved excessive.

**GRANT NO. 40-CO-OPERATION-Concl'd.**

7. Saving occurred mainly under:-

(i) 4425-Capital Outlay on Co-operation  
001(2)-Administration

O. 7.00

R.- 7.00

... ..

Withdrawal of entire provision by way of re- appropriation was reportedly due to transfer of fund to P.W.D.

(ii) 107-Assistance to Audit Co-Operative  
107(i)-Appex Bank

O. 4.00

R.- 4.00

... ..

Withdrawal of entire provision by way of re-appropriation was reportedly for making provision of fund to other heads.

(iii) 107(3)-Urban Co-operative Bank

O. 2.00

R- 2.00

... ..

Withdrawal of entire provision by way of re-appropriation was reportedly for making provision of fund to other heads.



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

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>Revenue :</b>				
Major head : 2401-Crop Husbandry, 2501-Special Programme for Rural Development, 2505-Rural Employment and 2515 Other Rural Development Programme				
	Rs.			
Original	33,39,00,000			
Supplementary	14,16,51,000	47,55,51,000	38,23,09,937	9,32,41,063
Amount surrendered during the year (March 1994)				7,77,14,000

**Capital:**

Major Head: 4515-Capital Outlay on Other Rural Development Programme				
	Rs.			
Original	1,18,00,000			
Supplementary	...	1,18,00,000	1,17,14,999	- 85,001
Amount surrendered during the year (March 1994)				20,00,000

Notes and Comments:-

• Revenue :

1. Out of the available saving of Rs. 9,32.41 lakhs Rs.7,77.14 lakhs only were surrendered during the year.
2. In view of final saving of Rs. 932.41 lakhs, supplementary provision of Rs. 14,16.51 lakhs obtained in March 1994 proved excessive.

## GRANT NO - 41 - RURAL DEVELOPMENT-Contd.

3. Saving occurred mainly under:-

Serial Number	Head	Total Grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	2505-Rural Development			
	017(i)-Employment Assurance Scheme C.S.S..			
	O. ....			
	S. 600.00			
	R.- 500.00	100.00	100.00	...

Anticipated saving of Rs. 500.00 lakhs was reportedly due to non receipt of Govt. sanction for incurring expenditure.

(ii)	001(2)-Administration/Try(CSS)			
	O. 1.00			
	S. 431.54			
	R.- 217.00	215.54	213.04	- 2.50

Anticipated saving of Rs. 217.00 lakhs was reportedly due to non receipt of Govt. sanction for incurring expenditure.

The reasons for final saving of Rs.. 2.50 lakhs have not been intimated (December, 1994).

(iii)	2401-Crop husbandry.			
	101-subsidy to DRDA			
	101(i)-Subsdy to DRDA CSS			
	O. 1.00			
	S.. 137.75	138.75	...	-138.75

The reason for non utilisation of entire provision of Rs. 138.75 lakhs have not been intimated (December, 1994).

(iv)	2505-Rural Development			
	01-National Programme			
	001-Direction and Administration			
	001(2)-Administration TRY.			
	O. 100.00			
	R.- 7.70	92.30	52.81	- 39.49

Anticipated saving of Rs. 7.70 lakhs was reportedly due to wrong calculation of the requirement of states matching share.

Reason for final saving of Rs. 39.49 lakhs have not been intimated (December, 1994).

## GRANT NO - 41 - RURAL DEVELOPMENT-Contd.

Serial Number	Head	Total Grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)				
(v)	2515-Other Rural Development Programme. 800(2)-Administration/Block			

O.	60.00	60.00	46.16	-13.84
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The reason for final saving of Rs.13.84 lakhs have not been intimated (December, 1994).

(vi)	2401-Crop Husbandry 800(3)- DWCRA(CSS)			
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O.	1.00			
S.	11.24	12.24	...	- 12.24

The reasons for non utilisation of entire provision of Rs. 12.24 lakhs have not been intimated (December, 1994).

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

(vii)	2515-Other Rural Development Programme. 800(3)-New Land Use Policy.			
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O.	2673.00			
R-	30.00	2643.00	2661.48	+ 18.48

Anticipated saving of Rs.30.00 lakhs was reportedly due to adoption of economic measure in expenditure and diversion of fund to other subheads .

The reason for final excess of Rs. 18.48 lakhs have not been intimated (December, 1994).

(viii)	2505-Rural Development 017(2)-Centrally Rural sanitation Programme.			
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S.	7.50	7.50	..	- 7.50
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The reason for non utilisation of entire provision of Rs. 7.50 lakhs have not been intimated.

(ix)	2501-Special Programme for Rural Development 001(2)-Administration IRDP			
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O.	69.00			
R.-	36.29	32.71	62.76	+ 30.05

Anticipated saving of Rs. 36.29 lakhs was reportedly due to adoption of economic measure in expenditure and diversion of fund to other subhead.

The reason for final excess of Rs.30.05 lakhs have not been intimated (December, 1994).



## GRANT NO - 41 - RURAL DEVELOPMENT-Contd.

Serial Number	Head	Total Grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(x)	001(2)-Administration IRDP			
	O. 1.00			
	S. 41.00	42.00	36.80	- 5.20

The reasons for final saving of Rs.. 5.20 lakhs have not been intimated (December, 1994).

(xi) 2515-Other Rural Development Programme.  
001-Direction and Administration  
001(i)-Direction.

O.	23.00			
S.	3.00			
R.-	3.42	22.59	22.49	- 0.10

The reasons for anticipated saving of Rs.3.42 lakhs and final saving of Rs.. 0.10 lakh have not been intimated (December, 1994).

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 -
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(i) 2501-Special Programme for Rural Development  
101-subsidy to DRDA  
101(i)-Subsidy to DRDA/Grants in Aid.

O.	112.00			
R.	16.85	128.85	144.00	+ 15.15.

Anticipated excess of Rs. 16.85 lakhs was reportedly due to more requirement of fund for GTA under IRDP

The reason for final excess of Rs. 15.15 lakhs have not been intimated (December, 1994).

(ii) 2515-Other Rural Development Programme  
001(2)-Administration.

O.	98.00			
S.	7.00			
R.	3.61	108.61	1,12.66	+ 4.05

The reasons for anticipated excess of Rs. 3.61 lakhs and final excess of Rs,4.05 lakhs have not been stated (December, 1994).

## GRANT NO - 41 - RURAL DEVELOPMENT-Concl'd.

## Capital:

5. Rupees 20.00 lakhs were anticipated as saving and surrendered in March 1994.  
The final saving however, worked out to Rs. 0.85 lakh.

6. Saving occurred mainly under:-

Serial Number	Head	Total Grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
	4515-Capital Outlay on other Rural Development.			
	102-Community Development.			
	102(i)-Community Development			
O.	76.00			
R.-	20.00	56.00	75.15	+ 19.1

The reasons for anticipated saving of Rs. 20.00 lakhs and final excess of Rs. 19.15 lakhs have not been stated (December, 1994).

**GRANT NO 42 - NORTH EASTERN AREAS****( All Voted ).**

		<b>Total grant Rs.</b>	<b>Actual expenditure Rs.</b>	<b>Excess + Saving - Rs.</b>
Revenue :				
Major Head :-				
2552-North Eastern Areas				
	Rs.			
Original	78,56,000	89,31,000	44,61,770	-44,69.230
Supplementary	10,75,000			
Amount surrendered during the year. (March 1994)				18,13,000
Capital :				
Major Head :				
4552-Capital Outlay on North Eastern Areas				
	Rs.			
Original	7,07,00,000	13,88,85,000	12,79,26,743	-1,09,58,257
Supplementary	6,81,85,000			
Amount surrendered during the year (March 1994)				84,56,000

Notes and Comments :-**Revenue :**

1. Out of available saving of Rs. 44.69 lakhs, Rs. 18.13 lakhs only were surrendered in March 1994.
2. As the expenditure did not come up to the original provision, supplementary provision of Rs. 10.75 lakhs obtained during the year proved wholly unnecessary.



## GRANT NO 42 -Contd.

3. Saving occurred mainly under :-

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(i)	2552-North Eastern Areas 006-Public Health 003(i) Para Medical Training Institute O. 20.00	20.00.	....	-20.00

The reasons for non utilisation of entire provision of Rs. 20.00 lakhs have not been intimated (December, 1994).

(ii)	004-A.H.and Veterinary. 004(8)-Multi Commodity Project.  O. 15.00 S. 7.00	22.00	15.00	-7.00
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The reason for final saving of Rs.7.00 lakhs have not been intimated.

(iii)	002-Agriculture 002(3)-Regional Foundation of seed Potato Farm  O. 15.00 R.- 7.55	7.45	9.63	+ 2.18
Anticipated saving of Rs.7.55 lakh was reportedly due to non- receipt of fund from North Eastern Council,Shillong.				
The reason for final excess of Rs. 2.18 lakhs have not been intimated (December, 1994).				

(iv)	005-Fisheries. 005(2)Integrated Fishery Development Programme. O. 8.00 S. 2.00 R- 5.00	5.00	5.00	...
Anticipated saving of Rs.5.00 lakhs was reportedly due to non receipt of fund from N.E.C.,Shilling.				

(v)	002-Fellowship and Short term Training Programme. O. 7.00 R.- 4.82	2.18	2.18	...
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Anticipated saving of Rs. 4.82 lakhs was reportedly due to adoption of economic measures in expenditure and to make provision of fund to other heads.

(vi)	011(3)-Sports and Games. O. 7.46	7.46	5.25	-2.21
The reason for final saving of Rs. 2.21 lakhs have not been intimated (December, 1994).				

## GRANT NO 42 -Contd.

Serial Number	Head	Total Grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(vii)	109-Forest			
	109(i)-Extension and Training.			
	O. ....			
	S. 1.50	1.50	...	-1.50

The reason for non utilisation of entire provision of Rs.1.50 lakhs have not been intimated (December, 1994).

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)	2552-North Eastern Areas			
	011-Programme for Promotion of Sports and Youth Activities.			
	011(i)-Regional Activities Centre in Mizoram.			
	O. 6.00			
	R.- 0.76	5.24	7.55	+ 2.31

Anticipated saving of Rs. 0.76 lakhs was reportedly due to adoption of economic measure in expenditure and for making provision of fund to other head.

The reason for final excess of Rs. 2.31 lakhs have not been intimated (December, 1994).

**Capital**

5. Out of available saving of Rs. 109.58 lakhs, Rs.84.56 lakhs was surrendered in March 1994.

6. In view of saving of Rs.109.58 lakhs supplementary provision of Rs. 681.85 lakhs obtained during the year proved excessive.

7. Saving occurred mainly under:-

Serial Number	Head	Total Grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(i)	4552-Capital Outlay on North Eastern Areas.			
	008(7)-Transmission in Mizoram			
	O. 150.00			
	S. 153.48			
	R- 79.35	224.13	202.08	-22.05

Anticipated saving of Rs.79.35 lakhs was reportedly due to non receipt of fund in time from N.E.C.

The reason for final saving of Rs.22.05 lakhs have not been intimated (December, 1994).

## GRANT NO 42 -Contd.

Serial Number	Head	Total Grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)				
(ii)	009-Roads and Bridges. 009(2)VI Plan Scheme.			
	O. 235.00			
	S. 208.57	443.57	388.33	- 55.24

The reason for final saving of Rs. 55.24 lakhs have not been intimated (December, 1994).

(iii)	008(6)-Installation of Micro Hyderl Project.			
	O. 5.00			
	S. 29.22			
	R.- 11.55	22.67	19.12	- 3.55

The reasons for anticipated saving of Rs. 11.55 lakhs have not been stated specifically.

The reason for final saving of Rs.3.55 lakhs have not been intimated.

(iv)	008-Power Development 008(5)Installation of Hydel Project in Mizoram.			
	O. 1.00			
	S. 4.37			
	R- 5.37	...	...	...

The reason for withdrawal of entire provision by way of Re appropriation have not been stated clearly.

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

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

(i)	009-Roads and Bridges 009(i)Plan scheme			
	O. 205.00			
	S. 95.00	300.00	353.24	+ 53.24

The reason for final excess of Rs. 53.24 lakhs have not been intimated (December, 1994).

(ii)	008-Ramrilui M.H.P.			
	O. 1.00			
	S. 33.21			
	R. 11.71	45.92	45.91	- 0.01

Anticipated excess of Rs. 11.71 lakhs was reportedly due to advance payment to the firm for execution of Ramrilui Project within 1994-95 in terms of agreement entered in to.

The reason for final saving of Rs. 0.01 lakh have not been intimated (December, 1994).



## GRANT NO 42 -Contd.

Serial Number	Head	Total Grant	Actual expenditure	Excess + Saving -
(iii)	009-Roads and Bridges 009(4)-Eco-Importance.		(In lakhs of rupees)	
	O. 60.00			
	S. 60.00	120.00	122.58	+ 2.58

The reason for final excess of Rs. 2.58 lakhs have not been intimated (December, 1994).

## GRANT NO - 43 - ELECTRICITY

( All Voted ).

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Revenue :			
Major Heads :-			
2801-Power, 2810-Non Conventional source of energy and 2220-Information and Publicity.			
	Rs.		
Original	31,88,10,000		
Supplementary	2,12,92,000	34,01,02,000	33,77,23,231 - 23,78,769
Amount surrendered during the year. (March 1994)			27,93,000

## Capital :

## Major Head :

4801-Capital Outlay on  
Power Project and  
5452-Tourism

	Rs.		
Original	30,84,00,000		
Supplementary	5,09,55,000	35,93,55,000	23,14,89,430 (-) 12,78,65,570
Amount surrendered during the year (March 1994)			11,22,59,000

Notes and Comments :-

1. Out of the available saving of Rs. 12,78,66 lakhs, Rs. 11.22.59 lakhs only were surrendered during the year.
2. As the expenditure did not come up even to the original provision, supplementary provision of Rs. 5,09.55 lakhs obtained in March 1994 proved unnecessary.

## GRANT NO. 43 - ELECTRICITY-Contd.

3. Saving occurred mainly under:-

Serial Number	Head	Total Grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	4801-Capital Outlay on Power Project 800(5) P.F.C. Loan			
	O.	398.00		
	S.	372.00		
	R.-	318.16	451.84	416.18 - 35.66
	The reasons for anticipated saving of Rs.318.16 lakhs and final saving of Rs. 35.66 lakhs have not been intimated (December, 1994).			
(ii)	800(9) Serlui 'B' Hydel Project.			
	O.	430.00		
	R.-	337.25	92.75	92.75 ...
	The reasons for anticipated saving of Rs. 337.25 lakhs have not been stated (December, 1994).			
(iii)	010(2)-System Improvement in Rural Areas.			
	O.	328.00		
	R.-	242.87	85.13	76.96 - 8.17
	The reasons for anticipated saving of Rs. 242.87 lakhs and final saving of Rs.8.17 lakhs have not been intimated (December, 1994).			
(iv)	8(ii) -Kautlabungmini Hydel Project.			
	O.	8.00		
	R.-	8.00	...	...
	Withdrawal of provision of Rs. 8.00 lakhs was reportedly due to non execution of works owing to some technical difficulties.			
(v)	010-Minimum Needs Programme. 001(i)-Rural Electrification.			
	O.	612.00	612.00	561.98 - 50.02
	The reasons for final saving of Rs. 50.02 lakhs have not been intimated (December, 1994).			
(vi)	800(10)-Turial Mini Hydel Project.			
	O.	43.00		
	R.-	43.00	...	...
	The reasons for withdrawal of provision of Rs.43.00 lakhs by way of re-appropriation have not been Stated.			



## GRANT NO. 43 - ELECTRICITY-Contd.

Serial Number	Head	Total Grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(vii)	05 -Transmission 800-Other Expenditure 800(7)-Teirai M.H.P. (CSS)			
	S. 40.30			
	R.- 40.30	...	...	...
Withdrawal of Provision of Rs. 40.30 lakhs by way of reappropriation was reportedly due to non execution of works due to technical difficulties.				
(viii)	800(8)-Juipanglui MHP CSS			
	O. ...			
	S. 30.90			
	R.- 30.90	...	...	...
Withdrawal of provision of Rs. 30.90 lakhs was reportedly due to non execution of works for technical difficulties.				
(ix)	800(6)-Other Micro Hydrel Project.			
	O. 30.00			
	R.- 28.47	1.53	1.53	...
Anticipated saving of Rs. 28.47 lakhs was reportedly due to non taking up of work for shortage of fund.				
(x)	800(ii)-Kantlabung S.H.P. CSS			
	S. 16.00			
	R.- 16.00	...	...	...
Withdrawal of provision of Rs. 16.00 lakhs by way of re-appropriation was reportedly due to non execution of works owing to technical difficulties.				
(xi)	05-Transmission 800(3)-Distribution			
	O. 322.00			
	S. 26.00			
	R- 0.05	347.95	285.75	- 62.20

The reasons for anticipated saving of Rs. 0.05 lakh and final saving of Rs.62.20 lakhs have not been stated (December, 1994).

## GRANT NO - 43 - ELECTRICITY-Concl'd.

Serial Number	Head	Total Grant	Actual expenditure	Excess + Saving -
		(In lakhs of rupees)		
(xii)	800(14)-Ngengrual S.H.P.			
	S.	5.00		
	R-	5.00	...	...

The reasons for withdrawal of provision of Rs. 5.00 lakhs by way of re-appropriation have not been stated.

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

(i)	4801-Capital outlay on Power Project.			
	O.	170.00		
	R	20.00	190.00	190.00

Augmentation of provision of Rs.20.00 lakhs by way of re-appropriation was reportedly due to payment of arrear bills.

## GRANT NO.44 - INDUSTRIES

( All Voted )

	Total grant	Actual expenditure	Excess + Saving -
	Rs.	Rs.	Rs.
<b>Revenue :.</b>			
Major Heads :-			
2851- Village and Small Industries, 2852-Industries, 2853-Non-Ferrous Mining and Metallurgical Industries and 2885-Other Outlay on Industries			
	Rs.		
Original	9,01,30,000		
Supplementary	2,81,40,000	11,82,70,000	11,27,12,631
			(-)55,57,369
Amount surrendered during the year (March 1994)			55,35,000

**Capital:**

Major Heads :-			
4801 - Capital Outlay on Village and Small Industries, and 6801-Loans for village and Small Industries			
	Rs.		
Original	2,23,00,000		
Supplementary	2,25,56,000	4,48,56,000	4,39,60,300
			(-)8,95,700
Amount surrendered during the year (March 1994)			5,00,000



**GRANT NO.45-SERICULTURE****( All Voted )**

	<b>Total grant Rs.</b>	<b>Actual expenditure Rs.</b>	<b>Excess + Saving - Rs.</b>
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**Revenue**

Major Head:

2851-Village and Small  
Industries

Rs.

Original	2,60,00,000			
Supplementary	2,00,000	2,62,00,000	2,68,41,233	+ 6,41,233

Amount surrendered during  
the year. (March 1994)

4,00,000

Notes and Comments:

1. Expenditure exceeded the grant by Rs.6,41.233;the excess requires regularisation.

2. In view of excess expenditure of Rs. 6.41 lakhs supplementary provision of Rs. 2.00 lakhs made during the year proved inadequate. In view of surrender of Rs. 4.00 lakhs, the actual excess expenditure amounted to Rs. 10,41,233.

3. Excess occurred mainly under:-

<b>Serial Number</b>	<b>Head</b>	<b>Total Grant</b>	<b>Actual expenditure</b>	<b>Excess + Saving -</b>
		<b>(In lakhs of rupees)</b>		
(i)	2851-Village and Small Industries 107-Sericulture 107(2)-Administration.			
	O.	1,25.80		
	S.	1.75		
	R.	+2.81	1,30.36	1,38.30
				+ 7.94

Anticipated excess of Rs. 2.81 lakhs was reportedly due to increase of rates of wages for muster roll employees.

Reason for final excess of Rs. 7.94 lakhs have not been intimated.

## GRANT NO.45-SERICULTURE-Concl'd.

Serial Number	Head	Total Grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)				
(ii)	107(i) Direction			
	O.	31.40		
	S.	0.25		
	R.	3.26		
		34.91	39.96	+5.05

Anticipated excess of Rs. 3.26 lakhs was reportedly due to (i) increase in the rates of dearness allowances and (ii) purchase of two vehicles for which there was no provision in the budget.

Reason for final excess of Rs.5.05 lakhs have not been intimated (December, 1994).

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

Serial Number	Head	Total Grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	107(4)-Promotion			
	O.	61.60		
	R-	3.78		
		57.82	54.49	+ 3.33

Anticipated saving of Rs.3.78 lakhs was reportedly due to (i) non purchase of stationery articles, machinery and vehicles (ii) payment of house rent at lower rates and (iii) transfer of fund to P.W.D.

Reasons for final saving of Rs. 3.33 lakhs have not been intimated (December, 1994).

(ii)	107(6)-Silk Processing			
	O.	9.00		
	R.-	2.46		
		6.54	6.14	- 0.40

anticipated saving of Rs. 2.46 lakhs was reportedly mainly due to non-creation of new posts.

Reasons for final saving of Rs. 0.40 lakhs have not been intimated (December, 1994).

## GRANT NO 46- CIVIL AVIATION

( All Voted )

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
REVENUE :			
Major Head: 3053-Civil Aviation			
	Rs.		
Original	1,70,00,000		
Supplementary	...	1,70,00,000	68,99,532 (-) 1,01,00,468
Amount surrendered during the year. (March 1994)			79,35,381

Notes and Comments :

1. Out of available saving of Rs 1,01.00 lakhs Rs.79.35 lakhs only were surrendered in March 1994.
2. Saving occurred under:-

Serial Number	Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess + Saving -
(i)	3053-Civil Aviation			
	101 Communication			
	101(4) Communication			
	O. 170.00			
	R- 79.35	90.65	69.00	-21.65

Anticipated saving of Rs.79.35 lakhs was reportedly due to non filling up of vacant posts and transfer of fund to P.W.D. for execution of work.

The reasons for final saving of Rs 21.65 lakhs have not been intimated (December, 1994).



**GRANT NO 47 ROAD AND WATER TRANSPORT**  
( All Voted )

		<b>Total grant Rs.</b>	<b>Actual expenditure Rs.</b>	<b>Excess + Saving - Rs.</b>
<b>Revenue:</b>				
Major Heads:				
2041-Taxes on Vehicles				
2057-Supplies and Disposals				
and 3055-Road Transport				
	Rs.			
Original	6,97,00,000	7,41,00,000	7,32,95,435	- 8,04,565
Supplementary	44,00,000			
Amount surrendered during the year. (March 1994)				12,60,000

**Capital:**

Major Head: 5055

Capital Outlay on

Road Transport

	Rs.			
Original	1,47,00,000			
Supplementary	...	1,47,00,000	1,38,87,240	(-) 8,12,760
Amount surrendered during the year (March 1994)				8,12,760

Notes and Comments:-**Capital:**

1. The entire final saving of Rs.8.13 lakhs was surrendered in March 1994.

2 Saving occurred under :-

<b>Serial Number</b>	<b>Head</b>	<b>Total grant</b>	<b>Actual expenditure (In lakhs of rupees)</b>	<b>Excess + Saving -</b>
(i)	5055-Capital outlay on Road Transport			
	800-Land and Building			
	800(i)-Central Workshop.			
	O. 72.00			
	R.- 5.34	66.66	66.66	...

Anticipated saving of Rs.5.34 lakhs was reportedly due to adoption of measure of economy in expenditure and for making provision of fund to other heads.

(ii) 800(2)-Acquisition of fleet

O.	75.00			
R	-2.79	72.21	72.21	....

Anticipated saving of Rs. 2.79 lakhs was reportedly due to non payment of outstanding bills.

## GRANT NO 48 - TOURISM

( All Voted )

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Revenue				
Major Heads :-				
3452-Tourism				
	Rs.			
Original	80,10,000	1,29,66,000	1,04,45,306	(-) 25,20,694
Supplementary	49,56,000			
Amount surrendered during the year (March, 1994.)				41,08,073

CAPITAL:

Major Head :-  
5452-Capital Outlay on  
Tourism

	Rs.			
Original	23,00,000			
Supplementary	...	23,00,000	...	(-) 23,00,000
Amount surrendered during the year (March, 1994.)				23,00,000

Notes and Comments:-**Revenue:**

1. Rupees 41.08 lakhs were anticipated as saving and surrendered in March 1994; final saving however, worked out to Rs.25.21 lakhs.
2. In view of saving of Rs.. 25.21 lakhs supplementary provision of Rs.49.56 lakhs obtained in March 1994 proved excessive.

## GRANT NO. 48 - Contd.

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-Tourist			
	102(i)-Tourist accommodation C.S.S. D.I.C..			
	O.	0.10		
	S.	39.06		
	R.	-37.97	1.19	(-)1.19
	Anticipated saving of Rs. 37.97 lakhs was reportedly due to transfer of fund to P.W.D. for execution of work.			

The reason for non utilisation of remaining provision of Rs. 1.19 lakhs have not been intimated (December, 1994).

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)	3452-Tourism			
	800(4) Tourist and Rest House			
	O.	19.38		
	S.	2.00		
	R.-	2.81	18.57	27.98 + 9.41

Anticipated saving of Rs. 2.81 lakhs was reportedly due to less performance of tours.

The reason for final excess of Rs. 9.41 lakhs have not been intimated (December, 1994).

(ii)	01- Tourist Accommodation			
	102- Tourist Accommodation			
	102(i) Tourist Accommodation			
	O.	27.60		
	S.	4.70		
	R.	0.28	32.58	38.00 + 5.42

The reason for anticipated excess of Rs. 0.28 lakhs and final excess of Rs. 5.42 lakhs have not been intimated (December, 1994).

## Capital:

4. Entire provision of Rs. 23.00 lakhs remained unutilised and was surrendered in March 1994 reportedly due to transfer of works to P.W.D.



**GRANT NO - 49 - CENSUS SURVEY AND STATISTICS  
( All Voted )**

		<b>Total grant Rs.</b>	<b>Actual expenditure Rs.</b>	<b>Excess + Saving - Rs</b>
<b>Revenue</b>				
Major Heads :-				
3454-Census Survey and Statistics				
	Rs.			
Original	96,50,000			
		1,18,13,000	1,18,93,093	(+)80,093
Supplementary.	21,63,000			
Amount surrendered during the year. (March 1994)				4,85,000

**Notes and Comments**

1. The expenditure exceeded the grant by Rs.80,093;the excess requires regularisation.
2. In view of excess of Rs. 0.80 lakh supplementary provision of Rs. 21.63 lakhs made during the year proved inadequate. In view of surrender of Rs. 4.85 lakhs, the actual excess expenditure amounted to Rs. 5,65,093.

3. Excess occurred mainly under:-

<b>Serial Number</b>	<b>Head</b>	<b>Total Grant</b>	<b>Actual expenditure</b>	<b>Excess + Saving -</b>
		(In lakhs of rupees)		
(i)	3454-Census Survey and Statistics			
	201-National sample Survey Organisation			
	201(i)National Sample Survey Organisation			
	O.	12.15		
	R.-	0.39	11.76	22.16
	Anticipated saving of Rs. 0.39 lakh was reportedly due to non creation of post.			
				+ 10.40
(ii)	The reason for final excess Rs.10.40 lakhs have not been intimated.			
	01 -Census			
	001-Direction and Administration.			
	101(i)-Direction			
	O.	32.90		
	S.	5.50		
	R.-	1.90	36.50	48.08
	Anticipated Saving of Rs. 1.90 lakhs was reportedly due to non payment of Muster roll bills,T.A.bills etc.			
				+ 11.58

The reason for final excess of Rs. 11.58 lakhs have not been intimated (December, 1994).

## GRANT NO - 49 - CENSUS SURVEY AND STATISTICS-Contd.

Serial Number	Head	Total Grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(iii)	Vital Statistics Registration of Births and Deaths			
	O..	18.45		
	S.	1.00		
	R.	2.42		
		21.87	20.96	- 0.91

The reasons anticipated excess of Rs. 2.42 lakhs have not been stated (December, 1994).

The reasons for final saving of Rs. 0.91 lakh have not been intimated (December, 1994).

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)	3454-Census Survey and Statistics. 01-census 001(2) Administration.			
	O.	27.50		
	S.	2.50		
	R-	0.98		
		29.02	20.95	- 8.07

Anticipated saving of Rs.0.98 lakh was reportedly due to non payment of bills relating to press materials.

The reason for final saving of Rs. 8.07 lakhs have not been intimated (December, 1994).

(ii)	201(i)-National Sample Survey C.S.S.			
	O.	1.00		
	S.	10.00		
		11.00	4.75	- 6.25

The reason for final saving of Rs.6.25 lakhs have not been intimated (December, 1994).

(iii)	101-Computerisation of Census Data. 101(2) Administration.			
	O.	4.00		
	R-.	4.00		
		...	...	...

Withdrawal of entire provision by way of re-appropriation was reportedly due to adoption of measure of economy in expenditure and for making provision of fund to other heads.

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

		<b>Total grant Rs.</b>	<b>Actual expenditure Rs.</b>	<b>Excess + Saving - Rs.</b>
<b>Revenue :</b>				
Major Head :				
3475-Other General				
Economic Services				
	Rs.			
Original	50,50,000			
Supplementary	80,000	51,30,000	50,21,768	(-) 1,08,232
Amount surrendered during the year ( March 1994 )				72,261



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

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>Revenue :</b>			
Major Heads:			
2059-Public Works,			
2029 Land revenue			
2052 Civil secretariat			
2056 Jails			
2202-School Education			
2215-Water Supply and Sanitation,			
2039-State Excise.			
2216-Housing, 2217-Urban Development, 2501-Special Programme for Rural Development, 3056-Inland Water Transport, 2052-Civil Secretariat, 2056-Jails, 2202-School Education, 2506-Land Reforms, 2220-Information and Publicity, 2851-Village and Small Industries, 3053-Civil Aviation, 2801-Power, 3452-Tourism, 3054-Roads and Bridges. 2245 -Relief on accounts of Natural Calamities.			
	Rs.		
Original	29,95,30,000	33,29,91,000	35,15,90,981 +1,85,99,981
Supplementary	3,34,61,000		
Amount surrendered during the year (March 1994)			21,00,000

## GRANT NO. 51 - Contd.

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>Capital:</b>			
4058-Capital Outlay on. Printing and Stationery, 4059-Capital Outlay on Public Works, 4202-Capital Outlay on School Education, 4210-Capital Outlay on Medical, 4216-Capital Outlay on Housing 4217-Capital Outlay on Urban Development, 4401-Capital Outlay on Crop Husbandry, 4408-Capital Outlay on Storage and Warehousing 4425-Capital Outlay on Co-operation 4515-Capital Outlay on Rural Development 4701-Capital Outlay on Major and Medium Irrigation, 5054-Capital Outlay on Roads and Bridges 4406-C.O.on Forestry and Wildlife 4220-Capital Outlay on Information and Publicity 4403-Capital Outlay on Animal Husbandry			
	Rs.		
Original	30,98,60,000	32,42,89,000	29,76,14,696 (-) 2,66,74,304
Supplementary	1,44,29,000		
Amount surrendered during the year (March 1994)			1,95,55,000

Notes and Comments:-**Revenue:-**

1. The amount of excess expenditure shown above does not include on expenditure of Rs. 9,56.00 lakhs(net) incurred by the department during the year which is still to be adjusted by the Department in its books. This amount is lying under Part iii Public Account under the head of account '8782' cash Remittances etc-Items adjustable by P.W.D. Actual expenditure under the grant could have, therefore been Rs 4471.91 lakhs against the total provision of Rs. 33,29.91 lakhs had the amount been adjusted in the accounts by the department in time.

This also does not include an amount of Rupees 2,88.58 lakhs (net) also lying outstanding for the period prior to 1993-94 pending final adjustment by the Department in its books.

2. Expenditure exceeded the grant by Rs.1.85,99,981. The excess requires regularisation.

## GRANT NO. 51 - Contd.

3. In view of excess expenditure of Rs. 186.00 lakhs , supplementary provision of Rs. 334.61 lakhs made during the year proved inadequate. In view of surrender of Rs. 21.00 lakhs, the actual excess expenditure amounted to Rs. 2,06,99,981.

4. Excess occurred mainly under:-

Serial Number	Head	Total Grant	Actual expenditure	Excess + Saving -
		(In lakhs of rupees)		
(i)	2245-Relief on account of Natural Calamities 106(3)-Repair and Restoration of Damaged Roads and Bridges.			
	O. . . . .	..	149.69	+ 149.69

The reasons for incurring expenditure without any budget provision have not been intimated (December, 1994).

(ii)	2059-Public Works. 799-Stock Suspense 799(i)-Stock Suspense			
	O. . . . .	600.00	600.00	658.99 + 58.99

The reasons for final excess of Rs. 58.99 lakhs have not been intimated (December, 1994).

(iii)	3054-Roads and Bridges 04-District and Other Roads 800-Other expenditure. 800(i)-Construction and repair of Roads in District and Rural Areas.			
	O. . . . .	616.00		
	S. . . . .	152.50		
	R. . . . .	48.90	817.40	817.41 + 0.01

Augmentation of provision of Rs. 48.90 lakhs was reportedly due to more requirement of fund for clearing outstanding liabilities.

The reasons for final excess of Rs.0.01 lakhs have not been intimated (December, 1994).

(iv)	2029-Land revenue 001-(i)-Direction			
	O. . . . .	...	19.99	+ 19.99

The reasons for incurring expenditure without any budget provision have not been intimated (December, 1994).



## GRANT NO. 51 - Contd.

Serial Number	Head	Total Grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)				
(v)	2059- Public Works			
	051-Construction			
	051(i) Construction of Non Residential Buildings.			
	O.	20.00		
	S.	5.00		
	R.	8.00		
		33.00	33.01	+ 0.01

Anticipated excess of Rs. 8.00 lakhs was reportedly due to requirement of more fund for completion of on going works

The reasons for final excess of Rs. 0.01 lakh have not been intimated (December, 1994).

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)	2059-Public Works.			
	80-General			
	001-Direction and Administration.			
	001(2)-Administration.			

O. 182.00

R.- 27.70

154.30

154.30

...

Anticipated saving of Rs. 27.70 lakhs was reportedly due to non entertainment of staff.

(ii) 3053-Civil Aviation  
101(4)-Communication

S. 22.87

22.87

...

- 22.87

The reasons for non utilisation of entire provision of Rs. 22.87 lakhs have not been intimated (December, 1994).

(iii) 2059-Public Works  
80-General  
001-Direction and Administration  
001(i) Direction

O. 136.00

R.- 22.80

113.20

113.20

...

Anticipated saving of Rs. 22.80 lakhs was reportedly due to (i) diversion of fund to plan side (ii) non entertainment of staff and (iii) non payment of stipend to students.

## GRANT NO. 51 - Contd.

Serial Number	Head	Total Grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)				
(iv)	2202-Education			
	01-Elementary			
	101-Inspection			
	101(i)-Inspection			
	O.	10.00		
	S.	3.00		
	R.-	10.00	3.00	3.00

Anticipated saving of Rs. 10.00 lakhs was reportedly due to diversion of fund to other subhead.

(v)	2217-Urban Development.			
	001-Direction and Administration			
	001(2)-Administration.			
	O.	30.00		
	R.-	8.50	21.50	21.51
				+ 0.01

Anticipated saving of Rs 8.50 lakhs was reportedly due to adoption measure of economy in expenditure.

The reason for final excess of Rs. 0.01 lakh have not been intimated (December, 1994).

(vi)	2059-Public Works			
	103-Furnishing and Material			
	Supply of N.R.B.			
	O.	20.00		
	R.-	6.40	13.60	13.60

Anticipated saving of Rs. 6.40 lakhs was reportedly due to (i) diversion of fund to plan side (ii) non entertainment of staff and (iii) non payment of Stipend to students.

**3(a) Suspense:-** Against the provision under grant Rs.658,99 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 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 :-

**(i) Stock:** This head is debited with the value of materials received for Stock purposes (and not for any particular work). Value of the materials issued for use on works or otherwise disposed of are taken as reduction. The balance represents the value of materials held in stock.

## GRANT NO. 51 - Contd.

(ii) **Purchase:-** 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 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 1993-94 is given below:-

Sub-head Balance	Opening Balance on 1st April 1994 (Debit+Credit -) ( In lakhs of Rupees)	Debits	Credits	Closing Balance on 31st March 1994 (Debit + (Credit -)
1. Stock	712.88	658.99	658.71	7,13.16
2. Purchase	7.37	...	...	7.37
3. Miscellaneous	92.12	...	...	92.12
Total	812.37	658.99	658.71	8,12.65

**Capital:**

7. As the expenditure did not come up even to the original provision supplementary provision of Rs. 144.29 lakhs obtained during the year proved wholly unnecessary.

8. Saving occurred mainly under :-

Serial Number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(i)	5054-Capital Outlay on Roads and Bridges			
	04-District and Other Roads			
	800-Other Expenditure			
	800(i)-Construction under State Plan			

O. 12.10.00

R.- 109.00

1101.00

1102.30

+ 1.30

Anticipated saving of Rs.109.00 lakhs was reportedly due to revision of plan outlay.

The reasons for final excess of Rs.1.30 lakhs have not been intimated (December, 1994).



## GRANT NO.51-Contd.

Serial Number	Head	Total Grant	Actual expenditure	Excess + Saving -
			(In lakhs of rupees)	
(ii)	4059-Capital outlay on Public Works			
	80-General			
	051-Construction			
	051(I)-Construction under General Building			
	O.	317.50		
	R.-	58.55	258.95	258.45 - 0.50

Anticipated saving of Rs. 58.55 lakhs was reportedly due to adoption of economic measure in expenditure.

The reasons for final saving of Rs. 0.50 lakh have not been intimated (December, 1994).

(iii)	4210-Capital outlay on Medical and Public Health.			
	02-Rural Helth Services.			
	103-Primary Helth Centre			
	103(i)-Primary Helth Centre.			
	O.	90.00		
	R.-	33.99	56.01	56.01 ...

Anticipated saving of Rs. 33.99 lakhs was reportedly due to diversion of fund to other head.

(iv)	4216-Capital Outlay on Housing			
	01-Govt. Residential Building.			
	700-Other Housing			
	700(2)-Construction of Govt. Residential Building.			
	O.	108.00		
	S.	2.00		
	R.-	33.40	76.60	76.60 ...

Anticipated saving of Rs. 33.40 lakhs was reportedly due to non execution of works for non receipt of administration approval.

(v)	4403-Capital Outlay on Animal Husbandry.			
	001-Direction and administration.			
	001(i)-Direction			
	O.	30.00		
	R.-	30.00	...	... ..

Anticipated saving of Rs.. 30.00 lakhs was reportedly due to diversion of fund to Revenue side of accounts.

## GRANT NO.51-Contd.

Serial Number	Head	Total Grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)				
(vi)	4515-Capital Outlay on Rural development 102-Community Development. 102(i)-Construction of Saikuti Hall			
	O.	20.00		
	R.-	20.00	...	...

Withdrawal of provision of Rs. 20.00 lakhs by way of re-appropriation was reportedly in compliance of the instruction of the Govt.vide letter no.G.23014/1/861-DTE(RP) dt.25.10.93.

(vii)	4202-Capital outlay on Education, Sports, Arts and Culture. 01-Office Building 104-Mizoram polytechnic 104(i)-Mizoram Polytechnic.			
	O.	16.00		
	R.-	16.00	...	...
Anticipated saving of Rs. 16.00 lakhs was reportedly due to diversion of fund to revenue head to meet the expenditure under salary.				

(viii)	4406-Capital Outlay on Forestry and Wildlife. 070(2)-Building			
	S.	15.29	15.29	... - 15.29

The reasons for non-utilisation of entire provision of Rs. 15.29 lakhs have not been intimated (December, 1994).

(ix)	4059-Capital outlay on Public Works. 051(7)-Construction of land revenue building.			
	O.	10.00		
	R.-	10.00	...	...

Anticipated saving of Rs.10.00 lakhs was reportedly due to diversion of fund to the revenue side of accounts.

(x)	4202-Capital outlay on Education, Sports, Art and Culture. 001(i)-Direction(Art)			
	O.	6.00		
	S.	3.50		
	R.-	9.50	...	...

Anticipated saving of Rs.9.50 lakhs was reportedly due to non receipt of Govt. sanction for execution of work.

## GRANT NO.51-Contd.

Serial Number	Head	Total Grant	Actual expenditure	Excess + Saving -
			(In lakhs of rupees)	
(xi)-	203 University and Education			
	203(i)-University and Education			
	O.	45.00		
	R-	5.00	40.00	...
	Anticipated saving of Rs. 5.00 lakhs was reportedly due to diversion of fund to revenue section of the Education Department.			

9. Saving mentioned at note 9 above was partly offset by excess under:-

Serial Number	Head	Total Grant	Actual expenditure	Excess + Saving -
			(In lakhs of rupees)	
(i)	4217-Capital outlay on urban development			
	01-Development of Small and Medium Towns			
	051- Construction			
	051(i)Construction of State Plan			
	O.	179.00		
	S.	5.55		
	R.	33.00	217.55	217.56 + 0.01

Anticipated excess of Rs. 33.00 lakhs was reportedly due to more requirement of fund to complete some on going works. Reason for more requirement of fund have not been stated. Reason for final excess of Rs. 0.01 lakh have not been intimated.

(ii) 4210-Capital outlay on Medical.  
104-Community Health Center.  
104(1)-Medical Store.

O.	3.00			
R.	15.36	18.36	18.36	...

Anticipated excess of Rs. 15.36 lakhs was reportedly due to more requirement of fund to step up the progress of works.

(iii) 4216-capital outlay on Housing.  
700-Other Housing  
107(i)-Construction of Public Buildings.

S.	3.95	3.95	17.45	+ 13.50
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The reasons for final excess of Rs. 13.50 lakhs have not been intimated.



## GRANT NO.51-Concl'd.

Serial Number	Head	Total Grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(iv)	4210-Capital outlay on Medical and Public Health 104-Medical store Depot. 110-Hospital and Dispensaries.			
	O. 35.00			
	R. 8.48	43.48	43.48	...

Anticipated excess of Rs. 8.48 lakhs was reportedly due to more requirement of fund to step up the Progress of work.

(v)	4202-Capital Outlay on Education Sports , Arts, and culture 105- Public Libraries			
	O. ...	...	9.08	+ 9.08

Reasons for incurring expenditure of Rs. 9.08 lakhs without any provisions of fund has not been intimated (December, 1994).

## GRANT NO - 52 - LOANS TO GOVERNMENT SERVANTS

( All Voted )

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
<b>CAPITAL:</b>				
Major Heads:				
7610-Loans to Government Servants				
Original	Rs. 6,00,00,000	6,00,00,000	5,88,00,558	(-)11,99,442
Supplementary	...			

Amount surrendered during  
the year. (March 1994)

1. No part of the saving of Rs 11.99 lakhs was surrendered during the year.
2. Saving occurred under 7610 loans the Govt. Servants 201 House Building Advances, 201(1) HBA (provision 560.00 lakhs; Expenditure 539.16 lakhs). The reasons for final savings of Rs. 20.84 lakhs have not been intimated.
3. Saving mentioned at note 2 above was offset by excess under 202 Advance for purchase of motor conveyance, 202(1) Motor conveyance (provision 40.00 lakhs expenditure 48.84 lakhs)

The reason for final excess of Rs 8.84 lakhs have not been intimated (December, 1994).

**PUBLIC DEBT  
(All Charged)**

		Total	Actual	Excess +
		Appropriation	expenditure	Saving -
		(In lakhs of rupees)		
Revenue:				
Major head:				
2049-Interest Payment				
	Rs.			
Original	<u>32,41,40,000</u>			
Supplementary	<u>1,26,16,000</u>	<u>33,67,56,000</u>	<u>22,53,13,817</u>	<u>-11,14,42,183</u>
Amount Surrendered				
during the year (March, 1994)				
				<u>11,55,70,516</u>

**Capital:**

Major heads:

6003-Internal debt of the  
State Govt. 6004-Loans  
and Advances  
from the Central Govt.

Original	<u>8,92,03,000</u>			
Supplementary	<u>88,84,000</u>	<u>9,80,87,000</u>	<u>2,81,29,75,362 +</u>	<u>271,48,88,362</u>
Amount Surrendered during the year (March 1994)				<u>1,52,28,481</u>

**Notes and Comments:**

**Revenue:**

1 Rupees 11,55.71 lakhs were anticipated as surplus to requirement and Surrendered in March 1994 but the actual saving was Rs. 11,14,42 lakhs.

2. As the expenditure did not come up even to original provision supplementary provision of Rs. 126.16 lakhs obtained in March 1994 proved wholly unnecessary.



## PUBLIC DEBT-Contd.

3. Saving occurred mainly under:-

Serial Number	Head	Total Grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	2049-Interest Payment			
	01-Interest on Internal Debt.			
	101(5)-Interest on other loans			
	O. 510.00			
	R.- 510.00			

Withdrawal of entire provision of Rs. 510.00 lakhs by way of re-appropriation was reportedly due to non requirement of fund to discharge liability on interest. Payment owing to non receipt of loan from other Financial Institutions.

(ii)	04 -Interst on State Provident Fund			
	O. 820.00			
	R.- 354.21	465.79	466.01	+ 0.22

Reason for anticipated saving of Rs. 354.21 lakhs have not been stated (December, 1994).

The reasons for final excess of Rs. 0.22 lakhs have not been intimated (December, 1994).

(iii)	101(4) (b)-Interest on Loan from P.F.C.			
	O. 312.66			
	R- 120.21	192.45	66.34	- 126.11

Anticipated savings of Rupees 120.21 lakhs was reportedly due to non requirement of fund to discharge liability on payment of interest owing to non receipt of loan from the Financial Institution.

The reasons for final saving of Rs. 126.11 lakhs have not been intimated.

(iv)	101(2)-Interest on Loan from State Plan Scheme.			
	O. 558.28			
	R- 81.16	477.12	477.12	

Anticipated saving of Rs.81.16 lakhs was reportedly due to lesser requirement of fund to discharge liability of interest payment owing to non receipt of loans from Govt. of India and other Financial Institution.

## PUBLIC DEBT-Contd.

Serial Number	Head	Total Grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(v)	101(6)-Interest on Loans from HUDCO			
	O. 90.00			
	R.- 34.95	55.05	47.47	- 7.58

Anticipated saving of Rs. 34.95 lakhs was reportedly due to non requirement of fund for making payment on interest owing to non receipt of loan as anticipated earlier..

The reasons for final saving of Rs. 7.58 lakhs have not been intimated (December, 1994).

(vi)	101(i)-Interest on Loan from L.I.C. India.			
	O. 30.88			
	S. 11.02			
	R- 23.62	18.28	6.70	- 11.58

Anticipated saving of Rs. 23.62 lakhs was reportedly due to less requirement of fund to discharge liability on interest owing to non receipt of loan from the Institution as anticipated earlier.

The reasons for final saving of Rs 11.58 lakhs have not been intimated (December, 1994).

(vii)	101(7)-Interest on Market Loans.			
	S. 33.75			
	R- 3.29	30.46	...	- 30.46

The reasons for augmentation of provision of Rs. 3,29 lakhs and non utilisation of entire provision of Rs.30.46 lakhs have not been stated (December, 1994).

(viii)	103(10)-Interest on Loan from Other(C.S.S.)			
	O. 11.75			
	R.- 11.75	...	...	...

Withdrawal of entire provision of Rs. 11.75 lakhs was reportedly due to non requirement of fund for payment of interest owing to non receipt of anticipated amount of loan from other Financial Institutions.

(ix)	101(2)-Interest on Loan from G.I.C. of India.			
	O. 9.94			
	R- 6.25	3.69	1.84	- 1.85

Anticipated saving of Rs. 6.25 lakhs was reportedly due to non receipt of the loans from Financial Institution as anticipated.

The reasons for final saving of Rs. 1.85 lakhs have not been intimated (December, 1994).

## PUBLIC DEBT-Contd.

Serial Number	Head	Total Grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)				
(x)	108-Interest on Insurance and Pension Fund			
	O. 100.00			
	R- 5.00	95.00	95.00	...
	Reasons for anticipated saving of Rs. 5.00 lakhs have not been intimated (December, 1994).			
(xi)	104(4)-Interest on Modernisation of Police force.			
	O. 9.45			
	R.- 4.08	5.37	5.37	...
	Anticipated saving of Rs.4.08 lakhs was reportedly due to non receipt of loans from Govt of India.			

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

Serial Number	Head	Total Grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	2049-Interest on Payment			
	101(4) (a)-Interest on Loan from R.E.C.			
	O. 326.36			
	S. 51.37			
	R.- 0.65	377.08	531.93	+ 154.85

Anticipated saving of Rs. 0.65 lakh was reportedly due to non receipt of accurate demand from the concerned corporation for repayment of loan and payment of interest.

The reason for final excess of Rs. 154.85 lakhs have not been intimated (December, 1994).

(ii)	01-Interest on Interest debt.			
	305-Management of Debt.			
	O. ...	....	54.22	+ 54.22

The reason for final excess of Rs.54.22 lakhs have not been intimated (December, 1994).

(iii)	03- Interest on Provident Fund			
	101- Interest on Small Saving Deposit.			
	O. ...	....	10.48	+ 10.48

The reason for incurring expenditure without any budget provision have not been intimated (December, 1994).



## PUBLIC DEBT - Contd.

## Capital:

5. Expenditure exceeded the grant by Rs.2,71,48,88,362; the excess requires regularisation.

6. In view of excess expenditure Rs. 2,71,48.88 lakhs supplementary provision of Rs.88.84 lakhs made during the year proved inadequate. In view of surrender of Rs 1,52.28 lakhs, the actual excess expenditure amounted to Rs. 2,73,01,16,843.

7. Excess occurred mainly under:-

Serial Number	Head	Total Grant	Actual expenditure	Excess + Saving -
---------------	------	-------------	--------------------	-------------------

(In lakhs of rupees)

(i)	6003-Internal Debt. of the State Govt.. 110- Ways and Means Advances from Reserve Bank of India			
	O. ....	...	2,73,23.02	+ 2,73,23.02

Excess was due to re-payment of large amount of loans following drawal of Ways and Means advances from reserve Bank Of India. 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 overall financial position of the State.

(ii)	6004-Loans and advances. from Central Government. 800(2)-Other nonplan Loan (Cover gap in Resources)			
	O. 350.00	350.00	439.36	+ 89.36

The reasons for final excess of Rs. 89.36 lakhs is awaited.

(iii)	6003- Internal Debt. of the State Govt. 109(1)-Loans from R,E,C.			
	S. 15.02	16.02	26.35	+ 10.33
	R. 1.00			

The reasons for final excess of Rs.10.33 lakhs have not been stated (December, 1994).

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

Serial Number	Head	Total Grant	Actual expenditure	Excess + Saving -
---------------	------	-------------	--------------------	-------------------

(In lakhs of rupees)

(i)	6003-Internal Debt of the State Government 800-Other loans			
	O. 100.00			
	R- 100.00	...	...	...

The reasons for withdrawal of entire provision of Rs.100.00 lakhs by way of re-appropriation have not been stated (December, 1994).

## PUBLIC DEBT - Concl'd.

Serial Number	Head	Total Grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(ii)	6004-Loans and advances from Central Govt. 02-Loans for State/UT Plan Scheme. 101(2)- State plan Loan O. 238.75 R- 16.87	221.88	147.92	- 73.96
	The reasons for anticipated saving of Rs. 16.87 lakhs and final saving of Rs. 73.96 lakhs are awaited.			
(iii)	6003-Internal Debt. of the State Govt. 109(3)Loans from P.F.C. O. 81.28 S. 70.82	152.10	118.92	- 33.18
	The reasons for final excess of Rs. 33,18 lakhs have not been intimated (December, 1994).			
(iv)	6004-Loans and Advances from Central Government 03- Loans from Central Plan Schemes. 100(2) Scheme for N.E.C.of State period O. 27.46 S. 1.37	28.83	14.41	- 14.42
	The reason for final saving of Rs.. 14.42 lakhs are awaited (December, 1994).			
(v)	6003-Internal Debt of the State Govt. 103-Loans from LIC O. 14.33 R.- 11.37	2.96	2.96	...
	The reason for anticipated saving of Rs. 11.37 lakhs have not been intimated.			
vi)	109(2)- Loans from H.U.D.Co. O. 32.00 R- 7.49	24.51	24.51	...
	The reasons for anticipated Saving of Rs. 7.49 lakhs have not been intimated (December, 1994).			
(vii)	6004-Loans and advances from Central Government 10- Loans for Others (CSS) O. 6.66 R.- 6.66			
	The reasons for withdrawal of provision of Rs. 6.66 lakhs are awaited (December, 1994).			

APPENDIX

(Referred to in the Summary of Appropriation Accounts at Page 9 )  
Grant-wise details of estimates and actuals of recoveries adjusted in the accounts  
in reduction of expenditure.

Sl. No.	Number and name of Grant	Budget estimates	Actuals	Actuals compared with Budget estimates	
		Rs.	Rs.	More(+)	Less(-)
<u>REVENUE</u>					
16	Stationery and Printing 2058-Stationery and Printing	2,30,00,000	30,83,848	...	(-)1,99,16,152
26	Water Supply and Sanitation 2215-Water Supply and Sanitation	3,50,00,000	3,51,40,723	1,40,723	...
43	Electricity 2801-Power	10,00,00,000	9,18,77,000	...	81,23,000
44	Industries 2851-Village and Small Industries	1,00,00,000	8,35,131	...	91,64,869
51	Public Works 2059-Public Works	6,00,00,000	6,58,71,355	(+) 58,71,355	...
Total Revenue:-		22,80,00,000	19,68,08,057	(+)60,12,078	(-) 3,72,04,021
<u>CAPITAL</u>					
15	Supplies and Disposals 4408-Capital Outlay on Food Storage and Warehouse	55,00,00,000	9,49,94,648	...	(-) 45,50,05,352
Total Capital:-		55,00,00,000	9,49,94,648	...	(-) 45,50,05,352
Grand Total:-		77,80,00,000	29,18,02,705	(+) 60,12,078	(-) 49,22,09,373





