



सत्यमेव जयते

APPROPRIATION ACCOUNTS 2015-16



GOVERNMENT OF MIZORAM



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**APPROPRIATION ACCOUNTS
2015-16**

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Table of Contents

	Page(s)
Introductory :	iv-v
Summary of Appropriation Accounts	vii-xxiii
Certificate of the Comptroller and Auditor General of India	xxv-xxvii
Number and name of Grant/Appropriation	
1. Legislative Assembly	1-2
2. Governor	3
3. Council of Ministers	4-6
4. Law and Judicial	7-11
5. Vigilance	12
6. Land Revenue and Reforms	13-17
7. Excise and Narcotics	18-19
8. Taxation	20-21
9. Finance	22-30
10. Mizoram Public Service Commission	31
11. Secretariat Administration	32
12. Parliamentary Affairs	33
13. Personnel and Administrative Reforms	34-35
14. Planning and Programme Implementation	36
15. General Administration Department	37-50

Table of Contents-Contd.

Number and name of Grant/Appropriation	Page(s)
16. Home	51
17. Food, Civil Supplies and Consumer Affairs	52-56
18. Printing and Stationery	57
19. Local Administration	58
20. School Education	59-73
21. Higher and Technical Education	74-80
22. Sports and Youth Services	81-85
23. Art and Culture	86
24. Medical and Public Health Services	87-100
25. Water Supply and Sanitation	101-105
26. Information and Public Relations	106
27. District Councils	107
28. Labour and Employment	108
29. Social Welfare	109-114
30. Disaster Management and Rehabilitation	115-116
31. Agriculture	117-121
32. Horticulture	122
33. Soil and Water Conservation	123
34. Animal Husbandry	124

Table of Contents-Concl.

Number and name of Grant/Appropriation	Page(s)
35. Fisheries	125
36. Environment and Forests	126-130
37. Co-operation	131-132
38. Rural Development	133-137
39. Power	138
40. Industries	139-142
41. Sericulture	143
42. Transport	144-149
43. Tourism	150
44. Trade and Commerce	151-153
45. Public Works	154-170
46. Urban Development and Poverty Alleviation	171-176
47. Minor Irrigation	177-180
48. Information and Communication Technology	181-182
Public Debt	183-187
Appendix: Grant-wise details of estimates and Actuals of recoveries adjusted in the Accounts in reduction of expenditure	188

Introductory

This compilation containing the Appropriation Accounts of the Government of Mizoram for the year 2015-16 presents the accounts of sums expended in the year ended March, 2016 compared with the sums specified in the schedules appended to the Appropriation Acts passed under articles 204 and 205 of the Constitution of India.

In these accounts:

- `O' stands for original grant or appropriation.
- `S' stands for supplementary grant or appropriation.
- `R' stands for re-appropriations, withdrawals or surrenders sanctioned by a Competent Authority.

Charged Appropriations and expenditure are shown in Italics.

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

Saving

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

Charged Appropriation:

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

Excess

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

Charged Appropriation:

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

SUMMARY OF APPROPRIATION ACCOUNTS

**SUMMARY OF APPROPRIATION ACCOUNTS 2015-16
GOVERNMENT OF MIZORAM**

Number and Name of Grant or Appropriation (1)	Amount of grant or Appropriation		Expenditure		Saving		Excess	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
	(In thousands of rupees)		(In thousands of rupees)		(In thousands of rupees)		(In thousands of rupees)	
1 Legislative Assembly	17,67,60	50,00	17,59,83	10,00	7,77	40,00	...	...
Voted								
Charged	87,20	...	41,82	...	45,38	...	...	...
2 Governor	13,60	...	13,60	...	...	...	...	...
Voted								
Charged	5,56,43	...	5,40,34	...	16,09	...	...	...
3 Council of Ministers	6,12,68	...	5,38,16	...	74,52	...	...	...
Voted								
Charged	...	...	...	...	...	...	...	...
4 Law and Judicial	21,01,22	11,04,89	18,62,13	...	2,39,09	11,04,89	...	...
Voted								
Charged	6,57,68	...	5,97,58	...	60,10	...	...	...

SUMMARY OF APPROPRIATION ACCOUNTS 2015-16 – Contd.

Number and Name of Grant or Appropriation	Amount of grant or Appropriation		Expenditure		Saving		Excess	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
(1)	(In thousands of rupees)		(In thousands of rupees)		(In thousands of rupees)		(In thousands of rupees)	
Public Debt								
Voted	....	....	....	....	....	....	....	....
Charged	4,80,40,95	5,15,31,84	3,99,52,40	5,50,27,70	80,88,55	....	....	34,95,86
Total : Voted	62,40,92,79	16,28,26,15	51,62,14,46	8,27,40,77	10,82,16,44	8,33,24,59	3,38,11	32,39,21
Charged	4,99,42,67	5,15,31,84	4,16,83,86	5,50,27,70	82,58,81	....	....	34,95,86
Grand Total	67,40,35,46	21,43,57,99	55,78,98,32	13,77,68,47	11,64,75,25	8,33,24,59	3,38,11	67,35,07

SUMMARY OF APPROPRIATION ACCOUNTS-Contd.

The excess over the following voted grants require regularisation:

REVENUE PORTION

<u>Serial Number</u>	<u>Number</u>	<u>Name of Grant</u>
1.	30	Disaster Management and Rehabilitation

CAPITAL PORTION

<u>Serial Number</u>	<u>Number</u>	<u>Name of Grant</u>
1.	37	Co-operation
2.	45	Public Works

The excess over the following charged appropriation requires regularisation:

CAPITAL PORTION

<u>Serial Number</u>	<u>Number</u>	<u>Name of Appropriation</u>
1.		Public Dept

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

Summary of Appropriation Accounts-2015-16-Concl'd.

The reconciliation between the total expenditure according to the Appropriation Accounts for 2015-16 and that shown in the Finance Accounts for that year is indicated below:			
Total expenditure according to Appropriation Accounts:	Voted	Charged	Total
		(In thousand of rupees)	
Revenue	51,62,14,46	4,16,83,86	55,78,98,32
Capital	8,27,40,77	5,50,27,70	13,77,68,47
Total :	59,89,55,23	9,67,11,56	69,56,66,79
Deduct – Total Recoveries [*]			
Revenue	8,12,76	....	8,12,76
Capital	1,09,31,39	....	1,09,31,39
Total :	1,17,44,15	....	1,17,44,15
Net-Total :	58,72,11,08	9,67,11,56	68,39,22,64
Total Expenditure shown in Statement No. 11 of Finance Accounts:	Voted	Charged	Total
		(In thousand of rupees)	
Revenue	51,54,01,70	4,16,83,86	55,70,85,56
Capital	7,18,09,38	5,50,27,70	12,68,37,08
Total :	58,72,11,08	9,67,11,56	68,39,22,64
[*]The details of recoveries referred above are given in Appendix at page 188.			

Certificate of the Comptroller and Auditor General of India

This compilation containing the Appropriation Accounts of the Government of Mizoram for the year ending 31 March 2016 presents the accounts of the sums expended in the year compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India. The Finance Accounts of the Government for the year showing the receipts and disbursements of the Government for the year together with the financial results disclosed by the revenue and capital accounts, the accounts of the public debt and the liabilities and assets as worked out from the balances recorded in the accounts are presented in a separate compilation.

The Appropriation Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices and departments responsible for the keeping of such accounts functioning under the control of the Government of Mizoram and the statements received from the Reserve Bank of India.

The treasuries, offices and/or departments functioning under the control of the Government of Mizoram are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions. I am responsible for compilation, keeping of the accounts, preparation and submission of Annual Accounts to the State Legislature. My responsibility for the compilation, preparation and finalisation of accounts is discharged through the office of the Accountant General (A&E). The audit of this accounts is independently conducted through the office of the Accountant General (Audit) in accordance with the requirements of Article 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, for expressing an opinion on these Accounts based on the results of such audit. These offices are independent organizations with distinct cadres, separate reporting lines and management structure.

The audit was conducted in accordance with the Auditing Standards generally accepted in India. These Standards require that we plan and perform the audit to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Appropriation Accounts read with observations in this compilation give a true and fair view of the accounts of the sums expended in the year ended 31 March 2016 compared with the sums specified in the schedules appended to the Appropriation Acts passed by the State Legislature under Articles 204 and 205 of the Constitution of India.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Reports on the Government of Mizoram being presented separately for the year ended 31 March 2016.

The.....,
New Delhi



(SHASHI KANT SHARMA)
Comptroller and Auditor General of India

Grant No. 1 Legislative Assembly

		Total grant/ appropriation	Actual expenditure (In thousands of rupees)	Excess(+) Saving(-)
1.1 Revenue (Voted):				
Major Heads:				
2011 Parliament/State/Union Territory Legislatures				
2015 Elections				
Original	17,36,30			
Supplementary	31,30	17,67,60	17,59,83	(-)7,77
Amount surrendered during the year (31 March 2016)				7,89
1.2. Revenue (Charged):				
Original	87,20			
Supplementary	...	87,20	41,82	(-)45,38
Amount surrendered during the year (31 March 2016)				45,38
1.3. Capital:				
Major Head:				
7610 Loans to Government Servants, etc.				
Original	50,00			
Supplementary	...	50,00	10,00	(-)40,00
Amount surrendered during the year (31 March 2016)				40,00

Notes and Comments:**1.3. Capital (Voted):**

1.3.1 Available saving of ₹ 40.00 lakh was surrendered during the year.

Grant No. 1 Legislative Assembly-Concltd.**1.3.2. Saving occurred mainly under:**

Serial number	Head	Total grant/ appropriation	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	7610 Loans to Government Servant, etc			
	201 House Building Advance			
	01 House Building Advance to MLA (Voted)			
	O.	50.00		
	R.	(-)40.00	10.00	10.00
				...

Reasons for withdrawal of ₹ 40.00 lakh from the provision by way of surrender were not stated.

Grant No. 2 Governor

		Total grant/ appropriation	Actual expenditure (In thousands of rupees)	Excess(+) Saving(-)
2.1 Revenue (Voted):				
Major Head:				
2012 President, Vice- President/Governor/ Administrator of Union Territories				
Original	13,60			
Supplementary	...	13,60	13,60	...
Amount surrendered during the year (31 March 2016)				...
2.2. Revenue (Charged):				
Original	5,19,43			
Supplementary	37,00	5,56,43	5,40,34	(-)16,09
Amount surrendered during the year (31 March 2016)				15,66

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

		Total grant	Actual expenditure (In thousands of rupees)	Excess(+) Saving(-)
3.1. Revenue:				
Major Heads:				
2013 Council of Ministers				
2052 Secretariat-General Services				
Original	5,83,32			
Supplementary	29,36	6,12,68	5,38,16	(-)74,52
Amount surrendered during the year (31 March 2016)				73,32

Notes and Comments:

3.1. Revenue :

3.1.1. Against the available saving of ₹ 74.52 lakh, ₹ 73.32 lakh was surrendered during the year.

3.1.2. In view of the final saving of ₹ 74.52 lakh, supplementary provision of ₹ 29.36 lakh obtained during the year proved unnecessary as the actual expenditure of ₹ 5,38.16 lakh did not even come upto the original budget provision of ₹ 5,83.32 lakh.

3.1.3. Saving of ₹ 76.31 lakh (12.19 percent of total budget provision) also occurred under this grant during year 2014-15.

Grant No. 3 Council of Ministers-Contd.**3.1.4. Saving occurred mainly under:**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)	
(i)	2052 Secretariat-General Services				
	090 Secretariat				
	18 Chief Minister Secretariat				
	O.	1,95.12			
	S.	3.12			
	R.	(-33.24	1,65.00	1,62.71	(-2.29

Reasons for withdrawal of ₹ 33.24 lakh from the provision by way of surrender were stated to be due to imposition of restriction on leave travel concession (₹ 18.37 lakh), reduction of entitlement of household Peons (₹ 4.11 lakh), less official tours than anticipated (₹ 7.32 lakh), etc.

Saving of ₹ 2.29 lakh was intimated to be due to miscalculation during preparation of surrender and re-appropriation statements.

(ii)	2013 Council of Minister				
	105 Discretionary grant by Ministers				
	01 Disc. Grants of Ministers				
	O.	78.00			
	S.	16.24			
	R.	(-17.50	76.74	76.74	...

Reduction of ₹ 17.50 lakh from the provision by way of surrender was stated to be due to omission of sanction for the fourth quarter of 2015-16.

(iii)	2013 Council of Minister				
	101 Salary of Ministers and Deputy Ministers				
	01 Salary of Ministers				
	O.	2,47.70			
	S.	10.00			
	R.	(-13.45	2,44.25	2,44.26	(+)0.01

Withdrawal of ₹ 13.45 lakh from the provision by way of surrender was stated to be due to non-receipt of FTC claims from some Ministers, Parliamentary Secretaries, etc. (₹ 12.19 lakh (salaries) and normal savings of ₹ 0.76 lakh (medical treatment), ₹ 0.05 lakh (office expense), ₹ 0.35 lakh (rents, rates, taxes), ₹ 0.05 lakh (publications) and ₹ 0.05 lakh (supplies and materials)).

Reasons for final excess of ₹ 0.01 lakh have not been intimated (August 2016).

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

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(iv)	2013 Council of Minister			
	101 Salary of Ministers and Deputy Ministers			
	02 Salary of Chief Minister			
	O. 27.50			
	R. (-)7.13	20.37	21.46	(+)1.09

Reduction of ₹ 7.13 lakh from the provision by way of surrender was stated to be due to non-availence of foreign tour by Chief Minister (₹ 2.50 lakh), adoption of economy measures under (i) office expenses (₹ 0.95 lakh), (ii) supplies and materials (₹ 0.84 lakh) and normal savings under medical treatment (₹ 1.49 lakh), domestic travel expenses (₹ 1.10 lakh) and other charges (₹ 0.25 lakh).

Final excess of ₹ 1.09 lakh was intimated to be due to miscalculation during preparation of surrender and re-appropriation statements.

Grant No. 4 Law and Judicial

		Total grant/ appropriation	Actual expenditure (In thousands of rupees)	Excess(+) Saving(-)
4.1 Revenue (Voted):				
Major Head:				
2014 Administration of Justice				
Original	19,61,18			
Supplementary	1,40,04	21,01,22	18,62,13	(-),2,39,09
Amount surrendered during the year (31 March 2016)				2,70,10
4.2. Revenue (Charged):				
Original	6,04,98			
Supplementary	52,70	6,57,68	5,97,58	(-),60,10
Amount surrendered during the year (31 March 2016)				58,99
4.3. Capital (Voted):				
Major Heads:				
4059 Capital Outlay on Public Works				
Original	10,26,54			
Supplementary	78,35	11,04,89	...	(-),11,04,89
Amount surrendered during the year (31 March 2016)				...

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

4.1.1 ₹ 2,70.10 lakh was surrendered during the year as anticipated surplus to the requirement, but actual saving worked out to ₹ 2,39.09 lakh only.

4.1.2. In view of the final saving of ₹ 2,39.09 lakh, supplementary provision of ₹ 1,40.04 lakh obtained during the year proved unnecessary as the actual expenditure of ₹ 18,62.13 lakh did not even come up to the original provision of ₹ 19,61.18 lakh.

Grant No. 4 Law and Judicial-Contd.

4.1.3. Saving of ₹ 1,33.01 lakh and ₹ 3,97.15 lakh (7.21 percent and 18.88 percent of the total budget provisions) also occurred under this grant during the year 2013-14 and 2014-15 respectively.

4.1.4. Saving occurred mainly under:

Serial number	Head	Total grant/ appropriation	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	2014 Administration of Justice			
	105 Civil and Session Courts			
	02 District Judge, Lunglei (Voted)			
	O.	2,85.20		
	S.	7.88		
	R.	(-)91.34	2,01.74	2,08.98
				(+7.24)
(ii)	03 Administration/Saiha (Voted)			
	O.	1,15.90		
	R.	(-)53.12	62.78	64.29
				(+1.51)

Reasons for withdrawal of ₹ 91.34 lakh and ₹ 53.12 lakh respectively from the provisions at serial number (i) and (ii) above by way of surrender were not stated.

Final excess of ₹ 7.24 lakh and ₹ 1.51 lakh respectively at serial number (i) and (ii) above were intimated to be due to miscalculation of actual expenditure at the time of preparation of surrender and re-appropriation statement.

(iii)	114 Legal Advisers and Counsels			
	03 Legal Services Authority (Voted)			
	O.	1,10.80		
	S.	9.79		
	R.	(-)24.35	96.24	96.00
				(-)0.24

Reasons for reduction of ₹ 24.35 lakh from the provision by way of surrender were not stated.

Saving of ₹ 0.24 lakh was intimated as normal saving.

Saving of ₹ 0.59 lakh also occurred under this head of account during the year 2014-15.

Grant No. 4 Law and Judicial-Contd.

Serial number	Head	Total grant/ appropriation	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(iv)	2014 Administration of Justice			
	114 Legal Advisers and Counsels			
	04 Advocate General (Voted)			
	O.	76.14		
	S.	39.61		
	R.	(-)17.20	98.55	93.94
				(-)4.61

Withdrawal of ₹ 17.20 lakh from the provision was the net result of (a) decrease of ₹ 17.02 lakh by way of surrender, stated to be due to resignation of one stenographer-II and (b) further decrease of ₹ 0.18 lakh through re-appropriation, stated to be due to exercise of power conferred under serial number 1 of annexure to the schedules of Notification No. G.17012/1/2003.F.Est. dated 29.02.2011.

Saving of ₹ 4.61 lakh was intimated to be due to miscalculation of actual expenditure at the time of preparation of surrender and re-appropriation statement.

(v)	105 Civil and Session Courts			
	01 District Judge, Aizawl (Voted)			
	O.	4,26.92		
	S.	34.76		
	R.	(-)21.73	4,39.95	4,51.34
				(+)11.39

Reduction of ₹ 21.73 lakh from the provision was the net effect of (a) decrease of ₹ 20.75 lakh by way of surrender, (b) further decrease of ₹ 3.48 lakh through re-appropriation, reasons thereof for ₹ 9.79 lakh (surrender) and ₹ 3.48 lakh (re-appropriation) under salaries, stated to be due to late filling up of the posts of stenographers and for ₹ 10.96 lakh (surrender) under wages, not stated and (c) increase of ₹ 2.50 lakh through re-appropriation, reasons thereof stated to be due to settlement of transfer travelling allowances of judicial officers.

Final excess of ₹ 11.39 lakh was intimated to be due to transfer of judicial officers.

4.2. Revenue (Charged):

4.2.1 Out of the available saving of ₹ 60.10 lakh, ₹ 58.99 lakh was surrendered during the year.

4.2.2 In view of the final saving of ₹ 60.10 lakh, supplementary appropriation of ₹ 52.70 lakh obtained during the year proved unnecessary as the actual expenditure of ₹ 5,97.58 lakh did not even come up to the original appropriation of ₹ 6,04.98 lakh.

Grant No. 4 Law and Judicial-Contd.

4.2.3 Saving of ₹ 80.02 lakh (12.88 percent of the total appropriation) also occurred under this appropriation during the year 2014-15.

4.2.4 Saving occurred under:

Serial number	Head	Total grant/ appropriation	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	2014 Administration of Justice			
	102 High Courts			
	01 High Courts (Charged)			
	O.	6,04.98		
	S.	52.70		
	R.	(-)58.99	5,98.69	(-)1.11

Reduction of ₹ 58.99 lakh from the appropriation by way of surrender was stated to be due to non-filling up of new post.

Reasons for saving of ₹ 1.11 lakh have not been intimated (August 2016).

4.3. Capital (Voted):

4.3.1. No part of the available saving of ₹ 11,04.89 lakh was surrendered during the year.

4.3.2. In view of the final saving of ₹ 11,04.89 lakh, supplementary provision of ₹ 78.35 lakh obtained during the year proved unnecessary as original provision was not utilised.

4.3.3. Saving of ₹ 1,85.00 lakh and ₹ 20,82.56 lakh (83.11 percent and 100 percent of the total budget provision) also occurred under this grant during 2013-14 and 2014-15 respectively.

4.3.4. Saving occurred under:

Serial number	Head	Total grant/ appropriation	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	(03) Centrally Sponsored Scheme			
	4059 Capital Outlay on Public Works			
	01 Office Building			
	051 Construction			
	01 Construction of Judiciary Building (Voted/CSS)			
	O.	8,13.00	8,13.00	(-)8,13.00

Grant No. 4 Law and Judicial-Concl.

Serial number	Head	Total grant/ appropriation	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(ii)	4059 Capital Outlay on Public Works			
	01 <i>Office Building</i>			
	051 Construction			
	02 SMS for Construction of Judiciary Buildings			
	O.	2,10.88		
	S.	78.35	2,89.23	(-),2,89.23

Reasons for un-utilisation of the entire provision of ₹ 8,13.00 lakh and ₹ 2,89.23 lakh respectively at serial number (i) and (ii) above have not been intimated (August 2016).

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

	Total grant	Actual expenditure (In thousands of rupees)	Excess(+) Saving(-)
5.1. Revenue:			
Major Heads:			
2070 Other Administrative Services			
Original	5,28,20		
Supplementary	...	5,28,20	4,95,12
			(-)33,08
Amount surrendered during the year (31 March 2016)			33,01

Notes and Comments:

5.1. Revenue:

5.1.1. Out of the available saving of ₹ 33.08 lakh, ₹ 33.01 lakh was surrendered during the year.

5.1.2. Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	2070 Other Administrative Services			
	104 Vigilance			
	02 Administration			
	O.	5,18.20		
	R.	(-)28.93	4,89.27	4,89.20
				(-)0.07

Withdrawal of ₹ 28.93 lakh from the provision by way of surrender, reasons thereof for ₹ 26.90 lakh under salaries was stated to be due to non-filling up of some vacant posts and for ₹ 2.00 lakh and ₹ 0.03 lakh under professional services and medical treatment respectively were not stated.

Saving of ₹ 0.07 lakh was intimated to be due to misbooking and miscalculation of expenditure figure.

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

	Total grant	Actual expenditure (In thousands of rupees)	Excess(+) Saving(-)
6.1. Revenue:			
Major Heads:			
2029 Land Revenue			
2506 Land Reforms			
Original	25,17,68		
Supplementary	2,26,93	27,44,61	23,63,32
			(-)3,81,29
Amount surrendered during the year (31 March 2016)			3,69,72

6.2. Capital:

Major Heads:

4059 Capital Outlay on Public Works

Original	...		
Supplementary	80,21	80,21	...
			(-)80,21
Amount surrendered during the year (31 March 2016)			...

Notes and Comments:

6.1. Revenue:

6.1.1. Against the available saving of ₹ 3,81.29 lakh, ₹ 3,69.72 lakh was surrendered during the year.

6.1.2. In view of the final saving of ₹ 3,81.29 lakh, supplementary provision of ₹ 2,26.93 lakh obtained during the year proved unnecessary as the actual expenditure of ₹ 23,63.32 lakh did not even come up to original provision of ₹ 25,17.68 lakh.

Grant No. 6 Land Revenue and Reforms- Contd.

6.1.3. Saving of ₹ 1,89.12 lakh and ₹ 2,56.70 lakh (7.71 percent and 10.50 percent of the total budget provision) respectively also occurred under this grant during the year 2013-14 and 2014-15.

6.1.4. Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	2029 Land Revenue			
	01 Direction and Administration			
	02 Administration			
	O.	3,77.12		
	S.	61.30		
	R.	(-99.21)	3,35.19	(-4.02)
		3,39.21		
(ii)	2029 Land Revenue			
	102 Survey and Settlement Operations			
	01 Survey and Settlement Operations			
	O.	6,13.10		
	R.	(-95.75)	5,11.54	(-5.81)
		5,17.35		

Withdrawal of ₹ 99.21 lakh and ₹ 95.75 lakh respectively at serial number (i) and (ii) above from the provisions by way of surrender were stated to be due to increase in budget provision than actual requirement, non-finalisation of ACP scheme, non-filling up of posts and non-implementation of dearness allowance arrear during the year.

Saving of ₹ 4.02 lakh at serial number (i) above was intimated to be due to non-finalisation of ACP scheme, non-availability of Government's approval/ sanction for filling up of post and increase budget provision than actual requirement and non-enhancement of wages rate during the year.

Saving of ₹ 5.81 lakh at serial number (ii) above was intimated to be due to non-payment of dearness allowance, non-finalisation of ACP scheme and non-availability of Government's approval/sanction for filling up of post.

Saving of ₹ 13.89 lakh and ₹ 28.57 lakh respectively also occurred under the head of account at serial number (i) and (ii) above during the year 2014-15.

Grant No. 6 Land Revenue and Reforms- Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)	
(iii)	01 Direction and Administration				
	01 Direction				
	O.	4,26.79			
	S.	69.13			
	R.	(-74.16	4,21.76	4,23.27	(+)1.51

Reduction of ₹ 74.16 lakh from the provision by way of surrender was stated to be due to increase of budget provision than actual requirement, non-finalisation of ACP scheme, non-filling up of some posts, non-implementation of dearness allowance arrear during the year, non-enhancement of wages rate, late receipt of publication, printing of receipt books, etc.

Final excess of ₹ 1.51 lakh was intimated to be due to late receipt of expenditure report and wrong booking of expenditure by the district officer.

(iv)	2029 Land Revenue				
	103 Land Records				
	01 Maintenance of Land Records				
	O.	6,67.69			
	R.	(-68.23	5,99.46	6,00.59	(+)1.13

Withdrawal of ₹ 68.23 lakh from the provision by way of surrender was stated to be due to increase of budget provision than actual requirement, non-finalisation of ACP scheme, non-filling up of post, non-implementation of dearness allowance arrear during the year, non-receipt of travelling allowance bills of technical staff, etc.

Final excess of ₹ 1.13 lakh was intimated to be due to late receipt of expenditure report and wrong booking by the district officer.

(v)	(03) Centrally Sponsored Scheme				
	2029 Land Revenue				
	001 Direction and Administration				
	01 Direction (CSS)				
	O.	31.11			
	R.	(-26.88	4.23	4.23	...

Reduction of ₹ 26.88 lakh from the provision by way of surrender was stated to be due to non-settlement of court cases arising out of land disputes.

Grant No. 6 Land Revenue and Reforms- Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(vi)	2506 Land Reforms			
	001 Direction and Administration			
	01 Direction			
	O.	1,20.15		
	S.	22.00		
	R.	(-)4.62	1,37.53	1,31.49
				(-)6.04

Withdrawal of ₹ 4.62 lakh from the provision by way of surrender was stated to be due to non-enhancement of wages rate, non-implementation of dearness allowance arrear, non-receipt of travelling allowance bills of technical staff, etc.

Saving of ₹ 6.04 lakh was intimated to be due to non-implementation of dearness allowance arrear, non-enhancement of wages rate and non-receipt of one T.A. bill of technical staff.

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

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	2506 Land Reforms			
	103 Construction			
	01 Construction of LR & S Building			
	O.	1,84.62		
	S.	22.16		
	R.	(-)0.86	2,05.92	2,07.59
				(+)1.67

Reduction of ₹ 0.86 lakh by way of surrender was stated to be due to non-enhancement of wages rate during the year, non-receipt of T.A. bills of technical staff, non-receipt of stationery bills and non-completion of repairing work.

Specific reasons for excess of ₹ 1.67 lakh have not been intimated (August 2016).

Grant No. 6 Land Revenue and Reforms- Concl.

6.2. Capital (Voted):

6.2.1. No part of the available saving of ₹ 80.21 lakh was surrendered during the year.

6.2.2. Saving occurred under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	4059 Land Reforms			
	01 Office Buildings			
	051 Construction			
	02 Construction of LR & S Building			
	S.	80.21	80.21	...
				(-)80.21

Non-utilisation of entire provision of ₹ 80.21 was intimated to be due to transfer of fund to public works department vide Finance Department's (B) ID No. Fin (B) 2063/2015-16 dtd. 2.3.2016.

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

	Total grant	Actual expenditure (In thousands of rupees)	Excess(+) Saving(-)
7.1. Revenue:			
Major Head:			
2039 State Excise			
Original	29,02,46		
Supplementary	30,63	29,33,09	26,28,48
			(-)3,04,61
Amount surrendered during the year (31 March 2016)			3,04,56

Notes and Comments:

7.1. Revenue (Voted):

7.1.1. Out of the available saving of ₹ 3,04.61 lakh, ₹ 3,04.56 lakh was surrendered during the year.

7.1.2. In view of the final saving of ₹ 3,04.61 lakh, supplementary provision of ₹ 30.63 lakh obtained during the year proved unnecessary as the actual expenditure of 26,28.48 lakh did not even come up to the original budget provision of ₹ 29,02.46 lakh.

7.1.3. Saving occurred under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(ii)	2039 State Excise			
	001 Direction and Administration			
	02 Administration			
	O.	19,17.61		
	R.	(-)2,18.06	16,99.55	16,99.51
				(-)0.04

Reduction of ₹ 2,18.06 lakh from the provision by way of surrender was stated to be due to non-payment of ACP arrear and non-filling up of some vacant posts.

Reasons for saving of ₹ 0.04 lakh have not been intimated (August 2016).

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

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(ii)	2039 State Excise			
	001 Direction and Administration			
	01 Direction			
	O.	8,76.25		
	S.	30.63		
	R.	(-)86.50	8,20.38	
			8,20.37	(-)0.01

Withdrawal of ₹ 86.50 lakh from the provision by way of surrender was stated to be due to non-payment of ACP arrear and non-filling up of some vacant posts.

Reasons for saving of ₹ 0.01 lakh have not been intimated (August 2016).

Saving of ₹ 5.01 lakh also occurred under this head during 2014-15.

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

		Total grant	Actual expenditure (In thousands of rupees)	Excess(+) Saving(-)
8.1. Revenue:				
Major Head:				
2040 Taxes on Sales, Trade, etc.				
Original	14,64,53			
Supplementary	32,35	14,96,88	13,44,00	(-)1,52,88
Amount surrendered during the year (31 March 2016)				1,52,88

Notes and Comments:

8.1. Revenue (Voted):

8.1.1. Available of ₹ 1,52.88 lakh was surrendered during the year.

8.1.2. In view of the final saving of ₹ 1,52.88 lakh, supplementary provision of ₹ 32.35 lakh obtained during the year proved excessive.

8.1.3. Saving occurred mainly under:.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	2040 Taxes on Sales, Trade, etc.			
	01 Direction and Administration			
	01 Direction			
	O.	6,07.05		
	S.	20.00		
	R.	(-)1,64.38	4,62.67	4,62.67
				...

Withdrawal of ₹ 1,64.38 lakh from the provision was the net effect of (a) decrease of ₹ 1,42.29 lakh by way of surrender, stated to be due to fund allocated during the year 2015-16 for smooth transition of GST Regime was not expended as the GST has not been introduced in the Government (Mizoram) and (b) further decrease of ₹ 22.09 lakh through re-appropriation, reasons thereof were not stated.

Grant No. 8 Taxation- Conclld.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(ii)	2040 Taxes on Sales, Trade, etc.			
	01 Direction and Administration			
	02 Administration			
	O.	8,35.18		
	S.	12.35		
	R.	12.91	8,60.44	8,60.44
				...

Augmentation of the provision by ₹ 12.91 lakh was the net result of (a) increase of ₹ 22.09 lakh through re-appropriation and (b) decrease of ₹ 9.18 lakh by way surrender, reasons thereof for both increase and decrease respectively were not stated.

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

	Total grant	Actual expenditure	Excess(+) Saving(-)
		(In thousands of rupees)	
9.1. Revenue:			
Major Heads:			
2030 Stamps and Registration			
2047 Other Fiscal Services			
2052 Secretariat-General Services			
2054 Treasury and Accounts Administration			
2071 Pensions and other Retirement Benefits			
2075 Miscellaneous General Services			
2235 Social Security and Welfare			
Original	8,42,56,00		
Supplementary	1,54,53	8,44,10,53	6,46,28,29
			(-)1,97,82,24
Amount surrendered during the year (31 March 2016)			2,57,85,21

Grant-No. 9 Finance- Contd.**9.2. Capital:****Major Heads:****4047 Capital Outlay on other
Fiscal Services****7610 Loans to Government
Servants, etc.**

Original	1,77,30,00			
Supplementary	...	1,77,30,00	...	(-),77,30,00
Amount surrendered during the year (31 March 2016)				1,77,30,00

Notes and Comments:**9.1. Revenue:**

9.1.1. ₹ 2,57,85.21 lakh was surrendered during the year as anticipated surplus to the requirement, but actual saving worked out to ₹ 1,97,82.24 lakh only.

9.1.2. In view of the final saving of ₹ 1,97,82.24 lakh, supplementary provision of ₹ 1,54.53 lakh obtained during the year proved unnecessary as the actual expenditure of ₹ 6,46,28.29 lakh did not even come up to the original budget provision of ₹ 8,42,56.00 lakh.

9.1.3. Excess occurred mainly under:

Serial Head number	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i) 2052 Secretariat-General Services			
090 Secretariat			
01 Finance Deptt.			
O. 2,10,81.00			
R. (-)2,10,81.00

Reasons for withdrawal of ₹ 2,10,81.00 lakh from the provision by way of surrender were not stated.

Grant No. 9 Finance-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(ii)	(06) Externally Aided Project			
	2052 Secretariat-General Services			
	092 Other Offices			
	99 Capacity Development for FMU/FMC (SAL/TA-EAP)			
	O. 34,10.00			
	R. (-)33,25.19	84.81	84.81	...

Reasons for withdrawal of ₹ 33,25.19 lakh from the provision by way of surrender were not stated.

(iii)	2071 Pensions and other Retirement Benefits			
	01 Civil			
	101 Superannuation and Retirement Allowances			
	01 Pension			
	O. 3,03,59.00	3,03,59.00	2,76,08.15	(-)27,50.85

Saving of ₹ 27,50.85 lakh was intimated to be due to over estimation at the time of preparation of budget estimate for 2015-16.

(iv)	2054 Treasury and Accounts Administration			
	095 Directorate of Accounts and Treasuries			
	02 District Treasury			
	O. 14,24.46			
	S. 24.00			
	R. (-)3,11.31	11,37.15	10,67.05	(-)70.10

Reasons for withdrawal of ₹ 3,11.31 lakh from the provision by way of surrender were not stated.

Saving of ₹ 70.10 lakh was stated to be due to appointment of muster roll and contractual employees against the regular vacant posts of AA, LDC and computer operator.

(v)	01 Direction			
	O. 14,83.33			
	S. 89.03			
	R. (-)4,35.87	11,36.49	11,96.75	(+)60.26

Reduction of ₹ 4,35.87 lakh from the provision by way of surrender was stated to be due to non-filling up of vacant posts, frequent transfer of officers/staff.

Grant No. 9 Finance-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
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Final excess of ₹ 60.26 lakh was intimated to be due to payment of pay arrear and allowances as a result of upgradation of pay under MACP scheme 2010 and increase dearness allowance. Further, all the requirement for southern zone office, Lunglei was paid under 01 Direction without separate allocation of fund since establishment/opening of the office.

(vi)	2071 Pensions and other Retirement Benefits			
	01 Civil			
	117 Government Contribution for defined Contribution Pension			
	01 Government Contribution			
	O. 14,90.00			
	R. (-)3,52.00	11,38.00	11,37.62	(-)0.38

Reasons for withdrawal of ₹ 3,52.00 lakh from the provision by way of surrender were not stated.

Saving of ₹ 0.38 lakh was intimated to be due to over estimation at the time of preparation of budget estimate for 2015-16.

Saving of ₹ 5.73 lakh also occurred under this head during the year 2013-14.

(vii)	102 Commuted value of Pension			
	01 Commuted Value of Pensions			
	O. 39,70.00	39,70.00	36,64.97	(-)3,05.03

Saving of ₹ 3,05.03 lakh was intimated to be due to over estimation at the time of preparation of budget estimate for 2015-16.

(viii)	(05) Finance Commission Recommendation			
	2054 Treasury and Accounts Administration			
	800 Other Expenditure			
	04 Data-base for Govt. Employees & Pension (FC)			
	O. 2,24.71			
	R. (-)2,24.71	...	1.29	(+)1.29

Withdrawal of entire original provision of ₹ 2,24.71 lakh by way of surrender was stated to be due to Thirteenth Finance Commission Grant for preparation of employees and pensioners data base (installment) was already utilized withdrawn fully during 2014-15.

Excess of ₹ 1.29 lakh was intimated to be due to payment of service charges more than estimated.

Grant No. 9 Finance-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
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(ix) 2071 Pensions and other Retirement Benefits

01 Civil

111 Pensions to Legislators

01 Pension to Legislators

O.	5,00.00	5,00.00	3,53.48	(-)1,46.52
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Saving of ₹ 1,46.52 lakh was intimated to be due to over estimation at the time of preparation of budget estimate for 2015-16.

Saving of ₹ 3,62.71 lakh and ₹ 1,74.78 lakh respectively also occurred this head during 2013-14 and 2014-15.

(x) 110 Pensions of Employees of Local Bodies

01 Pension to Employees of Local Bodies

O.	1,80.00	1,80.00	49.38	(-)1,30.62
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Saving of ₹ 1,30.62 lakh was intimated to be due to over estimation at the time of preparation of budget estimate for 2015-16.

Saving of ₹ 1,35.26 lakh and ₹ 82.33 lakh respectively also occurred this head during 2013-14 and 2014-15.

(xi) 2075 Miscellaneous General Services

103 State Lotteries

01 Direction

O. 2,56.40

R.	(-)39.07	2,17.33	2,17.33	...
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Reduction of ₹ 39.07 lakh from the provision by way of surrender was stated to be due to non-filling up of vacant posts, non-payment of wages for absent period, late receipt of medical treatment claims, less official tours, less publicity and late receipt of legal expenses.

(xii) 2071 Pensions and other Retirement Benefits

01 Civil

200 Other Pensions

01 Voluntary Retirement Benefit

O.	3,00.00	3,00.00	2,73.25	(-)26.75
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Saving of ₹ 26.75 lakh was intimated to be due to over estimation at the time of preparation of budget estimate for 2015-16.

Grant No. 9 Finance-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(xiii)	2047 Other Fiscal Services			
	103 Promotion of Small Savings			
	01 Institutes of Finance & Small Savings			
	O. 1,44.70			
	S. 26.50			
	R. (-)16.06	1,55.14	1,55.14	...

Reduction of ₹ 16.06 lakh from the provision by way of surrender was stated to be due to non-filling up of vacant posts, non-payment of wages for absent period, late receipt of medical treatment claims, less official tours, less publications and less advertising and publicity.

(xiv)	2030 Stamps and Registration			
	01 <i>Stamps-Judicial</i>			
	101 Cost of Stamps			
	01 Judicial Stamp			
	O. 24.00			
	R. (-)13.29	10.71	12.08	(+)1.37

Withdrawal of ₹ 13.29 lakh from the provision through re-appropriation was stated to be due to less demand for judicial stamps than estimated.

Final excess of ₹ 1.37 lakh was intimated to be due to payment of bill more than estimated.

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

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	2071 Pensions and other Retirement Benefits			
	01 <i>Civil</i>			
	105 Family Pension			
	01 Family Pension			
	O. 64,31.00	64,31.00	1,15,22.04	(+)50,91.04

Excess of ₹ 50,91.04 lakh was intimated to be due to under estimation of budget under this head.

Grant No. 9 Finance-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
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Excess of ₹ 2,54.14 lakh and ₹ 38,27.09 lakh respectively also occurred under this head during the year 2013-14 and 2014-15.

(ii) 2071 Pensions and other Retirement Benefits

01 Civil

104 Gratuities

01 Pension/Gratuities

O.	76,28.00	76,28.00	1,01,28.49	(+)25,00.49
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Excess of ₹ 25,00.49 lakh was intimated to be due to under estimation of budget under this head.

Excess of ₹ 24,02.51 and ₹ 25,46.12 lakh respectively also occurred under this head during the year 2013-14 and 2014-15.

(iii) 115 Leave Encashment Benefits

01 Leave Encashment

O.	51,36.00	51,36.00	67,39.70	(+)16,03.70
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Excess of ₹ 16,03.70 lakh was intimated to be due to under estimation of budget under this head.

Excess of ₹ 18,71.25 and ₹ 34,27.19 lakh respectively also occurred under this head during the year 2013-14 and 2014-15.

(iv) (06) Externally Aided Project**2071 Pensions and other Retirement Benefits**

01 Civil

200 Other Pensions

02 VRS for School Teachers (SAL/TA-EAP)

...			1,53.19	(+)1,53.19
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Incurring expenditure of ₹ 1,53.19 lakh without any budget provision was intimated to be due to allocation of budget under this head could not be done since actual requirement could not be forecasted accurately.

Incurring of expenditure of ₹ 1,78.00 lakh without any budget provision also occurred under this head during the year 2014-15.

Grant No. 9 Finance-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(v)	2235 Social Security and Welfare			
	60 <i>Other Social Security and Welfare programmes</i>			
	104 Deposit Linked Insurance Scheme - Government P.F.			
	01 Payment of Deposit Linked Insurance			
	O.	2,00.00	2,28.39	(+)28.39

Reasons for excess of ₹ 28.39 lakh have not been intimated (August 2016).

(vi)	2030 Stamps and Registration			
	02 <i>Stamps-Non-Judicial</i>			
	101 Cost of Stamps			
	01 Non-Judicial Stamp			
	O.	6.00		
	S.	15.00		
	R.	14.13	35.13	...

Augmentation of ₹ 14.13 lakh in the provision through re-appropriation was stated to be due to increase in demand for non-judicial stamps.

9.2 Capital:

9.2.1. The entire saving of ₹ 1,77,30.00 lakh was surrendered during the year.

9.2.2. Saving of ₹ 24,75.00 lakh and ₹ 24,75.00 lakh (90.71 percent and 100 percent of the total budget provision) respectively also occurred under the grant during the year 2013-14 and 2014-15.

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

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	4047 Capital Outlay on other Fiscal Services			
	800 Other Expenditure			
	01 Recapitalization of R.R.B			
	O. 1,42,00.00			
	R. (-)1,42,00.00	...	...	...
(ii)	7610 Loans to Government Servants, etc			
	201 House Building Advances			
	01 House Building Advance to Government Servants			
	O. 33,14.00			
	R. (-)33,14.00	...	...	...
(iii)	202 Advances for purchase of Motor Conveyances			
	01 Advance for Purchase of Motor Conveyances			
	O. 2,16.00			
	R. (-)2,16.00	...	...	...

Reasons withdrawal of entire original provision of ₹ 1,42,00.00 lakh by way of surrender were not stated.

Reasons withdrawal of entire original provision of ₹ 33,14.00 lakh and ₹ 2,16.00 lakh respectively at serial number (ii) and (iii) above by way of surrender were not stated.

Withdrawal of entire original provision of ₹ 22,59.00 lakh and ₹ 2,16.00 lakh respectively at serial number (ii) and (iii) above by way of surrender also occurred during the year 2014-15.

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

	Total appropriation		Actual expenditure	Excess(+) Saving(-)
			(In thousands of rupees)	
10.1 Revenue (Charged):				
Major Head:				
2051 Public Service Commission				
Original	5,33,00			
Supplementary	67,41	6,00,41	5,51,72	(-)48,69
Amount surrendered during the year (31 March 2016)				48,68

10.2 Capital (Voted):

Major Head:

4059 Capital Outlay on Public Works

Original	78,29			
Supplementary	...	78,29	....	(-) 78,29
Amount surrendered during the year (31 March 2016)				....

Notes and Comments:

10.1. Revenue (Charged):

10.1.1. Against the available saving of ₹ 48.69 lakh, ₹ 48.68 lakh was anticipated as saving and surrendered during the year.

10.1.2. In view of the final saving of ₹ 48.69 lakh, supplementary appropriation of ₹ 67.41 lakh obtained during the year proved excessive.

10.1.3. Saving occurred mainly under:

Serial number	Head	Total appropriation	Actual expenditure	Excess(+) Saving(-)
			(In lakh of rupees)	

(i)	2051 Public Service Commission			
	102 State Public Service Commission			
	01 Mizoram Public Service Commission			
	O.	5,13.00		
	S.	47.41		
	R.	(-)48.68	5,11.73	5,11.72
				(-)0.01

Reduction of ₹ 48.68 lakh from the appropriation by way of surrender was stated to be due to non-filling up post of one member, one assistant, two stenographer, one lower division clerk, two grade four employes and termination of one muster roll lower division clerk.

Reasons for saving of ₹ 0.01 lakh as intimated, not tenable.

10.2 Capital (Voted):

10.2.1 No part of the available saving of ₹ 78.29 lakh was surrendered during the year.

10.2.2 Saving occurred under the Major Head **4059 Capital Outlay on Public Works 60 Others Buildings 051 Constructions 01 Construction of Examination Hall for MPSC (NLCPR)** where reasons for non-utilisation of entire original provision of ₹ 78.29 lakh (Transfer to PWD case) have not been intimated (August 2016).

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

	Total grant	Actual expenditure (In thousands of rupees)	Excess(+) Saving(-)
11.1. Revenue:			
Major Head:			
2052 Secretariat-General Services			
Original	95,29,30		
Supplementary	1,65,00	96,94,30	84,60,74
			(-)12,33,56
Amount surrendered during the year (31 March 2016)			12,30,74

Notes and Comments:

11.1. Revenue:

11.1.1 Out of the available saving of ₹ 12,33.56 lakh, ₹ 12,30.74 lakh only was surrendered during the year.

11.1.2 In view of final saving of ₹ 12,33.56 lakh, supplementary provision of ₹ 1,65.00 lakh obtained during the year proved unnecessary as the actual expenditure of ₹ 84,60.74 lakh did not even come up to original budget provision of ₹ 95,29.30 lakh.

11.1.3 Saving occurred under:

(i) **2052 Secretariat-General Service**

090 Secretariat
01 Sectt. Admn. Deptt.

O.	95,29.30			
S.	1,65.00			
R.	(-)12,30.74	84,63.56	84,60.74	(-)2.82

Withdrawal of ₹ 12,30.74 lakh from the provision by way of surrender was stated to be due to imposition of restriction on leave travel concession (₹ 12,11.47 lakh), reduction of entitlement of household peons in respect of ministers and officers (₹ 17.21 lakh), normal saving (₹ 0.03 lakh) and reasons for ₹ 2.00 lakh under foreign travel expenses were not stated.

Saving of ₹ 2.82 lakh was intimated to be due to non-estimation of actual requirement of fund in 100 percent accuracy especially under salaries.

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

		Total grant	Actual expenditure (In thousands of rupees)	Excess(+) Saving(-)
12.1. Revenue:				
Major Head:				
2052 Secretariat-General Services				
Original	51,93			
Supplementary	...	51,93	43,92	(-)8,01
Amount surrendered during the year (31 March 2016)				8,01

Notes and Comments:

12.1. Revenue:

12.1.1. Available saving of ₹ 8.01 lakh was surrendered during the year.

12.1.2. Saving occurred under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	2052 Secretariat-General Service			
	092 Other offices			
	02 Parliamentary Affairs			
	O.	51.93		
	R.	(-)8.01	43.92	...

Reduction of ₹ 8.01 lakh from the provision by way of surrender, reasons thereof for ₹ 6.66 lakh under salaries was stated to be due to engagement of private secretary to DGCW, non-payment wages of one master roll employee (₹ 0.75 lakh) and for ₹ 0.60 lakh under office expenses, reasons were not stated.

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

		Total grant	Actual expenditure (In thousands of rupees)	Excess(+) Saving(-)
13.1. Revenue:				
Major Head:				
2070 Other Administrative Services				
Original	2,71,37			
Supplementary	5,60	2,76,97	2,54,46	(-)22,51
Amount surrendered during the year (31 March 2016)				23,33

Notes and Comments:

13.1. Revenue:

13.1.1. ₹ 23.33 lakh was anticipated as saving and surrendered during the year, but actual saving worked out to ₹ 22.51 lakh only.

13.1.2. In view of the final saving of ₹ 22.51 lakh, supplementary provision of ₹ 5.60 lakh obtained during the year proved unnecessary as the actual expenditure of ₹ 2,54.46 lakh did not even come up to the original budget provision of ₹ 2,71.37 lakh.

13.1.3. Saving occurred under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	2070 Other Administrative Services			
	003 Training			
	01 Direction (A.T.I.)			
	O.	2,46.37		
	S.	5.60		
	R.	(-)13.85	2,38.12	2,38.95
				(+)0.83

Withdrawal of ₹ 13.85 lakh from the provision was the net result of (a) decrease of ₹ 19.70 lakh by way of surrender and (b) increase of ₹ 5.85 lakh through re-appropriation, reasons thereof for both decrease and increase were not stated.

Reasons for final excess of ₹ 0.83 lakh have not been intimated (August 2016).

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

		Total grant	Actual expenditure (In thousands of rupees)	Excess(+) Saving(-)
(ii)	2070 Other Administrative Services			
	003 Training			
	03 State Training Programme			
	O.	16.00		
	R.	(-)8.35	7.65	7.65
				...

Reduction of ₹ 8.35 lakh from the provision was the net result of (a) decrease of ₹ 5.85 lakh through re-appropriation, specific reasons thereof were not stated and (b) further decrease of ₹ 2.50 lakh by way of surrender, reasons thereof were not stated.

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

	Total grant	Actual expenditure (In thousands of rupees)	Excess(+) Saving(-)
14.1. Revenue:			
Major Heads:			
2575 Other Special Areas Programmes			
3425 Other Scientific Research			
3451 Secretariat-Economic Services			
3454 Census Surveys and Statistics			
Original	55,47,00		
Supplementary	6,18,55	61,65,55	53,91,37
			(-)7,74,18
Amount surrendered during the year (31 March 2016)			7,84,27

14.2. Capital:

Major Head:

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

Original	3,49,00,20		
Supplementary	...	3,49,00,20	...
			(-)3,49,00,20
Amount surrendered during the year (31 March 2016)			3,49,00,20

Notes and Comments:

14.2. Capital:

14.2.1. Available saving of ₹ 3,49,00.20 lakh was surrendered during the year.

14.2.2. Saving occurred under the Major Head **5475 Capital Outlay on Other General Economic Services** 00 800 Other Expenditure 01 plan assistance- where the original provision of ₹ 3,49,00.20 lakh was withdrawn by way of surrender, stated to be due to the fund temporarily parked under this grant and which was re-allocated in totality to other departments.

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

	Total grant	Actual expenditure (In thousands of rupees)	Excess(+) Saving(-)
15.1. Revenue:			
Major Heads:			
2015 Elections			
2052 Secretariat-General Services			
2053 District Administration			
2070 Other Administrative Services			
3053 Civil Aviation			
Original	70,54,63		
Supplementary	12,26,55	82,81,18	67,83,01
			(-)14,98,17
Amount surrendered during the year (31 March 2016)			10,02,44
15.2. Capital:			
Major Heads:			
5053 Capital Outlay on Civil Aviation			
Original	...		
Supplementary	4,77,99	4,77,99	...
Amount surrendered during the year (31 March 2016)			(-)4,77,99
			...

Grant No. 15 General Administration Department Contd.

Notes and Comments:

15.1. Revenue:

15.1.1. Out of the available saving of ₹ 14,98.17 lakh, ₹ 10,02.44 lakh only was surrendered during the year.

15.1.2. In view of the final saving of ₹ 14,98.17 lakh, supplementary provision of ₹ 12,26.55 lakh obtained during the year proved unnecessary as the actual expenditure of ₹ 67,83.01 lakh did not even come up to the original budget provision of ₹ 70,54.63 lakh.

15.1.3. Saving of ₹ 12,28.75 lakh and ₹ 9,92.66 lakh (10.80 percent and 13.56 percent of the total budget provision) respectively also occurred under this grant during 2013-14 and 2014-15.

15.1.4. Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	2070 Other Administrative Services			
	115 Guest Houses, Government Hostels etc.			
	06 Circuit & Guest House, Calcutta			
	O.	3,27.15		
	S.	1,35.43		
	R.	(-)24.99	4,37.59	1,79.67
				(-)2,57.92

Reduction of ₹ 24.99 lakh from the provision by way of surrender was stated to be due to non-filling up of vacant post and adoption of economy measures under wages and medical treatment.

Saving of ₹ 2,57.92 lakh was intimated to be due to non-updation of actual expenditure figure arising out of late receipt of clearance memo for RBI.

Saving of ₹ 41.53 lakh also occurred under this head during 2014-15.

Grant No. 15 General Administration Department–Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(ii)	2070 Other Administrative Services			
	115 Guest Houses, Government Hostels etc.			
	07 Circuit & Guest House, New Delhi			
	O.	4,57.20		
	S.	2,87.93		
	R.	(-)87.11	6,58.02	5,78.00
				(-)80.02

Withdrawal of ₹ 87.11 lakh from the provision by way of surrender was stated to be due to non-filling up of vacant post and adoption of economy measures under wages, medical treatment, domestic travel expenses, minor works and other charges.

Reasons for saving of ₹ 80.02 lakh have not been intimated (August 2016).

Saving of ₹ 0.01 lakh and ₹ 80.02 lakh respectively also occurred under this head during the year 2013-14 and 2014-15.

(iii)	2053 District Administration			
	093 District Establishments			
	03 D.C. Saiha			
	O.	4,91.00		
	S.	13.00		
	R.	(-)1,82.30	3,21.70	3,71.62
				(+)49.92

Reasons of saving of ₹ 1,82.30 lakh from the provision by way of surrender were not stated.

Specific reasons for final excess of ₹ 49.92 lakh have not been intimated (August 2016).

Grant No. 15 General Administration Department–Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(iv)	3053 Civil Aviation			
	060 <i>Other Aeronautical Services</i>			
	101 Communications			
	01 Communication			
	O.	3,37.93		
	S.	1,49.88		
	R.	(-)39.98	4,47.83	3,67.71
				(-)80.12

Reduction of ₹ 39.98 lakh from the provision by way of surrender was stated to be due to insufficient fund (₹ 22.43 lakh-other charges) for arising wet lease payment of helicopter for one month, excess allotment of fund under salaries and wages and adoption of economy measures under medical treatment and domestic travel expenses.

Specific reasons for saving of ₹ 80.12 lakh have not been intimated (August 2016).

(v)	2070 Other Administrative Services			
	115 Guest Houses, Government Hostels etc.			
	12 Circuit & Session House, Bangalore			
	O.	1,11.44		
	S.	12.50		
	R.	(-)0.53	1,23.41	20.56
				(-)1,02.85

Withdrawal of ₹ 0.53 lakh from the provision by way of surrender was stated to be due to adoption of economy measures under wages, rents, rates and taxes and office expenses.

Saving of ₹ 1,02.85 lakh was intimated to be due to non-updation of actual expenditure figure.

Grant No. 15 General Administration Department–Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(vi)	2053 District Administration			
	093 District Establishments			
	02 D.C., Lunglei			
	O.	6,29.10		
	S.	16.37		
	R.	(-99.07)	5,46.40	5,46.39
				(-)0.01

Reduction of ₹ 99.07 lakh from the provision was the net effect of (a) decrease of ₹ 1,00.84 lakh by way of surrender, stated to be due to non-filling up of vacant post, transfer of senior officers and forfeiture of wages of absence of muster roll employees, (b) further decrease of ₹ 0.37 lakh through re-appropriation, reasons thereof were not stated and (c) increase of ₹ 2.14 lakh through re-appropriation, stated to be due to re-provision of fund for clearance of pending bills under medical treatment, office expenses, publications and minor works.

Saving of ₹ 0.01 lakh was intimated to be due to rounding of figures in lakh at the time of re-appropriation.

(vii)	2053 District Administration			
	093 District Establishments			
	06 D.C., Kolasib			
	O.	3,91.49		
	S.	21.65		
	R.	(-80.95)	3,32.19	3,32.17
				(-)0.02

Reasons for reduction of ₹ 80.95 lakh from the provision by way of surrender were not stated.

Reasons for saving of ₹ 0.02 lakh have not been intimated (August 2016).

Saving of ₹ 1,00.23 lakh and ₹ 0.02 lakh respectively also occurred under this head of account during the year 2013-14 and 2014-15.

Grant No. 15 General Administration Department–Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(viii)	2053 District Administration			
	093 District Establishments			
	01 D.C., Aizawl			
	O.	9,17.98		
	S.	22.31		
	R.	(-)66.57	8,73.72	8,73.24
				(-)0.48

Withdrawal of ₹ 66.57 lakh from the provision by way of surrender was stated to be due to transfer out of officers, retirement etc. and pending bill could not split to meet the balance amount under medical treatment.

Specific reasons for saving of ₹ 0.48 lakh have not been intimated (August 2016).

(ix)	093 District Establishments			
	04 D.C., Champhai			
	O.	2,80.86		
	S.	15.00		
	R.	(-)59.44	2,36.42	2,36.75
				(+)0.33

Withdrawal of ₹ 59.44 lakh from the provision by way of surrender was stated to be due to non-filling up of vacant post and adoption of economy measures.

Final excess of ₹ 0.33 lakh was intimated to be due to miscalculation of figure and rounding thereof.

(x)	(05) Finance Commission			
	2053 District Administration			
	093 District Establishments			
	04 D.C., Saiha			
	O.	50.00	50.00	...
				(-)50.00

Specific reasons for non-utilisation of entire original budget provision of 50.00 lakh have not been intimated (August 2016).

Grant No. 15 General Administration Department–Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(xi)	(05) Finance Commission			
	2053 District Administration			
	093 District Establishments			
	08 D.C., Lawngtlai			
	O.	50.00	50.00	...
				(-)50.00

Reasons for non-utilisation of entire original provisions of ₹ 50.00 lakh as intimated, not tenable.

Non-utilisation of entire supplementary provisions of ₹ 10.00 lakh and ₹ 10.00 lakh respectively also occurred under this head at serial number (x) and (xi) above during 2013-14.

(xii)	2053 District Administration			
	093 District Establishments			
	05 D.C., Mamit			
	O.	2,49.30		
	S.	19.67		
	R.	(-)31.81	2,37.16	2,37.09
				(-)0.07

Reasons for withdrawal of ₹ 31.81 lakh from the provision by way of surrender were not stated.

Saving of ₹ 0.07 lakh was intimated to be due to incorrect record of expenditure while preparing surrender and re-appropriation statement 2015-16.

Saving of ₹ 1,00.89 lakh also occurred under this head during 2013-14.

(xiii)	07 D.C., Serchhip			
	O.	2,29.10		
	S.	0.50		
	R.	(-)29.83	1,99.77	1,99.78
				(+)0.01

Specific reasons for withdrawal of ₹ 29.83 lakh from the provision by way of surrender were not stated.

Specific reasons for final excess of ₹ 0.01 lakh have not been intimated (August 2016).

Final excess of ₹ 2.72 lakh also occurred under this head during 2014-15.

Grant No. 15 General Administration Department–Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(xiv)	2015 Election			
	102 Electoral Officers			
	02 Administration			
	O.	1,33.10		
	R.	(-28.26)	1,04.84	1,05.19
				(+)0.35

Reductions of ₹ 28.26 lakh from the provision by way of surrender was stated to be due to election officers who are holding dual charge had been paid their salaries from other department (₹ 26.83 lakh) and reasons thereof for ₹ 1.00 lakh, ₹ 0.25 lakh and 0.18 lakh respectively under rents, rates and taxes, office expenses and medical treatment were not stated.

Reasons for final excess of ₹ 0.35 lakh have not been intimated (August 2016).

Final excess of ₹ 0.32 lakh also occurred under this head during 2014-15.

(xv)	2070 Other Administrative Services			
	115 Guest Houses, Government Hostels etc.			
	03 Circuit & Guest House, Saiha			
	O.	57.40		
	R.	(-29.41)	27.99	30.34
				(+)2.35

Reasons for reduction of ₹ 29.41 lakh from the provision by way of surrender were not stated.

Specific reasons for final excess of ₹ 2.35 lakh have not been intimated (August 2016).

(xvi)	2015 Elections			
	102 Electoral Officers			
	01 Direction			
	O.	1,52.45		
	S.	3.50		
	R.	(-)20.20	1,35.75	1,29.43
				(-)6.32

Reduction of ₹ 20.20 lakh from the provision by way of surrender, reasons thereof under (a) salaries (₹ 18.57 lakh), stated to be due to non-filling up of vacant posts and (b) remaining under publication (₹ 1.00 lakh), domestic travel expenses (₹ 0.29 lakh), wages (₹ 0.13 lakh), medical treatment (₹ 0.10 lakh), rent, rates and taxes (₹ 0.06 lakh) and office expenses (₹ 0.05 lakh) were not stated.

Grant No. 15 General Administration Department–Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
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Reasons for saving of ₹ 6.32 lakh have not been intimated (August 2016).

(xvii) 2070 Other Administrative Services

115 Guest House, Government Hostels etc.

05 Circuit & Guest House, Shillong

O. 1,23.65

S. 4.52

R. (-)21.86 1,06.31 1,06.30 (-)0.01

Withdrawal of ₹ 21.86 lakh from the provision by way of surrender was stated to be due to non-filling up of vacant post and adoption of economy measures under wages, medical treatment, domestic travel expenses and rents, rates and taxes.

Reasons for saving of ₹ 0.01 lakh have not been intimated (August 2016).

Saving of ₹ 0.01 lakh also occurred under this head during 2014-15.

(xviii) 2053 District Administration

094 Other Establishments

15 Sub Division, Lawngtlai

O. 59.30

R. (-)6.02 53.28 39.02 (-)14.26

Reduction of ₹ 6.02 lakh from the provision by way of surrender was stated to be due to non-filling up of vacant posts.

Saving of ₹ 14.26 lakh was intimated to be due to non-filling up of vacant post of one SDC and one head assistant.

(xix) 03 Sub Division, Lunglei

O. 93.35

R. (-)18.21 75.14 74.54 (-)0.60

Withdrawal of ₹ 18.21 lakh from the provision was the net result of (a) decrease of ₹ 16.44 lakh by way of surrender, stated to be due to non-filling up of vacant posts, transfer of senior officers, etc. and forfeiture of wages of absence muster roll employees, (b) further decrease of ₹ 2.15 lakh through re-appropriation, stated to be due to re-provision of fund to cover excess expenditure on other head and (c) increase of ₹ 0.38 lakh through re-appropriation, stated to be due to re-provision of fund from other head of account.

Grant No. 15 General Administration Department–Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
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Saving of ₹ 0.60 lakh was intimated to be due to wrong entry of figure in GAR-18 being arrear pay and allowances of SDO (C) Hnahthial.

(xx) 2015 Elections

- 104 Charges for conduct of elections to Lok Sabha and
State/Union Territory Legislative
01 Conduct of Election to MP/MLA

O.	4.00			
S.	2,75.50			
R.	(-)17.21	2,62.29	2,62.45	(+)0.16

Reduction of ₹ 17.21 lakh from the provision by way of surrender, reasons thereof for ₹ 14.22 lakh under office expenses, stated to be due to adoption of economy measures and reasons thereof for remaining amount of ₹ 2.99 lakh covering fine object heads were not stated.

Reasons for excess of ₹ 0.16 lakh have not been intimated (August 2016).

(xxi) 2070 Other Administrative Services

- 115 Guest Houses, Government Hostels etc.
04 Circuit & Guest House, Silchar

O.	1,25.80			
S.	12.00			
R.	(-)14.32	1,23.48	1,23.45	(-)0.03

Reduction of ₹ 14.32 lakh from the provision by way of surrender was stated to be due to non-filling up of vacant post.

Reasons for saving of ₹ 0.03 lakh have not been intimated (August 2016).

Saving of ₹ 0.02 lakh also occurred under this head during 2014-15.

Grant No. 15 General Administration Department–Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(xxii)	2015 Elections			
	103 Preparation and Printing of Electoral Rolls			
	01 Preparation & Printing of E Roll			
	O. 1,33.67			
	S. 2,13.94			
	R. (-)14.26	3,33.35	3,33.34	(-)0.01

Withdrawal of ₹ 14.26 lakh from the provision by way of surrender was stated to be due to down size of casual employees and observing strict financial management.

Reasons for saving of ₹ 0.01 lakh have not been intimated (August 2016).

Saving of 0.01 lakh and ₹ 0.01 lakh respectively also occurred under this head during 2013-14 and 2014-15.

(xxiii)	2053 District Administration			
	094 Other Establishments			
	11 Sub Division, Kolasib			
	O. 31.90			
	R. (-)13.52	18.38	18.38	...

Reasons for withdrawal of ₹ 13.52 lakh from the provision by way of surrender were not stated.

(xxiv)	13 Sub Division, Serchhip			
	O. 39.70			
	R. (-)12.93	26.77	26.62	(-)0.15

Reduction of ₹ 12.93 lakh from the provision by way of surrender was stated to be due to normal saving.

Reasons for saving of ₹ 0.15 lakh as intimated, not tenable.

Saving of ₹ 18.56 lakh and ₹ 0.01 lakh respectively also occurred under this head during 2013-14 and 2014-15.

Grant No. 15 General Administration Department–Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)	
(xxv)	2070 Other Administrative Services				
	115 Guest Houses, Government Hostels etc.				
	11 Mizoram State Guest House, Aizawl				
	O.	1,33.87			
	R.	(-21.68	1,12.19	1,20.97	(+)8.78

Withdrawal of ₹ 21.68 lakh from the provision by way of surrender was stated to be due to error in estimate under salaries, regularization of three unskilled employees, fund under medical treatment, not enough to clear outstanding bills and adoption of strict economy measures.

Final excess of ₹ 8.78 lakh was intimated to be due to mistake occurred while preparation of surrender statement.

(xxvi)	2070 Other Administrative Services				
	115 Guest Houses, Government Hostels etc.				
	09 Circuit & Guest House, Guwahati				
	O.	1,37.00			
	S.	10.85			
	R.	(-12.00	1,35.85	1,35.83	(-)0.02

Reduction of ₹ 12.00 lakh from the provision by way of surrender was stated to be due to non-filling up of vacant post and adoption of economy measures.

Reasons for saving of ₹ 0.02 lakh have not been intimated (August 2016).

Saving of ₹ 0.01 lakh also occurred under this head during 2014-15.

(xxvii)	2053 District Administration				
	094 Other Establishments				
	07 Sub Division, Champhai				
	O.	46.00			
	R.	(-11.81	34.19	34.08	(-)0.11

Withdrawal of ₹ 11.81 lakh from the provision by way of surrender was stated to be due to non-filling up of vacant post and adoption of economy measures.

Saving of ₹ 0.11 lakh was intimated to be due to miscalculation of figure.

Saving of ₹ 3.54 lakh also occurred under this head during 2013-14.

Grant No. 15 General Administration Department–Contd.

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

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)	
(i)	2053 District Administration				
	093 District Establishments				
	08 D.C., Lawngtlai				
	O.	2,08.90			
	R.	(-1.30	2,07.60	2,49.68	(+)42.08

Reasons for reduction of ₹ 1.30 lakh from the provision by way of surrender were not stated.

Reasons for excess of ₹ 42.08 lakh as intimated, not tenable.

(ii)	094 Other Establishments			
	16 Sub-Divn. Chawngte			
			20.60	(+)20.60

Reasons for incurring expenditure of ₹ 20.60 lakh without any budget provision have not been intimated (August 2016).

(iii)	2070 Other Administrative Services				
	115 Guest Houses, Government Hostels etc.				
	10 Circuit & Guest House, Lawngtlai				
	O.	22.60	22.60	33.03	(+)10.43

Reasons for excess of ₹ 10.43 lakh as intimated, not tenable.

Grant No. 15 General Administration Department–Concl.**15.2. Capital:**

15.2.1. No part of the available saving of ₹ 4,77.99 lakh was surrendered during the year.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	(07) Non Lapsable Central Pool of Resources			
	5053 Capital Outlay on Civil Aviation			
	60 Other Aeronautical Services			
	101 Communications			
	03 Upgradation/Improvement of Lengpui Airport in Mizoram			
S.	4,20.90	4,20.90	...	(-),4,20.90
(ii)	5053 Capital Outlay on Civil Aviation			
	60 Other Aeronautical Services			
	101 Communications			
	03 Upgradation/Improvement of Lengpui Airport in Mizoram			
S.	46.77	46.77	...	(-),46.77
(iii)	5053 Capital Outlay on Civil Aviation			
	60 Other Aeronautical Services			
	101 Communications			
	02 Construction of 10 Helipads in Mizoram/SMS			
S.	10.32	10.32	...	(-),10.32

Reasons for saving of ₹ 4,20.90 lakh, ₹ 46.77 lakh and ₹ 10.32 lakh respectively at serial number (i), (ii) and (iii) above have not been intimated (August 2016).

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

	Total grant	Actual expenditure (In thousands of rupees)	Excess(+) Saving(-)
16.1. Revenue:			
Major Heads:			
2055 Police			
2056 Jails			
2070 Other Administrative Services			
2235 Social Security and Welfare			
Original	5,57,30,93		
Supplementary	12,68,90	5,69,99,83	5,05,60,79
			(-)64,39,04
Amount surrendered during the year (31 March 2016)			65,13,59
16.2. Capital:			
Major Heads:			
4055 Capital Outlay on Police			
4070 Capital Outlay on other Administrative services			
4235 Capital Outlay on Social Security and Welfare			
Original	38,72,56		
Supplementary	10,39,53	49,12,09	47,18,51
			(-)1,93,58
Amount surrendered during the year (31 March 2016)			...

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

	Total grant	Actual expenditure (In thousands of rupees)	Excess(+) Saving(-)
17.1. Revenue:			
Major Heads:			
2408 Food, Storage and Warehousing			
3456 Civil Supplies			
3475 Other General Economic Services			
Original	73,83,70		
Supplementary	14,85,02	88,68,72	77,65,14
			(-)11,03,58
Amount surrendered during the year (31 March 2016)			10,53,07
4408 Capital Outlay on Food Storage and Warehousing			
Original	2,07,85,60		
Supplementary	60,10,07	2,67,95,67	2,14,05,83
			(-)53,89,84
Amount surrendered during the year (31 March 2016)			2,25,88

Notes and Comments:

17.1. Revenue:

17.1.1. Against the available saving of ₹ 11,03.58 lakh, ₹ 10,53.07 lakh only was surrendered during the year.

17.1.2 In view of the final saving ₹ 11,03.58 lakh, supplementary provision of ₹ 14,85.02 lakh obtained during the year proved excessive.

17.1.3 Saving of ₹ 17,38.67 lakh and ₹ 19,18.73 lakh (17.75 percent and 20.32 percent of the total budget provisions) respectively also occurred under this grant during the year 2013-14 and 2014-15.

17.1.4 Saving occurred mainly under:

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

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	2408 Food, Storage and Warehousing			
	01 Food			
	800 Other Expenditure			
	01 Transport Commissionarate			
	O. 11,34.97			
	R. (-)2,91.43	8,43.54	8,11.55	(-)31.99

Reduction of ₹ 2,91.43 lakh from the provision by way of surrender was stated to be due to non-filling up of vacant posts arising out of retirement, etc., non-engagement muster roll employees and non-receipt of appropriate bills under medical treatment and domestic travel expenses.

Reasons for saving of ₹ 31.99 lakh have not been intimated (August 2016).

Saving of ₹ 0.01 lakh also occurred under the head during 2014-15.

(ii)	2408 Food, Storage and Warehousing			
	01 Food			
	001 Direction and Administration			
	02 Administration			
	O. 14,18.08			
	S. 61.81			
	R. (-)3,14.92	11,64.97	11,64.97	...

Withdrawal of ₹ 3,14.92 lakh from the provision by way of surrender was stated to be due to non-filling up of vacant posts arising out of retirement etc and non-receipt of appropriate bills under domestic travel expenses and rents, rates and taxes.

(iii)	3456 Civil Supplies			
	001 Direction and Administration			
	02 Administration			
	O. 10,56.60			
	S. 2.02			
	R. (-)2,36.10	8,22.52	8,27.41	(+)4.89

Reduction of ₹ 2,36.10 lakh from the provision by way of surrender was stated to be due to non-filling up of vacant posts arising out of retirement, etc. and booking of expenditure in salaries under non-plan side.

Reasons for final excess of ₹ 4.89 lakh have not been intimated (August 2016).

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

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
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Final excess of ₹ 1.59 lakh also occurred under this head during 2014-15.

- (iv) **(03) Centrally Sponsored Scheme**
3456 Civil Supplies
 800 Other Expenditure
 05 Computerisation of (TPDS (CSS))

O.	3,13.24			
R.	(-)69.30	2,43.94	2,43.94	...

Specific reasons for reduction of ₹ 69.30 lakh from the provision by way of surrender were not stated.

- (v) **3456 Civil Supplies**
 001 Direction and Administration
 01 Direction

O.	6,99.01			
S.	41.00			
R.	(-)90.51	6,49.50	6,76.47	(+)26.97

Withdrawal of ₹ 90.51 lakh from the provision by way of surrender was stated to be due to non-filling up to vacant posts arising out of retirement etc and non-receipt of appropriate bills under domestic travel expenses and rents, rates and taxes.

Reasons for final excess of ₹ 26.97 lakh have not been intimated (August 2016).

- (vi) **2408 Food, Storage and Warehousing**
 01 Food
 102 Food Subsidies
 01 Subsidies

O.	20,52.00			
S.	13,69.19			
R.	(-)0.09	34,21.10	33,87.10	(-)34.00

Reduction of ₹ 0.09 lakh from the provision by way of surrender was stated to be due to non- receipt of appropriate bills under other charges.

Reasons for saving of ₹ 34.00 lakh have not been intimated (August 2016).

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

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(vii)	(03) Centrally Sponsored Scheme			
	2408 Food, Storage and Warehousing			
	800 Other Expenditure			
	03 Annapurna (NSAP)/ (CSS)			
	O. 31.00			
	R. (-)22.24	8.76	8.76	...

Reduction of ₹ 22.24 lakh from the provision by way of surrender was stated to be due to less receipt of allocation of Annapurna Rice for beneficiaries from the Government of India.

(viii)	3475 Other General Economic Services.			
	106 Regulation of Weights and Measures.			
	01 Regulation of Weight & Measures			
	O. 3,73.91			
	S. 11.00			
	R. (-)5.95	3,78.96	3,62.72	(-)16.24

Withdrawal of ₹ 5.95 lakh from the provision by way of surrender was stated to be due to non-filling up of vacant posts.

Reasons for saving of ₹ 16.24 lakh have not been intimated (August 2016).

(ix)	2408 Food, Storage and Warehousing.			
	01 Food			
	001 Direction and Administration			
	01 Direction			
	O. 60.71			
	R. (-)10.01	50.70	50.69	(-)0.01

Reduction of ₹ 10.01 lakh from the provision by way of surrender was stated to be due to non-filling up of vacant posts and non-receipt appropriate bills under medical treatment.

Reasons for saving of ₹ 0.01 lakh have not been intimated (August 2016).

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

17.2 Capital :

17.2.1 Against the available saving of ₹ 53,89.84 lakh, ₹ 2,25.88 lakh only was surrendered during the year.

17.2.2 In view of the final saving of ₹ 53,89.84 lakh, supplementary provision of ₹ 60,10.07 lakh obtained during the year proved excessive.

17.2.3 Saving of ₹ 53,25.19 lakh and ₹ 54,43.14 lakh (19.88 percent and 18.75 percent of the total budget provisions) respectively also occurred under this grant during 2013-14 and 2014-15.

17.2.4 Saving occurred under.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	4408 Capital Outlay on Food Storage and Warehousing			
	01 Food			
	101 Procurement and Supply			
	01 Procurement and Supply			
	O. 1,78,26.60			
	S. 60,10.07			
	R. (-)2,22.17	2,36,14.50	1,86,50.54	(-)49,63.96

Reduction of ₹ 2,22.17 lakh from the provision by way of surrender was stated to be due to non-receipt of sanction for purchase of rice and non-submission of freight charges in time during the transitional period of Food Security Act.

Reasons for saving of ₹ 49,63.96 lakh have not been intimated (August 2016).

Saving of ₹ 44,86.78 lakh and ₹ 42,78.43 lakh respectively also occurred under this head during 2013-14 and 2014-15.

(ii)	4408 Capital Outlay on Food Storage and Warehousing			
	02 Storage and Warehousing			
	101 Rural Godown Programmes			
	01 Rural Godown Prog. (CSS).			
	O. 2,00.00	2,00.00	...	(-)2,00.00

Reasons for non-utilisation of entire original provision of ₹ 2,00.00 lakh have not been intimated (August 2016).

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

		Total grant	Actual expenditure (In thousands of rupees)	Excess(+) Saving(-)
18.1. Revenue:				
Major Head:				
2058 Stationery and Printing				
Original	14,33,73			
Supplementary	2,13,18	16,46,91	13,61,85	(-)2,85,06
Amount surrendered during the year (31 March 2016)				1,93,23
18.2 Capital:				
Major Heads:				
4058 Capital Outlay on Stationery and Printing				
Original	1,35,65			
Supplementary	...	1,35,65	1,35,65	...
Amount surrendered during the year (31 March 2016)				...

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

	Total grant	Actual expenditure	Excess(+) Saving(-)
	(In thousands of rupees)		
19.1. Revenue:			
Major Heads:			
2070 Other Administrative Services			
2216 Housing			
2217 Urban Development			
Original	28,85,08		
Supplementary	4,11,17	32,96,25	32,48,21
			(-)48,04
Amount surrendered during the year (31 March 2016)			47,93

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

		Total grant	Actual expenditure (In thousands of rupees)	Excess(+) Saving(-)
20.1. Revenue:				
Major Head:				
2202 General Education				
Original	9,00,97,82			
Supplementary	74,92,82	9,75,90,64	8,60,96,65	(-)1,14,93,99
Amount surrendered during the year (31 March 2016)				1,50,35,10
20.2. Capital:				
Major Head:				
4202 Capital Outlay on Education, Sports, Art and Culture				
Original	8,99,39			
Supplementary	...	8,99,39	...	(-)8,99,39
Amount surrendered during the year (31 March 2016)				...

Notes and Comments:

20.1. Revenue:

20.1.1. ₹ 1,50,35.10 lakh was surrendered during the year as anticipated surplus to the requirement, but actual saving worked out to ₹ 1,14,93.99 lakh only.

20.1.2. In view of the final saving of ₹ 1,14,93.99 lakh, supplementary provision of ₹ 74,92.82 lakh obtained during the year proved unnecessary as the actual expenditure of ₹ 8,60,96.65 lakh did not even come up to the original budget provision of ₹ 9,00,97.82 lakh.

Grant No. 20 School Education-Contd.

20.1.2. Saving occurred mainly under :

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	(03) Centrally Sponsored Scheme			
	2202 Technical Education			
	01 Elementary Education			
	104 Inspection			
	02 Sarva Siksha Abhiyan (SSA)-CSS			
	O.	1,72,24.00		
	R.	(-)1,02,20.12	70,03.88	61,89.83
				(-)8,14.05

Reduction of ₹ 1,02,20.12 lakh from the provision by way of surrender was stated to be due to non-receipt of sanction from Government of India.

Reasons for saving of ₹ 8,14.05 lakh have not been intimated (August 2016).

(ii)	(03) Centrally Sponsored Scheme			
	2202 General Education			
	05 Language Development			
	102 Promotion of Modern Indian Languages and Literature			
	02 Appointment of Modern Language Teachers (CSS)			
	S.	37,84.50		
	R.	(-)3.16	37,81.34	24,89.13
				(-)12,92.21

Withdrawal of ₹ 3.16 lakh from the provision by way of surrender was stated to be due to resignation of the some teachers.

Reasons for saving of ₹ 12,92.21 lakh have not been intimated (August 2016).

(iii)	2202 General Education			
	02 Secondary Education			
	110 Assistance to Non-Govt. Secondary Schools			
	01 Assistance to Non-Govt. High Schools			
	O.	36,41.96		
	S.	3,30.90		
	R.	(-)10.19	39,62.67	27,37.39
				(-)12,25.28

Reasons for reduction of ₹ 10.19 lakh from the provision by way of surrender were not stated.

Reasons for saving of ₹ 12,25.28 lakh have not been intimated (August 2016).

Grant No. 20 School Education-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(iv)	(03) Centrally Sponsored Scheme			
	2202 General Education			
	02 Secondary Education			
	101 Inspection			
	03 Government Secondary (RMSA) (CSS)			
	O.	31,51.00		
	R.	(-)10,70.52	20,80.48	20,80.48

Reduction of ₹ 10,70.52 lakh from the provision by way of surrender was stated to be due to non-receipt sanction from Government of India.

(v)	2202 General Education			
	01 Elementary Education			
	101 Government Primary Schools			
	02 Government Middle School			
	O.	1,99,41.70		
	S.	11,96.18		
	R.	(-)12,64.60	1,98,73.28	2,05,02.35
				(+)6,29.07

Reduction of ₹ 12,64.60 lakh from the provision by was the net effect of (a) decrease of ₹ 7,21.67 lakh by way of surrender, (b) further decrease of ₹ 5,57.88 lakh through re-appropriation, reasons thereof for both decreases were stated to be due to sufficient allocation of fund, increase of vacant posts due to retirement, etc. and non-filling up of vacant posts and (c) increase of ₹ 14.95 lakh through re-appropriation, reasons thereof were not stated.

Reasons for final excess of ₹ 6,29.07 lakh have not been intimated (August 2016).

(vi)	2202 General Education			
	01 Elementary Education			
	112 National Programme of Mid Day Meals in Schools			
	03 Government Elementary (MDM)			
	O.	2,93.44		
	S.	2,87.21		
	R.	(-)2,86.78	29,93.87	2,93.68
				(-)0.19

Withdrawal of ₹ 2,86.78 lakh from the provision was the net effect of (a) decrease of ₹ 2,07.64 lakh by way of surrender reasons thereof were not stated and (b) further decrease of ₹ 79.58 lakh through re-appropriation, reasons thereof were also not stated and (c) increase of ₹ 0.44 lakh through re-appropriation, specific reasons thereof were not stated.

Grant No. 20 School Education-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
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Reasons for saving of ₹ 0.19 lakh have not been intimated (August 2016).

(vii)	(03) Centrally Sponsored Scheme			
	2202 General Education			
	02 Secondary Education			
	105 Teachers Training			
	01 DIET (CSS)			
	O.	16,04.40	16,04.40	
	R.			
			14,13.51	(-)1,90.89

Reasons for saving of ₹ 1,90.89 lakh have not been intimated (August 2016).

Saving of ₹ 1.92 lakh also occurred under this head during 2013-14.

(viii)	2202 General Education			
	02 Secondary Education			
	105 Teachers Training			
	03 SMS			
	O.	2,71.00		
	R.	(-)2.99	2,68.01	
			93.96	(-)1,74.05

Withdrawal of ₹ 2.99 lakh from the provision was the net result of (a) decrease of ₹ 3.13 lakh by way of surrender, (b) further decrease of ₹ 0.14 lakh through re-appropriation and (c) increase of ₹ 0.28 lakh through re-appropriation, reasons thereof for both decreases and increase were not stated.

Reasons for saving of ₹ 1,74.05 lakh have not been intimated (August 2016).

(ix)	2202 General Education			
	02 Secondary Education			
	004 Research and Training			
	01 SCERT			
	O.	5,66.52		
	S.	20.00		
	R.	(-)1,04.73	4,81.79	
			4,72.01	(-)9.78

Withdrawal of ₹ 1,04.73 lakh from the provision was the net result of (a) decrease of ₹ 1,03.09 lakh by way of surrender, (b) further decrease of ₹ 3.55 lakh through re-appropriation and (c) increase of ₹ 1.91 lakh through re-appropriation, reasons thereof for both decreases and increase were not stated.

Reasons for saving of ₹ 9.78 lakh have not been intimated (August 2016).

Grant No. 20 School Education-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)	
(x)	2202 General Education				
	02 Secondary Education				
	109 Government Secondary Schools				
	03 Govt. Higher Secondary School				
	O.	29,89.68			
	S	3,27.42			
	R.	(-)2,81.95	30,35.15	32,09.66	(+)1,74.51

Reduction of ₹ 2,81.95 lakh from the provision was the net effect of (a) decrease of ₹ 2,33.78 lakh by way of surrender and (b) further decrease of ₹ 48.17 lakh through re-appropriation, reasons thereof for both decreases were not stated.

Reasons for final excess of ₹ 1,74.51 lakh have not been intimated (August 2016).

(xi)	2202 General Education				
	01 Elementary Education				
	102 Assistance to Non Govt Primary Schools				
	02 Asst. to Non Govt. Middle School				
	O.	17,22.48			
	S.	1,67.60			
	R.	1.04	18,91.12	17,84.48	(-)1,06.64

Reasons for augmentation of ₹ 1.04 lakh in the provision through re-appropriation were not stated.

Reasons for saving of ₹ 1,06.64 lakh have not been intimated (August 2016).

(xii)	(03) Centrally Sponsored Scheme				
	2202 General Education				
	01 Elementary Education				
	112 National Programme of Mid Day Meals in Schools				
	03 Government Elementary. MDM (CSS)				
	O.	24,42.00	24,42.00	23,48.20	(-)93.80

Reasons for saving of ₹ 93.80 lakh have not been intimated (August 2016).

Grant No. 20 School Education-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(xiii)	2202 General Education			
	80 <i>General</i>			
	001 Direction and Administration			
	01 Direction			
	O.	4,55.03		
	S.	90.00		
	R.	(-)80.68	4,64.35	4,73.18
				(+)8.83

Reduction of ₹ 80.68 lakh from the provision was the net effect of (a) decrease of ₹ 87.02 lakh through re-appropriation and (b) further decrease of ₹ 2.47 lakh by way of surrender and (c) increase of ₹ 8.81 lakh through re-appropriation, reasons thereof for both decreases and increase were not stated.

Reasons for final excess of ₹ 8.83 lakh have not been intimated (August 2016).

(xiv)	2202 General Education			
	05 <i>Language Development</i>			
	102 Promotion of Modern Indian Language and Literature			
	04 Mizoram Instt. of Comprehensive Edn.			
	O.	3,16.45		
	S.	10.00		
	R.	(-)28.84	2,97.61	2,89.84
				(-)7.77

Withdrawal of ₹ 28.84 lakh from the provision was the net result of (a) decrease of ₹ 28.40 lakh by way of surrender, (b) further decrease of ₹ 0.69 lakh through re-appropriation and (c) increase of ₹ 0.25 lakh through re-appropriation, reasons thereof for both decreases and increase were not stated.

Reasons for saving of ₹ 7.77 lakh have not been intimated (August 2016).

Grant No. 20 School Education-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(xv)	(03) Centrally Sponsored Scheme			
	2202 General Education			
	02 Secondary Education			
	105 Teacher Training			
	05 Teacher Education (CSS)			
	O.	35.60	35.60	...
				(-)35.60

Reasons for non-utilisation of entire original of ₹ 35.60 lakh have not been intimated (August 2016).

(xvi)	2202 General Education			
	80 General			
	800 Other Expenditure			
	01 Physical Education			
	O.	2,29.00		
	R.	(-)33.74	1,95.26	1,95.50
				(+)0.24

Reduction of ₹ 33.74 lakh from the provision was the net effect of (a) decrease of ₹ 32.12 lakh by way of surrender and (b) further decrease of ₹ 1.62 lakh through re-appropriation, reasons thereof for both decreases were not stated.

Reasons for final excess of ₹ 0.24 lakh have not been intimated (August 2016).

(xvii)	2202 General Education			
	01 Elementary Education			
	104 Inspection			
	02 Government Elementary (PMGY)			
	O.	30.00	30.00	1.98
				(-)28.02

Reasons for saving of ₹ 28.02 lakh have not been intimated (August 2016).

Grant No. 20 School Education-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(xviii)	2202 General Education			
	80 <i>General</i>			
	004 Research			
	01 Statistical and Educational Survey			
	O.	1,00.75		
	S.	10.00		
	R.	(-)24.98	85.77	85.14
				(-)0.63

Withdrawal of ₹ 24.98 lakh from the provision was the net result of (a) decrease of ₹ 27.15 lakh by way of surrender, (b) further decrease of ₹ 0.16 lakh through re-appropriation and (c) increase of ₹ 2.33 lakh through re-appropriation, reasons thereof for both decreases and increase were not stated.

Reasons for saving of ₹ 0.63 lakh have not been intimated (August 2016).

(xix)	2202 General Education			
	04 <i>Adult Education</i>			
	001 Direction and Administration			
	03 District Administration			
	O.	1,90.60		
	R.	(-)21.69	1,68.91	1,69.32
				(+)0.41

Withdrawal of ₹ 21.69 lakh from the provision was the net effect of (a) decrease of ₹ 24.42 lakh by way of surrender, (b) further decrease of ₹ 0.50 lakh through re-appropriation, specific reasons thereof for both decreases and increase were not stated and (c) increase of ₹ 3.23 lakh through re-appropriation, reasons thereof were not stated.

Reasons for final excess of ₹ 0.41 lakh have not been intimated (August 2016).

(xx)	2202 General Education			
	02 <i>Secondary Education</i>			
	109 Government Secondary Schools			
	02 Government Special Model School			
	O.	78.00		
	R.	(-)25.41	52.59	60.10
				(+)7.51

Reduction of ₹ 25.41 lakh from the provision was the net result of (a) decrease of ₹ 24.79 lakh by way of surrender, stated to be due to sufficient allocation of fund and (b) further decrease of ₹ 0.62 lakh through re-appropriation, reasons thereof were not stated.

Reasons for final excess of ₹ 7.51 lakh have not been intimated (August 2016).

Grant No. 20 School Education-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(xxi)	2202 General Education			
	02 Secondary Education			
	103 Non Formal Education			
	02 Intg. Edn. For Disabled Children			
	O. 62.85			
	R. (-)13.07	49.78	48.02	(-)1.76

Withdrawal of ₹ 13.07 lakh from the provision was the net result of (a) decrease of ₹ 12.87 lakh by way of surrender and (b) further decrease of ₹ 0.20 lakh through re-appropriation, reasons thereof for both decreases were not stated.

Reasons for saving of ₹ 1.76 lakh have not been intimated (August 2016).

(xxii)	2202 General Education			
	02 Secondary Education			
	004 Research and Training			
	02 Science Promotion			
	O. 1,47.45			
	S. 18.50			
	R. (-)28.33	1,37.62	1,52.26	(+)14.64

Reduction of ₹ 28.33 lakh from the provision was the net effect of (a) decrease of ₹ 27.83 lakh by way of surrender and (b) further decrease of ₹ 1.50 lakh through re-appropriation and (c) increase of ₹ 1.00 lakh through re-appropriation, reasons thereof for both decreases and increase were not stated.

Reasons for final excess of ₹ 14.64 lakh have not been intimated (August 2016).

(xxiii)	2202 General Education			
	04 Adult Education			
	001 Direction and Administration			
	02 State Administration			
	O. 52.10			
	R. (-)9.94	42.16	38.81	(-)3.35

Withdrawal of ₹ 9.94 lakh from the provision was the net result of (a) decrease of ₹ 8.69 lakh by way of surrender and (b) further decrease of ₹ 1.25 lakh through re-appropriation, reasons thereof for both decreases and increase were not stated.

Reasons for saving of ₹ 3.35 lakh have not been intimated (August 2016).

Grant No. 20 School Education-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(xxiv)	2202 General Education			
	02 Secondary Education			
	103 Non Formal Education			
	01 Non Formal Education			
	O.	20.30		
	R.	(-)13.62	6.68	7.35
				(+)0.67

Reasons for reduction of ₹ 13.62 lakh from the provision by way of surrender were not stated.

Reasons for final excess of ₹ 0.67 lakh have not been intimated (August 2016).

(xxv)	2202 General Education			
	80 General			
	108 Examinations			
	01 Mizoram Board of School Education			
	O.	5,69.00		
	R.	(-)10.00	5,59.00	5,59.00
				...

Specific reasons for reduction of ₹ 10.00 lakh from the provision by way of surrender were not stated.

20.1.4. Saving mentioned at note 20.1.3 above was partly offset by excess under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	2202 General Education			
	02 Secondary Education			
	109 Government Secondary Schools			
	01 Government High School			
	O.	87,08.06		
	S.	1,36.37		
	R.	12,04.29	1,00,48.72	1,10,06.96
				(+)9,58.24

Augmentation of ₹ 12,04.29 lakh in the provision was the net effect of (a) increase of ₹ 12,09.79 lakh through re-appropriation and (b) decrease of ₹ 5.50 lakh through re-appropriation, reasons thereof for increase and decrease were not stated.

Reasons for excess of ₹ 9,58.24 lakh have not been intimated (August 2016).

Grant No. 20 School Education-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(ii)	2202 General Education			
	02 Secondary Education			
	110 Assistance to Non Govt. Secondary Schools			
	02 Assistance to Non Govt. Higher Sec. Schools			
	O.	17,48.85		
	S.	1,73.34		
	R.	(-)36.27	18,85.92	31,26.68
				(+)12,40.76

Reasons for reduction of ₹ 36.27 lakh from the provision by way of surrender were not stated.

Reasons for excess of ₹ 12,40.76 lakh have not been intimated (August 2016).

(iii)	2202 General Education			
	01 Elementary Education			
	104 Inspection			
	04 Sarva Siksha Abhiyan (SSA)			
	O.	9,59.60		
	S.	5,84.13	15,43.73	23,57.78
				(+)8,14.05

Reasons for excess of ₹ 8,14.05 lakh have not been intimated (August 2016).

(iv)	2202 General Education			
	05 Language Development			
	102 Promotion of Modern Indian Language and Literature			
	02 Appointment of Modern Language Teachers			
	O.	56,53.87		
	S.	2,50.00		
	R.	(-)15,73.04	43,30.83	62,91.36
				(+)19,60.53

Reduction of ₹ 15,73.04 lakh in the provision was the net effect of (a) decrease of ₹ 10,28.45 lakh by way of surrender, (b) further decrease of ₹ 5,66.92 lakh through re-appropriation, reasons thereof for both decreases were stated to be due to sufficient allocation of fund, increase of vacant posts arising out of retirement, etc. non-filling up of vacant post and (c) increase of ₹ 22.33 lakh through re-appropriation, reasons thereof were not stated.

Reasons for excess of ₹ 19,60.53 lakh have not been intimated (August 2016).

Grant No. 20 School Education-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)	
(v)	2202 General Education				
	01 <i>Elementary Education</i>				
	101 Government Primary Schools				
	01 Government Primary Schools				
	O.	1,47,00.80			
	S.	5.00			
	R.	(-)10,93.93	1,36,11.87	1,48,99.72	(+)12,87.85

Reduction of ₹ 10,93.93 lakh from the provision was the net effect of (a) decrease of ₹ 11,12.84 lakh by way of surrender, reasons thereof for ₹ 10,39.91 lakh, stated to be due to sufficient allotment of fund, increase of vacant posts arising out of retirement, etc. non-filling up of vacant posts, reasons thereof for ₹ 72.93 lakh, were not stated, (b) further decrease of ₹ 1.04 lakh through re-appropriation, reasons thereof were not stated and (c) increase of ₹ 19.95 lakh through re-appropriation, reasons thereof were not stated.

Reasons for excess of ₹ 12,87.85 lakh have not been intimated (August 2016).

(vi)	2202 General Education				
	01 <i>Elementary Education</i>				
	104 Inspection				
	01 Inspection				
	O.	5,75.00			
	S.	1.69			
	R.	68.03	6,44.72	7,24.51	(+)79.79

Augmentation of ₹ 68.03 lakh in the provision was the net effect of (a) increase of ₹ 73.57 lakh through re-appropriation, and (b) decrease of ₹ 5.54 lakh through re-appropriation, reasons thereof for increase and decrease were not stated.

Reasons for excess of ₹ 79.79 lakh have not been intimated (August 2016).

Grant No. 20 School Education-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)	
(vii)	2202 General Education				
	02 Secondary Education				
	105 Teachers Training				
	01 DIET				
	O.	5,15.25			
	R.	(-15.63	4,99.62	6,44.11	(+)1,44.49

Reasons for reduction of ₹ 15.63 lakh from the provision by way of surrender were not stated.

Reasons for excess of ₹ 1,44.49 lakh have not been intimated (August 2016).

(viii)	2202 General Education				
	05 Language Development				
	102 Promotion of Modern Indian Languages and Literature				
	01 Promotion of MIL & L				
	O.	5.80			
	R.	(-1.14	4.66	77.72	(+)73.06

Reduction of ₹ 1.14 lakh from the provision was the net effect of (a) decrease of ₹ 0.69 lakh through re-appropriation and (b) further decrease of ₹ 0.45 lakh by way of surrender, reasons thereof for both decreases were not stated.

Reasons for excess of ₹ 73.06 lakh have not been intimated (August 2016).

(ix)	2202 General Education				
	01 Elementary Education				
	102 Assistance to Non Govt. Primary Schools				
	01 Assistance to Non Govt. Primary School				
	O.	26.21			
	S.	1.00			
	R.	(-2.19	25.02	75.40	(+)50.38

Withdrawal of ₹ 2.19 lakh from the provision was the net result of (a) decrease of ₹ 2.00 lakh through re-appropriation and (b) further decrease of ₹ 0.19 lakh by way of surrender, reasons thereof for both decreases were not stated.

Reasons for excess of ₹ 50.38 lakh have not been intimated (August 2016).

Grant No. 20 School Education-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(x)	(03) Centrally Sponsored Scheme			
	2202 General Education			
	02 Secondary Education			
	105 Teachers Training			
	02 District Resource Centre (CSS)			
		...	24.17	(+)24.17

Reasons for incurring expenditure of ₹ 24.17 lakh without any budget provision have not been intimated (August 2016).

(xi)	2202 General Education			
	02 Secondary Education			
	105 Teachers Training			
	04 Teacher Education			
	O.	45.68	45.68	59.24
				(+)13.56

Reasons for excess of ₹ 13.56 lakh have not been intimated (August 2016).

(xii)	2202 General Education			
	01 Elementary Education			
	102 Assistance to Non Govt. Primary Schools			
	03 Operation Blackboard			
		...	12.59	(+)12.59

Reasons for incurring expenditure of ₹ 12.59 lakh without any budget provision have not been intimated (August 2016).

Grant No. 20 School Education-Concltd.**20.2. Capital**

20.2.1 No part of the available saving of ₹ 8,99.39 lakh was surrendered during the year.

20.2.2. Saving occurred under :

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	(03) Centrally Sponsored Scheme			
	4202 Capital Outlay on Education, Sports, Art and Culture			
	01 <i>General Education</i>			
	800 Other Expenditure			
	01 Construction of Buildings (CSS)			
	O.	8,91.56	8,91.56	...
				(-)8,91.56
(ii)	(07) Non Lapsable Central Pool of Resources			
	4202 Capital Outlay on Education, Sports, Art and Culture			
	01 <i>General Education</i>			
	800 Other Expenditure			
	02 Const. of HSS Buildings at Kawlbem & Kawlkulh NLCPR			
	O.	7.83	7.83	...
				(-)7.83

Reasons for non-utilisation of entire original provision of ₹ 8,91.56 lakh and ₹ 7.83 lakh at serial number (i) and (ii) above have not intimated (August 2016).

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

	Total grant	Actual expenditure (In thousands of rupees)	Excess(+) Saving(-)
21.1. Revenue:			
Major Heads:			
2202 General Education			
2203 Technical Education			
Original	2,24,62,70		
Supplementary	59,16,76	2,83,79,46	2,34,69,36
			(-)49,10,10
Amount surrendered during the year (31 March 2016)			64,06,60
21.2. Capital:			
Major Head:			
4202 Capital Outlay on Education, Sport, Art and Culture			
Original	3,90,77		
Supplementary	48,10	4,38,87	10,00
			(-)4,28,87
Amount surrendered during the year (31 March 2016)			2,00,00
Notes and Comments:			

21.1. Revenue

21.1.1. ₹ 64,06.60 lakh was surrendered during the year as anticipated surplus to the requirement, but actual saving worked out to ₹49,10.10 lakh only.

21.1.2. In view of the final saving ₹ 49,10.10 lakh, supplementary provision of ₹ 59,16.76 lakh obtained during the year proved excessive.

Grant No. 21 Higher and Technical Education-Contd.

21.1.3. Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	(03) Centrally Sponsored Scheme			
	2202 General Education			
	03 <i>University and Higher Education</i>			
	103 Government Colleges and Institutes			
	05 Rashtriya Utchatar Shiksha Abhiyan (RUSA)/CSS			
	O.	70,65.00		
	R.	(-38,08.13	32,56.87	32,56.87
				...

Reduction of ₹ 38,08.13 lakh from the provision by way of surrender was stated to be due to administrative and technical ground.

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

Withdrawal of entire original provision of ₹ 7,35.00 lakh by way of surrender was stated to be due to non-release of fund.

(iii)	02 PMS/PMMS for Students of Minorities Communities/CSS			
	O.	99.07		
	S.	49,44.72		
	R.	(-1,14.05	49,29.74	49,29.64
				(-)0.10

Reduction of ₹ 1,14.05 lakh from the provision by way of surrender was stated to be due to less applicant.

Reasons for saving of ₹ 0.10 lakh have not been intimated (August 2016).

Grant No.21 Higher and Technical Education-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(iv)	2203 Technical Education			
	105 Polytechnics			
	01 Mizoram Polytechnic, Lunglei			
	O.	5,74.25		
	S.	4.00		
	R.	(-87.15)	4,91.10	4,90.66
				(-)0.44

Reasons for withdrawal of ₹ 87.15 lakh from the provision by way of surrender were not stated.

Saving of ₹ 0.44 lakh was intimated to be due to non-payment of arrear.

Saving of ₹ 58.95 lakh also occurred under this head of account during 2014-15.

(v)	2202 General Education			
	03 University and Higher Education			
	103 Government Colleges and Institutes			
	01 Government College			
	O.	97,89.69		
	S.	38.84		
	R.	(-31.90)	97,96.63	97,87.84
				(-)8.79

Reasons for withdrawal of ₹ 31.90 lakh from the provision by way of surrender were not stated.

Saving of ₹ 8.79 lakh was intimated non-filling up of vacant post.

(vi)	2203 Technical Education			
	105 Polytechnics			
	02 Women Polytechnic, Aizawl			
	O.	3,11.41		
	S.	3.50		
	R.	(-35.21)	2,79.70	2,79.00
				(-)0.70

Reasons for reduction of ₹ 35.21 lakh from the provision by way of surrender were not stated.

Saving of ₹ 0.70 lakh was intimated to be due to non-payment of arrear.

Grant No.21 Higher and Technical Education-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(vii)	(03) Centrally Sponsored Scheme			
	2202 General Education			
	80 General			
	107 Scholarships			
	04 Pre-Matric Scholarship for Minorities(CSS)			
	O. 15,59.63			
	R. (-)15,57.15	2.48	15,40.28	(+)15,37.80

Withdrawal of ₹ 15,57.15 lakh from the provision by way of surrender was stated to be due to late receipt approval from DP&AR, late receipt of approval of muster roll employees, etc.

Final excess of ₹ 15,37.80 lakh was intimated to be due to non-maintenance of consolidated expenditure register for watching and monitoring department's overall expenditure, resulted submission of inaccurate surrender statement.

(viii)	2202 General Education			
	03 University and Higher Education			
	103 Government Colleges and Institutes			
	02 College of Teacher Education			
	O. 2,88.20			
	R. (-)10.54	2,77.66	2,69.13	(-)8.53

Reasons for reduction of ₹ 10.54 lakh from the provision by way of surrender were not stated.

Saving of ₹ 8.53 lakh was intimated to be due to non-filling up of vacant post.

Saving of ₹ 1.45 lakh also occurred under this head during 2014-15.

(ix)	001 Direction and Administration			
	01 Direction			
	O. 3,64.56			
	R. (-)14.56	3,50.00	3,48.37	(-)1.63

Reasons for reduction of ₹ 14.56 lakh from the provision by way of surrender were not stated.

Saving of ₹ 1.63 lakh was intimated to be due to non-payment of arrear.

Saving of ₹ 88.83 lakh also occurred under this head during 2014-15.

Grant No.21 Higher and Technical Education-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(x)	2202 General Education			
	05 <i>Language Development</i>			
	102 Promotion of Modern Indian Languages and Literature			
	01 Mizoram Hindi Training Institute			
	O.	1,58.00	1,58.00	1,42.30
				(-)15.70

Saving of ₹ 15.70 lakh was intimated to be due to non-filling up of vacant post.

(xi)	03 <i>University and Higher Education</i>			
	103 Government Colleges and Institutes			
	03 Govt. Zirtiri Res. Science College			
	O.	7,55.82		
	R.	(-)7.60	7,48.22	7,41.19
				(-)7.03

Reasons for withdrawal of ₹ 7.60 lakh from the provision by way of surrender were not stated.

Saving of ₹ 7.03 lakh was intimated to be due to non-filling up of vacant post.

21.2. Capital

21.2.1. Against the available saving of ₹ 4,28.87 lakh, ₹ 2,00.00 lakh only was surrendered during the year.

21.2.2. In view of the final saving of ₹ 4,28.87 lakh, supplementary provision of ₹ 48.10 lakh obtained during the year proved unnecessary as the actual expenditure of ₹ 10.00 lakh did not even come up to the original budget provision of ₹ 3,90.77 lakh.

21.2.3. Saving of ₹ 2,55.45 lakh (96.28 percent of the total budget provision) also occurred under this grant during 2014-15.

Grant No.21 Higher and Technical Education-Contd.**21.2.4. Saving occurred under:**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	(03) Centrally Sponsored Scheme			
	4202 Capital Outlay on Education, Sports, Art and Culture			
	02 <i>Technical Education</i>			
	104 Polytechnics			
	06 Setting up of Polytechnic, Serchhip/CSS			
	S. 2,00.00			
	R. (-)2,00.00	...	...	...
	Reasons for withdrawal of entire provision of ₹ 2,00.00 lakh by way of surrender were not stated.			
(ii)	(07) Non Lapsable Central Pool of Resources			
	4202 Capital Outlay on Education, Sports, Art and Culture			
	01 <i>General Education</i>			
	203 University and Higher Education			
	06 Construction of Mizoram Law College at Luangmual			
	O. 74.55	74.55	...	(-)74.55
(iii)	(07) Non Lapsable Central Pool of Resources			
	4202 Capital Outlay on Education, Sports, Art and Culture			
	01 <i>General Education</i>			
	203 University and Higher Education			
	08 Infrastructure Development of Govt. Champhai College			
	O. 57.70	57.70	...	(-)57.70
(iv)	10 Infrastructure Development of Govt. Champhai College (SMS)			
	O. 6.41			
	S. 38.05	44.46	...	(-)44.46
(v)	13 Infrastructure development of various Colleges(10 Nos) in Mizoram (SMS)			
	O. 28.39	28.39	...	(-)28.39

Grant No.21 Higher and Technical Education-Concl.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(vi)	4202 Capital Outlay on Education, Sports, Art and Culture			
	01 <i>General Education</i>			
	203 University and Higher Education			
	11 Construction of Mizoram Law College(SMS)			
	O.	8.28		
	S.	10.05	18.33	(-)18.33
(vii)	12 Construction of Govt. Lawngtlai College (SMS)			
	O.	5.44	5.44	(-)5.44

Non-utilisation of entire budget provisions of ₹ 74.55 lakh, ₹ 57.70 lakh, ₹ 44.46 lakh, ₹ 28.39 lakh, ₹ 18.33 lakh and ₹ 5.44 lakh respectively at serial number (ii), (iii), (iv), (v), (vi) and (vii) above were intimated to be due to transfer of fund to public works department.

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

		Total grant	Actual expenditure (In thousands of rupees)	Excess(+) Saving(-)
22.1. Revenue:				
Major Head:				
2204 Sports and Youth Services				
Original	21,13,23			
Supplementary	4,40,02	25,53,25	23,10,48	(-)2,42,77
Amount surrendered during the year (31 March 2016)				2,26,12

22.2. Capital:

Major Head:

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

Original	59,65			
Supplementary	5,76,72	6,36,37	...	(-)6,36,37
Amount surrendered during the year (31 March 2016)				...

Notes and Comments:

22.1. Revenue:

22.1.1. Against the available saving of ₹ 2,42.77 lakh, ₹ 2,26.12 lakh only was surrendered during the year

22.1.2. In view of the final saving of ₹ 2,42.77 lakh, supplementary provision of ₹ 4,40.02 lakh obtained during the year proved excessive.

Grant No.22 Sports and Youth Services-Contd.

22.1.3 Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	2204 Sports and Youth Services			
	001 Direction and Administration			
	01 Direction			
	O.	5,42.53		
	S.	24.45		
	R.	(-)1,24.76	4,42.22	4,41.13
				(-)1.09

Reduction of ₹ 1,24.76 lakh from the provision was the net effect of (a) decrease of ₹ 1,17.73 lakh by way of surrender, stated to be due to correction transfer of staff from non-plan post to plan post in mid of the financial year and (b) further decrease of ₹ 7.03 lakh through re-appropriation, stated to be due to normal savings and reduction of land revenue tax of departmental land and vacating of Pi Chhawkimi building at Mission Vengthlang occupied by SAI from January 2016.

Reasons for saving of ₹ 1.09 lakh have not been intimated (August 2016).

Saving of ₹ 1.19 lakh also occurred under this head during 2014-15.

(ii)	2204 Sports and Youth Services			
	104 Sports and Games			
	01 Sports & Games			
	O.	1,14.00		
	O.	1,70.80		
	R.	(-)51.32	2,33.48	2,37.45
				(+)3.97

Withdrawal of ₹ 51.32 lakh from the provision was the net result of (a) decrease of ₹ 58.15 lakh by way of surrender, stated to be due to correction (transfer) of non-plan post to plan post, (b) further decrease of ₹ 2.00 lakh through re-appropriation, stated to be due to normal saving under scholarship/stipend and (c) increase of ₹ 8.83 lakh through re-appropriation, stated to be due to re-provision of fund from other head of account to cover excess requirement of sports goods and normal excess under domestic travel expenses.

Reasons for final excess of ₹ 3.97 lakh have not been intimated (August 2016).

Grant No.22 Sports and Youth Services-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(iii)	2204 Sports and Youth Services			
	102 Youth Welfare Programmes for Students			
	06 Scouts and Guides			
	O. 70.00			
	R. (-)35.07	34.93	34.93	...

Withdrawal of ₹ 35.07 lakh from the provision was the net effect of (a) decrease of ₹ 35.00 lakh by way of surrender, stated to be due to correction (transfer) of non-plan post to plan post and (b) further decrease to ₹ 0.07 lakh through re-appropriation, stated to be due to normal saving under medical treatment.

(iv)	(03) Centrally Sponsored Scheme			
	2204 Sports and Youth Services			
	102 Youth Welfare Programmes for Students			
	06 National Service Schemes (CSS)			
	O. 1,23.00	1,23.00	1,10.79	(-)12.21

Reasons for saving of ₹ 12.21 lakh have not been intimated (August 2016)

Saving of ₹ 0.01 lakh also occurred under this head during 2014-15

22.2. Capital:

22.2.1. No part of the available saving of ₹ 6,36.37 lakh was surrendered during the year.

22.2.2. Un-surrender (no part) saving of ₹ 7,19.66 lakh also occurred under this grant during 2014-15.

Grant No.22 Sports and Youth Services-Contd.

22.2.3. Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)	
(i)	(07) Non Lapseable Central Pool of Resources				
	4202 Capital Outlay on Education, Sports, Art and Culture				
	03 <i>Sports and Youth Services</i>				
	102 Sports Stadia				
	05 Construction of State Sports Academy at Zobawk/NLCPR				
	S.	5,54.27	5,54.27	...	(-),5,54.27
(ii)	4202 Capital Outlay on Education, Sports, Art and Culture				
	03 <i>Sports and Youth Services</i>				
	102 Sports Stadia				
	08 Construction of Playground at Khatla (FC)				
	O.	30.00	30.00	...	(-)30.00
(iii)	4202 Capital Outlay on Education, Sports, Art and Culture				
	03 <i>Sports and Youth Services</i>				
	102 Sports Stadia				
	09 Construction of Indoor Stadium at Chanmari, Lunglei				
	O.	19.85	19.85	...	(-)19.85
(iv)	(07) Non Lapseable Central Pool of Resources				
	4202 Capital Outlay on Education, Sports, Art and Culture				
	03 <i>Sports and Youth Services</i>				
	102 Sports Stadia				
	07 Construction of Stadium at Bungtlang (SMS)				
	S.	14.03	14.03	...	(-)14.03

Grant No.22 Sports and Youth Services-Conclld.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(v)	4202 Capital Outlay on Education, Sports, Art and Culture			
	03 <i>Sports and Youth Services</i>			
	102 Sports Stadia			
	04 Construction of Indoor Stadium at Pitarte Tlang			
	O.	9.80	9.80	...
				(-)9.80
(vi)	4202 Capital Outlay on Education, Sports, Art and Culture			
	03 <i>Sports and Youth Services</i>			
	102 Sports Stadia			
	07 Construction of Stadium at Bungtlang (SMS)			
	S.	6.43	6.43	...
				(-)6.43

Reasons for non utilization of entire provision of ₹ 5,54.27 lakh, ₹ 30.00 lakh, ₹ 19.85 lakh, ₹ 14.03 lakh, ₹ 9.80 lakh, and ₹ 6.43 lakh respectively at serial number (i), (ii), (iii), (iv), (v) and (vi) above have not been intimated (August 2016)

Non-utilization of entire provision of ₹ 1,78.63 lakh and ₹ 14.03 lakh respectively also occurred under the head at serial number (iii) and (iv) above during 2014-15.

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

		Total grant	Actual expenditure (In thousands of rupees)	Excess(+) Saving(-)
23.1. Revenue:				
Major Head:				
2205 Art and Culture				
Original	9,98,98			
Supplementary	56,27	10,55,25	9,15,25	(-)1,40,00
Amount surrendered during the year (31 March 2016)				1,50,86

23.2. Capital:

Major Head:

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

Original	...			
Supplementary	4,47,50	4,47,50	4,47,50	...
Amount surrendered during the year (31 March 2016)				...

Notes and Comments:

23.1. Revenue:

23.1.1. ₹ 1,50.86 lakh was surrendered during the year as anticipated surplus to the requirement, but actual saving worked out to ₹ 1,40.00 lakh only.

23.1.2. In view of the final saving of ₹ 1,40.00 lakh, supplementary provision of ₹ 56.27 lakh obtained during the year proved unnecessary as the actual expenditure of ₹ 9,15.25 lakh did not even come up to the original budget provision of ₹ 9,98.98 lakh.

**Grant No. 24 Medical and Public Health Services
(All Voted)**

	Total grant	Actual expenditure (In thousands of rupees)	Excess(+) Saving(-)
24.1. Revenue:			
Major Heads:			
2210 Medical and Public Health			
2211 Family Welfare			
Original	3,94,48,28		
Supplementary	1,34,44,49	5,28,92,77	3,67,22,57
			(-)1,61,70,20
Amount surrendered during the year (31 March 2016)			1,90,47,94

24.2. Capital:

Major Heads:

4210 Capital Outlay on Medical and Public Health

Original	11,67,01		
Supplementary	12,00,00	23,67,01	6,90,29
			(-)16,76,72
Amount surrendered during the year (31 March 2016)			12,47,78

Notes and Comments:

24.1. Revenue:

24.1.1. ₹ 1,90,47.94 lakh was surrendered during the year as anticipated surplus to the requirement, but actual saving worked out to ₹ 1,61,70.20 lakh only.

24.1.2. In view of the final saving of ₹ 1,61,70.20 lakh, supplementary provision of ₹ 1,34,44.49 lakh obtained during the year proved unnecessary as the actual expenditure of ₹ 3,67,22.57 lakh did not come up to the original budget provision of ₹ 3,94,48.28 lakh.

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

24.1.3. Saving of ₹ 13,37.63 lakh and ₹ 1,07,15.42 lakh (5.12 percent and 24.62 percent of the total budget provision) respectively also occurred under this grant during the year 2013-14 and 2014-15.

24.1.3. Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	(03) Centrally Sponsored Scheme			
	2210 Medical and Public Health			
	06 <i>Public Health</i>			
	101 Prevention and Control of diseases			
	18 National Health Mission/CSS			
	O. 1,12,34.00			
	S. 88,11.23			
	R. (-)1,24,89.55	75,55.68	75,55.68	...

Withdrawal of ₹ 1,24,89.55 lakh from the provision by way of surrender was stated to be due to late release of fund from the Government of India

(ii)	2210 Medical and Public Health			
	06 <i>Public Health</i>			
	101 Prevention and Control of diseases			
	08 National Malaria Eradication Prog.			
	O. 14,26.04			
	R. (-)6,36.73	7,89.31	7,89.31	...

Reduction of ₹ 6,36.73 lakh from the provision was the net result of (a) decrease of ₹ 6,39.78 lakh by way of surrender, stated to be due to non-filling up of vacant post and (b) increase of ₹ 3.05 lakh through re-appropriation, stated to be due to payment of arrear salaries.

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

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(iii)	(03) Centrally Sponsored Scheme			
	2210 Medical and Public Health			
	06 <i>Public Health</i>			
	101 Prevention and Control of Diseases			
	05 Strengthening of Trauma Center/ CSS			
	O. 6,07.50			
	R. (-)6,07.50	...	...	...

Withdrawal of entire original provision of ₹ 6,07.50 lakh by way of surrender was stated to be due to non-receipt of Government sanction.

(iv)	112 Public Health Education			
	01 Public Health Education			
	S. 4,78.14	4,78.14	...	(-)4,78.14

Reasons for non-utilisation of entire supplementary provision of ₹ 4,78.14 lakh have not been intimated (August 2016).

(v)	2210 Medical and Public Health			
	03 <i>Rural Health Services-Allopathy</i>			
	103 Primary Health Centre			
	01 Primary Health Centre			
	O. 56,24.97			
	S. 1,76.38			
	R. (-)4,32.69	53,68.66	53,68.66	...

Reduction of ₹ 4,32.69 lakh from the provision was the net effect of (a) decrease of ₹ 4,35.23 lakh by way of surrender, stated to be due to non-filling up of vacant post, bifurcation of health department and drawal of pay and allowances of some staff from other head due to transfer, (b) further decrease of ₹ 4.99 lakh through re-appropriation, stated to be due to re-provision of fund to cover excess expenditure of other sub-head and (c) increase of ₹ 7.53 lakh through re-appropriation, stated to be due to payment ACP arrears which was unforeseen at the time of preparation of provisional surrender and payment of wages.

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

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(vi)	(03) Centrally Sponsored Scheme			
	2210 Medical and Public Health			
	06 Public Health			
	101 Prevention and Control of diseases			
	17 AIDS Control Programme/CSS			
	O. 18,48.00			
	R. (-)3,69.77	14,78.23	14,78.23	...

Withdrawal of ₹ 3,69.77 lakh from the provision by way of surrender was stated to be due to late release of fund from Government of India.

(vii)	2210 Medical and Public Health			
	02 Urban Health Services-Other systems of medicine			
	102 Homeopathy			
	01 Homeopathy			
	O. 1.00			
	S. 2,70.41	2,71.41	1.00	(-)2,70.41

Reasons for saving of ₹ 2,70.41 lakh have not been intimated (August 2016).

(viii)	(03) Finance Commission Recommendation			
	2210 Medical and Public Health			
	03 Rural Health Services-Allopathy			
	103 Primary Health Centres			
	04 Finance Commission			
	S. 13,76.38			
	R. (-)2,40.03	11,36.35	11,36.35	...

Withdrawal of ₹ 2,40.03 lakh from the provision by way of surrender was stated to be due to non-receipt Government sanction.

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

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(ix)	2210 Medical and Public Health			
	01 <i>Urban Health Services-Allopathy</i>			
	110 Hospital and Dispensaries			
	01 Hospital & Dispensary			
	O.	72,05.51		
	S.	3,40.54		
	R.	(-)2,38.34	73,07.71	73,10.43
				(+)2.72

Reduction of ₹ 2,38.34 lakh from the provision was the net result of (a) decrease of ₹ 2,17.87 lakh by way of surrender, stated to be due to non-filling up of vacant post, wrong booking of expenditure, less claimants of GIA, (b) further decrease of ₹ 42.24 lakh through re-appropriation, stated to be due to adoption of economy measures, restriction on engagement of muster roll employees, etc and (c) increase of ₹ 21.77 lakh through re-appropriation, stated to be due to payment of ACP arrears.

Reasons for final excess of ₹ 2.72 lakh have not been intimated (August 2016).

Final excess of ₹ 0.01 lakh also occurred under this head during 2014-15.

(x)	2210 Medical and Public Health			
	03 <i>Rural Health Services- Allopathy</i>			
	102 Subsidiary Health Centres			
	01 Subsidiary Health Centres			
	O.	27,43.90		
	S.	1,29.30		
	R.	(-)1,94.28	26,78.92	26,78.92
				...

Withdrawal of ₹ 1,94.28 lakh from the provision was the net effect of (a) decrease of ₹ 1,88.25 lakh by way of surrender, stated to be due to non-filling up of vacant post and (b) further decrease of ₹ 6.03 lakh through re-appropriation, stated to be due to re-provision of fund to cover excess expenditure of other sub-heads.

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

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(xi)	2211 Family Welfare			
	101 Rural Family Welfare Services			
	01 Rural Family Welfare			
	O.	3,41.59		
	R.	(-),1,75.31	1,66.28	1,66.28

Reduction of ₹ 1,75.31 lakh from the provision was the net effect of (a) decrease of ₹ 1,71.27 lakh by way of surrender, stated to be due to non-filling up of vacant post, (b) further decrease of ₹ 4.05 lakh through re-appropriation, reasons thereof were not stated and (c) increase of ₹ 0.01 lakh through re-appropriation, specific reasons thereof were not stated.

(xii)	(04) NEC Scheme			
	2210 Medical and Public Health			
	01 Urban Health Services-Allopathy			
	110 Hospital and Dispensaries			
	08 North Eastern Areas			
	O.	1,39.28		
	S.	2,37.88		
	R.	(-),1,60.00	2,17.16	2,17.15

Reduction of ₹ 1,60.00 lakh from the provision by way of surrender was stated to be due to late receipt of formal allocation of fund from the Government.

Reasons for saving of ₹ 0.01 lakh have not been intimated (August 2016).

(xiii)	2210 Medical and Public Health			
	06 Public Health			
	104 Drug Control			
	01 Drug Control Programme			
	O.	2,34.19		
	R.	(-),1,01.14	1,33.05	1,33.04

Withdrawal of ₹ 1,01.14 lakh from the provision was the net result of (a) decrease of ₹ 81.48 lakh by way of surrender, stated to be due to non-filling up of vacant post and (b) further decrease of ₹ 19.66 lakh re-appropriation, stated to be due to re-provision of fund to cover excess expenditure in other sub-head of account.

Reasons for saving of 0.01 lakh have not been intimated (August 2016).

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

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(xiv)	2210 Medical and Public Health			
	06 Public Health			
	101 Prevention and Control of Diseases			
	01 National Leprosy Control Prog.			
	O. 5,08.10			
	S. 44.15			
	R. (-)1,00.83	4,51.42	4,51.42	...

Reduction of ₹ 1,00.83 lakh from the provision was the net effect of (a) decrease of ₹ 1,36.83 lakh by way of surrender, stated to be due to non-filling up of vacant post and conversion plan post to non-plan post and (b) increase of ₹ 36.00 lakh through re-appropriation, stated to be due to payment of ACP and pay arrears.

(xv)	2210 Medical and Public Health			
	01 Urban Health Services-Allopathy			
	001 Direction and Administration			
	02 Administration			
	O. 10,43.10			
	S. 26.35			
	R. (-)96.17	9,73.28	9,75.13	(+)1.85

Withdrawal of ₹ 96.17 lakh from the provision was the net effect of (a) decrease of ₹ 1,03.14 lakh by way of surrender, stated to be transfer of staff and (b) increase of ₹ 6.97 lakh through re-appropriation, stated to be due to unforeseen ACP arrears at the time of preparation of provisional surrender statement.

Reasons for final excess of ₹ 1.85 lakh have not been intimated (August 2016).

(xvi)	2211 Family Welfare			
	102 Urban Family Welfare Services			
	01 District Post Partum Unit			
	O. 1,12.63			
	R. (-)59.01	53.62	53.62	...

Reduction of ₹ 59.01 lakh from the provision was the net effect of (a) decrease of ₹ 59.00 lakh by way of surrender, reasons thereof were not stated and (b) further decrease of ₹ 0.01 lakh through re-appropriation, stated to be due to adoption of economy measure and to cover excess expenditure in other head.

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

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(xvii)	2210 Medical and Public Health			
	06 <i>Public Health</i>			
	112 Public Health Education			
	01 Public Health Education			
	O. 1,75.50			
	S. 2.45			
	R. (-)42.22	1,35.73	1,35.73	...

Withdrawal of ₹ 42.22 lakh from the provision was the net result of (a) decrease of ₹ 45.19 lakh by way of surrender, stated to be due to wrong booking of expenditure and non-filling up of vacant post and (b) increase of ₹ 2.97 lakh through re-appropriation, stated to be due to unforeseen ACP arrear at the time of preparation of provisional surrender statement.

(xviii)	2210 Medical and Public Health			
	01 <i>Urban Health Services-Allopathy</i>			
	110 Hospital and Dispensaries			
	04 Referral Hospital			
	O. 5,09.28			
	R. (-)37.99	4,71.29	4,71.29	...

Reduction of ₹ 37.99 lakh from the provision was the net result of (a) decrease of ₹ 37.28 lakh by way of surrender and (b) further decrease of ₹ 0.71 lakh through re-appropriation, reasons thereof for both decreases, stated to be due to superannuation of staff.

(xix)	2210 Medical and Public Health			
	06 <i>Public Health</i>			
	101 Prevention and Control of diseases			
	06 Sexually Transmitted Disease			
	O. 80.35			
	R. (-)30.49	49.86	49.86	...

Withdrawal of ₹ 30.49 lakh from the provision by way of surrender was stated to be due to bifurcation of health department and transfer of staff thereof and non-filling up of vacant post.

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

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(xx)	2210 Medical and Public Health			
	01 <i>Urban Health Services-Allopathy</i>			
	001 Direction and Administration			
	01 Direction			
	O. 6,22.43			
	S. 1,15.42			
	R. (-)26.52	7,11.33	7,11.34	(+)0.01

Reduction of ₹ 26.52 lakh from the provision was the net effect of (a) decrease of ₹ 31.67 lakh by way of surrender, stated to be due to bifurcation of health department, transfer of staff thereof, adoption of economy measures, non-filling up of vacant post, (b) further decrease of ₹ 0.10 lakh through re-appropriation, stated to be due to re-provision of token provision to cover excess expenditure to other head and (c) increase of ₹ 5.25 lakh through re-appropriation, stated to be due to advertisement in national paper and payment of arrear salaries.

(xxi)	2210 Medical and Public Health			
	06 <i>Public Health</i>			
	101 Prevention and Control of diseases			
	03 National T.B. Control Prog.			
	O. 4,67.40			
	S. 38.50			
	R. (-)26.01	4,79.89	4,79.89	...

Withdrawal of ₹ 26.01 lakh from the provision by way of surrender was stated to be due to non-filling up of vacant post and bifurcation of health department transfer of staff thereof.

(xxii)	(03) Centrally Sponsored Scheme			
	2211 Family Welfare			
	101 Rural Family Welfare Services			
	01 Maintenance of Sub Centre (CSS)			
	O. 18,03.57			
	S. 5,95.83			
	R. (-)24.47	23,74.93	23,74.93	...

Reduction of ₹ 24.47 lakh from the provision was the net effect of (a) decrease of ₹ 21.67 lakh by way of surrender, (b) further decrease of ₹ 2.85 lakh through re-appropriation, reasons thereof for both decreases, stated to be due to non-filling up of vacant post and (c) increase of ₹ 0.05 lakh through re-appropriation, reasons thereof were not stated.

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

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(xxiii)	2210 Medical and Public Health			
	05 <i>Medical Education, Training and Research</i>			
	105 Allopathy			
	03 Medical Education			
	O. 1,14.74			
	S. 1,58.13			
	R. (-)21.18	2,51.69	2,51.69	...

Withdrawal of ₹ 21.18 lakh from the provision was the net result of (a) decrease of ₹ 20.49 lakh through re-appropriation, (b) further decrease of ₹ 2.01 lakh by way of surrender, reasons thereof both decreases, stated to be due to bifurcation of health department-transfer of staff thereof, stoppage of internship allowance and resignation of houseman-ship, adoption of economy measures, non-receipt of advertisement bill, shifting of MCON Hostel to their own building etc and (c) increases of ₹ 1.32 lakh through re-appropriation, stated to be due to clearance of repair bills of an old bus and more treatment outside the State.

(xxiv)	(03) Centrally Sponsored Scheme			
	2211 Family Welfare			
	001 Direction and Administration			
	01 Direction (CSS)			
	O. 1,25.34			
	S. 38.00			
	R. (-)15.52	1,47.82	1,45.84	(-)1.98

Withdrawal of ₹ 15.52 lakh from the provision was the net effect of (a) decrease of ₹ 16.79 lakh through re-appropriation, stated to be due to re-provision of fund to cover excess expenditure to other head, (b) further decrease of ₹ 0.26 lakh by way of surrender, reasons thereof were not stated and (c) increase of ₹ 1.53 lakh through re-appropriation, reasons thereof were also not stated.

Reasons for saving of ₹ 1.98 lakh have not been intimated (August 2016).

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

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(xxv)	2210 Medical and Public Health			
	01 Urban Health Services-Allopathy			
	104 Medical Stores Depots			
	01 Medical Store Depot			
	O.	1,56.85		
	R.	(-)16.30	1,40.55	1,40.56
				(+)0.01

Reduction of ₹ 16.30 lakh from the provision was the net effect of (a) decrease of ₹ 13.87 lakh by way of surrender, stated to be due to non-filling up of vacant post, less claimant of advertisement bill, wrong booking of expenditure, etc., (b) further decrease of ₹ 3.55 lakh through re-appropriation, stated to be due to re-provision of fund to cover excess expenditure to other head and increase of ₹ 1.12 lakh through re-appropriation, stated to be due to increase of unforeseen ACP arrears.

Reasons for final excess of ₹ 0.01 lakh have not been intimated (August 2016).

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

(xxvi)	2211 Family Welfare			
	103 Maternity and Child Health			
	01 Maternity & Child Health/National Maternity Benefit Scheme			
	O.	64.50		
	R.	(-)14.56	49.94	49.93
				(-)0.01

Withdrawal of ₹ 14.56 lakh from the provision by way of surrender was stated to be due to non-filling up of vacant post and non-payment of ACP arrear.

Reasons for final excess of ₹ 0.01 lakh have not been intimated (August 2016).

(xxvii)	101 Rural Family Welfare Services			
	02 Post Partum Unit at Sub Division Level			
	O.	48.65		
	R.	(-)12.40	36.25	36.25
				...

Reduction of ₹ 12.40 lakh from the provision was the net effect of (a) decrease of ₹ 16.45 lakh by way of surrender, stated to be due to wrong booking of expenditure and conversion of plan post to non-plan and (b) increase of ₹ 4.05 lakh through re-appropriation, stated to be due to unforeseen ACP arrear at the time of preparation surrender statement.

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

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(xxviii)	2210 Medical and Public Health			
	01 <i>Urban Health Services-Allopathy</i>			
	200 Other Health Schemes			
	02 Cancer Research & Treatment Prog.			
	O.	2,41.50		
	R.	(-)10.75	2,30.75	2,30.75

Withdrawal of ₹ 10.75 lakh from the provision was the net effect of (a) decrease of ₹ 11.00 lakh by way of surrender, stated to be due to wrong booking of expenditure, (b) further decrease of ₹ 0.41 lakh through re-appropriation, stated to be due to adoption of economy measures and re-provision of fund to cover excess expenditure to other head and (c) increase of ₹ 0.66 lakh through re-appropriation, stated to be due to unforeseen ACP arrear at the time of preparation of provisional surrender statement.

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

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	(03) Centrally Sponsored Scheme			
	2210 Medical and Public Health			
	06 <i>Public Health</i>			
	112 Public Health Education			
	02 Public Health Insurance/ CSS			
	O.	4,65.00	4,65.00	9,43.14
	R.			(+)4,78.14

Reasons for excess of ₹ 4,78.14 lakh have not been intimated (August 2016).

(ii)	02 <i>Urban Health Services- Other systems of medicine</i>			
	102 Homeopathy			
	02 Homeopathy (CSS)			
	O.	2,23.00		
	R.	0.01	2,23.01	4,93.42
				(+)2,70.41

Reasons for argumentation of ₹ 0.01 lakh in the provision through re-appropriation were not stated.

Reasons for excess of ₹ 2,70.41 lakh have not been intimated (August 2016).

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

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(iii)	(03) Centrally Sponsored Scheme			
	2211 Family Welfare			
	001 Direction and Administration			
	02 Administration (CSS)			
	O.	1,46.73		
	S.	51.33		
	R.	16.31	2,14.37	2,14.37 ...

Augmentation of ₹ 16.31 lakh in the provision was the net effect of (a) increase of ₹ 18.06 lakh through re-appropriation, stated to be due to payment of arrear salaries and price hike and (b) decrease of ₹ 1.75 lakh by way of surrender, stated to be due to cover excess expenditure of other head.

(iv)	2210 Medical and Public Health			
	06 Public Health			
	107 Public Health Laboratories			
	01 Public Health Laboratories			
	O.	45.85		
	S.	7.90		
	R.	10.65	64.40	64.40 ...

Augmentation of ₹ 10.65 lakh in the provision through re-appropriation was stated to be due less allocation of fund under salaries.

24.2. Capital:

24.2.1. Against the available saving of ₹ 16,76.72 lakh, ₹ 12,47.78 lakh only was surrendered during the year.

24.2.2. In view of the final saving of ₹ 16,76.72 lakh, supplementary provision of ₹ 12,00.00 lakh obtained during the year proved unnecessary as the actual expenditure of ₹ 6,90.29 lakh did not even come up to the original budget provision of ₹ 11,67.01 lakh.

24.2.3. Saving of ₹ 1,36.00 lakh and ₹ 6,19.81 lakh (30.36 percent and 64.12 percent of the total budget provision) respectively also occurred under this grant during the year 2013-14 and 2014-15.

Grant No.24 Medical and Public Health Services-Concl.**24.2.4. Saving occurred under:**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	(05) Finance Commission Recommendation			
	4210 Capital Outlay on Medical and Public Health			
	02 <i>Rural Health Services</i>			
	103 Primary Health Centres			
	01 Primary Health Centre (FC)			
	S. 12,00.00			
	R. (-)12,00.00	...	...	...

Reasons for withdrawal of entire supplementary provision of ₹ 12,00.00 lakh by way of surrender were not stated.

(ii)	(07) Non Lapsable Central Pool of Resources			
	4210 Capital Outlay on Medical and Public Health			
	80 <i>General</i>			
	800 Other Expenditure			
	06 Construction of 50-bedded Civil Hospital, Lawngtlai/ NLCPR			
	O. 4,28.94	4,28.94	...	(-)4,28.94

Reasons for non-utilisation of entire original provision of ₹ 4,28.94 lakh have not been intimated (August 2016).

(iii)	09 SMS for NLCPR			
	O. 47.77			
	R. (-)47.77	...	...	...

Reasons for withdrawal of entire original provision of ₹ 47.77 lakh by way of surrender were not stated.

**Grant No.25 Water Supply and Sanitation
(All Voted)**

	Total grant	Actual expenditure (In thousands of rupees)	Excess(+) Saving(-)
25.1. Revenue:			
Major Heads:			
2215 Water Supply and Sanitation			
Original	1,38,21,13		
Supplementary	45,86,90	1,84,08,03	1,55,34,27
			(-)28,73,76
Amount surrendered during the year (31 March 2016)			26,03,57

25.2. Capital:

Major Heads:

4215 Capital Outlay on Water Supply and Sanitation

Original	58,03,74		
Supplementary	10,47,94	68,51,68	41,74,04
			(-)26,77,64
Amount surrendered during the year (31 March 2016)			...

Notes and Comments:

25.1. Revenue:

25.1.1 Against the available saving of ₹ 28,73.76 lakh, ₹ 26,03.57 lakh only was surrendered during the year.

25.1.2. In view of the final saving of ₹ 28,73.76 lakh, supplementary provision of ₹ 45,86.90 lakh obtained during the year proved excessive.

25.1.3. Saving of ₹ 2,13.21 lakh (1.53 percent of the total budget provision) also occurred under the grant during the year 2013-14.

Grant No.25 Water Supply and Sanitation-Contd.

25.1.4. Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	2215 Water Supply and Sanitation			
	01 <i>Water Supply</i>			
	001 Direction and Administration			
	02 Administration			
	O. 68,45.31			
	S. 32,39.35			
	R. (-)22,71.00	78,13.66	80,99.29	(+)2,85.63

Reasons for withdrawal of ₹ 22,71.00 lakh from the provision by way surrender were not stated.

Reasons for final excess of ₹ 2,85.63 lakh have not been intimated (August 2016).

Final excess of ₹ 54.34 lakh also occurred under this head of account during the year 2014-15.

(ii)	(03) Centrally Sponsored Scheme			
	2215 Water Supply and Sanitation			
	01 <i>Water Supply</i>			
	102 Rural Water Supply Programme			
	02 National Rural Drinking Water Project (NRDWP)/CSS			
	O. 9,91.53			
	S. 2,63.14	12,54.67	8,57.96	(-)3,96.71

Reasons for saving of ₹ 3,96.71 lakh have not been intimated (August 2016).

(iii)	2215 Water Supply and Sanitation			
	01 <i>Water Supply</i>			
	101 Urban Water Supply Programmes			
	01 Urban Water Supply Programme			
	O. 39,00.00			
	S. 6,00.00	45,00.00	41,94.23	(-)3,05.77

Reasons for saving of ₹ 3,05.77 lakh have not been intimated (August 2016).

Grant No.25 Water Supply and Sanitation-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(iv)	2215 Water Supply and Sanitation			
	01 Water Supply			
	001 Direction and Administration			
	01 Direction (SE)			
	O.	6,20.05		
	R.	(-),2,17.05	4,03.00	(+)52.70
(v)	01 Direction (CE)			
	O.	10,96.40		
	S.	34.80		
	R.	(-),1,15.52	10,15.68	(+)69.98

Reasons for reduction of ₹ 2,17.05 lakh and ₹ 1,15.52 lakh respectively from the provisions at serial number (iv) and (v) above by way of surrender were not stated.

Reasons for final excess of ₹ 52.70 lakh and ₹ 69.98 lakh respectively at serial number (iv) and (v) above have not been intimated (August 2016).

25.1.5. Saving mentioned at note 25.1.4 above was partly offset by excess under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	2215 Water Supply and Sanitation			
	01 Water Supply			
	102 Rural Water Supply			
	1 Rural Water Supply Programme			
	O.	2,95.39		
	S.	4,49.61	7,45.00	(+)24.03

Reasons for excess of ₹ 24.03 lakh have not been intimated (August 2016).

25.2. Capital:

25.2.1 No part of the available saving of ₹ 26,77.64 lakh was surrendered during the year.

25.2.2. In view of the final saving of ₹ 26,77.64 lakh, supplementary provision of ₹ 10,47.94 lakh obtained during the year proved unnecessary as the actual expenditure of ₹ 41,74.04 lakh did not even come up to the original budget provision of ₹ 58,03.74 lakh.

Grant No.25 Water Supply and Sanitation- Contd.

25.2.3. Saving of ₹ 21,65.29 lakh (23.48 percent of the total budget provision) also occurred under the grant during the year 2014-15.

25.2.4. Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	(03) Centrally Sponsored Scheme			
	4215 Capital Outlay on Water Supply and Sanitation			
	01 Water Supply			
	102 Rural Water Supply			
	12 National Rural Drinking Water Project (NRDWP)/CSS			
	O. 33,19.47			
	S. 3,96.65	37,16.12	17,53.22	(-)19,62.90
(ii)	02 Sewerage and Sanitation			
	102 Rural Sanitation Services			
	04 Nirmal Bharat Abiyan/CSS			
	O. 9,62.55	9,62.55	2,59.75	(-)7,02.80
(iii)	4215 Capital Outlay on Water Supply and Sanitation			
	01 Water Supply			
	102 Rural Water Supply			
	02 Rural Water Supply/NABARD			
	O. 14,44.00	14,44.00	13,06.19	(-)1,37.81

Grant No.25 Water Supply and Sanitation-Concl.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(iv)	(04) NEC Scheme			
	4215 Capital Outlay on Water Supply and Sanitation			
	01 Water Supply			
	102 Rural Water Supply			
	05 North Eastern Areas			
	O.	38.54		
	S.	59.18	97.72	63.67
				(-)34.05

Reasons for saving of ₹ 19,62.90 lakh, ₹ 7,02.80 lakh, ₹ 1,37.81 lakh and ₹ 34.05 lakh respectively at serial number (i), (ii), (iii) and (iv) above have not been intimated (August 2016).

Saving of 3,62.01 lakh also occurred under the head of account at serial number (i) above during the year 2014-15.

**Grant No.26 Information and Public Relations
(All Voted)**

		Total grant	Actual expenditure	Excess(+) Saving(-)
			(In thousands of rupees)	
26.1. Revenue:				
Major Heads:				
2220 Information and Publicity				
2251 Secretariat-Social Services				
Original	12,31,30			
Supplementary	2,05,04	14,36,34	12,32,76	(-)2,03,58
Amount surrendered during the year (31 March 2016)				1,95,90

**Grant No.27 District Councils
(All Voted)**

	Total grant	Actual expenditure (In thousands of rupees)	Excess(+) Saving(-)
27.1. Revenue:			
Major Head:			
2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
Original	2,57,25,55		
Supplementary	30,15,45	2,87,41,00	2,87,41,00
			...
Amount surrendered during the year (31 March 2016)			...

**Grant No.28 Labour and Employment
(All Voted)**

		Total grant	Actual expenditure (In thousands of rupees)	Excess(+) Saving(-)
28.1. Revenue:				
Major Head:				
2230 Labour and Employment				
Original	19,39,22			
Supplementary	78,35	20,17,57	15,14,42	(-)5,03,15
Amount surrendered during the year (31 March 2016)				4,93,06

**Grant No.29 Social Welfare
(All Voted)**

	Total grant	Actual expenditure (In thousands of rupees)	Excess(+) Saving(-)
29.1. Revenue:			
Major Heads:			
2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
2235 Social Security and Welfare			
2236 Nutrition			
Original	1,28,06,03		
Supplementary	46,03,46	1,74,09,49	1,36,40,12
			(-)37,69,37
Amount surrendered during the year (31 March 2016)			36,10,91

29.2. Capital:

Major Heads:

**4235 Capital Outlay on
Social Security and
Welfare**

Original	...			
Supplementary	1,52,02	1,52,02	1,52,02	...
Amount surrendered during the year (31 March 2016)				...

Notes and Comments:

29.1. Revenue:

29.1.1. Out of the available saving of ₹ 37,69.37 lakh, ₹ 36,10.91 lakh was surrendered during the year.

29.1.2. In view of the final saving of ₹ 37,69.37 lakh, supplementary provision of ₹ 46,03.46 lakh obtained during the year proved excessive.

Grant No.29 Social Welfare-Contd.

29.1.3. Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	(03) Centrally Sponsored Scheme			
	2235 Social Security and Welfare			
	03 <i>National Social Assistance Programme</i>			
	101 National Old Age Pension Scheme			
	02 Old Age Pension/CSS			
	O. 22,35.34			
	R. (-)11,79.52	10,55.82	10,55.82	...

Withdrawal of ₹ 11,79.52 lakh from the provision by way of surrender was stated to be due to non-receipt of fund and parked for re-validation.

(ii)	02 <i>Social Welfare</i>			
	001 Direction and Administration			
	03 Integrated Child Development Scheme/CSS			
	O. 53,12.00			
	R. (-)8,54.88	44,57.12	44,56.01	(-)1.11

Reduction of ₹ 8,54.88 lakh from the provision by way of surrender was stated to be due to less and late receipt of centrally sponsored scheme fund than the provision made in the budget.

Reasons for saving of ₹ 1.11 lakh have not been intimated (August 2016).

Saving of ₹ 7.75 lakh also occurred under this head of account during 2014-15.

(iii)	800 Other Expenditure			
	01 Schemes under Article 275(1)/CSS			
	O. 1.06			
	S. 16,04.35			
	R. (-)1,74.56	14,30.85	13,63.23	(-)67.62

Withdrawal of ₹ 1,74.56 lakh from the provision by way of surrender was stated to be due to short period of time for implementation of the scheme and earmarked for re-validation.

Reasons for saving of ₹ 67.62 lakh have not been intimated (August 2016).

Grant No.29 Social Welfare-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(iv)	(03) Centrally Sponsored Scheme			
	2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
	01 <i>Welfare of Scheduled Castes</i>			
	102 Economic Development			
	01 Development of Scheduled Caste/CSS			
	O. 2,10.00			
	R. (-)2,10.00	...	...	...
<p>Withdrawal of entire original provision of ₹ 2,10.00 lakh by way of surrender was stated to be due to non-receipt fund from Central Ministry.</p>				
(v)	(03) Centrally Sponsored Scheme			
	2235 Social Security and Welfare			
	02 <i>Social Welfare</i>			
	800 Other Expenditure			
	06 Estt.of Eklavya Model School at Lawngtlai/CSS			
	O. 2,00.00			
	S. 4.00			
	R. (-)2,04.00	...	...	...
(vi)	05 Estt.of Eklavya Model School at Kalampur/CSS			
	O. 2,00.00			
	S. 3.00			
	R. (-)2,03.00	...	...	...
(vii)	07 Estt.of Eklavya Model School at Saiha/CSS			
	O. 2,00.00			
	S. 3.00			
	R. (-)2,03.00	...	...	...

Withdrawal of entire provisions of ₹ 2,04.00 lakh, ₹ 2,03.00 lakh and ₹ 2,03.00 lakh respectively at serial number (v), (vi) and (vii) above by way of surrender were stated to be due to short period of time for implementation of the scheme and parked for 2016-17.

Grant No.29 Social Welfare-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(viii)	(03) Centrally Sponsored Scheme			
	2235 Social Security and Welfare			
	103 Women's Welfare			
	07 Indira Gandhi Matritva Sahyog Yojana (IGMSY)-CSS			
	O. 1,82.62			
	R. (-)1,72.92	9.70	9.70	...

Reduction of ₹ 1,72.92 lakh from the provision by way of surrender was stated to be due to over provision in the budget than actual receipt of fund.

(ix)	(03) Centrally Sponsored Scheme			
	2235 Social Security and Welfare			
	02 Social Welfare			
	800 Child Welfare			
	03 Tribal Sub-Plan for Development of Forest Villages			
	S. 4,90.50			
	R. (-)35.00	4,55.50	3,55.50	(-)1,00.00

Reduction of ₹ 35.00 lakh from the provision by way of surrender was stated to be due to short period of time for scheme implementation of the scheme.

Reasons for saving of ₹ 1,00.00 lakh have not been intimated (August 2016).

(x)	(03) Centrally Sponsored Scheme			
	2236 Nutrition			
	02 Distribution of Nutritious/Food and Beverages			
	101 Special Nutrition Programmes			
	02 (RSEAG)-'SABLA' (CSS)			
	O. 2,34.00			
	R. (-)1,18.89	1,15.11	1,15.11	...

Withdrawal of ₹ 1,18.89 lakh from the provision by way of surrender was stated to be due to non-receipt of fund from the Government of India.

Grant No.29 Social Welfare-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)	
(xi)	(03) Centrally Sponsored Scheme				
	2235 Social Security and Welfare				
	02 <i>Social Welfare</i>				
	103 Women's Welfare				
	09 State Resource Centre for the Empowerment of Women-CSS				
	O.	1,41.82			
	S.	16.43			
	R.	(-1,07.08	51.17	51.17	...

Reduction of ₹ 1,07.08 lakh from the provision by way of surrender was stated to be due to late receipt of fund and parked for re-validation.

(xii)	(03) Centrally Sponsored Scheme				
	2235 Social Security and Welfare				
	02 <i>Social Welfare</i>				
	101 Welfare of Handicapped				
	05 Persons with Disability Act 1995(CSS)				
	O.	86.00			
	R.	(-81.08	4.92	4.92	...

Withdrawal of ₹ 81.08 lakh from the provision by way of surrender was stated to be due to non-receipt of centrally sponsored scheme grants.

(xiii)	2235 Social Security and Welfare				
	02 <i>Social Welfare</i>				
	001 Direction and Administration				
	04 Mizoram State Social Welfare Board				
	O.	80.11			
	R.	(-19.76	60.35	60.35	...

Withdrawal of ₹ 19.76 lakh from the provision by way of surrender was stated to be due to fund receipt under centrally sponsored scheme grant.

Grant No.29 Social Welfare-Concl.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(xiv)	2235 Social Security and Welfare			
	02 <i>Social Welfare</i>			
	001 Direction and Administration			
	01 Direction			
	O.	3,20.52		
	S.	20.90		
	R.	(-17.21)	3,24.21	3,24.21
				...

Reduction of ₹ 17.21 lakh from the provision was the net effect (a) decrease of ₹ 13.67 lakh through re-appropriation, (b) further decrease of ₹ 6.93 lakh and (c) increase ₹ 3.39 lakh through re-appropriation, reasons thereof for both decreases and increase were stated to be due to transfer out of staff to other head of account i.e. 2236-Nutrition in the mid of year.

**Grant No.30 Disaster Management and Rehabilitation
(All Voted)**

	Total grant	Actual expenditure (In thousands of rupees)	Excess(+) Saving(-)
30.1. Revenue:			
Major Heads:			
2235 Social Security and Welfare			
2245 Relief on account of Natural Calamities			
Original 19,07,33			
Supplementary 88,24	19,95,57	23,33,68	(+)3,38,11
Amount surrendered during the year (31 March 2016)			99,89

Notes and Comments:

30.1. Revenue:

30.1.1. Expenditure exceeded the grant by ₹ 3,38.11 lakh (actual excess was ₹ 3,38,11,381.00). The excess requires regularisation.

30.1.2. In view of the final excess of ₹ 3,38.11 lakh, supplementary provision of ₹ 87.24 lakh obtained during the year proved inadequate and surrender of ₹ 99.89 lakh during the year also proved injudicious.

30.1.3. Excess of ₹ 50.75 lakh (1.85 percent of the total budget provision) also occurred under this grant during the year 2014-15.

Grant No.30 Disaster Management and Rehabilitation-Concl.

30.1.4. Excess occurred under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	(05) Finance Commission			
	2245 Relief on account of Natural Calamities			
	05 <i>State Disaster Response Fund</i>			
	101 Transfer to Reserve Funds and Deposit Accounts State Disaster Response Fund			
	01 State Disaster Response Fund (FC)			
	O.	15,00.00	15,00.00	19,68.00
				(+)4,68.00

Excess of ₹ 4,68.00 lakh was intimated to be due to re-validation of fund from the previous year (2014-15).

**Grant No. 31 Agriculture
(All Voted)**

	Total grant	Actual expenditure (In thousands of rupees)	Excess(+) Saving(-)
31.1. Revenue:			
Major Heads:			
2401 Crop Husbandry			
2415 Agricultural Research and Education			
Original	2,10,76,14		
Supplementary	7,32,05	2,18,08,19	66,88,18
			(-)1,51,20,01
Amount surrendered during the year (31 March 2016)			1,51,06,36

Notes and Comments:

31.1. Revenue:

31.1.1. Out of the available saving of ₹ 1,51,20.01 lakh, ₹ 1,51,06.36 lakh was surrendered during the year.

31.1.2. In view of the final saving of ₹ 1,51,20.01 lakh, supplementary provision of ₹ 7,32.05 lakh obtained during the year proved unnecessary as the actual expenditure of ₹ 66,88.18 lakh did not even come up to the original provision of ₹ 2,10,76.14 lakh.

31.1.3. Saving of ₹ 1,10,68.21 lakh and ₹ 39,52.55 lakh (39.74 percent and 19.58 percent of the total budget provision) also occurred under this grant during the year 2013-14 and 2014-15.

Grant No. 31 Agriculture-Contd.

31.1.4. Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	(03) Centrally Sponsored Scheme			
	2401 Crop Husbandry			
	800 Other Expenditure			
	77 Rashtriya Krishi Vikas Yojana (CSS)			
	O. 1,28,92.00			
	R. (-)1,23,12.00	5,80.00	5,79.94	(-)0.06
Reduction ₹ 1,23,12.00 lakh from the provision by way of surrender was stated to be as per instruction of Planning and Programme Implementation department, Government of Mizoram.				
(ii)	(03) Centrally Sponsored Scheme			
	2401 Crop Husbandry			
	102 Food Grain Crops			
	07 National Mission for Sustainable Agriculture (NMSA)/CSS			
	O. 14,00.00			
	R. (-)9,89.51	4,10.49	4,10.49	...
(iii)	(03) Centrally Sponsored Scheme			
	2401 Crop Husbandry			
	102 Food Grain Crops			
	06 National Food Security Mission/CSS			
	O. 7,08.00			
	R. (-)5,54.75	1,53.25	1,53.25	...

Reduction of ₹ 9,89.51 lakh and ₹ 5,54.75 lakh respectively from the provisions at serial number (ii) and (iii) above by way of surrender were stated to be due to non-receipt of second instalments from Government of India.

Grant No. 31 Agriculture-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(iv)	2401 Crop Husbandry			
	001 Direction and Administration			
	02 Administration			
	O. 27,42.85			
	S. 60.00			
	R. (-)5,33.56	22,69.29	22,64.85	(-)4.44

Withdrawal of ₹ 5,33.56 lakh from the provision by way of surrender was stated to be due to non-filling up of vacant post.

Reasons for saving of ₹ 4.44 lakh have not been intimated (August 2016).

Saving of ₹ 0.13 lakh and ₹ 2.15 lakh respectively also occurred under this grant during 2013-14 and 2014-15.

(v)	(03) Centrally Sponsored Scheme			
	2401 Crop Husbandry			
	109 Extension and Farmers Training			
	04 National Mission on Agricultural Extension & Technology (NMAET)/CSS			
	O. 11,34.00			
	R. (-)5,22.34	6,11.66	6,11.64	(-)0.02

Reasons for reduction of ₹ 5,22.34 lakh from the provision by way of surrender were not stated.

Reasons for saving of ₹ 0.02 lakh have not been intimated (August-2016).

(vi)	(03) Centrally Sponsored Scheme			
	2401 Crop Husbandry			
	108 Commercial Crops			
	02 National Oilseeds & Oil Palm Mission/CSS			
	O. 6,53.00			
	S. 74.19			
	R. (-)64.53	6,62.66	6,62.65	(-)0.01

Withdrawal of ₹ 64.53 lakh from the provision by way of surrender was stated to be due to non-receipt of second instalment from the Government of India.

Reasons for saving of ₹ 0.01 lakh have not been intimated (August-2016).

Grant No. 31 Agriculture-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(vii)	2401 Crop Husbandry			
	001 Direction and Administration			
	01 Direction			
	O.	2,71.15		
	R.	(-)30.77	2,40.38	2,37.07
				(-)3.31

Reduction of ₹ 30.77 lakh from the provision by way of surrender was stated to be due to non-filling up of vacant post and regularisation of muster roll employees.

Reasons for saving of ₹ 3.31 lakh have not been intimated (August-2016).

Saving of ₹ 0.01 lakh and ₹ 0.03 lakh respectively also occurred under this head during 2013-14 and 2014-15.

(viii)	2415 Agricultural Research and Education			
	01 Crop Husbandry			
	277 Education			
	01 Agril. Education			
	O.	1,35.70		
	S.	4.00		
	R.	(-)22.00	1,17.70	1,16.25
				(-)1.45

Withdrawal of ₹ 22.00 lakh from the provision by way of surrender was stated to be due to non-filling up to vacant post.

Reasons for saving of ₹ 1.45 lakh have not been intimated (August-2016).

(ix)	2415 Agricultural Research and Education			
	01 Crop Husbandry			
	001 Direction and Administration			
	02 Administration			
	O.	62.20		
	R.	(-)17.58	44.62	44.59
				(-)0.03

Withdrawal of ₹ 17.58 lakh from the provision by way of surrender was stated to be due to non-filling up of vacant post and non-approval of programme.

Reasons for saving of ₹ 0.03 lakh have not been intimated (August-2016).

Saving of ₹ 0.02 lakh also occurred under this head during 2014-15.

Grant No. 31 Agriculture-Concl.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(x)	2415 Agricultural Research and Education			
	01 <i>Crop Husbandry</i>			
	001 Direction and Administration			
	01 Direction			
	O.	1,48.70		
	S.	7.30		
	R.	(-)14.52	1,41.48	1,41.46
				(-)0.02

Reduction of ₹ 14.52 lakh from the provision by way of surrender was stated to be due to non-filling up of vacant post.

Reasons for saving of ₹ 0.02 lakh have not been intimated (August-2016).

**Grant No. 32 Horticulture
(All Voted)**

		Total grant	Actual expenditure (In thousands of rupees)	Excess(+) Saving(-)
32.1. Revenue:				
Major Head:				
2401 Crop Husbandry				
Original	94,70,51			
Supplementary	5,23,74	99,94,25	67,20,89	(-)32,73,36
Amount surrendered during the year (31 March 2016)				32,71,02

**Grant No. 33 Soil and Water Conservation
(All Voted)**

		Total grant	Actual expenditure (In thousands of rupees)	Excess(+) Saving(-)
33.1. Revenue:				
Major Head:				
2402 Soil and Water Conservation				
Original	20,94,80			
Supplementary	1,93,55	22,88,35	21,55,72	(-)1,32,63
Amount surrendered during the year (31 March 2016)				1,32,60

**Grant No.34 Animal Husbandry and Veterinary
(All Voted)**

		Total grant	Actual expenditure (In thousands of rupees)	Excess(+) Saving(-)
34.1. Revenue:				
Major Heads:				
2403 Animal Husbandry				
2404 Dairy Development				
Original	56,81,98			
Supplementary	4,89,53	61,71,51	52,37,49	(-)9,34,02
Amount surrendered during the year (31 March 2016)				3,77,34
34.2. Capital:				
Major Head:				
4403 Capital Outlay on Animal Husbandry				
Original	7,30,96			
Supplementary	...	7,30,96	6,67,57	(-)63,39
Amount surrendered during the year (31 March 2016)				63,39

**Grant No.35 Fisheries
(All Voted)**

		Total grant	Actual expenditure (In thousands of rupees)	Excess(+) Saving(-)
35.1. Revenue:				
Major Head:				
2405 Fisheries				
Original	13,34,43			
Supplementary	8,07,65	21,42,08	19,60,77	(-),81,31
Amount surrendered during the year (31 March 2016)				1,81,24

35.2. Capital:

Major Head:

**4405 Capital Outlay on
Fisheries**

Original	...			
Supplementary	35,00	35,00	...	(-),35,00
Amount surrendered during the year (31 March 2016)				...

Notes and comments:

35.2. Capital:

35.2.1. No part of the available saving of ₹ 35.00 lakh was surrendered during the year.

35.2.2. Saving occurred under the Major Head of account **4405 Capital Outlay on Fisheries 800** Other Expenditure 01 Construction of DFDO office and godown at Kolasib and reasons thereof for non-utilisation of entire provision provided by supplementary grants of ₹ 35.00 lakh have not been intimated (August 2016).

**Grant No. 36 Environment and Forests
(All Voted)**

	Total grant	Actual expenditure (In thousands of rupees)	Excess(+) Saving(-)
36.1. Revenue:			
Major Heads:			
2406 Forestry and Wild Life			
3435 Ecology and Environment			
Original	82,48,56		
Supplementary	9,56,44	92,05,00	80,14,93
			(-)11,90,07
Amount surrendered during the year (31 March 2016)			11,72,24

Notes and Comments:

36.1. Revenue:

36.1.1. Against the available saving of ₹ 11,90.07 lakh, 11,72.24 lakh only was surrendered during the year.

36.1.2. In view of the final saving of ₹ 11,90.07 lakh, supplementary provision of ₹ 9,56.44 lakh obtained during the year proved unnecessary as the actual expenditure of ₹ 80,14.93 lakh did not come up to the original budget provision of ₹ 82,48.56 lakh.

36.1.3. Saving of ₹ 52,50.44 lakh and ₹ 10,57.47 lakh (8.00 percent and 36.12 percent of the total budget provision) respectively also occurred under this grant during the year 2013-14 and 2014-15.

36.1.4. Saving occurred mainly under:

Grant No. 36 Environment and Forests-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	(03) Centrally Sponsored Scheme			
	2406 Forestry and Wild Life			
	01 Forestry			
	102 Social and Farm Forestry			
	07 Natural Afforestation Programme/CSS			
	O.	15,00.00		
	R.	(-),4,82.99	10,17.01	10,17.01
				...
(ii)	2406 Forestry and Wild Life			
	01 Forestry			
	001 Direction and Administration			
	01 Direction			
	O.	12,40.80		
	S.	1,28.18		
	R.	(-),1,53.68	12,15.30	12,14.41
				(-)0.89

Reasons for withdrawal of ₹ 4,82.99 lakh and ₹ 1,53.68 lakh respectively at serial number (i) and (ii) above by way of surrender were not stated.

Saving of ₹ 0.89 lakh under the head of account at serial number (ii) above was intimated to be due to unforeseen saving normally occurred under salaries.

Saving of ₹ 0.02 lakh under the head of account at serial number (ii) above also occurred during the year 2014-15.

(iii) 02 Administration

O.	26,23.54			
R.	(-),1,51.00	24,72.54	24,73.06	(+)0.52

Reasons for reduction of ₹ 1,51.00 lakh from the provision by way of surrender were not stated.

Final excess of ₹ 0.52 lakh was intimated to be due to payment of dearness allowance arrear of staff.

Grant No. 36 Environment and Forests-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(iv)	(03) Centrally Sponsored Scheme			
	2406 Forestry and Wild Life			
	01 <i>Forestry</i>			
	102 Social and Farm Forestry			
	09 Conservation of Natural Resources and Ecosystems/CSS			
	O. 2,53.00			
	R. (-)1,43.75	1,09.25	1,08.24	(-)1.01

Withdrawal of ₹ 1,43.75 lakh from the provision was the net result of (a) decrease of ₹ 1,36.72 lakh by way of surrender and (b) further decrease of ₹ 7.03 lakh through re-appropriation, reasons thereof for both decrease were not stated.

Saving of ₹ 1.01 lakh was intimated to be due to negligible saving.

(v)	02 <i>Environmental Forestry and Wild life</i>			
	110 Wild life Preservation			
	15 Dampa Tiger Reserve (CSS)			
	O. 2,55.00			
	R. (-)1,01.04	1,53.96	1,53.96	...

Reasons for reduction of ₹ 1,01.04 lakh from the provision by way of surrender were not stated.

(vi)	2406 Forestry and wild life			
	02 <i>Environmental Forestry and Wild Life</i>			
	110 Wild Life Preservation			
	01 Preservation of Wildlife			
	O. 4,92.34			
	R. (-)59.83	4,32.51	4,32.50	(-)0.01

Reasons for withdrawal of ₹ 59.83 lakh from the provision by way of surrender were not stated.

Saving of ₹ 0.01 lakh was intimated to be as normal saving.

Grant No. 36 Environment and Forests-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(vii)	2406 Forestry and Wild Life			
	01 Forestry			
	005 Survey and Utilization of Forest Resources			
	02 W.P.O.			
	O. 2,27.28			
	R. (-)25.84	2,01.44	1,85.01	(-)16.43
Reasons for withdrawal of ₹ 25.84 lakh from the provision by way of surrender were not stated.				
Saving of ₹ 16.43 lakh was intimated to be as per advice of the Planning Department and plan review meeting held on 14.1.2016, ₹ 11.28 lakh was surrendered and saving of ₹ 5.15 lakh occurred due to the double entry of salary of the WPO(S) under non-plan side.				
(viii)	2406 Forestry and Wild Life			
	01 Forestry			
	101 Forest Conservation, Development and Regeneration			
	01 Forest Protection			
	O. 1,26.34			
	R. (-)16.65	1,09.69	1,09.69	...
(ix)	003 Education and Training			
	01 Training of Forest Personnel			
	O. 1,15.60			
	R. (-)14.77	1,00.83	1,00.82	(-)0.01
(x)	005 Survey and Utilization of Forest Resources			
	01 Forest Resource Survey			
	O. 92.44			
	R. (-)13.21	79.23	79.23	...

Grant No. 36 Environment and Forests-Concl.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(xi)	2406 Forestry and Wild Life			
	01 <i>Forestry</i>			
	003 Education and Training			
	02 Forest Extension			
	O. 1,20.06			
	R. (-)11.23	1,08.83	1,08.84	(+)0.01

Reasons for reduction in the provisions by ₹ 16.65 lakh, ₹ 14.77 lakh, ₹ 13.21 lakh and ₹ 11.23 lakh respectively at serial number (viii), (ix), (x) and (xi) above were not stated.

Saving of ₹ 0.01 lakh at serial number (ix) above was intimated to be negligible saving.

Final excess of ₹ 0.01 lakh at serial number (xi) above was intimated to be negligible excess.

**Grant No.37 Co-operation
(All Voted)**

		Total grant	Actual expenditure (In thousands of rupees)	Excess(+) Saving(-)
37.1. Revenue:				
Major Head:				
2425 Co-operation				
Original	15,44,30			
Supplementary	77,20	16,21,50	16,05,07	(-)16,43
Amount surrendered during the year (31 March 2016)				1,97,34
37.2. Capital:				
Major Heads:				
4425 Capital Outlay on Co-operation				
6425 Loans for Co-operation				
Original	8,34,00			
Supplementary	...	8,34,00	14,27,91	(+)5,93,91
Amount surrendered during the year (31 March 2016)				...

Notes and Comments:

37.2. Capital:

37.2.1. Expenditure exceeded the Grant by ₹ 5,93.91 lakh (actual excess was ₹ 5,93,90,800.00). The excess requires regularisation.

Grant No.37 Co-operation-Concl.

37.2.2. Excess occurred under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)	
(i)	4425 Co-operation				
	108 Investments in other Co-operations				
	02 Consumer Co-operative Societies/NCDC (ICDP)				
	O.	4,14.00	4,14.00	7,25.14	(+)3,11.14
(ii)	6425 Loans for Co-operation				
	108 Loans in other Co-operatives				
	01 Consumer Co-operative Societies/NCDC				
	O.	4,20.00	4,20.00	7,02.77	(+)2,82.77

Reasons for excess expenditure of ₹ 3,11.14 lakh and ₹ 2,82.77 lakh respectively at serial (i) and (ii) above have not been intimated (August 2016).

**Grant No.38 Rural Development
(All Voted)**

		Total grant	Actual expenditure (In thousands of rupees)	Excess(+) Saving(-)
38.1. Revenue:				
Major Heads:				
2501 Special Programmes for Rural Development				
2505 Rural Employment				
2515 Other Rural Development Programmes				
2575 Other Special Areas Programmes				
Original	3,42,59,55			
Supplementary	13,03,37	3,55,62,92	2,88,87,79	(-)66,75,13
Amount surrendered during the year (31 March 2016)				36,05,38
38.2. Capital:				
Major Heads:				
4515 Capital Outlay on Other Rural Development Programmes				
4575 Capital Outlay on Other Special Areas Programmes				
Original	40,48,78			
Supplementary	3,56,58	44,05,36	40,29,78	(-)3,75,58
Amount surrendered during the year (31 March 2016)				3,75,58

Grant No. 38 Rural Development-Contd.**Notes and Comments:****38.1. Revenue:**

38.1.1. Out of the available saving of ₹ 66,75.13 lakh, ₹ 36,05.38 lakh only was surrendered during the year.

38.1.2. In view of the final saving of ₹ 66,75.13 lakh, supplementary provisions of ₹ 13,03.37 lakh obtained during the year proved unnecessary as the actual expenditure of ₹ 2,88,87.79 lakh did not even come up to the original budget provision of ₹ 3,42,59.55 lakh.

38.1.3. Saving of ₹ 10,39.78 lakh and ₹ 1,25,07.67 lakh (11.90 percent and 33.41 percent of the total budget provision) respectively also occurred under this grant during the year 2013-14 and 2014-15.

38.1.4. Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	(03) Centrally Sponsored Scheme			
	2501 Special Programmes for Rural Development			
	05 <i>Wasteland Development</i>			
	101 National Wasteland Development Programme			
	02 Integrated Watershed Management Programme/CSS			
	O. 38,35.00			
	R. (-)29,48.00	8,87.00	8,87.00	...
(ii)	(03) Centrally Sponsored Scheme			
	2575 Other Special Area Programmes			
	02 <i>Backward Areas</i>			
	101 Backward Region Grant Fund			
	01 Backward Districts/Area Fund/CSS			
	O. 28,12.00	28,12.00	...	(-)28,12.00

Withdrawal of ₹ 29,48.00 lakh from the provision by way of surrender was stated to be due to non-release of fund by the Government of India.

Grant No.38 Rural Development-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(iii)	(03) Centrally Sponsored Scheme			
	2501 Special Programmes for Rural Development			
	01 <i>Integrated Rural Development programme</i>			
	102 National Rural Housing			
	01 Indira Awas Yojana/CSS			
	O. 9,08.00			
	R. (-)3,03.99	6,04.01	3,91.32	(-)2,12.69
Reduction of ₹ 3,03.99 lakh from the provision at serial number (iii) above by way of surrender was stated to be due to non-release of fund by the Government of India.				
Reasons for saving of ₹ 28,12.00 lakh and ₹ 2,12.69 lakh at serial number (ii) and (iii) above have not been intimated (August 2016).				
(iv)	2515 Other Rural Development Programmes			
	001 Direction and Administration			
	03 Block level Administration			
	O. 12,71.19			
	S. 20.68			
	R. (-)1,11.17	11,80.70	11,57.32	(-)23.38
(v)	02 Administration			
	O. 5,10.30			
	R. (-)92.90	4,17.40	4,06.59	(-)10.81
(vi)	01 Direction			
	O. 5,54.76			
	S. 17.02			
	R. (-)57.46	5,14.32	5,05.82	(-)8.50
(vii)	2501 Special Programmes for Rural Development			
	01 <i>Integrated Rural Development programme</i>			
	001 Direction and Administration			
	02 Administration of R.D. Programme			
	O. 4,53.56			
	R. (-)58.12	3,95.44	3,94.36	(-)1.08

Grant No.38 Rural Development-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(viii)	2501 Special Programmes for Rural Development			
	01 <i>Integrated Rural Development programme</i>			
	001 Direction and Administration			
	01 SLMC & Internal Audit			
	O.	1,02.33		
	S.	2.28		
	R.	(-32.34)	72.27	70.99
				(-1.28)

Reasons for withdrawal of ₹ 1,11.17 lakh, ₹ 92.90 lakh, ₹ 57.46 lakh, ₹ 58.12 lakh and ₹ 32.34 lakh respectively at serial number (iv), (v), (vi), (vii) and (viii) above by way of surrender were not stated.

Reasons for saving of ₹ 23.38 lakh, ₹ 10.81 lakh, ₹ 8.50 lakh, ₹ 1.08 lakh and ₹ 1.28 lakh respectively at serial number (iv), (v), (vi) (vii) and (viii) above have not been intimated (August 2016).

38.2. Capital:

38.2.1. Available saving of ₹ 3,75.58 lakh was surrendered during the year.

38.2.2. In view of the final saving of ₹ 3,75.58 lakh, supplementary provision of ₹ 3,56.58 lakh obtained during the year proved unnecessary as the actual expenditure of ₹ 40,29.78 lakh did not even come up to the original budget provision of ₹ 40,48.78 lakh.

38.2.3. Saving of ₹ 2,44.60 lakh and ₹ 20,30.94 lakh (5.26 percent and 35.59 percent of the total budget provisions) respectively also occurred under this grant during the year 2013-14 and 2014-15.

38.2.4. Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	(03) Centrally Sponsored Scheme			
	4575 Capital Outlay on other Special Areas Programmes			
	06 <i>Border Area Development</i>			
	101 Border Area Development Programme			
	01 BADP under RD Department/CSS			
	O.	40,31.00		
	R.	(-2,19.00)	38,12.00	38,12.00
				...

Grant No.38 Rural Development-Concl.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
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Withdrawal of ₹ 2,19.00 lakh from the provision by way of surrender was stated to be due to non-release of fund (₹ 2,09.00 lakh) by the Government of India and ₹ 10.00 lakh for re-provision in the next year.

(ii)	(07) Non Lapsable Central Pool of Resources			
	4515 Capital Outlay on other Rural Development Programmes			
	102 Community Development			
	06 Constn. of Mini Sports Complex at E. Lungdar/NLCPR			
	S. 1,56.58			
	R. (-)1,56.58	...	...	...

Withdrawal of entire provision of ₹ 1,56.58 lakh by way of surrender was stated to be due to non-accord of expenditure sanction by the finance department, Government of Mizoram.

**Grant No.39 Power
(All Voted)**

	Total grant	Actual expenditure (In thousands of rupees)	Excess(+) Saving(-)
39.1. Revenue:			
Major Heads:			
2501 Special Programmes for Rural Development			
2801 Power			
2810 Non-Conventional Sources of Energy			
Original	3,10,39,60		
Supplementary	64,08,58	3,74,48,18	3,61,83,68
			(-)12,64,50
Amount surrendered during the year (31 March 2016)			12,59,55
39.2. Capital:			
Major Head:			
4801 Capital Outlay on Power Projects			
Original	43,29,56		
Supplementary	24,05,68	67,35,24	67,35,22
			(-)2
Amount surrendered during the year (31 March 2016)			24,86,19

**Grant No.40 Industries
(All Voted)**

	Total grant	Actual expenditure (In thousands of rupees)	Excess(+) Saving(-)
40.1. Revenue:			
Major Heads:			
2851 Village and Small Industries			
2852 Industries			
2853 Non-ferrous Mining and Metallurgical Industries			
Original	59,25,91		
Supplementary	14,85,58	74,11,49	68,53,93
			(-)5,57,56
Amount surrendered during the year (31 March 2016)			4,18,87

Notes and Comments:

40.1. Revenue:

40.1.1. Against the available saving of ₹ 5,57.56 lakh, ₹ 4,18.87 lakh only was surrendered during the year.

40.1.2. In view of the final saving of ₹ 5,57.56 lakh, supplementary provision of ₹ 14,85.58 lakh obtained during the year proved excessive.

40.1.3. Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	(03) Centrally Sponsored Scheme			
	2851 Village and Small Industries			
	800 Other Expenditure			
	02 Development of Food Processing/CSS			
	O.	2,29.00		
	R.	(-)2,29.00	...	...

Withdrawal of entire provision of ₹ 2,29.00 lakh by way of surrender was stated to be due to non-release of funds by Government of India.

Grant No.40 Industries-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)	
(ii)	2853 Non-ferrous Mining and Metallurgical Industries				
	02 <i>Regulation and Development of Mines</i>				
	001 Direction and Administration				
	01 Direction				
	O.	5,32.20			
	S.	12.32			
	R.	(-72.34	4,72.18	4,68.07	(-4.11

Reasons for withdrawal of ₹ 72.34 lakh from the provision by way of surrender were not stated.

Reasons for saving of ₹ 4.11 lakh have not been intimated (August 2016).

(iii)	2851 Village and Small Industries				
	102 Small Scale Industries				
	05 Development of Rural Industries				
	O.	1,54.11			
	S.	42.75			
	R.	(-42.75	1,54.11	1,47.05	(-7.06

Reduction of ₹ 42.75 lakh from the provision by way of surrender was stated to be due to non-filling up of vacant post.

Reasons for saving of ₹ 7.06 lakh have not been intimated (August 2016).

(iv)	104 Handicraft Industries				
	01 Promotion & Dev. of Handicraft Industries				
	O.	3,06.63			
	S.	18.40			
	R.	(-18.40	3,06.63	2,84.75	(-21.88

Withdraawal of ₹ 18.40 lakh from the provision by way of surrender was stated to be due to non-filling up of vacant post.

Reasons for saving of ₹ 21.88 lakh have not been intimated (August 2016).

Grant No.40 Industries-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(v)	2851 Village and Small Industries			
	103 Handloom Industries			
	06 National Handloom Development Programme			
	O. 35.00			
	R. (-)28.92	6.08	...	(-)6.08
Reduction of ₹ 28.92 lakh from the provision by way of surrender was stated to be due to non-release of funds by the Government of India.				
Reasons for saving of ₹ 6.08 lakh have not been intimated (August 2016).				
(vi)	102 Small Scale Industries			
	03 District Industries Centre			
	O. 5,49.82	5,49.82	5,19.30	(-)30.52
Reasons for saving of ₹ 30.52 lakh have not been intimated (August 2016).				
(vii)	105 Khadi and Village Industries			
	01 Promotion & Dev. of K.V.I.			
	O. 8,73.04			
	S. 1,06.81			
	R. (-)12.50	9,67.35	9,58.32	(-)9.03
(viii)	001 Direction and Administration			
	01 Direction			
	O. 4,50.24			
	S. 57.23	5,07.47	4,90.38	(-)17.09
(ix)	2852 Industries			
	08 Consumer Industries			
	101 Edible Oils			
	01 Estimate of GOP Estt.			
	O. 1,27.40			
	S. 1.30			
	R. (-)1.30	1,27.40	1,16.50	(-)10.90

Grant No.40 Industries-Concl.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
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Withdrawal of ₹ 12.50 lakh and ₹ 1.30 lakh respectively at serial number (viii) and (x) above from the provisions by way of surrender were stated to be due to non-filling up of vacant posts.

Reasons for saving of ₹ 9.03 lakh, ₹ 17.09 lakh and ₹ 10.90 lakh respectively at serial number (vii), (viii) and (ix) above have not been intimated (August 2016).

(x)	2851 Village and Small Industries				
	103 Handloom Industries				
	02 Promotion & Dev. of Handicraft Industries				
	O.	3,25.15	3,25.15	3,14.37	(-)10.78
(xi)	(04) NEC Scheme				
	2853 Non-ferrous Mining and Metallurgical Industries				
	02 Regulation and Development of Mines				
	101 Survey and Mapping				
	07 North Eastern Areas				
	O.	10.55			
	S.	10.55	21.10	10.55	(-)10.55
(xii)	2851 Village and Small Industries				
	102 Small Scale Industries				
	01 Supervision of SSI				
	O.	10,81.01			
	S.	2,29.30	13,10.31	13,09.54	(-)0.77

Reasons for saving of ₹ 10.78 lakh, ₹ 10.55 lakh and ₹ 0.77 lakh respectively at serial number (x), (xi) and (xii) above have not been intimated (August 2016).

**Grant No.41 Sericulture
(All Voted)**

		Total grant	Actual expenditure (In thousands of rupees)	Excess(+) Saving(-)
41.1. Revenue:				
Major Head:				
2851 Village and Small Industries				
Original	16,08,36			
Supplementary	3,01,83	19,10,19	18,53,95	(-)56,24
Amount surrendered during the year (31 March 2016)				65,97

**Grant No. 42 Transport
(All Voted)**

	Total grant	Actual expenditure (In thousands of rupees)	Excess(+) Saving(-)
42.1. Revenue:			
Major Heads:			
2041 Taxes on Vehicles			
2057 Supplies and Disposals			
3055 Road Transport			
Original	47,19,12		
Supplementary	2,25,57	49,44,69	36,40,96
			(-)13,03,73
Amount surrendered during the year (31 March 2016)			13,92,87

42.2. Capital:

Major Heads:

**5055 Capital Outlay on Road
Transport**

Original	...		
Supplementary	1,34,20	1,34,20	...
			(-)1,34,20
Amount surrendered during the year (31 March 2016)			...

Notes and Comments:

42.1. Revenue:

42.1.1. ₹ 13,92.87 lakh was surrendered during the year as anticipated surplus to the requirement, but actual saving worked out to ₹ 13,03.73 lakh only.

42.1.2. In view of the final saving of ₹ 13,03.73 lakh, supplementary provision of ₹ 2,25.57 lakh obtained during the year proved unnecessary as the actual expenditure of ₹ 36,40.96 lakh did not even come up to the original provision of ₹ 47,19.12 lakh.

Grant No. 42 Transport-Contd.

42.1.3. Saving of ₹ 9,63.15 lakh and ₹ 12,59.00 lakh (21.63 percent and 27.39 percent of the total budget provision) respectively also occurred under this grant during the year 2013-14 and 2014-15.

42.1.4. Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	3055 Road Transport			
	001 Direction and Administration			
	02 Administration			
	O. 12,25.19			
	S. 1,15.22			
	R. (-)3,60.44	9,79.97	9,79.96	(-)0.01

Reduction of ₹ 3,60.44 lakh from the provision was the net effect of (a) decrease of ₹ 3,58.94 lakh by way of surrender, reasons thereof were not stated, (b) further decrease of ₹ 10.82 lakh through re-appropriation, stated to be due to adoption of economy measures under wages and office expenses and (c) increase of ₹ 9.32 lakh through re-appropriation, stated to be due to clearance of claims under domestic travel expenses and price escalation under motor vehicles.

Reasons for saving of ₹ 0.01 lakh have not been intimated (August 2016).

Saving of ₹ 55.84 lakh also occurred under this head during 2013-14.

(ii)	2041 Taxes on Vehicles			
	001 Direction and Administration			
	03 General Administration			
	O. 9,03.49			
	R. (-)2,01.90	7,01.59	7,02.71	(+)1.12

Withdrawal of ₹ 2,01.90 lakh from the provision was the net result of (a) decrease of ₹ 2,03.39 lakh by way of surrender, reasons thereof were not stated, (b) further decrease of ₹ 1.00 lakh through re-appropriation, stated to be due to adoption of economy measures under domestic travel expenses and office expenses and (c) increase of ₹ 2.49 lakh through re-appropriation, stated to be due to price escalation under motor vehicles.

Reasons for excess of ₹ 1.12 lakh have not been intimated (August 2016).

Grant No. 42 Transport-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)	
(iii)	2041 Taxes on Vehicles				
	001 Direction and Administration				
	01 Direction				
	O.	3,54.67			
	R.	(-2,04.24	1,50.43	1,73.50	(+)23.07

Reduction of ₹ 2,04.24 lakh from the provision was the net effect of (a) decrease of ₹ 2,04.99 lakh by way of surrender, reasons thereof were not stated, (b) further decrease of ₹ 0.69 lakh through re-appropriation, stated to be due to adoption of economy measures and (c) increase of ₹ 1.44 lakh through re-appropriation, stated to be due to price escalation under motor vehicles and machinery and equipments.

Reasons for final excess of ₹ 23.07 lakh have not been intimated (August 2016).

Final excess of ₹ 3.63 lakh also occurred under this head during 2014-15.

(iv)	2041 Taxes on Vehicles				
	001 Direction and Administration				
	02 Administration				
	O.	8,07.75			
	S.	77.82			
	R.	(-2,23.70	6,61.87	7,10.41	(+)48.54

Reduction of ₹ 2,23.70 lakh from the provision was the net result of (a) decrease of ₹ 2,22.95 lakh by away of surrender, reasons thereof were not stated, (b) further decrease of ₹ 1.52 lakh through re-appropriation, stated to be due to adoption of economy measures under domestic travel expenses and office expenses and (c) increase of ₹ 0.77 lakh through re-appropriation, stated to be due to clearance of claims under medical treatment, domestic travel expenses and price escalation under publications..

Reasons for final excess of ₹ 48.54 lakh have not been intimated (August 2016).

Final excess of ₹ 17.86 lakh also occurred under this head during 2013-14.

Grant No. 42 Transport-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(v)	3055 Road Transport			
	800 Other Expenditure			
	03 Central Workshop			
	O.	3,45.69		
	S.	11.92		
	R.	(-),1,31.07	2,26.54	2,42.62
				(+)16.08

Withdrawal of ₹ 1,31.07 lakh from the provision was the net effect of (a) decrease of ₹ 1,23.13 lakh by way of surrender, reasons thereof were not stated, (b) further decrease of ₹ 8.05 lakh through re-appropriation, stated to be due to adoption of economy measures under wages and (c) increase of ₹ 0.11 lakh through re-appropriation, stated to be due to clearance of claims under domestic travel expenses.

Reasons for final excess of ₹ 16.08 lakh have not been intimated (August 2016).

(vi)	3055 Road Transport			
	001 Direction and Administration			
	01 Direction			
	O.	7,52.67		
	S.	9.42		
	R.	(-),1,12.22	6,49.87	6,49.88
				(+)0.01

Withdrawal of ₹ 1,12.22 lakh from the provision was the net effect of (a) decrease of ₹ 1,20.27 lakh by way of surrender, reasons thereof were not stated, (b) further decrease of ₹ 0.22 lakh through re-appropriation, stated to be due to adoption of economy measures and (c) increase of ₹ 8.27 lakh through re-appropriation, stated to be due to price escalation under motor vehicles and clearance of outstanding bills thereof.

Reasons for final excess of ₹ 0.01 lakh have not been intimated (August 2016).

Grant No. 42 Transport-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(vii)	3055 Road Transport			
	800 Other Expenditure			
	02 Booking Station			
	O.	1,42.68		
	S.	11.19		
	R.	(-77.82)	76.05	75.56
				(-0.49)

Reasons for reduction of ₹ 77.82 lakh from the provision by way of surrender were not stated.

Reasons for saving of ₹ 0.49 lakh as intimated, not tenable.

Saving of ₹ 1.84 lakh also occurred under this head during 2013-14.

(viii)	3055 Road Transport			
	800 Other Expenditure			
	01 Railway Out Agency			
	O.	74.52		
	R.	(-50.22)	24.30	24.79
				(+0.49)

Withdrawal of ₹ 50.22 lakh from the provision was the net result of (a) decrease of ₹ 50.12 lakh by way of surrender, reasons thereof were not stated and (b) further decrease of ₹ 0.10 lakh through re-appropriation, stated to be due to adoption of economy measures under motor vehicles.

Reasons for final excess of ₹ 0.49 lakh have not been intimated (August 2016).

(ix)	2057 Supplies and Disposals			
	101 Purchase			
	01 Consumer Petrol Pump			
	O.	1,12.46		
	R.	(-31.26)	81.20	81.52
				(+0.32)

Reasons for reduction of ₹ 31.26 lakh from the provision by way of surrender were not stated.

Reasons for final excess of ₹ 0.32 lakh have not been intimated (August 2016).

Grant No. 42 Transport-Concl.**42.2. Capital:**

42.2.1. No part of the available saving of ₹ 1,34.20 lakh was surrendered during the year.

42.2.2. Saving occurred under the head of account **5055 Capital Outlay on Road Transport** 050 Lands and Buildings 01 Construction of Office Buildings where the entire supplementary provision of ₹ 1,34.20 lakh was remained unutilized and reasons thereof were also not intimated (August 2016).

**Grant No.43 Tourism
(All Voted)**

		Total grant	Actual expenditure (In thousands of rupees)	Excess(+) Saving(-)
43.1. Revenue:				
Major Head:				
3452 Tourism				
Original	6,85,36			
Supplementary	1,11,15	7,96,51	7,83,61	(-)12,90
Amount surrendered during the year (31 March 2016)				12,71
43.2. Capital:				
Major Head:				
5452 Capital Outlay on Tourism				
Original	11,02,07			
Supplementary	10,89,20	21,91,27	20,99,78	(-)91,49
Amount surrendered during the year (31 March 2016)				45,75

**Grant No.44 Trade and Commerce
(All Voted)**

		Total grant	Actual expenditure (In thousands of rupees)	Excess(+) Saving(-)
44.1. Revenue:				
Major Head:				
2435 Other Agricultural Programmes				
Original	4,86,72			
Supplementary	4,25,95	9,12,67	8,41,83	(-)70,84
Amount surrendered during the year (31 March 2016)				70,80

44.2. Capital:

Major Heads:

**4435 Capital Outlay on
Other Agricultural
Programmes**

Original	5,53,97			
Supplementary	4,68,00	10,21,97	5,62,64	(-)4,59,33
Amount surrendered during the year (31 March 2016)				...

Notes and Comments:

44.1. Revenue:

44.1.1. Out of the available saving of ₹ 70.84 lakh, ₹ 70.80 lakh was surrendered during the year.

Grant No.44 Trade and Commerce-Contd.

44.1.2. Saving occurred under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	2435 Other Agricultural Programmes			
	01 <i>Marketing and Quality control</i>			
	101 Marketing facilities			
	01 Agriculture Marketing			
	O. 3,34.85			
	S. 1,21.20			
	R. (-)56.38	3,99.67	3,99.64	(-)0.03

Reduction for ₹ 56.38 lakh from the provision by way of surrender, reasons thereof under (a) non-plan side for ₹ 41.41 lakh, stated to be due to non-filling up of vacant post, (b) plan side for ₹ 14.97 lakh, not stated.

Saving of ₹ 0.03 lakh was intimated to be due to miscalculation.

(ii)	2435 Other Agricultural Programmes			
	01 <i>Marketing and Quality control</i>			
	800 Other Expenditure			
	01 Other Expenditure			
	O. 1,47.94			
	R. (-)14.42	1,33.52	1,33.51	(-)0.01

Reduction of ₹ 14.42 lakh from the provision by way of surrender was stated to be due to non-filling up of vacant post and occupation of own building.

Reasons for saving of ₹ 0.01 lakh have not been intimated (August 2016).

Grant No.44 Trade and Commerce-Conclld.**44.2. Capital:**

44.2.1. No part of the available saving of ₹ 4,59.33 lakh was surrendered during the year.

44.2.2. In view of the final saving of ₹ 4,59.33 lakh, supplementary provision of ₹ 4,68.00 lakh obtained during the year proved excessive.

44.2.3. Saving of ₹ 1,16.64 lakh (17.71 percent of the total budget provision) also occurred under this grant during 2014-15.

44.2.4. Saving occurred under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	(03) Centrally Sponsored Scheme			
	4435 Capital Outlay on Other Agricultural Programmes			
	80 General			
	800 Other Expenditure			
	01 Scheme for the benefit of N.E States (ASIDE)/CSS			
	O. 4,30.00	4,30.00	...	(-)4,30.00
Non-utilisation of entire original provision of ₹ 4,30.00 lakh was intimated to be due to mistake committed by the Government by providing ASIDE fund in the BE for 2015-16.				
(ii)	(04) NEC Scheme			
	4435 Capital Outlay on Other Agricultural Programmes			
	01 Marketing and Quality Control			
	101 Marketing facilities			
	01 North Eastern Areas			
	O. 14.96			
	S. 4,68.00	4,82.96	4,68.00	(-)14.96
(iii)	4435 Capital Outlay on Other Agricultural Programmes			
	01 Marketing and Quality Control			
	190 Investments in Public sector and other undertakings			
	01 MAMCO			
	O. 1,09.01	1,09.01	94.64	(-)14.37

Saving of ₹ 14.96 lakh and ₹ 14.37 lakh respectively at serial number (ii) and (iii) above were intimated to be due to transfer of fund to PWD and abolish of MAMCO w.e.f. January 2016 respectively.

Saving of ₹ 1,34.64 lakh also occurred under the head at serial number (ii) above during 2014-15.

**Grant No. 45 Public Works
(All Voted)**

	Total grant	Actual expenditure (In thousands of rupees)	Excess(+) Saving(-)
45.1. Revenue:			
Major Heads:			
2059 Public Works			
2070 Other Administrative Services			
2216 Housing			
2235 Social Security and Welfare			
3053 Civil Aviation			
3054 Roads and Bridge			
3056 Inland Water Transport			
Original	2,41,70,75		
Supplementary	6,76,98	2,48,47,73	2,23,49,41
			(-)24,98,32
Amount surrendered during the year (31 March 2016)			26,74,32
45.2. Capital:			
Major Heads:			
4059 Capital Outlay on Public Works			
4070 Capital Outlay on Other Administrative Services			
4202 Capital Outlay on Education, Sports, Art and Culture			

Grant No. 45 Public Works-Contd.

	Total grant	Actual expenditure (In thousands of rupees)	Excess(+) Saving(-)
4210 Capital Outlay on Medical and Public Health			
4216 Capital Outlay on Housing			
4403 Capital Outlay on Animal Husbandry			
4405 Capital Outlay on Fisheries			
4408 Capital Outlay on Food Storage and Warehousing			
4435 Capital Outlay on Other Agricultural Programme			
4711 Capital Outlay on Flood Control Projects			
5053 Capital Outlay on Civil Aviation			
5054 Capital Outlay on Roads and Bridges			
5055 Capital Outlay on Road Transport			
5452 Capital Outlay on Tourism			
Original	1,86,96,30		
Supplementary	53,32,05	2,40,28,35	2,66,73,65
			(+)26,45,30
Amount surrendered during the year (31 March 2016)			28,43,23

Notes and Comments:**45.1. Revenue:**

45.1.1. ₹ 26,74.32 lakh was surrendered during the year as anticipated surplus to the requirement, but actual saving worked out ₹ 24,98.32 lakh only.

Grant No. 45 Public Works-Contd.

45.1.2. In view of the final saving of ₹ 24,98.32 lakh, supplementary provision of ₹ 6,76.98 lakh obtained during the year proved unnecessary as the actual expenditure of ₹ 2,23.49.41 lakh did not even come up to the original provision of ₹ 2,41,70.75 lakh.

45.1.3. Saving of ₹ 1,87,20.40 lakh (45.94 percent of the total budget provision) also occurred under this grant during the year 2013-14.

45.1.4. Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)	
(i)	3054 Roads and Bridges				
	80 General				
	001 Direction and Administration				
	02 Administration				
	O.	64,70.62			
	S.	2,51.31			
	R.	(-9,44.81	57,77.12	55,51.11	(-2,26.01

Reduction of ₹ 9,44.81 lakh from the provision was the net result of (a) decrease of ₹ 9,44.83 lakh by way of surrender, stated to be due to non-filling up of vacant post, (b) further decrease of ₹ 1.35 lakh through re-appropriation, reasons thereof were not stated and (c) increase of ₹ 1.37 lakh through re-appropriation, stated to be due to clearance of liabilities under motor vehicles and machinery and equipments.

Saving of ₹ 2,26.01 lakh was intimated to be due to wrong calculation of (for ₹ 2,15.48 lakh under plan side) expenditure during preparation of surrender statement and specific reasons thereof for ₹ 10.53 lakh under Non-Plan side were not intimated (August 2016).

Saving of ₹ 13.93 lakh also occurred under this head of account during the year 2014-15.

(ii)	3054 Roads and Bridges				
	80 General				
	001 Direction and Administration				
	01 Direction				
	O.	24,89.51			
	S.	31.47			
	R.	(-4,38.98	20,82.00	19,24.62	(-1,57.38

Grant No. 45 Public Works-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
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Withdrawal of ₹ 4,38.98 lakh from the provision was the net effect of (a) decrease of ₹ 4,39.54 lakh by way of surrender, stated to be due to non-filling up of vacant post, (b) further decrease of ₹ 2.19 lakh through re-appropriation, stated to be due to re-provision fund to other head of account and (c) increase of ₹ 2.75 lakh through re-appropriation, stated to be due to clearance of liabilities under office expenses.

Saving of ₹ 1,57.38 lakh was intimated to be due to wrong calculation of figure submitted by some DDOs at the time of preparation of surrender statement.

(iii) (03) Centrally Sponsored Scheme**3054 Roads and Bridges**

04 District and Other Roads

337 Road Works

01 Pradhan Mantri Gram Sadak Yojana (PMGSY)/CSS

O. 56,00.00

R. (-)5,10.00 50,90.00 50,90.00 ...

Reduction of ₹ 5,10.00 lakh from the provision by way of surrender was stated to be due to non-receipt of sanction from Ministry of Rural Development, Government of India.

(iv) 2059 Public Works

80 General

001 Direction and Administration

01 Direction

O. 8,60.36

R. (-)2,45.47 6,14.89 6,17.14 (+)2.25

Withdrawal of ₹ 2,45.47 lakh from the provision was the net result of (a) decrease of ₹ 2,38.33 lakh by way of surrender, stated to be due to non-filling up of vacant post and (b) further decrease of ₹ 7.14 lakh through re-appropriation, stated to be due to re-provision fund to other head.

Final excess of ₹ 2.25 lakh was intimated to be due to wrong calculation of figure submitted by some DDOs at the time of preparation of surrender statement.

(v) 105 Public Works Workshops

01 Mechanical Division

O. 5,85.68

R. (-)2,33.18 3,52.50 3,60.15 (+)7.65

Grant No. 45 Public Works-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(vi)	2059 Public Works			
	80 <i>General</i>			
	001 Direction and Administration			
	02 Administration			
	O.	32,08.71		
	S.	48.77		
	R.	(-)2,54.39	30,03.09	30,36.43
				(+)33.34

Reduction of ₹ 2,33.18 lakh and ₹ 2,54.39 lakh respectively from the provisions at serial number (v) and (vi) above by way of surrender were stated to be due to non-filling up of vacant post.

Final excess of ₹ 7.65 lakh and ₹ 33.34 lakh respectively at serial number (v) and (vi) above were intimated to be due to wrong calculation of figure submitted by some DDOs at the time of preparation of surrender statement.

(vii)	2059 Public Works			
	80 <i>General</i>			
	004 Planning and Research			
	01 Design Cell			
	O.	85.02		
	R.	(-)24.42	60.60	50.26
				(-)10.34

Withdrawal of ₹ 24.42 lakh from the provision was the net effect of (a) decrease of ₹ 23.58 lakh by way of surrender, stated to be due to non-filling up vacant post and (b) further decrease of ₹ 0.84 lakh through re-appropriation, reasons thereof were not stated.

Saving of ₹ 10.34 lakh was intimated to be due to wrong calculation of expenditure during preparation of surrender statement.

(viii)	2216 Housing			
	01 <i>Government Residential Buildings</i>			
	700 Other Housing			
	02 Repairs of Govt. Residential Building under Gen. Pool			
	O.	50.00	50.00	17.85
				(-)32.15

Reasons for saving of ₹ 32.15 lakh have not been intimated (August 2016).

Grant No. 45 Public Works-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(ix)	3056 Inland Water Transport			
	80 <i>General</i>			
	001 Direction and Administration			
	02 Administration			
	O. 76.62			
	R. (-)26.33	50.29	49.48	(-)0.81

Reduction of ₹ 26.33 lakh from the provision by way of surrender was stated to be due to non-payment of ACP arrear/dearness allowance and superannuation of officers and staff.

Saving of ₹ 0.81 lakh was intimated to be due to wrong calculation of expenditure during preparation of surrender statement.

(x)	2059 Public Works			
	80 <i>General</i>			
	004 Planning and Research			
	02 Architecture Cell			
	O. 2,18.83			
	R. (-)1.00	2,17.83	2,03.13	(-)14.70

Reasons for reduction of ₹ 1.00 lakh from the provision through re-appropriation were not stated.

Reasons for saving of ₹ 14.70 lakh was intimated to be due to wrong calculation of expenditure during preparation of surrender statement.

Saving of ₹ 2.02 lakh also occurred under this head 2014-15.

Grant No. 45 Public Works-Contd.

45.1.5. Saving mentioned at note 45.1.4. above was partly offset by excess under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	2235 Social Security and Welfare			
	02 <i>Social Welfare</i>			
	800 Other Expenditure			
	01 Schemes Under Article 275(1)(ACA)			
		...	1,53.76	(+)1,53.76

Incurring expenditure of ₹ 1,53.76 lakh without any budget provision was intimated to be due to sanction order received for the expenditure from the Government.

(ii)	3054 Roads and Bridges			
	80 <i>General</i>			
	800 Other Expenditure			
	01 Maintenance of Roads & Bridges			
	O. 20,00.00			
	S. 5.43			
	R. (-)2.89	20,02.54	21,43.27	(+)1,40.73

Withdrawal of ₹ 2.89 lakh from the provision through re-appropriation was stated to be due to re-provision of fund to other head of account.

Specific reasons for excess of ₹ 1,40.73 lakh have not been intimated (August 2016).

(iii)	2070 Other Administrative Services			
	115 Guest Houses, Government Hostels etc.			
	06 Circuit & Guest House, Calcutta			
		...	84.00	(+)84.00
(iv)	2070 Other Administrative Services			
	115 Guest Houses, Government Hostels etc.			
	07 Circuit & Guest House, New Delhi			
		...	80.00	(+)80.00

Grant No.45 Public Works-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(v)	3053 Civil Aviation			
	60 <i>Other Aeronautical Services</i>			
	101 Communications			
	01 Communication			
		...	79.93	(+)79.93

Reasons for incurring expenditure of ₹ 84.00 lakh, ₹ 80.00 lakh and ₹ 79.00 lakh respectively at serial number (iii), (iv) and (v) above were intimated to be due to sanction order received from the Government.

(vi)	2216 Housing			
	01 <i>Government Residential Buildings</i>			
	700 Other Housing			
	02 Maintenance of Resident/Non-residential Building			
	O.	50.00	50.25	(+)0.25

Reasons for excess of ₹ 0.25 lakh have not been intimated (August 2016).

45.1.6. Suspense**45.1.6.Suspense Transaction**

(a) **Suspense:** Against the provision under the grant ₹ NIL lakh were utilised towards expenditure booked under the head “Suspense” which is not a final head of account. Transactions booked under this head were not adjusted under final head of accounts and are carried forward from year to year. The transactions include both debits and credits. The minor head suspense has four divisions, of which three are being operated by the state viz, (i) Stock (ii) Purchase and (iii) Miscellaneous works advances. The nature and the accounting of the transactions under the three sub- divisions are explained below:

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

(ii) **Purchase:** The sub-division has become in-operative in view of the new accounting procedure introduced in the State from the year 2001-2002.

Grant No. 45 Public Works-Contd.

(iii) **Miscellaneous Works Advance:** This Sub-division comprises debits for the value of stores sold on credit, expenditure incurred on deposit works in excess of deposits received, losses of cash or stores not written off and sums recoverable from Government servants, etc. The Debit balance thus represents recoverable amount.

(b) An analysis of transactions under the head "Suspense" included in this grant during 2015-16 is given below:

Sub Head Balance	Opening Balance on 1 April 2015		Debits	Credits	Closing Balance on 31 March 2016	
	Debit(+)	Credit(-)			Debit(+)	Credit(-)
Stock	(+)10,46.39	(.)	...	(-)7,48.54	(+)2,97.85	
Purchase	...		...	...	...
Miscellaneous Public Works Advances	(+)1,14.67		...	...	(+)1,14.67	
Total:	(+)11,61.06	(.)	...	(-)7,48.54	(+)4,12.52	

(.) Rectification of errors occurred in previous years:
Opening balance of 2015-16 worked out to ₹ 10,46.39 lakh.
Total worked out to ₹ 11,61.06 lakh.

45.2. Capital:

45.2.1. Expenditure exceeded the grant by ₹ 26,45.30 lakh (actual excess was ₹ 26,45,29,588.00). The excess requires regularisation.

45.2.2. In view of the final excess of ₹ 26,45.30 lakh, supplementary provision of ₹ 53,32.05 lakh obtained during the year proved in adequate.

45.2.3. Excess of ₹ 23,17.18 lakh (8.09 percent of the total budget provision) also occurred under this grant during 2014-15.

Grant No. 45 Public Works-Contd.**45.2.4. Excess occurred under:**

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	5054 Capital Outlay on Roads and Bridges 04 <i>District and Other Roads</i> 800 Other Expenditure 07 SMS for EAP-ADB	...	10,00.00	(+)10,00.00
(ii)	(03) Centrally Sponsored Scheme 4202 Capital Outlay on Education, Sports, Art and Culture 01 <i>General Education</i> 800 Other Expenditure 01 Constn. of Building (CSS)	...	8,91.56	(+)8,91.56
<p>Incurring expenditure of ₹ 10,00.00 lakh and ₹ 8,91.56 lakh respectively without any budget provision at serial number (i) and (ii) above were intimated to be due to expenditure sanctions received from the Government.</p>				
(iii)	(03) Centrally Sponsored Scheme 4059 Capital Outlay on Public Works 01 <i>Office Buildings</i> 051 Construction 01 Construction of Judiciary Buildings (CSS)	...	8,13.27	(+)8,13.27
<p>Incurring expenditure of ₹ 8,13.27 lakh without any budget provision was intimated to be due to expenditure sanction received from the Government.</p>				
(iv)	(07) Non Lapsable Central Pool of Resources 4202 Capital Outlay on Education, Sports, Art and Culture 03 <i>Sports and Youth Services</i> 102 Sports Stadia 05 Construction of State Sports Academy at Zobawk/NLCPR	...	5,54.27	(+)5,54.27

Grant No. 45 Public Works-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(v)	(07) Non Lapsable Central Pool of Resources			
	4202 Capital Outlay on Education, Sports, Art and Culture			
	03 <i>Sports and Youth Services</i>			
	800 Other Expenditure			
	02 Construction of Multi Level Parking & Community Centre/NLCPR			
		...	5,09.12	(+)5,09.12
<p>Incurring expenditure of ₹ 5,54.27 lakh and ₹ 5,09.12 lakh respectively without any budget provision at serial number (iv) and (v) above were intimated to be due to expenditure sanctions received from the Government.</p>				
(vi)	(07) Non Lapsable Central Pool of Resources			
	4210 Capital Outlay on Medical and Public Health			
	80 <i>General</i>			
	800 Other Expenditure			
	04 Construction of 100 bedded Civil Hospital, Saiha (NLCPR)			
		...	4,28.94	(+)4,28.94
<p>Incurring expenditure of ₹ 4,28.94 lakh without any budget provision was intimated to be due to expenditure sanction received from the Government.</p>				
<p>Incurring expenditure of ₹ 63.70 lakh without any budget provision also occurred under this head during 2014-15.</p>				
(vii)	(07) Non Lapsable Central Pool of Resources			
	5053 Capital Outlay on Civil Aviation			
	60 <i>Other Aeronautical Services</i>			
	101 Communications			
	03 Upgradation/Improvement of Lengpui Airport in Mizoram/NLCPR			
		...	4,20.90	(+)4,20.90
(viii)	4059 Capital Outlay on Public Works			
	01 <i>Office Buildings</i>			
	051 Construction			
	02 SMS for Construction of Judiciary Buildings			
		...	2,89.23	(+)2,89.23
(ix)	4408 Capital Outlay on other Rural Development Programmes			
	02 <i>Storage and Warehousing</i>			
	101 Rural Godown Programmes			
	01 Rural Godown Programme			
		...	2,00.00	(+)2,00.00

Grant No. 45 Public Works-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(x)	(03) Centrally Sponsored Scheme			
	4202 Capital Outlay on Education, Sports, Art and Culture			
	02 <i>Technical Education</i>			
	104 Polytechnics			
	06 Setting up of Polytechnic, Serchhip/CSS			
		...	2,00.00	(+)2,00.00
(xi)	(05) Finance Commission Recommendation			
	4070 Capital Outlay on other Administrative Services			
	800 Other Expenditure			
	01 Construction of Fire Stations & Quarters/FC			
		...	1,93.58	(+)1,93.58
(xii)	(07) Non Lapsable Central Pool of Resources			
	4059 Capital Outlay on Public Works			
	80 <i>General</i>			
	051 Construction			
	15 Construction of Multipurpose Centre at Ramhlun North (NLCPR)			
		...	1,66.45	(+)1,66.45
(xiii)	(07) Non Lapsable Central Pool of Resources			
	5055 Capital Outlay on Road Transport			
	050 Lands and Buildings			
	01 Construction of Office Buildings			
		...	1,34.20	(+)1,34.20

Incurring expenditure of ₹ 4,20.90 lakh, ₹ 2,89.23 lakh, ₹ 2,00.00, ₹ 2,00.00 lakh and ₹ 1,93.58 lakh respectively without any budget provision at serial number (vii), (viii), (ix), (x) and (xi) above were intimated to be due to expenditure sanctions received from the Government.

Incurring expenditure of ₹ 1,66.45 lakh and ₹ 1,34.20 lakh respectively without budget provision at serial number (xii) and (xiii) above were intimated to be due to received of expenditure sanctions from the Government.

Grant No. 45 Public Works-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(xiv)	(07) Non Lapsable Central Pool of Resources			
	4059 Capital Outlay on Public Works			
	60 <i>Other Buildings</i>			
	051 Construction			
	01 Construction of Examination Hall for MPSC (NLCPR)			
		...	78.29	(+)78.29
<p>Incurring expenditure of ₹ 78.29 lakh without any budget provision was intimated to be due to received of expenditure sanction from the Government.</p>				
<p>Incurring expenditure of ₹ 75.17 lakh without any budget provision also occurred under this head during 2014-15.</p>				
(xv)	(07) Non Lapsable Central Pool of Resources			
	4202 Capital Outlay on Education, Sports, Art and Culture			
	01 <i>General Education</i>			
	203 University and Higher Education			
	06 Construction of Mizoram Law College (NLCPR)			
		...	74.55	(+)74.55
(xvi)	4059 Capital Outlay on Public Works			
	01 <i>Office Buildings</i>			
	051 Construction			
	02 Construction of Land Revenue & Settlement Building at Kawltheihuan, Khatla			
		...	74.22	(+)74.22
(xvii)	(07) Non Lapsable Central Pool of Resources			
	4403 Capital Outlay on Animal Husbandry			
	101 Veterinary Services and Animal Health			
	01 State Veterinary Services and Animal Health (NLCPR)			
		...	63.39	(+)63.39

Grant No. 45 Public Works-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(xviii)	(07) Non Lapsable Central Pool of Resources			
	4202 Capital Outlay on Education, Sports, Art and Culture			
	01 General Education			
	203 University and Higher Education			
	08 Infrastructure Development of Govt. Champhai College (NLCPR)			
		...	57.70	(+)57.70
(xix)	5053 Capital Outlay on Civil Aviation			
	60 Other Aeronautical Services			
	101 Communications			
	03 Upgradation/Improvement of Lengpui Airport in Mizoram			
		...	46.77	(+)46.77
<p>Incurring expenditure of ₹ 74.55 lakh, ₹ 74.22 lakh, ₹ 63.39 lakh, ₹ 57.70 lakh and ₹ 46.77 lakh respectively without any budget provision at serial number (xv), (xvi), (xvii), (xviii) and (xix) above were intimated to be due to expenditure sanctions received from the Government.</p>				
(xx)	(03) Non Lapsable Central Pool of Resources			
	5452 Capital Outlay on Tourism			
	01 Tourist Infrastructure			
	102 Tourist Accommodation			
	01 Tourist Accommodation/NLCPR			
		...	45.74	(+)45.74
<p>Incurring expenditure of ₹ 45.74 lakh without any budget provision was intimated to be due to expenditure sanction received from the Government.</p>				
<p>Incurring expenditure of ₹ 3,63.14 lakh without any budget provision also occurred under this head during 2014-15.</p>				
(xxi)	4202 Capital Outlay on Education, Sports, Art and Culture			
	01 General Education			
	203 University and Higher Education			
	10 Infrastructure Development of Govt. Champhai College			
		...	44.46	(+)44.46

Grant No. 45 Public Works-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(xxii)	4405 Capital Outlay on Fisheries			
	800 Other Expenditure			
	01 Construction of DFDO Office & Godown at Kolasib			
		...	35.00	(+)35.00
(xxiii)	(05) Finance Commission Recommendation			
	4202 Capital Outlay on Education, Sports, Art and Culture			
	03 Sports and Youth Services			
	102 Sports Stadia			
	08 Construction of Playground at Khatla (FC)			
		...	30.00	(+)30.00
(xxiv)	4202 Capital Outlay on Education, Sports, Art and Culture			
	01 General Education			
	203 University and Higher Education			
	13 Infrastructure Development of various Colleges (10 Nos) in Mizoram			
		...	28.39	(+)28.39
<p>Incurring expenditure of ₹ 44.46 lakh, ₹ 35.00 lakh, ₹ 30.00 lakh and ₹ 28.39 lakh respectively without any budget provision at serial number (xxi), (xxii), (xxiii) and (xxiv) above were intimated to be due to expenditure sanction received from the Government.</p>				
(xxv)	4202 Capital Outlay on Education, Sports, Art and Culture			
	03 Sports and Youth Services			
	102 Sports Stadia			
	09 Construction of Indoor Stadium at Chanmari, Lunglei			
		...	19.85	(+)19.85
<p>Incurring expenditure of ₹ 19.85 lakh without any budget provision was intimated to be due to received of expenditure sanction from the Government.</p>				
<p>Incurring expenditure of ₹ 1,78.63 lakh without any budget provision also occurred under this head during 2014-15.</p>				
(xxvi)	4202 Capital Outlay on Education, Sports, Art and Culture			
	01 General Education			
	203 University and Higher Education			
	11 Construction of Mizoram Law College (SMS)			
	O.	...	18.33	(+)18.33

Grant No. 45 Public Works-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(xxvii)	(04) NEC Scheme			
	4435 Capital Outlay on Other Agricultural Programmes			
	01 <i>Marketing and Quality Control</i>			
	101 Marketing facilities			
	01 North Eastern Areas			
	O. ...	...	14.96	(+)14.96
(xxviii)	(07) Non Lapsable Central Pool of Resources			
	4202 Capital Outlay on Education, Sports, Art and Culture			
	03 <i>Sports and Youth Services</i>			
	102 Sports Stadia			
	07 Construction of Stadium at Bungtlang/NLCPR			
	O. ...	...	14.03	(+)14.03
(xxix)	5053 Capital Outlay on Civil Aviation			
	60 <i>Other Aeronautical Services</i>			
	101 Communications			
	04 Construction of Helipad in Mizoram (SMS)			
		...	10.32	(+)10.32

Incurring expenditure of ₹ 18.33 lakh, ₹ 14.96 lakh, ₹ 14.03 lakh and ₹ 10.32 lakh respectively without any budget provision at serial number (xxvi), (xxvii), (xxviii) and (xxix) above were intimated be due to received of expenditure sanctions from the Government.

45.2.5. Excess mentioned at note 45.2.4 above was partly offset by saving under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	(06) Externally Aided Project			
	5054 Capital Outlay on Roads and Bridges			
	04 <i>District and Other Roads</i>			
	800 Other Expenditure			
	07 SMS for EAP-ADB			
	O. 36,00.00			
	S. 10,00.00			
	R. (-)19,89.50	26,10.50	16,10.52	(-)9,99.98

Grant No. 45 Public Works-Concl.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
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Reduction of ₹ 19,89.50 lakh from the provision by way of surrender was stated to be due to less receipt of expenditure sanction.

Saving of ₹ 9,99.98 lakh was intimated to be due to received of expenditure sanction from the Government for ₹ 16,10.52 lakh only.

(ii) 5054 Capital Outlay on Roads and Bridges

04 District and Other Roads

800 Other Expenditure

01 Construction of Roads ACA/CRF

O. 12,68.00

R. (-)8,12.00

4,56.00

4,56.00

...

Withdrawal of ₹ 8,12.00 lakh from the provision by way of surrender was stated to be due to less receipt of expenditure sanction.

**(iii) (04) NEC Scheme
5054 Capital Outlay on Roads and Bridges**

05 Roads & Bridges

337 Other Expenditure

02 SMS for NEA

O. 2,31.12

R. (-)50.00

1,81.12

1,81.12

...

Reduction of ₹ 50.00 lakh from the provision was the net result of (a) decrease of ₹ 38.85 lakh by way of surrender, stated to be as per instruction vide No. B-12023/58/2003- NEC/179 dtd. 5.11.2015 and non-receipt of expenditure sanction from Government of Mizoram and (b) further decrease of ₹ 11.15 lakh through re-appropriation, reasons thereof were not stated.

**Grant No.46 Urban Development and Poverty Alleviation
(All Voted)**

	Total grant	Actual expenditure (In thousands of rupees)	Excess(+) Saving(-)
46.1. Revenue:			
Major Heads:			
2015 Elections			
2217 Urban Development			
Original	60,70,30		
Supplementary	33,11,85	93,82,15	83,04,68
			(-)10,77,47
Amount surrendered during the year (31 March 2016)			10,86,70

46.2. Capital:

Major Head:

**4217 Capital Outlay on
Urban Development**

Original	1,49,98,12		
Supplementary	10,80,00	1,60,78,12	81,79,28
			(-)78,98,84
Amount surrendered during the year (31 March 2016)			78,98,84

Notes and Comments:

46.1. Revenue:

46.1.1. ₹ 10,86,70 lakh was surrendered during the year as anticipated surplus to the requirement, but actual saving worked out to ₹ 10,77.47 lakh only.

46.1.2. In view of the final saving of ₹ 10,77.47 lakh, supplementary provision of ₹ 33,11.85 lakh obtained during the year proved excessive.

Grant No.46 Urban Development and Poverty Alleviation-Contd.

46.1.3. Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	(05) Finance Commission Recommendation			
	2217 Urban Development			
	01 State Capital Development			
	192 Assistance to Municipalities/Municipal Councils			
	01 General Basic Grants to ULB (FC)			
	O. 11,54.00			
	R. (-)5,77.00	5,77.00	5,77.00	...

Reduction of ₹ 5,77.00 lakh from the provision was the net effect of (a) decrease of ₹ 4,66.00 lakh through re-appropriation, stated to be due to re-provision fund to performance grants and (b) further decrease of ₹ 1,11.00 lakh by way of surrender, stated to be due to late release of fund by the Government of India.

(ii)	(03) Centrally Sponsored Scheme			
	2217 Urban Development			
	05 Other Urban Development Schemes			
	001 Direction and Administration			
	07 National Urban Livelihood Mission/ CSS			
	O. 13,07.00			
	R. (-)5,37.44	7,69.56	7,69.56	...

Withdrawal of ₹ 5,37.44 lakh from the provision by way of surrender was stated to be due to late release of fund by the Government of India.

(iii)	800 Other Expenditure			
	05 Smart City Mission/CSS			
	S. 2,00.00			
	R. (-)2,00.00	...	...	...

Specific reasons for withdrawal of entire supplementary provision of ₹ 2,00.00 lakh by way of surrender were not stated.

Grant No.46 Urban Development and Poverty Alleviation-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(iv)	2217 Urban Development			
	03 <i>Integrated Development of Small and Medium Towns</i>			
	001 Direction and Administration			
	01 Direction (TCP)			
	O. 2,35.35			
	S. 45.00			
	R. (-)62.86	2,17.49	2,13.53	(-)3.96

Reduction of ₹ 62.86 lakh from the provision was the net effect of (a) decrease of ₹ 63.25 lakh by way of surrender, reasons thereof were not stated, (b) further decrease of ₹ 0.47 lakh through re-appropriation, stated to be due to re-provision of fund to cover excess expenditure to other head of account and (c) increase of ₹ 0.86 lakh through re-appropriation, stated to be due to re-provision of fund from other head of account.

Saving of ₹ 3.96 lakh was intimated to be due to preparation of final surrender statement before actual expenditure with district offices can be carried out due to lack of time.

(v)	2015 Elections			
	101 Election Commission			
	01 State Election Commission			
	O. 2,36.44			
	S. 8.67			
	R. (-)46.41	1,98.70	1,98.71	(+)0.01

Withdrawal of ₹ 46.41 lakh from the provision was the net effect of (a) decrease of ₹ 40.50 lakh by way of surrender, reasons thereof were not stated and (b) further decrease of ₹ 5.91 lakh through re-appropriation, stated to be due to re-provision of fund to other head of account.

Reasons for final excess of ₹ 0.01 lakh have not been intimated (August 2016).

Grant No.46 Urban Development and Poverty Alleviation-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
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(vi)	2217 Urban Development			
	01 <i>State Capital Development</i>			
	191 Assistance to Local Bodies Corporations, Urban Development Authorities			
	01 Aizawl Development Authority			
	O. 1,00.00			
	R. (-)40.00	60.00	60.00	...

Specific reasons for reduction of ₹ 40.00 lakh from the provision by way of surrender were not stated.

(vii)	2217 Urban Development			
	01 <i>State Capital Development</i>			
	800 Other Expenditure			
	05 Administration (Sanitation)			
	O. 4,95.64			
	R. (-)36.03	4,59.61	4,62.43	(+)2.82

Reduction of ₹ 36.03 lakh from the provision was the net effect of (a) decrease of ₹ 29.38 lakh by way of surrender, specific reasons thereof were not stated and (b) further decrease of ₹ 6.65 lakh through re-appropriation, stated to be due re-provision of fund to cover excess expenditure to other head of account.

Final excess of ₹ 2.82 lakh was intimated to be due to preparation of final surrender statement before actual expenditure with district offices can be carried out due to lack of time.

(viii)	001 Direction and Administration			
	01 Direction			
	O. 4,65.45			
	S. 9,35.12			
	R. (-)31.11	13,69.46	13,69.58	(+)0.12

Withdrawal of ₹ 31.11 lakh from the provision was the net effect of (a) decrease of ₹ 35.33 lakh by way of surrender, specific reasons thereof were not stated, (b) further decrease of ₹ 5.44 lakh through re-appropriation, stated to be due re-provision of fund to cover excess expenditure to other head of account and (c) increase of ₹ 9.66 lakh through re-appropriation, stated to be due to re-provision of fund from other head of account.

Final excess of ₹ 0.12 lakh was intimated to be due to rounding of figures.

Grant No.46 Urban Development and Poverty Alleviation-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(ix)	(06) Externally Aided Project 2217 Urban Development			
	01 State Capital Development			
	051 Construction			
	01 NERUDP/EAP			
	O. 3,87.86			
	S. 2.03			
	R. (-)14.00	3,75.89	3,74.24	(-)1.65

Reduction of ₹ 14.00 lakh from the provision by way of surrender was stated to be due to non-filling up of vacant post.

Reasons for saving of ₹ 1.65 lakh have not been intimated (August 2016).

Saving of ₹ 0.01 lakh also occurred under this head during the year 2014-15.

46.1.4. Saving mentioned at note 46.1.3 above was partly offset by excess under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	(05) Finance Commission Recommendation 2217 Urban Development			
	01 State Capital Development			
	192 Assistance to Municipalities/ Municipal Councils			
	02 General Performance Grants to ULB(FC)			
	R. 4,66.00	4,66.00	4,66.00	...

Augmentation of the provision by ₹ 4,66.00 lakh through re-appropriation was stated to be due to re-provision of saving fund from other head of account (basic grants).

46.2. Capital:

46.2.1. Available saving of ₹ 78,98.84 lakh was surrendered during the year.

46.2.2. In view of the final saving of ₹ 78,98.84 lakh, supplementary provision of ₹ 10,80.00 lakh obtained during the year proved unnecessary as the actual expenditure of ₹ 81,79.28 lakh did not even come up the original budget provision of ₹ 1,49,98.12 lakh.

Grant No.46 Urban Development and Poverty Alleviation- Concl'd.

46.2.3. Saving of ₹ 1,13,27.45 lakh and ₹ 61,33.57 lakh (65.18 percent and 32.28 percent of the total budget provision) respectively also occurred under this grant during the year 2013-14 and 2014-15.

46.2.4. Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	(03) Centrally Sponsored Scheme			
	4217 Capital Outlay on Urban Development			
	01 State Capital Development			
	051 Construction			
	01 Construction (JNNURM-ACA) (CSS)			
	O. 81,93.00			
	R. (-)77,58.48	4,34.52	4,34.52	...

Reduction of ₹ 77,58.48 lakh from the provision by way of surrender was stated to be due to non-release of fund by the Government of India.

(ii)	4217 Capital Outlay on Urban Development			
	60 Other Urban Development Schemes			
	800 Other Expenditure			
	01 State's Priority Projects/ SPA			
	O. 10,00.00			
	S. 1,10.00			
	R. (-)85.00	10,25.00	10,25.00	...

Reasons for withdrawal of ₹ 85.00 lakh from the provision by way of surrender were not stated.

(iii)	(06) Externally Aided Project			
	4217 Capital Outlay on Urban Development			
	01 State Capital Development			
	051 Construction			
	02 NERUDP (EAP)			
	O. 57,87.00			
	R. (-)55.36	57,31.64	57,31.64	...

Reduction of ₹ 55.36 lakh from the provision by way of surrender were stated to be due to exemption of excise duties in supply of materials.

**Grant No.47 Minor Irrigation
(All Voted)**

	Total grant	Actual expenditure (In thousands of rupees)	Excess(+) Saving(-)
47.1. Revenue:			
Major Heads:			
2702 Minor Irrigation			
2705 Command Area Development			
Original 11,84,85			
Supplementary 59,08	12,43,93	10,93,25	(-)1,50,68
Amount surrendered during the year (31 March 2016)			1,50,86

47.2. Capital:

Major Head:

**4702 Capital Outlay on
Minor Irrigation**

Original 85,33,95			
Supplementary 39,90	85,73,85	6,21,10	(-)79,52,75
Amount surrendered during the year (31 March 2016)			79,52,75

Notes and Comments:

47.1. Revenue:

47.1.1. ₹ 1,50.86 lakh was surrendered during the year as anticipated surplus to the requirement, but actual saving worked out to ₹ 1,50.68 lakh only.

47.1.2. In view of the final saving of ₹ 1,50.68 lakh, supplementary provision of ₹ 59.08 lakh obtained during the year proved unnecessary as the actual expenditure of ₹ 10,93.25 lakh did not come upto the original budget provision of ₹ 11,84.85 lakh.

47.1.3. Saving of ₹ 6,01.77 lakh and ₹ 1,96.54 lakh (37.00 percent and 14.84 percent of the total budget provision) respectively also occurred under this grant during the year 2013-14 and 2014-15.

Grant No. 47 Minor Irrigation-Contd.

47.1.4. Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	2702 Minor Irrigation			
	80 <i>General</i>			
	001 Direction and Administration			
	02 Administration			
	O. 7,82.62			
	S. 35.91			
	R. (-)1,32.66	6,85.87	6,85.31	(-)0.56

Withdrawal of ₹ 1,32.66 lakh from the provision was the net effect of (a) decrease of ₹ 1,30.69 lakh by way of surrender was stated to be due to non-filling up of various post, (b) further decrease of ₹ 9.02 lakh through re-appropriation and (c) increase of ₹ 7.05 lakh through re-appropriation, reasons thereof for both decrease and increase were not stated.

Reasons for saving of ₹ 0.56 lakh have not been intimated (August 2016).

(ii)	01 Direction			
	O. 1,92.57			
	S. 0.60			
	R. (-)20.26	1,72.91	1,70.47	(-)2.44

Reduction of ₹ 20.26 lakh from the provision was the net effect of (a) decrease of ₹ 14.06 lakh through re-appropriation, specific reasons thereof were not stated, (b) further decrease of ₹ 11.00 lakh by way of surrender, reasons thereof were not stated and (c) increase of ₹ 4.80 lakh through re-appropriation, specific reasons thereof also not stated.

Reasons for saving of ₹ 2.44 lakh have not been intimated (August 2016).

Grant No. 47 Minor Irrigation-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(iii)	(03) Centrally Sponsored Scheme			
	2702 Minor Irrigation			
	80 <i>General</i>			
	800 Other Expenditure			
	02 Rationalisation of Minor Irrigation Statistics (RIMS)/CSS			
	O.	28.86		
	R.	(-)8.97	19.89	19.88
				(-)0.01

Reasons for withdrawal of ₹ 8.97 lakh from the provision by way of surrender were not stated.

Reasons for saving of ₹ 0.01 lakh have not been intimated (August 2016).

47.1.5. Saving mentioned at note 47.1.4 above was partly offset by excess under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	2702 Minor Irrigation			
	80 <i>General</i>			
	001 Direction and Administration			
	02 Administration (AIBP)			
	O.	1,50.00		
	S.	22.57		
	R.	11.23	1,83.80	1,86.99
				(+)3.19

Augmentation of the provision by ₹ 11.23 lakh was the net effect of (a) increase of ₹ 13.07 lakh through re-appropriation and (b) decrease of ₹ 1.84 lakh through re-appropriation, specific reasons thereof for both increase and decrease were not stated.

Reasons for excess of ₹ 3.19 lakh have not been intimated (August 2016).

Grant No. 47 Minor Irrigation-Concl.**47.2. Capital:**

47.2.1. Available saving of ₹ 79,52.75 lakh was surrendered during the year.

47.2.2. In view of the final saving of ₹ 79,52.75 lakh, supplementary provision of ₹ 39.90 lakh obtained during the year proved unnecessary as the actual expenditure of ₹ 6,21.10 lakh did not even come upto the original budget provision of ₹ 85,33.95 lakh.

47.2.3. Saving of ₹ 1,31,60.00 lakh and ₹ 64,04.43 lakh (99.86 percent and 99.77 percent of the total budget provision) respectively also occurred under this grant during the year 2013-14 and 2014-15.

47.2.4. Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	(03) Centrally Sponsored Scheme			
	4702 Capital Outlay on Minor Irrigation			
	101 Surface Water			
	03 River Diversion (AIBP)/CSS			
	O.	78,64.25		
	R.	(-)78,64.25	...	...

Withdrawal of entire original provision of ₹ 78,64.25 lakh from the provision by way of surrender was stated to be due to non-release of Central Assistance fund by the Government of India.

(ii)	800 Other Expenditure			
	03 Flood Management Programme (AIBP)/CSS			
	O.	1,34.55		
	R.	(-)87.45	47.10	47.10
				...

Reasons for reduction of ₹ 87.45 lakh from the provision by way of surrender were not stated.

**Grant No.48 Information and Communication Technology
(All Voted)**

	Total grant	Actual expenditure (In thousands of rupees)	Excess(+) Saving(-)
48.1. Revenue:			
Major Head:			
3275 Other Communications Services			
Original	15,49,97		
Supplementary	4,82,06	20,32,03	10,25,34
			(-)10,06,69
Amount surrendered during the year (31 March 2016)			10,13,14

Notes and Comments:

48.1. Revenue:

48.1.1. ₹ 10,13.14 lakh was surrendered during the year as anticipated surplus to the requirement but actual saving worked out to ₹ 10,06.69 lakh only.

48.1.2. In view of the final saving of ₹ 10,06.69 lakh, supplementary provision of ₹ 4,82.06 lakh obtained during the year proved unnecessary as the actual expenditure of ₹ 10,25.34 lakh did not even come up to the original provision of ₹ 15,49.97 lakh.

48.1.3. Saving of ₹ 98.94 lakh and ₹ 3,12.02 lakh (11.38 percent and 21.52 percent of the total budget provisions) respectively also occurred under this grant during 2013-14 and 2014-15.

Grant No. 48 Information and Communication Technology-Concltd.

48.1.4. Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	(03) Centrally Sponsored Scheme			
	3275 Other Communications Services			
	800 Other Expenditure			
	02 Capacity Building under E-Governance (NeGAP/ACA)/CSS			
	O. 12,16.00			
	S. (-)9,72.58	2,43.42	2,43.42	...

Reduction of ₹ 9,72.58 lakh from the provision by way of surrender was stated to be due to non-release of full fund for NeGAP.

(ii)	3275 Other Communications Services			
	800 Other Expenditure			
	09 ZENICS			
	O. 1,70.29			
	R. (-)40.13	1,30.16	1,30.16	...

Withdrawal of ₹ 40.13 lakh from the provision by way of surrender was stated to be due to closure of ZENICS in the mid of financial year and fund could not be fully utilized.

48.1.5. Saving mentioned at note 48.1.4 above was partly offset by excess under:

Serial number	Head	Total grant	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	3275 Other Communications Services			
	800 Other Expenditure			
	01 Information and Communication Technology			
	O. 1,42.57			
	S. 11.40			
	R. (-)0.43	1,53.54	1,60.01	(+)6.47

Reduction of ₹ 0.43 lakh from the provision by way of surrender was stated to be due to regularisation of muster roll employees.

Reasons for excess of ₹ 6.47 lakh have not been intimated (August 2016).

**Public Debt
(All Charged)**

	Total appropriation	Actual expenditure (In thousands of rupees)	Excess(+) Saving(-)
Public Dept.1. Revenue:			
Major Heads:			
2048 Appropriation for reduction or avoidance of debt			
2049 Interest Payments			
Original	4,80,25,77		
Supplementary	15,18	4,80,40,95	3,99,52,40
			(-)80,88,55
Amount surrendered during the year (31 March 2016)			1,40,03,51

Public Dept.2. Capital:

Major Heads:

**6003 Internal Debt of the
State Government**

**6004 Loans and Advances from
the Central Government**

Original	2,51,48,79		
Supplementary	2,63,83,05	5,15,31,84	5,50,27,70
			(+)34,95,86
Amount surrendered during the year (31 March 2016)			37

Notes and Comments:

Public Debt.1.Revenue:

Public Debt.1.1. ₹ 1,40,03.51 lakh was surrendered during the year as anticipated surplus to the requirement, but actual saving worked out to ₹ 80,88.55 lakh only.

Public Debt.1.2. In view of the final saving of ₹ 80,88.55 lakh, supplementary appropriation of ₹ 15.18 lakh obtained during the year proved unnecessary as the original expenditure of ₹ 3,99,52.40 lakh did not even come up to the original appropriation of ₹ 4,80,25.77 lakh.

Public Debt-Contd.**Public Debt.1.3.** Excess occurred mainly under:

Serial number	Head	Total appropriation	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(i)	2049 Interest Payments			
	01 <i>Interest on Internal Debt</i>			
	101 Interest on Market Loans			
	01 Interest on Loan from LIC (Housing)			
	O. 87,12.90			
	R. (-)44,29.08	42,83.82	42,83.82	...
(ii)	06 Interest on Loan from REC			
	O. 38,06.14			
	R. (-)35,56.75	2,49.39	2,49.39	...
(iii)	05 Interest on Loan from N.C.D.C			
	O. 24,02.00			
	R. (-)22,59.82	1,42.18	1,42.18	...
(iv)	03 Interest on Loan from LIC (Power Project)			
	O. 20,74.67			
	R. (-)19,37.71	1,36.96	1,36.96	...
(v)	02 Interest on Loan from LIC (Water Supply)			
	O. 22,76.26			
	R. (-)17,76.26	5,00.00	5,00.00	...

Reasons for withdrawal of ₹ 44,29.08 lakh, ₹ 35,56.75 lakh, ₹ 22.59.82 lakh, ₹ 19,37.71 lakh and ₹ 17,76.26 lakh respectively from the appropriations at serial number (i), (ii), (iii), (iv) and (v) above by way of surrender were not stated.

Public Debt-Contd.

Serial number	Head	Total appropriation	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)
(vi)	2049 Interest Payments			
	01 <i>Interest on Internal Debt</i>			
	101 Interest on Market Loans			
	11 Interest on Power Bonds			
	O.	2,30.00	2,30.00	...
				(-)2,30.00

Reasons for non-utilisation of entire original appropriation of ₹ 2,30.00 lakh have not been intimated (august 2016).

Saving of ₹ 1,81.59 lakh also occurred under this head of account during the year 2014-15.

(vii)	03 <i>Interest on Internal Debt</i>			
	108 Interest on Insurance and Pension Fund			
	01 Interest on Group Insurance Fund			
	O.	1,60.00		
	R.	(-)1,60.00	...	...

Reasons for withdrawal of entire original appropriation of ₹ 1,60.00 lakh through re-appropriation were not stated.

(viii)	04 <i>Interest on Loans and Advances from Central Government</i>			
	101 Interest on Loans for State/Union Territory Plan Schemes			
	01 Interest on Block Loan			
	O.	21,65.00		
	R.	(-)43.89	21,21.11	21,21.11
				...

Reasons for reduction of ₹ 43.89 lakh from the appropriation by way of surrender were not stated.

Public Debt-Contd.

Public Debt.1.4. Saving mentioned at note 3 above was partly offset by excess under:

Serial number	Head	Total appropriation	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)	
(i)	2049 Interest Payments				
	01 Interest on Internal Debt				
	101 Interest on Market Loans				
	09 Interest on Market Borrowing				
	O.	1,20,00.00	1,20,00.00	1,72,93.78	(+)52,93.78

Reasons for excess of ₹ 52,93.78 lakh have not been intimated (August 2016).

Excess of ₹ 16,46.92 lakh and ₹ 37,58.50 lakh respectively also occurred under this head of account during 2013-14 and 2014-15 respectively.

(ii)	10 Interest on NABARD Loan				
	O.	12,40.30	12,40.30	14,91.97	(+)2,51.67

Reasons for excess of ₹ 2,51.67 lakh have not been intimated (August 2016).

(iii)	123 Interest on Special Securities to National Small Savings Fund of the Central Government by the State Government				
	01 Interest on Special Securities to National Small Savings Fund of the Central Government by the State Government				
	O.	16,50.00	16,50.00	22,37.74	(+)5,87.74

Reasons for excess of ₹ 5,87.74 lakh have not been intimated (August 2016).

(iv)	03 Interest on Small Savings, Provident Funds, etc.				
	108 Interest on Insurance and Pension Fund				
	02 Interest on Savings Fund				
	O.	3,40.00			
	R.	1,60.00	5,00.00	5,00.00	...

Reasons for augmentation of ₹ 1,60.00 lakh in the appropriation through re-appropriation were not stated.

Public Debt.2. Capital:

Public Debt.2.1. Expenditure exceeded the appropriation by ₹ 34,95.86 lakh (actual excess was ₹ 34,95,85,546.00). The excess expenditure requires regularization.

Public Debt-Concl'd.

Public Debt.2.2. In view of the final excess of ₹ 34,95.86 lakh, supplementary appropriation of ₹ 2,63,83.05 lakh obtained during the year proved inadequate.

Public Debt.2.3. Excess of ₹ 3,48,37.91 lakh (57.27 percent of the total appropriation) also occurred under this appropriation during 2013-14.

Public Debt.2.4. Saving occurred mainly under:

Serial number	Head	Total appropriation	Actual expenditure (In lakh of rupees)	Excess(+) Saving(-)	
(i)	6003 Internal Debt of the State Government				
	103 Loans from Life Insurance Corporation of India				
	01 Loans from LIC (Housing)				
	O.	39,54.53	39,54.53	64,94.52	(+)25,39.99
(ii)	105 Loans from the National Bank for Agricultural and Rural Development				
	01 Loans from NABARD				
	O.	31,05.83	31,05.83	36,75.07	(+)5,69.24
(iii)	111 Special Securities issued to National Small Savings Fund of the Central Government				
	01 National Small Saving Fund				
	O.	7,73.80	7,73.80	10,76.90	(+)3,03.10
(iv)	6004 Internal Debt of the State Government				
	02 Loans for State/Union Territory Plan Schemes -				
	101 Block Loans				
	01 State Plan Loan(Block Loan)				
	O.	20,25.84	20,25.84	20,74.94	(+)49.10
(v)	6003 Internal Debt of the State Government				
	108 Loans from National Co-operative Development Corporation				
	01 Loans from N.C.D.C.				
	O.	60.00	60.00	95.79	(+)35.79

Reasons for excess of ₹ 25,39.99 lakh, ₹ 5,69.24 lakh, ₹ 3,03.10 lakh, ₹ 49.10 lakh and ₹ 35.79 lakh respectively at serial number (i) to (v) above have not been intimated (August 2016).

Appendix

(Referred to the Summary of Appropriation Accounts at Page xxiii)
Grant-wise details of estimates and details of recoveries adjusted in the Accounts in reduction of expenditure
(In thousand of rupees)

Serial Number	Number and Name of Grant	Budget estimates		Actuals		Actuals Compared with Budget estimates More(+) Less(-)	
		Revenue	Capital	Revenue	Capital		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	17 Food, Civil Supplies and Consumer Affairs	...	1,78,26,60	...	1,09,31,39	...	(-)68,95,21
2.	18 Printing and Stationery	1,00,00	...	64,22	...	(-)35,78	...
3.	45 Public Works	1,00,00	...	7,48,54	...	(+)6,48,54	...
	Voted Total Charged	2,00,00	1,78,26,60	8,12,76	1,09,31,39	(+)6,12,76	(-)68,98,21
	
	Grand Total	2,00,00	1,78,26,60	8,12,76	1,09,31,39	(+)6,12,76	(-)68,98,21

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