



GOVERNMENT OF MIZORAM

**APPROPRIATION ACCOUNTS
2004 - 2005**



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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Mizoram for the year 2004-2005 presents the accounts of sums expended in the year ended 31st March, 2005 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.

Number and name of grants 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)	
6 Land Revenue and Reforms								
Voted -	11,15,74	...	10,40,16	...	75,58	...	...	...
Charged-	...	...	...	...	...	...	...	...
7 Excise								
Voted -	7,82,97	...	7,18,16	...	64,81	...	...	...
Charged-	...	...	...	...	...	...	...	...
8 Taxation								
Voted -	3,58,77	...	3,41,64	...	17,13	...	...	...
Charged-	...	...	...	...	...	...	...	...
9 Finance								
Voted -	1,15,44,66	5,00,00	97,92,18	...	17,52,48	5,00,00	...	...
Charged-	...	...	...	...	...	...	...	...
10 Mizoram Public Services Commission								
Voted -	...	...	...	...	...	...	...	...
Charged-	1,30,14	...	1,30,08	...	6	...	...	...

SUMMARY OF APPROPRIATION ACCOUNTS-Contd.

Number and name of grants 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)	
45 Public Works								
Voted -	55,28,61	2,16,26,19	53,78,01	1,62,66,06	1,50,60	53,60,13	...	...
Charged-	...	...	...	...	...	...	...	...
46 Public Debt								
Voted -	...	...	...	...	...	...	...	...
Charged-	<u>1,94,71,38</u>	<u>57,34,22</u>	<u>1,86,49,64</u>	<u>3,53,63,11</u>	<u>8,21,74</u>	...	...	<u>2,96,28,89</u> (<u>2,96,28,89,050</u>)
Total :								
Voted -	13,14,93,72	5,34,70,28	12,05,52,17	4,30,81,81	1,22,10,57	1,03,88,47	12,69,02	...
Charged-	<u>1,99,47,82</u>	<u>57,34,22</u>	<u>1,91,10,08</u>	<u>3,53,63,11</u>	<u>8,38,11</u>	...	<u>37</u>	<u>2,96,28,89</u> (<u>2,96,28,89,050</u>)
Grand Total -	15,14,41,54	5,92,04,50	13,96,62,25	7,84,44,92	1,30,48,68	1,03,88,47	12,69,39	<u>2,96,28,89</u> (<u>2,96,28,89,050</u>)

SUMMARY OF APPROPRIATION ACCOUNTS-Contd.

The excess over the following voted grants require regularisation

REVENUE PORTION

<u>Serial Number</u>		<u>Number and name of grant</u>
1.	2	Governor
2.	38	Rural Development
3.	39	Electricity

The excess over the following charged appropriation require regularisation

A. REVENUE PORTION

<u>Serial Number</u>		<u>Number and name of appropriation</u>
1	1	Legislative Assembly
2.	4	Law and Judicial

B. CAPITAL PORTION

<u>Serial Number</u>		<u>Number and name of appropriation</u>
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 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 year 2004-2005 and that shown in the Finance Accounts for the year is shown below :

Total expenditure according to Appropriation	Voted	<u>Charged</u> (In thousands of rupees)	Total
Revenue	12,05,52,17	<u>1,91,10,08</u>	13,96,62,25
Capital	4,30,81,81	<u>3,53,63,11</u>	7,84,44,92
Total :	16,36,33,98	<u>5,44,73,19</u>	21,81,07,17
Deduct - Recoveries shown in Appendix			
Revenue	1,10,87	...	1,10,87
Capital	66,87,40	...	66,87,40
Total :	67,98,27	...	67,98,27
Net-Total :	15,68,35,71	<u>5,44,73,19</u>	21,13,08,90
Total Expenditure shown in Statement No. 10 of Finance Accounts			
Revenue	12,04,41,30	<u>1,91,10,08</u>	13,95,51,38
Capital	3,63,94,41	<u>3,53,63,11</u>	7,17,57,52
Total :	15,68,35,71	<u>5,44,73,19</u>	21,13,08,90

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 2005.

New Delhi

(Vijayendra N. Kaul)

The 13 OCT 2005

Comptroller and Auditor General of India

GRANT NO. 1- LEGISLATIVE ASSEMBLY

		Total grant/ appropriation	Actual expenditure	Excess + Saving -
(In thousands of rupees)				
Revenue:				
Major Head:				
2011	Parliament/State/ Union Territory Legislatures			
Voted:				
Original		7,34,00		
Supplementary		60,00	7,94,00	7,77,22
				-16,78
	Amount surrendered during the year (March 2005)			16,52
Charged:				
Original		<u>36,75</u>		
Supplementary	...		<u>36,75</u>	<u>37,04</u>
				+29
	Amount surrendered during the year (March 2005)			<u>28</u>

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

	Total grant/ appropriation	Actual expenditure	Excess + Saving -
	(In thousands of rupees)		
Capital:			
Major Head:			
7610	Loans to Government Servants, etc		
Voted:			
Original	50,00		
Supplementary	...	50,00	45,00
Amount surrendered during the year (March 2005)			5,00

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

1. Expenditure exceeded the appropriation by Rs. 0.29 lakh (actual excess was Rs. 28,914). The excess requires regularisation.
2. In view of the excess expenditure of Rs. 0.29 lakh, surrender of Rs. 0.28 lakh during the year proved injudicious.

Capital:

1. The entire available saving of Rs. 5.00 lakhs was surrendered during the year.
2. The saving occurred under the Major Head 7610-Loans to Government Servants, etc., 201-House Building Advance, (01)-House Building Advance.

GRANT NO. 2- GOVERNOR

	Total grant/ appropriation	Actual expenditure	Excess + Saving -
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(In thousands of rupees)

Revenue:

Major Head:

2012 President, Vice-
President/Governor/
Administrator of
Union Territories

Voted:

Original	5,10			
Supplementary	...	5,10	5,14	+4
Amount surrendered during the year (March 2005)				...

Charged:

Original	<u>1,70,95</u>			
Supplementary	<u>5,00</u>	<u>1,75,95</u>	<u>1,59,64</u>	<u>-16,31</u>
Amount surrendered during the year (March 2005)				<u>17,10</u>

Notes and Comments:**Charged:**

1. An amount of Rs. 17.10 lakhs was surrendered as the amount was found surplus. Actual saving was however Rs. 16.31 lakhs.

2. In view of the final saving of Rs. 16.31 lakhs, supplementary appropriation of Rs. 5.00 lakhs obtained during the year proved unnecessary as even the original appropriation was not fully utilised.

GRANT NO. 2- GOVERNOR-Concl'd.

Serial number	Head	Total grant/ appropriation	Actual expenditure	Excess + Saving -
				(In lakhs of rupees)
3.	Saving occurred under:			
(i)	2012 President, Vice-President/ Governor/Administrator of Union Territories			
	03 Governor/Administrator of Union Territories			
	090 Secretariat			
	01 Governor's Secretariat (Charged)			
	O.	<u>93.18</u>		
	S.	<u>2.50</u>		
	R.	<u>-7.07</u>	<u>88.61</u>	<u>87.42</u>
				<u>-1.19</u>

Withdrawal of provision of Rs. 7.07 lakhs was the net effect of (a) reduction of Rs. 9.75 lakhs through surrender and Rs. 1.67 lakh by way of re-appropriation, reasons thereof not stated (b) increase of Rs. 4.35 lakhs by re-appropriation stated to be due to purchase of vehicles, etc.

Reasons for final saving of Rs. 1.19 lakh was reportedly due to late-receipt of Finance concurrence issued by the State Finance Department for filling up of vacant post of OSD and LDC at the fag end of the financial year (August 2005).

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

		Total grant	Actual expenditure	Excess + Saving -
(In thousands of rupees)				
Revenue:				
Major Head:				
2013	Council of Ministers			
Original		1,89,60		
Supplementary	...	1,89,60	1,87,16	-2,44
Amount surrendered during the year (March 2005)				7,56

GRANT NO. 4- LAW AND JUDICIAL

	Total grant/ appropriation	Actual expenditure	Excess + Saving -
	(In thousands of rupees)		

Revenue:

Major Head:

2014 Administration of
Justice**Voted:**

Original	3,21,34			
Supplementary	58,14	3,79,48	3,57,64	-21,84
Amount surrendered during the year (March 2005)				17,04

Charged:

Original	<u>1,32,34</u>			
Supplementary	<u>1,26</u>	<u>1,33,60</u>	<u>1,33,68</u>	<u>+8</u>
Amount surrendered during the year (March 2005)				<u>7</u>

Notes and Comments:**Voted:**

1. Out of the available saving of Rs. 21.84 lakhs, Rs. 17.04 lakhs were surrendered during the year.

2. In view of the final saving of Rs. 21.84 lakhs, supplementary provision of Rs. 58.14 lakhs during the year proved excessive.

Charged:

3. Expenditure exceeded the appropriation by Rs. 0.08 lakh (actual excess was Rs. 7,751). The excess requires regularisation.

4. In view of the excess expenditure of Rs. 0.08 lakh, surrender of Rs. 0.07 lakh during the year proved injudicious.

**GRANT NO. 5- VIGILANCE
(All Voted)**

	Total grant	Actual expenditure	Excess + Saving -
	(In thousands of rupees)		
Revenue:			
Major Head:			
2070	Other Administrative Services		
Original	1,00,16		
Supplementary	...	1,00,16	95,14
			-5,02
Amount surrendered during the year (March 2005)			4,97

Notes and Comments:

1. Out of the available saving of Rs. 5.02 lakhs, Rs. 4.97 lakhs only were surrendered during the year.

2. Saving occurred under:

Serial number	Head	Total grant	Actual expenditure	Excess + Saving -
		(In lakhs of rupees)		
(i)	2070 Other Administrative Services 104 Vigilance 02 Administration			
	O.	1,00.16		
	R.	-4.97	95.19	95.14
				-0.05

Withdrawal of provision of Rs. 4.97 lakhs by way of surrender was stated to be due to transfer in/out of staffs.

Reasons for final saving of Rs. 0.05 lakh have not been intimated (August 2005)

**GRANT NO. 6- LAND REVENUE AND REFORMS
(All Voted)**

		Total grant	Actual expenditure (In thousands of rupees)	Excess + Saving -
Revenue:				
Major Heads:				
2029	Land Revenue			
2506	Land Reforms			
2552	North Eastern Areas			
Original	6,61,47			
Supplementary	4,54,27	11,15,74	10,40,16	-75,58
Amount surrendered during the year (March 2005)				32,14

Notes and Comments:

1. Out of the available saving of Rs. 75.58 lakhs, Rs. 32.14 lakhs only were surrendered during the year.
2. In view of the final saving of Rs. 75.58 lakhs, supplementary provision of Rs. 4,54.27 lakhs during the year proved excessive.
3. Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(i)	2506 Land Reforms			
	103 Maintenance of Land Records			
	01 Maintenance of Land Records			
	O. 1,41.50			
	R. 0.58	1,42.08	1,17.26	-24.82

Withdrawal of provision of Rs. 0.58 lakh was the net effect of decrease of Rs. 1.05 lakh by way of re-appropriation stated to be due to conversion of some M.R. post into contract basis and further decrease of Rs. 0.37 lakh through surrender owing to late receipt of medical bills etc., was partly offset by increase of Rs. 2.00 lakhs through re-appropriation, for actual cost of work was more than anticipated cost.

Reasons for final saving of Rs. 24.82 lakhs have not been intimated (August 2005).

GRANT NO. 6- LAND REVENUE AND REFORMS-Contd.

Serial number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(ii)	2029 Land Revenue			
	102 Survey and Settlement Operations			
	01 Survey and Settlement Operations			
	O.	1,01.76		
	R.	-11.05	90.71	91.01
				+0.30

Reduction of provision of Rs. 11.05 lakhs by way of surrender, was stated to be due to over projection of amount in the Budget Estimate.

Reasons for final excess of Rs. 0.30 lakh have not been intimated (August 2005)

(iii)	2029 Land Revenue			
	001 Direction and Administration			
	01 Direction			
	O.	98.51		
	R.	-8.58	89.93	89.81
				-0.12

Decrease in provision by Rs. 8.58 lakhs was the net effect of reduction of Rs. 7.79 lakhs by way of surrender and further decrease of Rs. 1.94 lakh through re-appropriation, stated to be due to non-filling up of vacant post, restriction of M.R., condemnation of some departmental vehicles was partly offset by increase of Rs. 1.15 lakh owing to printing of Receipt Books for collection of Taxes by Village Council and payment of Government Advocate.

Reasons for final saving of Rs. 0.12 lakh have not been intimated (August 2005).

(iv)	2506 Land Reforms			
	001 Direction and Administration			
	01 Direction			
	O.	46.20		
	R.	-0.73	45.47	38.70
				-6.77

Withdrawal of provision of Rs. 0.73 lakh was the net effect of decrease of Rs. 0.68 lakh by way of re-appropriation reportedly due to conversion of M.R. posts into contract basis and further decrease of Rs. 0.05 lakh through surrender owing to late receipt of Medical claim bills

Reasons for final saving of Rs. 6.77 lakhs have not been intimated (August 2005).

GRANT NO. 6- LAND REVENUE AND REFORMS-Concl'd.

Serial number	Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess + Saving -
(v)	2506 Land Reforms			
	101 Regulation of Land Holding and Tenancy			
	01 Regulation of Land Holding and Tenancy			
	O.	30.50		
	R.	-0.60	29.90	23.40
				-6.50

Reduction of provision of Rs. 0.60 lakh was the net effect of decrease of Rs. 0.33 lakh by way of surrender and Rs. 0.27 lakh through re-appropriation reportedly due to conversion of some M.R. post into contract basis.

Reasons for final saving of Rs. 6.50 lakhs have not been intimated (August 2005)

(vi)	2029 Land Revenue			
	103 Land Records			
	01 Maintenance of Land Records			
	O.	1,09.63		
	R.	-7.06	1,02.57	1,02.60
				+0.03

Saving of Rs. 7.06 lakhs by way of surrender, specific reasons thereof not stated.

Reasons for final excess of Rs. 0.03 lakh have not been intimated (August 2005).

(vii)	2029 Land Revenue			
	001 Direction and Administration			
	02 Administration			
	O.	1,21.17		
	R.	-4.68	1,16.49	1,15.47
				-1.02

Withdrawal of provision of Rs. 4.68 lakhs was the net effect of (a) decrease of Rs. 5.47 lakhs by way of surrender, specific reasons thereof not stated (b) further decrease of Rs. 0.30 lakh through re-appropriation stated to be due to non-plying (off-road) of departmental Truck (c) increase of Rs. 1.09 lakh by re-appropriation owing to payment of M.R. workers for February 2004.

Reasons for final saving of Rs. 1.02 lakh have not been intimated (August 2005).

**GRANT NO. 7- EXCISE
(All Voted)**

		Total grant	Actual expenditure	Excess + Saving -
(In thousands of rupees)				
Revenue:				
Major Head:				
2039	State Excise			
Original		7,82,97		
Supplementary	...	7,82,97	7,18,16	-64,81
Amount surrendered during the year (March 2005)				64,81

Notes and Comments:

1. The grant closed with a saving of Rs. 64.81 lakhs and the entire saving of Rs. 64.81 lakhs were surrendered during the year.

2. Saving occurred mainly under:

Serial number	Head	Total grant	Actual expenditure	Excess + Saving -
(In lakhs of rupees)				
(i)	2039 State Excise			
	001 Direction and Administration			
	02 Administration			
	O.	5,41.60		
	R.	-49.89	4,91.71	-0.02

Withdrawal of provision of Rs. 49.89 lakhs was the net effect of reduction of Rs. 46.89 lakhs by way of surrender and Rs. 3.00 lakhs through re-appropriation reportedly due to non-filling up of vacant post as a measure of economy.

Reasons for final saving of Rs. 0.02 lakh have not been intimated (August 2005).