

IMMEDIATE
FIXED DATE

No.G.23014/3/96-FBT
GOVERNMENT OF MIZORAM
FINANCE DEPARTMENT

Dated Aizawl, the 14th March, 2022

OFFICE MEMORANDUM

Subject: *Re-appropriation of funds and surrender of savings statement in respect of Budget Grants for 2021-22.*

It is hereby informed to all concerned that the Supplementary Demand for Grants 2021-22 had been laid in the Mizoram State Assembly and the related Appropriation Bill has also been passed by the Legislative Assembly during March, 2022. In this connection, all Heads of Department are advised to take the following actions for controlling the expenditure within the sanctioned grants:-

1. The Final grant for 2021-22 under various Heads of Accounts has to be worked out on the following manner:-
 - a) The Original Budget Grants less surrender of funds already effected in the course of the year, if any, and also surrender made out of the fund for re-provision plus Supplementary Demand for Grants 2021-22.
 - b) The expenditure is to be restricted within the sanctioned final grant to be worked out at (a) above and no excess expenditure should be incurred.
2. It may be necessary to have certain funds re-appropriated within the sanctioned grant and the re-appropriation statement has to be submitted as usual to the Finance Department (Budget) in 5(five) copies. All controlling Officers should note that such surrender/re-appropriation proposal not submitted within the stipulated time will be treated as no proposal of re-appropriation/ surrender is required during the year 2021-22. No further reminder will be issued in this regard.
3. There may be some cases for surrender from the final allocation for 2021-22. The Departments are to ensure formal surrender of funds for the financial year 2021-22 ending on 31.03.2022 along with final re-appropriation statement at Para 2 above to the Finance Department (Budget) latest by **08.04.2022** positively. Fund obtained in the Supplementary Demand for Grants **for specific purpose should not be re-appropriated for any other purposes.**

Prescribed Proforma for re-appropriation of funds and surrender of saving are enclosed herewith. The size of paper should be normal legal size (as per proforma) to get uniform size of the Statement. It may be noted that there should be space (1 inch) in the left hand side of the statement for binding purpose.

4. In the context of keeping the fiscal deficit under strict control, it is decided that no authority should re-appropriate saving of fund under Salaries provision to any other purpose and no re-appropriation should be made to enhance provision of Office Expenses (O.E) and Other Charges (O.C) unless specifically concurred by Finance Department. On the other hand, saving from other sub-heads/detail heads may be re-appropriated as per existing rules in force to meet additional requirement of expenditure.
5. All Heads of Department should ensure that the final Surrender and Re-appropriation statement so submitted should be accurate and correct. It may be noted that the **Surrender / Re-appropriation Statement once accepted by Finance Department and forwarded to Accountant General will not be changed.**


Sd/-VANLALCHHUANGA
Principal Secretary to the Govt. of Mizoram
Finance Department

Memo No.G.23014/3/96-FBT

: Dated Aizawl, the 14th March,2022

Copy to:

- 1) All Administrative Department, Government of Mizoram for information and necessary action.
- 2) All Heads of Departments/Budget Controlling Authorities with a request to comply with the above Office Memorandum.
- 3) Guard File.


14/3/2022
(LALNUNTLUANGA)
Under Secretary to the Govt. of Mizoram
Finance Department (B)

PROFORMA

STATEMENT SHOWING THE SURRENDER AND RE-APPROPRIATION OF FUND DURING THE YEAR _____

Demand No. _____
 REVENUE/CAPITAL
 STATE/CSS/NEA/NL/CPR

| 1 Head of Account | 2 Total Grant (Original + Supplementary) | 3 Surrender Amount accepted by Govt. | 4 Available Budget Grant | 5 Re-appropriation | | 7 Final Grant/Appropriation Amount that will stand after re-appropriation | 8 Reasons/Justification |
|----------------------|---|---|-----------------------------|-----------------------|----------------|--|----------------------------|
| | | | | 6 Saving (-) | 6 Excess(+) | | |
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Memo No. (_____) Dated _____

Head of Department

Memo No. G.23014/_____/_____-FBT Dated _____
 Sanctioned and forwarded to the Accountant General, Mizoram for information

Principal Secretary
 Finance Department