



**GOVERNMENT OF MIZORAM**

**APPROPRIATION ACCOUNTS  
2001 - 2002**



Placed on the Table  
of the State Legislature

OR 24 MAR 2003



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**APPROPRIATION ACCOUNTS  
2001 - 2002**

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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Mizoram for the year 2001-2002 presents the accounts of sums expended in the year ended 31st March, 2002 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 - Contd.

Excess over the following grants requires regularisation:

## REVENUE SECTION (VOTED)

<u>Serial Number</u>	<u>Number and Name of Grant</u>
1.	3 - Council of Ministers
2.	22 - School Education
3.	29 - Urban Development
4.	31 - District Councils
5.	51 - Tourism

## REVENUE SECTION (CHARGED)

<u>Serial Number</u>	<u>Number and Name of Grant</u>
1.	1 - Legislative Assembly
2.	4 - Administration of Justice
3.	2 - Public Debt

## SUMMARY OF APPROPRIATION ACCOUNTS-Contd.

## CAPITAL SECTION (VOTED)

<u>Serial Number</u>	<u>Number and Name of Grant</u>
1.	16 - Civil Supplies
2.	27 - Water Supply and Sanitation

## CAPITAL SECTION (CHARGED)

<u>Serial Number</u>	<u>Number and Name of Grant</u>
1.	Public Debt

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

## SUMMARY OF APPROPRIATION ACCOUNTS - Contd.

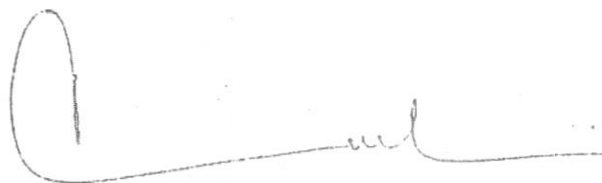
The reconciliation between the total expenditure according to the Appropriation Accounts for the current year and that shown in the Finance Accounts for the current year is shown below :

Total expenditure according to Appropriation Accounts:	Voted Rs.	Charged Rs.	Total Rs.
Revenue	9,79,71,71,847	<u>1,53,59,35,463</u>	11,33,31,07,310
Capital	2,63,50,13,885	<u>4,54,32,57,451</u>	7,17,82,71,336
Total :	<u>12,43,21,85,732</u>	<u>6,07,91,92,914</u>	<u>18,51,13,78,646</u>
Deduct - Recoveries shown in Appendix			
Revenue	5,08,63,675	...	5,08,63,675
Capital	86,48,98,676	...	86,48,98,676
Total :	91,57,62,351	...	91,57,62,351
Net-Total :	<u>11,51,64,23,381</u>	<u>6,07,91,92,914</u>	<u>17,59,56,16,295</u>
Total Expenditure shown in Statement No. 9 of Finance Accounts:			
Revenue	9,74,63,08,172	<u>1,53,59,35,463</u>	11,28,22,43,635
Capital	1,77,01,15,209	<u>4,54,32,57,451</u>	6,31,33,72,660
Total :	<u>11,51,64,23,381</u>	<u>6,07,91,92,914</u>	<u>17,59,56,16,295</u>

SUMMARY OF APPROPRIATION ACCOUNTS-Concl'd.

The Appropriation Accounts have been prepared and examined under my direction in accordance with the requirements of 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 (s) on the accounts of the Government of Mizoram being presented separately for the year ended 31st March 2002.

New Delhi



(Vijayendra N. Kaul)

Comptroller and Auditor General of India

The 12 DEC 2002

## GRANT NO. 1 - LEGISLATIVE ASSEMBLY

		Total grant/ appropriation	Actual expenditure	Excess + Saving -
		Rs.	Rs.	Rs.
<b>Revenue:</b>				
Major Head:				
2011	Parliament/State/Union Territory Legislatures			
<b>Voted:</b>		Rs.		
Original		5,14,95,000		
Supplementary		44,85,000	5,59,80,000	5,00,39,490
Amount surrendered during the year (March 2002)				59,50,077
<b>Charged:</b>		Rs.		
Original		<u>32,05,000</u>		
Supplementary		<u>6,50,000</u>	<u>38,55,000</u>	<u>40,64,468</u>
Amount surrendered during the year (March 2002)				<u>62,175</u>

**Capital:**

Major Head:

7615 Miscellaneous Loans

<b>Voted:</b>		Rs.		
Original		20,00,000		
Supplementary	...	20,00,000	5,00,000	-15,00,000
Amount surrendered during the year (March 2002)				15,00,000

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

1. The amount of Rs. 59.50 lakhs surrendered was in excess of the eventual saving of Rs. 59.41 lakhs.
2. Since the actual expenditure was short of the original provision, the supplementary provision of Rs. 44.85 lakhs obtained during the year proved unnecessary.

## GRANT NO. 1 - LEGISLATIVE ASSEMBLY -Contd.

3. Saving occurred mainly under :-

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

(i)	2011 Parliament/State/Union Territory Legislatures			
	02 State/Union Territory Legislatures			
	103 Legislative Secretariat			
	0003 0003 - Assembly Secretariat			
	O.	3,24.20		
	S.	18.50		
	R.	-37.39	3,05.31	3,05.20
				-0.11

Reduction in provision by Rs. 37.39 lakhs through surrender was reportedly due to (a) non-filling up of posts for personal bench of Leader of opposition, less Medical re-imburement, non-availing of LTC during the year and less payment of D.A. than anticipated (Rs. 13.06 lakhs) (b) non-filling up of posts of Personal attendant to Speaker, Deputy Speaker and Leader of Opposition (Rs. 1.13 lakhs) and (c) reprovision of fund for Rs. 23.20 lakhs.

Reasons for final saving Rs. 0.11 lakh have not been intimated (October 2002).

(ii)	2011 Parliament/State/Union Territory Legislatures			
	02 State/Union Territory Legislatures			
	102 Legislative Council			
	0002 0002 - M.L.A.			
	O.	1,76.25		
	S.	26.35		
	R.	-20.40	1,82.20	1,82.40
				+0.20

Surrender of Rs. 20.40 lakhs was reportedly due to (a) reducing the number of MLA's (Rs. 0.71 lakh) (b) saving of Rs. 0.61 lakh specific reasons have not been stated, (c) less payment of Travelling allowances than anticipated (Rs. 0.48 lakh) and (d) reprovision of Rs. 18.60 lakhs specific reasons have not been stated.

Reasons for final excess of Rs. 0.20 lakh have not been intimated (October 2002).

**Charged :-**

4. The grant closed with an excess expenditure of Rs. 2,09,468. The excess requires regularisation.

5. In view of the final excess of Rs. 2.09 lakhs supplementary grant of Rs. 6.50 lakhs obtained in March 2002 proved inadequate and surrender of Rs. 0.62 lakh during the year proved injudicious.

## GRANT NO. 1 - LEGISLATIVE ASSEMBLY -Concl'd.

**Capital :**

6. Entire amount of available saving of Rs. 15.00 lakhs were surrendered during the year.
7. Saving occurred under the Major Head 7615 - Miscellaneous Loans, 200 Miscellaneous Loans, 0810 - 8251 - Miscellaneous Loan to MLA's stated to be due to non-receipt of loan application from the MLA's.

## Grant No. 2 - Governor

		Total grant/ appropriation	Actual expenditure	Excess + Saving -
		Rs.	Rs.	Rs.
<b>Revenue:</b>				
Major Head:				
2012	President, Vice- President/Governor/Ad- ministrators of Union Territories			
<b>Voted:</b>		Rs.		
	Original	1,95,000		
	Supplementary	10,000	2,05,000	2,03,156
	Amount surrendered during the year (March 2002)			1,844
<b>Charged:</b>		Rs.		
	Original	<u>1,23,80,000</u>		
	Supplementary	<u>13,15,000</u>	<u>1,36,95,000</u>	<u>1,35,59,694</u>
	Amount surrendered during the year (March 2002)			<u>1,20,680</u>

## GRANT NO. 3 - COUNCIL OF MINISTERS

		(All Voted) Total grant	Actual expenditure	Excess + Saving -
		Rs.	Rs.	Rs.
<b>Revenue:</b>				
Major Head:				
2013	Council of Ministers			
		Rs.		
Original	1,57,00,000			
Supplementary	20,00,000	1,77,00,000	1,77,17,010	+17,010
Amount surrendered during the year (March 2002)				6,10,000

**Notes and Comments:**

1. The grant closed with an excess expenditure of Rs. 17,010. The excess requires regularisation.
2. In view of the excess expenditure of Rs. 0.17 lakh, supplementary grant of Rs. 20.00 lakhs obtained in March 2002 proved inadequate and surrender of Rs. 6.10 lakhs proved injudicious.
3. Excess occurred mainly under :-

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

(i)	2013 Council of Ministers			
	101 Salary of Ministers and Deputy Ministers			
	0016 0101- Salary of Ministers			
	O.	1,11.00		
	S.	10.00		
	R.	-6.10	1,14.90	1,24.62
				+9.72

Reduction of provision of Rs. 6.10 lakhs by way of surrender was reportedly due to less payment of medical re-imburement than anticipated.

Reasons for final excess of Rs. 9.72 lakhs have not been intimated (October 2002).

## GRANT NO. 3 - COUNCIL OF MINISTERS -Concl'd.

4. Excess as mentioned in note 3 above was partly counter balanced by saving under:-

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

(i)	2013 Council of Ministers			
	105 Salary of Ministers and Deputy Ministers			
	0017 0102 - Discretionary Grant of Ministers			
	O.	16.00		
	S.	...		
	R.	...	16.00	12.00
				-4.00

Reasons for final saving of Rs. 4.00 lakhs have not been intimated (October 2002).

## GRANT NO. 4 - ADMINISTRATION OF JUSTICE

		Total grant/ appropriation	Actual expenditure	Excess + Saving -
		Rs.	Rs.	Rs.
<b>Revenue:</b>				
Major Heads:				
2014	Administration of Justice			
2251	Secretariat-Social Services			
2408	Food Storage and Warehousing			
3456	Civil Supplies			
<b>Voted:</b>		Rs.		
Original		2,89,55,000		
Supplementary		80,40,000	3,69,95,000	2,89,12,124
				-80,82,876
Amount surrendered during the year (March 2002)				67,20,521
<b>Charged:</b>		Rs.		
Original		<u>95,00,000</u>		
Supplementary		...	<u>95,00,000</u>	<u>2,60,78,488</u>
				<u>+1,65,78,488</u>
Amount surrendered during the year (March 2002)				<u>27,216</u>

**Notes and Comments:****Voted :**

1. Against the available saving of Rs. 80.83 lakhs, Rs. 67.21 lakhs only were surrendered during the year.
2. As the actual expenditure did not come up even to the original provision of Rs. 2,89.55 lakhs, supplementary provision of Rs. 80.40 lakhs obtained during the year proved excessive.

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

3. Saving occurred mainly under :-

Serial number	Head	Total grant/ appropriation	Actual expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	(05) Finance Commission Recommendation			
	2014 Administration of Justice			
	103 Special Courts			
	2377 (05) 0152- Additional Session Court/Lunglei (FC)			
	O.	6.66		
	S.	13.66		
	R.	-20.32	...	...
(ii)	(05) Finance Commission Recommendation			
	2014 Administration of Justice			
	103 Special Courts			
	2378 (05) 0153- Additional Session Court/Champhai (FC)			
	O.	6.66		
	S.	13.66		
	R.	-20.32	...	...
(iii)	(05) Finance Commission Recommendation			
	2014 Administration of Justice			
	103 Special Courts			
	2376 (05) 0151- Additional Session Court/Aizawl (FC)			
	O.	6.68		
	S.	13.68		
	R.	-17.20	3.16	3.16 ...

Withdrawal of provision of Rs. 20.32 lakhs each at serial numbers (i) and (ii) and Rs.17.20 lakhs at serial number (iii) above by way of surrender was reportedly due to non-implementation of the schemes.

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

Serial number	Head	Total grant/ appropriation	Actual expenditure	Excess + Saving -
(In lakhs of rupees)				
(iv)	2408 Food Storage and Warehousing			
	01 Food			
	001 Direction and Administration			
	0037 4552 - Administration			
	O.	15.00		
	S.	2.00		
	R.	...	17.00	2.77
				-14.23

Reasons for final saving of Rs. 14.23 lakhs have not been intimated (October 2002).

(v)	(03) Centrally Sponsored Scheme			
	2014 Administration of Justice			
	104 Judicial Commissioner			
	2375 (03) 0153- Information Technology in Courts (CSS)			
	O.	0.10		
	S.	11.70		
	R.	-6.61	5.19	5.19
				...

Withdrawal of provision of Rs. 6.61 lakhs by way of surrender was reportedly due to non-implementation of the schemes.

(vi)	2251 Secretariat-Social Services			
	091 Attached Offices			
	0421 3611 - M.A.C.T.			
	O.	10.50		
	S.	...		
	R.	-2.52	7.98	5.07
				-2.91

Decrease in provision of Rs. 2.52 lakhs by way of surrender was reportedly due to non-filling up of vacant posts, less performance of tour and adoption of economy measure.

Reasons for final saving of Rs. 2.91 lakhs have not been intimated (October 2002).