



GOVERNMENT OF MIZORAM

APPROPRIATION ACCOUNTS
1996 - 97

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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Mizoram for the year 1996-97 presents the accounts of sums expended in the year ended 31st March, 1997 compared with the sums specified in the Schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts :-

- 'O' stands for Original grant or Appropriation
- 'S' stands for Supplementary grant or Appropriation.
- 'R' stands for re-appropriations, withdrawals or surrenders sanctioned by a competent authority.

Charged appropriations and expenditure are shown underlined.

SUMMARY OF APPROPRIATION ACCOUNTS

**SUMMARY OF APPROPRIATION ACCOUNTS 1996-97
GOVERNMENT OF MIZORAM**

Number and name of Grant or Appropriation	Total Grant /Appropriation		Actual Expenditure		Saving		Excess	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Legislative Assembly								
Voted	2,42,50,000	18,50,000	2,31,09,330	3,50,000	11,40,670	15,00,000	...	...
Charged	<u>19,50,000</u>	...	<u>17,78,683</u>	...	<u>1,71,317</u>	...	<u>...</u>	<u>...</u>
2. Governor								
Voted	1,80,000	...	1,79,678	...	322	...	...	...
Charged	<u>77,20,000</u>	...	<u>77,44,779</u>	...	...	...	<u>24,779</u>	<u>...</u>
3. Council of Ministers								
Voted	1,44,00,000	...	1,40,57,736	...	3,42,264	...	...	...
4. Administration of Justice								
Voted	2,18,03,000	...	1,80,29,681	...	37,73,319	...	...	...
Charged	<u>47,00,000</u>	...	<u>48,87,683</u>	...	...	...	<u>1,87,683</u>	<u>...</u>
5. Elections								
Voted	5,12,47,000	...	4,12,23,406	...	1,00,23,594	...	...	...

SUMMARY OF APPROPRIATION ACCOUNTS - Contd.

Number and name of Grant or Appropriation	Total Grant /Appropriation		Actual Expenditure		Saving		Excess	
	<u>Revenue</u>	<u>Capital</u>	<u>Revenue</u>	<u>Capital</u>	<u>Revenue</u>	<u>Capital</u>	<u>Revenue</u>	<u>Capital</u>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
6. Revenue								
Voted	4,31,65,000	...	4,25,15,505	...	6,49,495	...	...	...
7.State Excise								
Voted	3,15,00,000	...	3,14,49,748	...	50,252	...	...	...
8.Sales Tax								
Voted	1,36,00,000	...	1,34,87,810	...	1,12,190	...	...	...
9. Other Fiscal Services								
Voted	29,00,000	...	21,70,398	...	7,29,602	...	...	...
10.Treasury and Accounts Administration								
Voted	3,13,50,000	...	3,07,31,339	...	6,18,661	...	...	...
11.Public Service Commission								
Charged	70,00,000	...	69,21,408	...	78,592	...	...	...

SUMMARY OF APPROPRIATION ACCOUNTS - Contd.

Number and name of Grant or Appropriation	Total Grant /Appropriation		Actual Expenditure		Saving		Excess	
	<u>Revenue</u>	<u>Capital</u>	<u>Revenue</u>	<u>Capital</u>	<u>Revenue</u>	<u>Capital</u>	<u>Revenue</u>	<u>Capital</u>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
12. Secretariat								
Voted	14,71,35,000	...	13,35,91,268	...	1,35,43,732	...	...	...
13. District Administration								
Voted	11,03,20,000	...	8,46,14,114	...	2,57,05,886	...	...	...
14. Police								
Voted	48,66,98,000	...	48,46,12,197	...	20,85,803	...	...	...
15. Jails								
Voted	4,28,90,000	...	4,22,01,285	...	6,88,715	...	...	...
16. Civil Supplies								
Voted	16,14,10,000	76,65,00,000	16,01,92,849	71,49,90,360	12,17,151	5,15,09,640	...	...
17. Printing and Stationery								
Voted	4,92,52,000	...	3,41,45,071	...	1,51,06,929	...	...	...

SUMMARY OF APPROPRIATION ACCOUNTS - Contd.

Number and name of Grant or Appropriation	Total Grant /Appropriation		Actual Expenditure		Saving		Excess	
	<u>Revenue</u>	<u>Capital</u>	<u>Revenue</u>	<u>Capital</u>	<u>Revenue</u>	<u>Capital</u>	<u>Revenue</u>	<u>Capital</u>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
18. Other Administrative Services								
Voted	9,35,22,000	...	9,25,66,673	...	9,55,327	...	...	...
19. Local Administration Department								
Voted	4,14,95,000	...	3,90,81,268	...	24,13,732	...	...	...
20. Retirement Benefit								
Voted	13,72,00,000	...	14,56,36,610	...	...	...	84,36,610	...
21. State Lotteries								
Voted	35,00,000	...	32,44,824	...	2,55,176	...	...	...
22. School Education								
Voted	86,52,59,000	...	89,98,62,635	...	...	...	3,46,03,635	...
23. Higher and Technical Education								
Voted	11,59,58,000	45,00,000	11,37,60,677	24,99,910	21,97,323	20,00,090	...	...

SUMMARY OF APPROPRIATION ACCOUNTS - Contd.

Number and name of Grant or Appropriation	Total Grant /Appropriation		Actual Expenditure		Saving		Excess	
	<u>Revenue</u>	<u>Capital</u>	<u>Revenue</u>	<u>Capital</u>	<u>Revenue</u>	<u>Capital</u>	<u>Revenue</u>	<u>Capital</u>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
24.Sports and Youth Services								
Voted	5,51,50,000	...	5,55,99,637	...	...	...	4,49,637	...
25.Arts and Culture								
Voted	1,88,19,000	...	1,81,43,923	...	6,75,077	...	...	...
26.Medical								
Voted	38,37,11,000	...	39,14,53,888	...	...	...	77,42,888	...
27.Water Supply and Sanitation								
Voted	30,39,53,000	30,71,00,000	31,03,42,167	15,19,97,846	...	15,51,02,154	63,89,167	...
28.Housing								
Voted	2,05,00,000	11,35,90,000	2,06,60,570	12,83,81,624	...	...	1,60,5701,47,91,624	...
29.Urban Development								
Voted	4,85,36,000	73,00,000	4,86,06,416	73,00,000	...	...	70,416	...

SUMMARY OF APPROPRIATION ACCOUNTS - Contd.

Number and name of Grant or Appropriation	Total Grant /Appropriation		Actual Expenditure		Saving		Excess	
	<u>Revenue</u>	<u>Capital</u>	<u>Revenue</u>	<u>Capital</u>	<u>Revenue</u>	<u>Capital</u>	<u>Revenue</u>	<u>Capital</u>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
30.Information and publicity								
Voted	1,99,70,000	...	1,98,17,991	...	1,52,009	...	...	...
31.District Councils								
Voted	31,81,91,000	...	30,12,00,000	...	1,69,91,000	...	...	...
32.Labour and Employment								
Voted	1,44,14,000	...	1,41,73,458	...	2,40,542	...	...	...
33.Social Welfare								
Voted	9,83,22,000	...	9,60,17,170	...	23,04,830	...	...	...
34.Social Security and Welfare								
Voted	1,27,74,000	...	1,11,93,710	...	15,80,290	...	...	...
35.Relief on account of Natural Calamities								
Voted	1,32,00,000	...	95,01,615	...	36,98,385	...	...	...

SUMMARY OF APPROPRIATION ACCOUNTS - Contd.

Number and name of Grant or Appropriation	Total Grant /Appropriation		Actual Expenditure		Saving		Excess	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
36.Agriculture								
Voted	18,54,31,000	3,65,19,000	14,46,91,734	3,63,19,398	4,17,39,266	1,99,602	...	...
37.Horticulture								
Voted	7,41,42,000	1,13,70,000	5,40,49,089	99,64,812	2,00,92,911	14,05,188	...	...
38.Fisheries								
Voted	1,43,43,000	47,00,000	1,46,31,118	39,15,574	...	7,84,426	2,88,118	...
39.Soil and Water Conservation								
Voted	6,22,00,000	5,00,00,000	6,12,47,977	...	9,52,023	5,00,00,000	...	...
40.Animal Husbandry								
Voted	11,33,28,000	40,00,000	11,12,32,630	18,06,423	9,95,370	21,93,577	...	...
41.Forests								
Voted	19,04,40,000	38,00,000	16,83,39,600	1,00,000	2,21,00,400	37,00,000	...	...

SUMMARY OF APPROPRIATION ACCOUNTS - Contd.

Number and name of Grant or Appropriation	Total Grant /Appropriation		Actual Expenditure		Saving		Excess	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
42.Co-operation								
Voted	3,12,95,000	68,21,000	2,89,76,361	56,14,500	23,18,639	12,06,500	...	...
43.Rural Development								
Voted	42,25,65,000	1,64,00,000	35,87,40,814	1,23,99,960	6,38,24,186	40,00,040	...	...
44.North Eastern Areas								
Voted	79,49,000	11,93,93,000	15,96,760	9,14,95,479	62,52,240	2,78,97,521	...	...
45.Other Special Areas Programme								
Voted	3,03,96,000	...	2,76,83,079	...	27,12,921	...	...	...
46.Electricity								
Voted	44,33,68,000	52,96,74,000	43,82,19,395	44,65,90,905	51,48,605	830,83,095	..	..
47.Industries								
Voted	11,72,66,000	2,39,05,000	11,35,28,848	2,32,00,000	37,37,152	7,05,000	..	...

SUMMARY OF APPROPRIATION ACCOUNTS - Contd.

Number and name of Grant or Appropriation	Total Grant /Appropriation		Actual Expenditure		Saving		Excess	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
48.Sericulture								
Voted	2,94,62,000	...	3,00,85,274	...	...	...	6,23,274	...
49.Civil Aviation								
Voted	82,00,000	...	80,85,344	...	1,14,656	...	...	...
50.Road and Water Transport								
Voted	10,12,16,000	84,84,000	10,30,83,470	82,82,375	...	2,01,625	18,67,470	....
51.Tourism								
Voted	2,62,09,000	22,00,000	1,38,75,409	...	1,23,33,591	22,00,000	...	...
52.Census Survey and Statistics								
Voted	1,77,11,000	...	1,82,72,706	...	...	...	5,61,706	...
53.Other General Economic Services								
Voted	1,85,03,000	...	2,06,27,703	...	...	...	21,24,703	...

SUMMARY OF APPROPRIATION ACCOUNTS - Concl'd.

Number and name of Grant or Appropriation	Total Grant /Appropriation		Actual Expenditure		Saving		Excess	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
54. Public Works								
Voted	45,13,57,000	70,90,36,000	45,18,29,207	67,05,89,261	...	3,84,46,739	4,72,207	...
55. Loans to Government Servants								
Voted	...	6,00,00,000	...	5,88,57,430	...	11,42,570	...	...
Public Debt								
<u>Charged</u>	<u>49,01,31,000</u>	<u>16,60,15,000</u>	<u>47,73,47,538</u>	<u>3,88,33,93,684</u>	<u>1,27,83,462</u>	...	...	<u>371,73,78,634</u>
Total:								
Voted	6,14,18,55,000	2,78,71,42,000	5,91,60,71,165	2,37,46,55,857	28,95,74,236	42,72,77,767	6,37,90,401	1,47,91,624
<u>Charged</u>	<u>51,15,01,000</u>	<u>16,60,15,000</u>	<u>49,86,80,091</u>	<u>3,88,33,93,684</u>	<u>1,30,33,371</u>	...	<u>2,12,462</u>	<u>3,71,73,78,684</u>
GRAND TOTAL								
	65,33,56,000	2,95,31,57,000	6,41,47,51,256	6,25,80,49,541	30,26,07,607	42,72,77,767	6,40,02,863	3,73,21,70,308

SUMMARY OF APPROPRIATION ACCOUNTS-Contd.

Excess over the following grants requires regularisation:-

REVENUE SECTION (Voted)

Sl.No.		Number and Name of Grant
1.	20.	Retirement Benefit
2.	22.	School Education
3.	24.	Sports and Youth Services
4	26.	Medical
5.	27.	Water Supply and Sanitation
6.	28.	Housing
7.	29.	Urban Development
8.	38.	Fisheries
9.	48.	Sericulture
10.	50.	Road and Water Transport
11.	52.	Census Survey and Statistics
12.	53.	Other General Economic Services
13.	54.	Public Works

Revenue Section (Charged)

1.	2.	Governor
2.	4.	Administration of Justice

CAPITAL SECTION (Charged)

Sl.No.		Number and Name of Grant
1.		Public Debt

CAPITAL SECTION

Sl.No.		Number and Name of Grant
1.	28.	Housing.

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

SUMMARY OF APPROPRIATION ACCOUNTS-Contd.

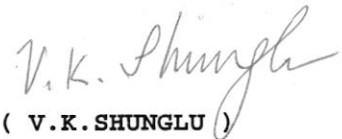
The reconciliation between the total expenditure according to Appropriation Accounts for 1996-97 and that shown in Finance Accounts for that year is given below:-

	<u>Voted</u>		<u>Charged</u>	
	Revenue	Capital	Revenue	Capital
	Rs.	Rs.	Rs.	Rs.
Total expenditure according to Appropriation Accounts	5,91,60,71,165	2,37,46,55,857	<u>49,86,80,091</u>	<u>3,88,33,93,684</u>
Deduct-Total recoveries shown in Appendix	19,56,70,148	60,58,69,258	...	...
Net Total expenditure as shown in Statement No.9 of Finance Accounts	5,72,04,01,017	1,76,87,86,599	<u>49,86,80,091</u>	<u>3,88,33,93,684</u>

(Capital includes Loans and Advances and Public Debt).

SUMMARY OF APPROPRIATION ACCOUNTS-Concl'd.

The Appropriation Accounts have been prepared and examined under my direction in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. On the basis of the information and explanation that my officers required and have obtained, I certify that these accounts are correct, subject to the observations in my Report on the accounts of the Government of Mizoram for the year 1996-97.

30 APR 1998New Delhi,
The**(V.K.SHUNGLU)**

Comptroller and Auditor General of India.

GRANT NO. 1- LEGISLATIVE ASSEMBLY

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Revenue :			
Major head: 2011 -State Legislature			
Voted-	Rs.		
Original	2,31,50,000		
Supplementary	11,00,000	2,42,50,000	2,31,09,330
			-11,40,670
Amount surrendered during the year(March 1997)			11,40,228
<u>Charged -</u>			
	Rs.		
<u>Original</u>	<u>15,50,000</u>		
<u>Supplementary</u>	<u>4,00,000</u>	<u>19,50,000</u>	<u>17,78,683</u>
			-1,71,317
<u>Amount surrendered during the year (March)</u>			<u>2,44,044</u>

Capital:

Major head: 7615-
Capital Outlay on
Miscellaneous loans

Voted	Rs.		
Original	18,50,000		
Supplementary	...	18,50,000	3,50,000
			-15,00,000
Amount surrendered during the year (March 1997)			15,00,000

Notes and Comments:

Revenue:

Charged:

1. Rupees 2.44 lakhs were anticipated as surplus to expenditure and surrendered in March 1997. Actual saving however worked out to Rs. 1.71 lakhs.
2. In view of saving of Rs. 1.71 lakhs, supplementary provision of Rs. 4.00 lakhs obtained during the year proved excessive.

GRANT NO. 1- LEGISLATIVE ASSEMBLY

3. Saving occurred under :-

Serial number	Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(i)	2011 State Legislature 02 State Legislature 101 Legislative Assembly (i) Speaker/Dy.Speaker			
	O.	<u>15.50</u>		
	S.	<u>4.00</u>		
	R-	<u>2.44</u>	<u>17.06</u>	<u>17.79</u>
				<u>+0.73</u>

Reasons for reduction of provision by way of surrender of Rs. 2.44 lakhs and final excess of Rs.0.73 lakh have not been intimated (November 1997).

Capital

1. Saving occurred under :-

Serial number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(i)	7615 Miscellaneous Loans 200 Miscellaneous Loans (2) Purchase of Motor Conveyance.			
	O.	18.50		
	R-	15.00	3.50	3.50
				...

Reasons for withdrawal of provision of Rs. 15.00 lakhs have not been stated.

GRANT NO.2 - GOVERNOR

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess (+) Saving (-) Rs.
REVENUE			
Major head :- 2012-Governor			
Voted			
	Rs.		
Original	1,70,000 |		
Supplementary	10,000 |	1,80,000	1,79,678
			-322
Amount surrendered during the year (March, 1997)			
			...
<u>Charged:</u>			
	Rs.		
<u>Original</u>	<u>73,30,000 |</u>		
<u>Supplementary</u>	<u>3,90,000 |</u>	<u>77,20,000</u>	<u>77,44,779</u>
			<u>+24,779</u>
Amount surrendered during the year (March 1997)			
			<u>1,50,880</u>

Notes and Comments:

Charged:

1. Expenditure exceeded the provision by Rs. 24,779; The excess requires regularisation,

2. In view of excess expenditure of Rs. 0.25 lakh, supplementary provision of Rs. 3.90 lakhs obtained during the year proved inadequate and surrender of provision of Rs. 1.51 lakhs proved injudicious.

GRANT NO.2 - GOVERNOR-Contd.

3. Excess occurred under:-

Serial number	Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(i)	2012 Governor			
	03 Governor			
	107 Contract Allowances			
	(i) Contract Allowances of Governor			
	O.	<u>2.00</u>		
	S.	<u>0.20</u>		
	R.	<u>1.32</u>	<u>3.52</u>	<u>3.52</u>

Augmentation of provision by way of re-appropriation of Rs. 1.32 lakhs was reportedly due to huge demand of presentation items owing to frequent visits of VVIPs.

090 Secretariat
(i) Secretariat of Governor

O.	<u>38.45</u>			
S.	<u>2.30</u>			
R-	<u>0.54</u>	<u>40.21</u>	<u>41.97</u>	<u>+1.76</u>

Reduction of provision by way of surrender of Rs. 0.54 lakh was reportedly due to the following contributory factors :-

- (i) Non-filling up of vacant posts.
- (ii) Engagement of less number of Casual Employees
- (iii) Imposition of restriction on Travelling Allowances Bills

Reasons for final excess of Rs. 1.76 lakhs have not been intimated (November 1997).

GRANT NO.2 - GOVERNOR-Concl'd.

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

Serial number	Head	Total appropriation	Actual expenditure	Excess + Saving -
---------------	------	---------------------	--------------------	-------------------

(In lakhs of rupees)

(i) 2012 Governor
03 Governor
108 Tour Expenses
(i) Tour Expenses of Governor

O.	<u>8.00</u>			
R.-	<u>1.50</u>	<u>6.50</u>	<u>6.50</u>	...

Anticipated saving of Rs. 1.50 lakhs was reportedly due to non receipts of Airlift Bills.

(ii) 103 Household Estt. of Governor
(i) Household Estt. of Governor

O.	<u>23.50</u>			
S.	<u>1.40</u>			
R-	<u>0.76</u>	<u>24.14</u>	<u>24.14</u>	...

Anticipated saving of Rs. 0.76 lakh was reportedly due to adoption of economy measures in expenditure.

GRANT NO.3 - COUNCIL OF MINISTERS

(All Voted)

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Revenue:				
Major Head:2013 - Council of Ministers.				
Voted				
	Rs.			
Original	1,40,00,000 |			
Supplementary	4,00,000 |	1,44,00,000	1,40,57,736	-3,42,264
Amount surrendered during the year (March 1997)				30,588

GRANT NO.4 - ADMINISTRATION OF JUSTICE

	Total grant/Appropriation Rs	Actual expenditure Rs	Excess + Saving - Rs
Revenue :			
Major head :2014			
Administration of Justice			
3456 Civil Supplies			
2251 Secretariat Social Services			
Voted Rs.			
Original	1,75,00,000|		
Supplementary	43,03,000|	2,18,03,000	1,80,29,681
			-37,73,319
Amount surrendered during the year (March 1997)			33,97,678
<u>Charged</u> Rs.			
<u>Original</u>	<u>41,00,000|</u>		
<u>Supplementary</u>	<u>6,00,000|</u>	<u>47,00,000</u>	<u>48,87,683</u>
			+1,87,683
<u>Amount surrendered during the year (March 1997)</u>			<u>6,533</u>

Notes and Comments:

1. Against the available saving of Rs. 37.73 lakhs in the voted Section of the grant, Rs. 33.98 lakhs only were surrendered in March 1997.
2. In view of saving of Rs. 37.73 lakhs, supplementary provision of Rs.43.03 lakhs obtained in March 1997 proved excessive.
3. Significant saving occurred mainly under :-

Serial number	Head	Total grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	3456 Civil Supplies			
	195 Attached to Consumers Co-operative in Mizoram			
	(i) State Commission (C.S.S)			
	O.	1.00		
	S.	11.48		
	R-	9.83	2.65	2.62
				-0.03

Anticipated saving of Rs. 9.83 lakhs was reportedly due to non-implementation of the proposed scheme.

GRANT NO.4 - ADMINISTRATION OF JUSTICE-Contd.

Reasons for final saving of Rs. 0.03 lakh have not been intimated (November 1997).

Serial number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
	(ii) (2) District Forum (C.S.S)			
O.	1.00			
S.	8.75			
R-	8.49	1.26	1.26	...

Anticipated excess of Rs. 8.49 lakhs was reportedly due to non-implementation of the proposed scheme.

	(iii) 2014 Administration of Justice 114 Legal Advisers and Councils (5) Advocate General			
O.	11.00			
R.	1.47	12.47	6.31	-6.16

The expenditure has not come up even to the original Budget provision. In view of the final saving of Rs. 6.16 lakhs by augmentation of fund amounting to Rs. 1.47 lakhs made by way of Re-appropriation proved unnecessary..

Reasons for the final saving have not been intimated (November 1997).

	(iv) 106 Small Causes Court (3) Court Champai			
O.	11.50			
S.	2.00			
R-	2.15	11.35	8.89	-2.46

Anticipated saving of Rs. 2.15 lakhs was reportedly due to (i) late receipt and sanction and (ii) adoption of economy measures in expenditure.

GRANT NO.4 - ADMINISTRATION OF JUSTICE-Contd.

Reasons for final saving of Rs. 2.46 lakhs have not been intimated (November 1997).

Serial number	Head	Total grant	Actual expenditure	Excess + Saving -
(v)	114 Legal Advisers and Counsel (4) Legal Aid and Advise Scheme for Legal Aid to poor			
	O.	14.00		
	S.	2.00		
	R-	3.19		
		12.81	11.48	-1.33

Anticipated saving of Rs. 3.19 lakhs was reportedly due to non-completion of the work of the proposed scheme.

Reasons for final saving of Rs. 1.33 lakhs have not been intimated (November 1997).

(vi)	106 Small causes Court (3) Court/Lunglei			
	O.	21.00		
	R-	0.18		
		20.82	19.00	-1.82

Anticipated saving of Rs. 0.18 lakh was reportedly due to adoption of measure of economy in expenditure.

Reasons for final saving of Rs. 1.82 lakhs have not been intimated (November 1997).

(vii)	103 Special Court (4) Court under essential Commodities Act			
	O.	...		
	S.	6.80		
	R-	1.74		
		5.06	5.01	-0.05

Anticipated saving of Rs. 1.74 lakhs was reportedly due to (i) non-engagement of casual employees and (ii) late filling up of vacant posts.

(viii)	(3) Special Court under N.P. and D.S. Act			
	O.	3.00		
	R-	1.00		
		2.00	1.38	-0.62

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

Reasons for final saving of Rs. 0.62 lakh have not been intimated.

GRANT NO.4 - ADMINISTRATION OF JUSTICE-Concl'd.

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

Serial number	Head	Total grant	Actual expenditure	Excess + Saving -
(i)	2014 Administration of Justice 114 Legal Advisers and Counsel (i) Standing Counsel Guwahati			
	O. ...	...	4.46	+4.46

Reasons for incurring expenditure of Rs. 4.46 lakhs without any budget provision have not been intimated (November 1997).

Charged.

1. The expenditure exceeded the provision by Rs. 1,87,683 ; The excess requires regularisation.

2. In view of excess expenditure of Rs. 1.88 lakhs supplementary provision of Rs. 6.00 lakhs made during the year proved inadequate.

3. In view of incurring of excess expenditure, surrender of provision of Rs. 0.07 lakh in March 1997 proved injudicious.

4. Excess occurred under :

Serial number	Head	Total appropriation	Actual expenditure	Excess + Saving -
(i)	2014 Administration of Justice 102 High Court (i) High Court			
	O. 41.00			
	S. 6.00			
	R.- 0.06	46.94	48.88	+1.94

Reduction of provision by way of surrender of Rs. 0.06 lakh was reportedly due to adoption of economy measures in expenditure, Reasons for final excess of Rs. 1.94 lakhs have not been intimated (November 1997).

GRANT NO.5 - ELECTION

(All Voted)

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Revenue:			
Major Head:2015 Election			
	Rs.		
Original	4,50,00,000 |		
Supplementary	62,47,000 |	5,12,47,000	4,12,23,406 -1,00,23,594
Amount surrendered during the year (March 1997)			1,42,47,418

Notes and Comments:**Revenue**

1. Rupees 1,42.47 lakhs were surrendered in March 1997 as surplus to requirement but the actual saving worked out to Rs. 1,00.24 lakhs.
2. As the expenditure was less than the original provision, supplementary provision of Rs. 62.47 lakhs obtained in March 1997 proved unnecessary.
3. Saving occurred mainly under :

Serial number	Head	Total grant	Actual expenditure	Excess + Saving -
		(In lakhs of rupees)		
(i)	2015 Election			
	106 Charges for Conduct of Election to State Legislature			
	(i) Preparation and printing of I.D. Cards			
	O.	1,04.80		
	R-	1,03.78	1.02	0.52 -0.50

Anticipated saving of Rs. 1,03.78 lakhs was reportedly due to diversion of funds to other heads of accounts and non-implementation of the scheme owing to Foreigner Issue.

Reasons for final saving of Rs. 0.50 lakh have not been intimated (November 1997).

GRANT NO.5 - ELECTION-Contd.

Serial number	Head	Total grant	Actual expenditure	Excess + Saving -
				(In lakhs of rupees)
(ii)	103 preparation and printing of Electoral Roll			
	(i) preparation and printing of Electoral Roll			
	O.	33.00		
	R-	23.60	9.40	10.16 +0.76

Anticipated saving of Rs. 23.60 lakhs was reportedly due to (i) adoption of economy measures in expenditure and (ii) diversion of funds to other heads of accounts.

Reasons for final excess of Rs. 0.76 lakh was reportedly due to payment of travel expenses to the designated officers.

(iii)	102 Electoral Officer			
	(i) Direction			
	O.	41.86		
	R-	11.75	30.11	30.11 ...

Anticipated saving of Rs. 11.75 lakhs was reportedly due to the following contributory factors:

- (i) Fewer tour performed by the Staff.
- (ii) Non-payment of rental Bills.
- (iii) Diversion of funds to other heads of accounts

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

Serial number	Head	Total grant	Actual expenditure	Excess + Saving -
				(In lakhs of rupees)
(i)	2015 Election			
	104 Conduct of Election to MP/MLA			
	(i) Conduct of Election to MP/MLA			
	O.	2,42.07		
	S.	52.47		
	R-	5.39	2,89.15	3,29.22 +40.07

Anticipated saving of Rs. 5.39 lakhs was reportedly due to (i) Diversion of funds to other heads of account and (ii) Non-execution of works for technical reasons.

The nature of technical reasons have not been stated.

Reasons for final excess of Rs. 40.07 lakhs was reportedly due to

payment on account of committed liabilities in connection with Parliamentary election conducted in 1996.