





GOVERNMENT OF MIZORAM

APPROPRIATION ACCOUNTS
1991 - 92

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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Mizoram for the year 1991-92 presents the accounts of sums expended in the year ended 31st March, 1992 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 1991-92
GOVERNMENT OF MIZORAM

Number and name of Grant or Appropriation	<u>Total Grant /Appropriation</u>		<u>Actual Expenditure</u>		<u>Saving</u>		<u>Excess</u>	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1. Legislative Assembly								
Voted-	1,63,00,000	1,81,50,000	1,52,99,693	1,72,50,000	10,00,307	9,00,000	...	...
Charged-	<u>9,50,000</u>	...	<u>6,52,429</u>	...	<u>2,97,571</u>	...	...	...
2. Governor								
Voted-	1,45,000	...	1,29,618	...	15,382	...	...	...
Charged-	<u>48,55,000</u>	...	<u>45,70,022</u>	...	<u>2,84,978</u>	...	...	...
3. Council of Ministers								
Voted-	80,00,000	...	80,00,000	...	...	...	...	...
4. Administration of Justice								
Voted-	84,65,000	...	77,13,837	...	7,51,163	...	...	...
Charged-	<u>40,00,000</u>	...	<u>28,18,508</u>	...	<u>11,81,492</u>	...	...	...
5. Elections								
Voted-	2,92,00,000	...	2,94,34,805	...	...	...	2,34,805	...
6. Revenue								
Voted	2,12,70,000	...	...	1,92,80,416	...	19,89,584	...	...

SUMMARY OF APPROPRIATION ACCOUNTS - Contd.

Number and name of Grant or Appropriation	<u>Total Grant /Appropriation</u>		<u>Actual Expenditure</u>		<u>Saving</u>		<u>Excess</u>	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
7.State Excise								
Voted	1,07,00,000	...	1,06,78,400	...	21,600	...	...	...
8.Sales Tax								
Voted-	70,00,000	...	70,00,000	...	...	...	...	...
9.Other Fiscal Services								
Voted	13,00,000	...	13,08,497	...	...	...	8,497	...
10.Treasury and Accounts Administration								
Voted -	1,51,00,000	...	1,35,19,659	...	15,80,341	...	...	...
11.Secretariat								
Voted -	7,43,34,000	...	7,26,83,221	...	16,50,779	...	...	...
12.District Administration								
Voted-	4,63,45,000	...	4,64,38,133	...	...	...	93,133	...

SUMMARY OF APPROPRIATION ACCOUNTS-Contd.

Number and name of Grant or Appropriation	<u>Total Grant /Appropriation</u>		<u>Actual Expenditure</u>		<u>Saving</u>		<u>Excess</u>	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
13. Police								
Voted-	21,86,45,000	...	22,02,77,824	...	...	...	16,32,824	...
14. Jails								
Voted-	2,08,51,000	...	1,69,66,279	...	38,84,721	...	...	...
15. Supply and Disposal								
Voted	10,48,26,000	40,00,00,000	10,03,13,718	4,20,59,874	45,12,282	35,79,40,126	...	...
16. Printing and Stationery								
Voted-	3,84,00,000		2,04,84,822		1,79,15,178			...
17. Other Administrative Services-								
Voted-	5,21,10,000	...	4,77,25,769	...	43,84,231	...	...	...
18. Local Administration								
Voted	2,76,56,000	...	2,57,44,589	...	19,11,411	...	...	...
19. Retirement Benefits								
Voted	3,98,00,000	...	4,20,71,905	...	...	...	22,71,905	...

SUMMARY OF APPROPRIATION ACCOUNTS-Contd.

Number and name of Grant or Appropriation	<u>Total Grant /Appropriation</u>		<u>Actual Expenditure</u>		<u>Saving</u>		<u>Excess</u>	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
20.State Lotteries								
Voted	19,00,000	...	18,29,148	...	70,852	...	...	...
21.School Education								
Voted	43,18,12,000	10,00,000	42,65,87,618	9,99,980	52,24,382	20	...	...
22.Higher and Technical Education								
Voted	5,54,68,000	...	5,23,50,144	...	31,17,856	...	...	...
23.Sports and Youth Services								
Voted	3,27,76,000	...	3,18,77,479	...	8,98,521	...	...	...
24. Arts and Culture								
Voted	1,46,70,000	...	1,39,68,199	...	7,01,801	...	...	...
25.Medical								
Voted	16,67,27,000	...	16,71,53,225	...	...	...	4,26,225	...
26.Water Supply and Sanitation								
Voted	13,80,13,000	9,38,52,000	11,61,72,233	9,28,82,146	2,18,40,767	9,69,854	...	...

SUMMARY OF APPROPRIATION ACCOUNTS-Contd.

Number and name of Grant or Appropriation	<u>Total Grant /Appropriation</u>		<u>Actual Expenditure</u>		<u>Saving</u>		<u>Excess</u>	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
27.Housing								
Voted	1,04,00,000	4,56,00,000	1,03,72,148	4,56,59,910	27,852	...	...	59,910
28.Urban Development								
Voted	4,24,21,000	32,00,000	4,07,58,197	32,00,000	16,62,803	...	...	...
29.Information and Publicity								
Voted-	1,23,00,000	...	1,25,65,799	...	...	...	2,65,799	...
30 District Councils								
Voted-	9,75,00,000	...	9,31,00,000	...	44,00,000	...	...	...
31.Labour and Employment								
Voted	84,10,000	...	81,92,943	...	2,17,057	...	...	...
32. Social Welfare								
Voted	6,39,29,000	...	6,12,26,827	...	27,02,173	...	...	...
33. Social Security and Welfare								
Voted	62,80,000	...	47,21,958	...	15,58,042	...	...	...

SUMMARY OF APPROPRIATION ACCOUNTS-Contd.

Number and name of Grant or Appropriation	<u>Total Grant /Appropriation</u>		<u>Actual Expenditure</u>		<u>Saving</u>		<u>Excess</u>	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
34. Relief on account of Natural Calamities								
Voted	1,58,25,000	...	1,58,25,000	...	...	...	...	...
35. Agriculture								
Voted	12,46,28,000	...	12,94,46,258	...	...	...	48,18,258	...
36. Fisheries								
Voted	75,50,000	...	76,52,749	...	...	...	1,02,749	...
37. Soil and Water Conservation								
Voted	5,05,00,000	...	5,05,69,724	...	...	...	69,724	...
38. Animal Husbandry								
Voted	6,51,31,000	...	6,46,95,449	...	4,35,551	...	...	...
39. Forests								
Voted	14,05,68,000	...	13,54,13,153	...	51,54,847	...	...	...

SUMMARY OF APPROPRIATION ACCOUNTS-Contd.

Number and name of Grant or Appropriation	<u>Total Grant /Appropriation</u>		<u>Actual Expenditure</u>		<u>Saving</u>		<u>Excess</u>	
	Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
40. Co-operation								
Voted	2,70,17,000	1,59,06,000	2,66,94,544	1,71,68,670	3,22,456	...	...	12,62,670
41. Rural Development								
Voted	31,91,81,000	1,17,00,000	30,12,77,196	1,17,00,000	1,79,03,804	...	...	...
42. North Eastern Areas								
Voted	2,09,26,000	9,23,00,000	21,86,739	7,07,40,080	1,87,39,261	2,15,59,920	...	...
43. Electricity								
Voted	26,05,74,000	24,52,95,000	25,71,48,136	23,92,82,436	34,25,864	60,12,564	...	...
44. Industries								
Voted	8,39,79,000	3,11,90,000	7,52,36,867	3,00,08,377	87,42,133	11,81,623	...	...
45. Sericulture								
Voted	2,02,00,000	...	2,04,36,235	...	...	...	2,36,235	...
46. Civil Aviation								
Voted	1,90,00,000	...	1,35,08,096	...	54,91,904	...	...	...

SUMMARY OF APPROPRIATION ACCOUNTS-Concl'd.

Number and name of Grant or Appropriation (1)	Total Grant /Appropriation		Actual Expenditure		Saving		Excess	
	Revenue (2)	Capital (3)	Revenue (4)	Capital (5)	Revenue (6)	Capital (7)	Revenue (8)	Capital (9)
Public Debt:								
Charged	<u>26,26,12,000</u>	<u>15,37,57,000</u>	<u>13,24,35,471</u>	<u>74,71,34,009</u>	<u>13,01,76,529</u>	...	...	<u>59,33,77,009</u>
Total : Voted	3,36,65,16,000	1,27,77,83,000	3,21,30,71,224	86,98,89,875	16,36,04,930	40,92,15,705	1,01,60,154	13,22,580
Charged	<u>27,24,17,000</u>	<u>15,37,57,000</u>	<u>14,04,76,430</u>	<u>74,71,34,009</u>	<u>13,19,40,570</u>	...	...	<u>59,33,77,009</u>
Grand Total:	3,63,89,33,000	1,43,15,40,000	3,35,35,47,654	1,61,70,23,884	29,55,45,500	40,92,15,705	1,01,60,154	59,46,99,589

SUMMARY OF APPROPRIATION ACCOUNTS-Contd.

Excess over the following voted grants requires regularisation:-

REVENUE SECTION

Sl.No.	Number and Name of Grant
1.	5. Election
2.	9. Other Fiscal Services
3.	12. District Administration.
4.	13. Police.
5.	19. Retirement Benifits.
6.	25. Medical
7.	29. Information and Publicity
8.	35. Agriculture
9.	36. Fisheries
10.	37. Soil and Water Conservation
11.	45. Sericulture

CAPITAL SECTION

1.	27. Housing
2.	40. Co-operation

Excess over charged Appropriation under Public Debt (Capital) also requires regularisation.

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 1991-92 and that shown in Finance Accounts for that year is given below:-

	Revenue Rs.	<u>Voted</u> Capital Rs.	Revenue Rs.	<u>Charged</u> Capital Rs.
Total expenditure according to Appropriation Accounts	3,21,30,71,224	86,98,89,875	14,04,76,430	74,71,34,009
Deduct-Total recoveries shown in Appendix	14,26,64,400	...	...	...
Net Total expenditure as shown in Statement No.9 of Finance Accounts	3,07,04,06,824	86,98,89,875	14,04,76,430	74,71,34,009

(Capital includes Loans and Advances and Public Debt).

SUMMARY OF APPROPRIATION ACCOUNT-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 1991-92.



New Delhi,
The

(C. G. SOMIAH)
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	1,27,00,000		
Supplementary	36,00,000	1,63,00,000	1,52,99,693 (-) 10,00,307
Amount surrendered during the year (March 1992)			8,16,421
Charged - Rs.			
Original	9,00,000		
Supplementary	50,000	9,50,000	6,52,429 (-) 2,97,571
<u>Amount surrendered during the year (March 1992)</u>			3,32,921
Capital:			
Major head: 7615			
Capital Outlayon			
Miscellaneous Loans			
Voted - Rs.			
Original	8,00,000		
Supplementary	1,73,50,000	1,81,50,000	1,72,50,000 (-) 9,00,000
Amount surrendered during the year (March, 1992)			9,00,000

Notes and Comments:

Revenue:

1. Out of the available saving of Rs.10.00 lakhs, Rs. 8.16 lakhs only were surrendered.
2. In view of final savings of Rs. 10.00 lakhs the supplementary grant of Rs. 36.00 lakhs obtained in March 1992 proved excessive .

GRANT NO. 1 - Concl'd.

3. Saving occurred mainly under:-

Serial. Number	Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess + Saving -
(i) 102.	Legislative Council			
	102 (1)-MLA (Voted)			
	O.	44.00		
	S.	36.00		
	R.	-7.81		
		72.19	70.81	(-) 1.38

The anticipated saving of Rs.7.81 lakhs were reportedly due to non-filling up of vacant posts and adoption of economy measure in expenditure.

The reasons for final saving of Rs. 1.38 lakhs have not been intimated.

4. In Charged Section of the account rupees 3.33 lakhs were surrendered in March 1992; the final savings were, however, Rs. 2.98 lakhs.

5. In view of the actual expenditure falling short of the original Provision, the Supplementary provision of Rs. 0.50 lakh obtained in March 1992 could have been avoided.

6. Savings occurred under :-

Serial. Number	Head	Total grant (In lakhs of rupees)	Actual expenditure	Excess + Saving -
(i)	101-Legislative Assembly.			
	101(i) Speaker/Deputy Speker			
	(Charged)			
	O.	9.00		
	S.	0.50		
	R (-)	3.33		
		6.17	6.52	(+) 0.35

Savings of Rs. 3.33 lakhs was anticipated under "Salary" (Rs. 0.79 Lakh) and "Travelling Expenses" (Rs. 2.54 lakhs) and was surrendered in March 1992 (reasons in both the cases have not been stated).

Reasons for final excess of Rs. 0.35 lakhs have not been intimated(May, 1993)

**GRANT NO. 2 GOVERNOR
(All General)**

	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Revenue :			
Major Head: 2012-Governor			
Voted - Rs.			
Original 1,45,000 |	1,45,000	1,29,618	- 15,382
Supplementary ... |			
Amount surrendered during the year (March 1992).			15,331
Charged -			
<u>Original 43,55,000 |</u>	<u>48,55,000</u>	<u>45,70,022</u>	<u>- 2,84,978</u>
<u>Supplementary 5,00,000 |</u>			
<u>Amount surrendered during the year (March 1992)</u>			<u>2,44,512</u>

Notes and Comments :-

Revenue :
Charged :

1. Out of the available saving of Rs.2.85 lakhs, Rs. 2.45 lakhs were surrendered.
2. In view of saving of Rs. 2.85 lakhs supplementary provision of Rs. 5.00 lakhs obtained in March 1992 proved excessive.

GRANT NO.2 -Contd.

3. Savings occurred mainly under :-

Serial Number.	Head	Total Appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
103	Household Establishment General			
	O.	17.05		
	S.	0.95		
	R. (-)	3.14		
		14.86	14.47	-0.39
	Anticipated saving of Rs. 3.14 lakhs were reportedly due to adoption of economy measure.			

Reasons for final saving of Rs. 0.39 lakh have not been intimated(May, 1993)

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

Voted	-	Rs.	Total grant Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Revenue:					
Major Head:2013 - Council of Minister.					
Original		63,00,000			
Supplementary		17,00,000	80,00,000	80,00,000	...
Amount surrendered during the year					...

GRANT NO.4 - ADMINISTRATION OF JUSTICE

Voted	- Rs.	Total grant/ appropriation Rs.	Actual expenditure Rs.	Excess + Saving - Rs.
Revenue :				
Major head :2014 Administration of Justice				
Original	76,50,000	84,65,000	77,13,837(-)	7,51,163
Supplementary	8,15,000			
Amount surrendered during the year (March, 1992)				4,31,057
Charged - Rs.				
<u>Original</u>	<u>40,00,000</u>	<u>40,00,000</u>	<u>28,18,508(-)</u>	<u>11,81,492</u>
<u>Supplementary</u>	<u>...</u>			
Amount surrendered during the year				...

Notes and Comments :

Voted:

- Against the available saving of Rs.7.51 lakhs, Rs. 4.31 lakhs only were surrendered in March 1992.
- In view of savings of Rs. 7.51 lakhs, Supplementary provision of Rs. 8.15 lakhs obtained in March 1992 proved excessive.
- Saving occurred mainly under :-

Revenue :

Serial Number	Head	Total grant/ appropriation	Actual expenditure	Excess + Saving - (In lakhs of rupees)
(i)	114-Legal Advisors and Counsels			
	114 (5) Advocate General			
	O.	6.50	5.04	(-) 1.46