



GOVERNMENT OF MIZORAM

APPROPRIATION ACCOUNTS
1995 - 96

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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Mizoram for the year 1995-96 presents the accounts of sums expended in the year ended 31st March, 1996 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 1995-96
GOVERNMENT OF MIZORAM

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.
1. Legislative Assembly								
Voted	2,28,00,000	60,50,000	2,18,65,670	47,00,000	9,34,330	13,50,000	...	...
Charged	<u>13,50,000</u>	...	<u>7,92,791</u>	...	<u>5,57,209</u>	...	...	...
2. Governor								
Voted	2,65,000	...	2,63,214	...	1,786	...	...	...
Charged	<u>71,35,000</u>	...	<u>71,33,850</u>	...	<u>1,150</u>	...	...	...
3. Council of Ministers								
Voted	1,35,00,000	...	1,34,44,654	...	55,346	...	...	...
4. Administration of Justice								
Voted	1,82,60,000	...	1,62,43,177	...	20,16,823	...	...	...
Charged	<u>40,00,000</u>	...	<u>37,00,282</u>	...	<u>2,99,718</u>	...	...	...
5. Elections								
Voted	2,28,35,000	...	1,23,62,254	...	1,04,72,746	...	...	...

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	5,65,00,000	...	5,64,55,982	...	44,018	...	...	...
7.State Excise								
Voted	2,05,00,000	...	2,07,93,268	...	...	...	2,93,268	...
8.Sales Tax								
Voted	1,18,00,000	...	1,13,16,153	...	4,83,847	...	...	...
9. Other Fiscal Services								
Voted	98,00,000	...	97,32,950	...	67,050	...	...	...
10.Treasury and Accounts Administration								
Voted	2,69,50,000	...	2,63,06,088	...	6,43,912	...	...	...
11.Public Service Commission								
Charged	<u>58,00,000</u>	<u>...</u>	<u>59,03,389</u>	<u>...</u>	<u>...</u>	<u>...</u>	<u>1,03,389</u>	<u>...</u>

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.
12.Secretariat								
Voted	11,37,50,000	...	11,19,69,294	...	17,80,706	...	...	...
13.District Administration								
Voted	24,03,25,000	...	24,27,61,969	...	...	...	24,36,969	...
14.Police								
Voted	44,21,00,000	...	43,87,76,659	...	33,23,341	...	...	...
15.Jails								
Voted	2,84,87,000	...	2,99,19,824	...	...	...	14,32,824	...
16.Civil Supplies								
Voted	13,47,10,000	71,72,10,000	13,67,76,020	70,46,06,023	...	1,26,03,977	20,66,020	...
17.Printing and Stationery								
Voted	4,32,22,000	3,00,000	4,03,16,576	3,00,000	29,05,424	...	...	...

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	8,21,84,000	...	7,97,90,710	...	23,93,290	...	...	...
19. Local Administration Department								
Voted	3,00,00,000	...	2,87,05,406	...	12,94,594	...	...	...
20. Retirement Benefit								
Voted	9,16,00,000	...	10,41,41,210	...	...	...	1,25,41,210	...
21. State Lotteries								
Voted	25,00,000	...	21,39,319	...	3,60,681	...	...	...
22. School Education								
Voted	64,90,33,000	...	67,52,87,146	...	...	...	2,62,54,146	...
23. Higher and Technical Education								
Voted	10,78,37,000	35,00,000	10,06,34,990	34,99,996	72,02,010	4	...	...

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.
24.Sports and Youth Services								
Voted	6,05,89,000	...	4,85,08,066	...	1,20,80,934	...	...	...
25.Art and Culture								
Voted	1,64,11,000	...	1,62,43,557	...	1,67,443	...	...	...
26.Medical								
Voted	26,16,43,000	...	27,77,63,323	...	...	...	1,61,20,323	...
27.Water Supply and Sanitation								
Voted	20,36,94,000	20,76,36,000	20,52,61,920	10,76,23,477	...	10,00,12,523	15,67,920	...
28.Housing								
Voted	1,56,00,000	8,02,00,000	1,53,00,031	7,39,17,030	2,99,969	62,82,970	...	...
29.Urban Development								
Voted	3,99,30,000	27,00,000	4,06,15,110	26,00,000	...	1,00,000	6,85,110	...

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	1,93,00,000	...	1,92,46,783	...	53,217	...	...	...
31.District Councils								
Voted	24,96,00,000	...	25,26,00,000	...	...	...	30,00,000	...
32.Labour and Employment								
Voted	1,20,10,000	...	1,17,32,611	...	2,77,389	...	...	...
33.Social Welfare								
Voted	8,95,39,000	...	8,62,30,573	...	33,08,427	...	...	...
34.Social Security and Welfare								
Voted	11,85,34,000	...	12,39,94,635	...	...	...	54,60,635	...
35.Relief on account of Natural Calamities								
Voted	6,72,00,000	...	6,51,39,295	...	20,60,705	...	...	...

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	19,94,60,000	5,44,00,000	18,32,92,970	33,86,432	1,61,67,030	5,10,13,568	...	...
37.Horticulture								
Voted	6,04,43,000	19,00,000	5,43,55,477	12,49,428	60,87,523	6,50,572	...	...
38.Fisheries								
Voted	1,73,00,000	30,00,000	1,75,95,035	15,00,180	...	14,99,820	2,95,035	...
39.Soil and Water Conservation								
Voted	5,71,00,000	...	5,22,74,045	...	48,25,955	...	...	...
40.Animal Husbandry								
Voted	10,92,58,000	10,00,000	10,62,82,156	10,00,000	29,75,844	...	...	...
41.Forests								
Voted	16,11,65,000	25,00,000	14,86,85,018	24,99,079	1,24,79,982	921	...	...

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.
42.Co-operation								
Voted	3,58,42,000	4,17,26,000	3,49,30,487	3,57,07,430	9,11,513	60,18,570	...	...
43.Rural Development								
Voted	40,03,50,000	1,56,00,000	39,88,01,096	1,55,97,660	15,48,904	2,340	...	...
44.North Eastern Areas								
Voted	1,13,03,000	15,37,13,000	47,02,417	15,01,28,531	66,00,583	35,84,469	...	...
45.Other Special Areas Programme								
Voted	4,26,63,000	...	3,88,95,738	...	37,67,262	...	...	...
46.Electricity								
Voted	35,89,25,000	43,79,97,000	35,38,13,351	30,97,82,678	51,11,649	12,82,14,322	...	...
47.Industries								
Voted	14,86,81,000	2,61,55,000	15,05,46,100	2,60,49,800	...	1,05,200	18,65,100	...

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	2,83,53,000	...	2,88,79,980	...	...	...	5,26,980	...
49. Civil Aviation								
Voted	2,78,50,000	10,00,00,000	2,78,84,603	9,99,98,535	...	1,465	34,603	...
50. Road and Water Transport								
Voted	8,68,00,000	94,75,000	8,48,52,577	94,50,000	19,47,423	25,000	...	...
51. Tourism								
Voted	1,45,74,000	12,00,000	1,12,75,765	...	32,98,235	12,00,000	...	...
52. Census Survey and Statistics								
Voted	1,65,50,000	...	1,65,93,183	...	...	...	43,183	...
53. Other General Economic Services								
Voted	70,00,000	...	69,89,918	...	10,082	...	...	...

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 Department								
Voted	41,49,53,000	71,68,57,000	41,13,53,925	51,66,93,261	35,99,075	20,01,63,739	...	...
55.Loans to Government Servants								
Voted	...	5,00,00,000	...	4,95,67,069	...	4,32,931	...	...
Public Debt								
<u>Charged</u>	<u>39,50,84,000</u>	<u>13,00,99,000</u>	<u>34,73,91,244</u>	<u>129,33,68,560</u>	<u>4,76,92,756</u>	<u>...</u>	<u>...</u>	<u>116,32,69,560</u>
Total:								
Voted	552,15,78,000	2,63,31,19,000	5,47,46,42,278	211,98,56,609	12,15,59,048	51,32,62,387	746,23,326	...
<u>Charged</u>	<u>41,33,69,000</u>	<u>13,00,99,000</u>	<u>36,49,21,556</u>	<u>129,33,68,560</u>	<u>4,85,50,833</u>	<u>...</u>	<u>1,03,389</u>	<u>116,32,69,560</u>
GRAND TOTAL:	5,93,49,47,000	2,76,32,18,000	5,83,95,63,834	3,41,32,25,169	17,01,09,881	51,32,62,387	747,26,715	116,32,69,560

SUMMARY OF APPROPRIATION ACCOUNTS-Contd.

Excess over the following grants requires regularisation:-

REVENUE SECTION (Voted)

Sl.No.		Number and Name of Grant
1.	7.	State Exise
2.	13.	District Administration
3.	15.	Jails
4.	16.	Civil Supplies
5.	20.	Retirement Benefits
6	22.	School Education
7.	26.	Medical
8.	27.	Water Supply and Sanitation
9.	29.	Urban Development
10.	31.	District Councils
11.	34.	Social Security and Welfare
12.	38.	Fisheries
13.	47.	Industries
14.	48.	Sericulture
15.	49.	Civil Aviation
16.	52.	Census, Survey and Statistics

REVENUE SECTION (Charged)

Sl.No.		Number and Name of Grant
1.	11.	Public Service Commission

CAPITAL SECTION (Charged)

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

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

SUMMARY OF APPROPRIATION ACCOUNTS-Contd.

The reconciliation between the total expenditure according to Appropriation Accounts for 1995-96 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	5,47,46,42,278	2,11,98,56,609	<u>36,49,21,556</u>	<u>129,33,68,560</u>
Deduct-Total recoveries shown in Appendix	19,24,05,552	66,28,37,693	...	...
Net Total expenditure as shown in Statement No.9 of Finance Accounts	5,28,22,36,726	1,45,70,18,916	<u>36,49,21,556</u>	<u>129,33,68,560</u>

(Capital includes Loans and Advances and Public Debt).

SUMMARY OF APPROPRIATION ACCOUNTS-Concl'd.

The Appropriation Accounts have been prepared and examined under my direction in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. On the basis of the information and explanations that my officers required and have obtained, I certify that these accounts are correct, subject to the observations in my Report on the accounts of the Government of Mizoram for the year 1995-96.

New Delhi,
The


(V.K. SHUNGLU)

Comptroller and Auditor General of India.

21 MAR 1997

GRANT NO. 1- LEGISLATIVE ASSEMBLY

		Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Revenue :				
Major head: 2011 -State Legislature				
Voted- Rs.				
Original	1,91,50,000	2,28,00,000	2,18,65,670	-9,34,330
Supplementary	36,50,000			
Amount surrendered during the year (March 1996)				10,21,871
<u>Charged - Rs.</u>				
<u>Original</u>	<u>13,50,000</u>	<u>13,50,000</u>	<u>7,92,791</u>	<u>-5,57,209</u>
<u>Supplementary</u>	<u>...</u>			
<u>Amount surrendered during the year (March 1996)</u>				<u>4,23,569</u>
<u>Capital:</u>				
Major head: 7615- Capital Outlay on Miscellaneous loans				
Voted Rs.				
Original	60,50,000	60,50,000	47,00,000	-13,50,000
Supplementary	...			
Amount surrendered during the year (March 1996)				13,50,000

Notes and comments:-**Revenue:-**Charged

1. Out of the available saving of Rs.5.57 lakhs, Rs. 4.24 lakhs were surrendered during the year.

GRANT NO. 1- LEGISLATIVE ASSEMBLY-Concl'd

2. Saving occurred under:

Serial number	Head	Total appropriation (In lakhs of rupees)	Actual expenditure	Excess + Saving -
	2011 State Legislature.			
	02 State Legislature.			
	101 Legislative Assembly.			
	101(1) Speaker/Dy. Speaker (Charged)			
	O.	13.50		
	R-	4.24	9.26	7.93
				-1.33

Anticipated saving of Rs.4.24 lakhs by way of surrender was reportedly due to less tour performed.

Reasons for final saving of Rs. 1.33 lakhs have not been intimated (November 1996).

Capital

Voted

3. Saving of Rs. 13.50 lakhs occurred under:-

Serial number	Head	Total grant	Actual expenditure	Excess + Saving -
	7615 - Capital outlay on Miscellaneous Loan.			
	200 Misc. Loan			
	200(1) Misc. Loan to M.L.As			
	200(2) Purchase of Motor conveyance.			
	O.	60.50		
	R-	13.50	47.00	47.00
				...

Anticipated saving of Rs. 13.50 lakhs was reportedly due to less number of applicants for loans.

GRANT NO.2 - GOVERNOR

	Total grant/ appropriation Rs.		Actual expenditure Rs.	Excess (+) Saving (-) Rs.
REVENUE				
Major head :-				
2012-Governor				
Voted				
	Rs.			
Original	1,65,000			
Supplementary	1,00,000	2,65,000	2,63,214	- 1,786
Amount surrendered during the year(March, 1996)				<u>1567</u>
<u>Charged:</u>				
	Rs.			
<u>Original</u>	<u>64,35,000</u>			
<u>Supplementary</u>	<u>7,00,000</u>	<u>71,35,000</u>	<u>71,33,850</u>	<u>- 1,150</u>
Amount surrendered during the year(March 1996)				

GRANT NO.3 - COUNCIL OF MINISTERS

(All Voted)

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Revenue:				
Major Head:2013 - Council of Ministers.				
	Rs. |			
Original	1,20,00,000 |			
Supplementary	15,00,000 |	1,35,00,000	1,34,44,654	- 55,346
Amount surrendered during the year (March 1996)				
				...

GRANT NO.4 - ADMINISTRATION OF JUSTICE

		Total grant Rs.	Actual expenditure Rs	Excess + Saving - Rs
Revenue :				
Major head :2014				
Administration of Justice				
Voted		Rs.		
Original	1,55,10,000	1,82,60,000	1,62,43,177	-20,16,823
Supplementary	27,50,000			
Amount surrendered during the year (March 1996)				16,18,187
Charged		Rs.		
Original	40,00,000	40,00,000	37,00,282	-2,99,718
Supplementary	...			
<u>Amount surrendered during the year (March 1996)</u>				<u>2,99,501</u>

Notes and comments :

- Against the available saving of Rs. 20.17 lakhs in the voted section of the grant, Rs. 16.18 lakhs only were surrendered in March 1996.
- In view of saving of Rs. 20.17 lakhs, supplementary provision of Rs. 27.50 lakhs obtained in March 1996 proved excessive.
- Significant Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(i)	3456- Civil Supplies C.S.S. 195- Attached to consumer Court in Mizoram 195(2) District Forum			
	S.	7.50		
	R-	5.37	2.13	...

Anticipated saving of Rs. 5.37 lakhs was reportedly due to (i) non-deployment of staff for the department and (ii) adoption of measures of economy in expenditure.

GRANT NO.4 - ADMINISTRATION OF JUSTICE-Contd.

Serial number	Head		Total grant	Actual expenditure	Excess + Saving -
			(In lakhs of rupees)		
(ii)	195(1)- State Commission				
	S.	12.50			
	R-	4.99	7.51	7.52	+0.01
<p>Anticipated saving was reportedly due to late receipt of sanction from Government.</p> <p>Reasons for final excess of Rs 0.01 lakh have not been intimated (November 1996).</p>					
(iii)	2014 - Administration of Justice.				
	105- Civil and Session Courts.				
	105(2) Administration Lunglei.				
	O.	14.20			
	S.	0.50			
	R.	-1.96	12.74	12.68	-0.06
<p>Anticipated saving of Rs. 1.96 lakhs was reportedly due to adoption of measures of economy in expenditure.</p> <p>Reasons for final saving of Rs. 0.06 lakh have not been intimated (November 1996).</p>					
(iv)	106 - Small causes courts				
	106(1) - Court Aizawl				
	O.	26.00			
	S.	0.45			
	R-	0.78	25.67	24.89	-0.78
<p>Anticipated saving of Rs. 0.78 lakh was reportedly due to (i) engagement of less number of Casual employees and (ii) adoption of measures of economy in expenditure.</p> <p>Reasons for final saving of Rs. 0.78 lakh have not been intimated (November 1996).</p>					

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

Serial number	Head		Total grant	Actual expenditure	Excess + Saving -
			(In lakhs of rupees)		
(v)	103 - Special Court				
	103(3)- Special Court				
	S.	1.50			
	R-	1.05	0.45	...	-0.45

Anticipated saving of Rs. 1.05 lakhs was reportedly due to payment of salary of Judge from other head. Reasons for payment from other head have not been stated (November 1996)

Reasons for final saving of Rs. 0.45 lakh have not been intimated (November 1996).

(vi)	103 - Special Court				
	103(2)- P.C.R. Act. C.S.S.				
	O.	0.10			
	R-	0.10	...	...	...

Withdrawal of entire provision of Rs. 0.10 lakh was reportedly due to non-receipt of sanction from Government of India.

4. In charged section of account saving occurred under:-

	Head	Total appropriation	Actual expenditure	Excess + Saving -
		(In lakhs of rupees)		
	2014- Administration of Justice			
	102- High Court.			
	102(1) High Court in Mizoram.			
	O.	40.00		
	R-	3.00	37.00	37.00
				...

Anticipated saving of Rs. 3.00 lakhs was reportedly due to engagement of less number of Casual employees.

GRANT NO.5 - ELECTION

(All Voted)

	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Revenue:			
Major Head:2015 Election			
	Rs.		
Original	1,50,00,000		
Supplementary	78,35,000	2,28,35,000	1,23,62,254
			-1,04,72,746
Amount surrendered during the year (March 1996)			1,03,39,393

Notes and comments:-

1. Out of the available saving of Rs.1,04.73 lakhs, Rs.1,03.39 lakhs only were surrendered in March,1996.
2. As the expenditure did not come up even to the original provision, supplementary provision of Rs.78.35 lakhs obtained in March 1996 proved wholly unnecessary.
3. Saving occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure	Excess+ Saving-
(In lakhs of rupees)				
(i)	2015 Election 104(1) Conduct of Election to MP/MLA			
	O.	34.36		
	S.	55.24		
	R-	49.46	40.14	41.14
				+ 1.00

The reasons for anticipated saving of Rs. 49.46 lakhs have not been stated specifically (November 1996).

The reasons for final excess of Rs.1.00 lakh have not been intimated (November 1996).

GRANT NO.5 - ELECTION-concl'd.

Serial number	Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess+ Saving-
(ii)	106(1) preparation and printing of Identity Card				
	O.	24.90			
	S.	18.84			
	R-	36.50	7.24	7.24	...

Anticipated saving of Rs. 36.50 lakhs was reportedly due to non-filling up of vacant posts.

(iii)	102(1) Direction				
	O.	39.92			
	R-	16.12	23.80	23.69	-0.11

The reasons for anticipated saving of Rs.16.12 lakhs have not been stated specifically (November 1996).

The reasons for final saving of Rs. 0.11 lakh have not been intimated (November 1996).

(iv)	103(1) Preparation and printing of Electoral Roll.				
	O.	28.40			
	S.	4.27			
	R-	1.09	31.58	29.89	-1.69

The reasons for anticipated saving of Rs.1.09 lakhs have not been stated specifically (November 1996).

The reasons for final saving of Rs.1.69 lakhs have not been intimated (November 1996)

GRANT NO.6 - REVENUE

(All Voted)

Revenue:	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Major Heads: 2029-Land Revenue, 2506 - Land Reforms			
	Rs.		
Original	2,85,00,000		
Supplementary	2,80,00,000	5,65,00,000	5,64,55,982
			- 44,018
Amount surrendered during the year (March 1996)			29,07,701

Notes and Comments:

1. Rupees 29.08 lakhs were anticipated as saving and was surrendered in March 1996. Actual saving was however worked out to Rs. 0.44 lakh.

GRANT NO. 7 - STATE EXCISE

(All Voted)

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Revenue :				
Major Head : 2039-State Excise				
	Rs.			
Original	1,85,00,000	2,05,00,000	2,07,93,268	+2,93,268
Supplementary	20,00,000			

Amount surrendered during
the year (March 1996)

...

Notes and comments:-

- The expenditure exceeded the grant by Rs.2,93,268; the excess requires regularisation.
- In view of excess expenditure of Rs.2.93 lakhs, Supplementary provision of Rs. 20.00 lakhs obtained in March 1996 proved inadequate.
- Excess occurred mainly under:-

Serial number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(i)	001-Direction and Administration. 001-(1)Direction			
	O.	54.10		
	S.	18.40		
	R.	2.25	75.05	+0.30
		74.75		

Anticipated excess of Rs. 2.75 lakhs was reportedly due to the following reasons:-

- Payment of incidental charges.
- Increase in the price of vehicle.
- Payment of arrears of interim relief and dearness allowances.

Reasons for final excess of Rs. 0.30 lakh have not been intimated (November 1996).

GRANT NO. 10 -TREASURY AND ACCOUNTS ADMINISTRATION

(All voted)

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Revenue :				
Major Heads : 2030-Stamps and Registration and 2054 - Treasury and Accounts Administration				
	Rs.			
Original	2,52,00,000	2,69,50,000	2,63,06,088	-6,43,912
Supplementary	17,50,000			
Amount surrendered during the year (March 1996)				87,617

GRANT NO.11 - PUBLIC SERVICE COMMISSION

(All charged)

	Total appropriation	Actual expenditure	Excess + Saving -
Revenue:	Rs.	Rs.	Rs.
Major Head: 2051 Public Service Commission			
	Rs.		
<u>Original</u>	<u>45,00,000</u>		
<u>Supplementary</u>	<u>13,00,000</u>	<u>58,00,000</u>	<u>59,03,389</u>
			<u>+1,03,389</u>
<u>Amount surrendered during the year (March 1996)</u>			...

Notes and comments:-**Revenue**

- The expenditure exceed the grant by Rs. 1,03,389; the excess requires regularisation.
- In view of excess expenditure of Rs. 1.03 lakhs, supplementary provision of Rs. 13.00 lakhs obtained during the year proved inadequate.
- Excess occurred under:-

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess+ Saving-
(i) 102. State Public Service Commission 102.1 Mizoram State Public Service Commission			
O. 45.00			
S. 13.00	58.00	59.03	+1.03

Reasons for final excess of Rs. 1.03 lakhs have not been intimated (November 1996).

GRANT NO. 8 - SALES TAX

(All Voted)

		Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Revenue :				
Major head : 2040 -Sales Tax				
	Rs. |			
Original	1,00,00,000 |			
Supplementary	18,00,000 |	1,18,00,000	1,13,16,153	-4,83,847
Amount surrendered during the year(March 1996)				29,437