

Part-A: Structure and Form of Government Accounts

(Reference: Paragraph-Profile of Mizoram; Page-1)

Structure of Government Accounts

The accounts of the State Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.

Part I: Consolidated Fund:

All revenues received by the State Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund entitled 'The Consolidated Fund of State' established under Article 266(1) of the Constitution of India.

Part II: Contingency Fund

Contingency Fund of the State established under Article 267(2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.

Part III: Public Account

Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances etc. which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266(2) of the Constitution and are not subject to vote by the State legislature.

Part-B: Layout of Finance Accounts

(Reference: Paragraph-Profile of Mizoram; Page-1)

The new format of Finance Accounts introduced from the year 2009-2010, has been divided into two Volumes – Volume 1 and 2. Volume 1 represents the financial statements of the Government in summarized form while Volume 2 represents detailed financial statement. The layout of the Finance Accounts is chalked out in the following manner:

Statement	Layout
Volume 1	
Statement No.1	Statement of Financial Position
Statement No.2	Statement of Receipts and Disbursements
Statement No.3	Statement of Receipts (Consolidated Fund)
Statement No.4	Statement of Expenditure (Consolidated Fund) by Function and Nature Notes to Accounts Appendix-I: Cash Balances and Investment of Cash Balances
Volume 2	
Part – I	
Statement No.5	Statement of Progressive Capital Expenditure
Statement No.6	Statement of Borrowings and other Liabilities
Statement No.7	Statement of Loans and Advances given by the Government
Statement No.8	Statement of Grants-in-Aid given by the Government
Statement No.9	Statement of Guarantees given by the Government
Statement No.10	Statement of Voted and Charged Expenditure
Part – II	
Statement No.11	Detailed Statement of Revenue and Capital Receipts by minor heads
Statement No.12	Detailed Statement of Revenue Expenditure by minor heads
Statement No.13	Detailed Statement of Capital Expenditure
Statement No.14	Detailed Statement of Investments of the Government
Statement No.15	Detailed Statement of Borrowings and other Liabilities
Statement No.16	Detailed Statement on Loans and Advances given by the Government
Statement No.17	Detailed Statement on Sources and Application of funds for expenditure other than Revenue account
Statement No.18	Detailed Statement on Contingency Fund and other Public Account Transactions
Statement No.19	Detailed Statement on Investment of Earmarked Funds
Part – III : Appendices	
II	Comparative Expenditure on Salary
III	Comparative Expenditure on Subsidy
IV	Grants-in-Aid (Scheme wise and Institution wise)
V	Externally Aided Projects
VI	Plan Scheme expenditure (Central and State Plan Schemes)
VII	Direct transfer of central scheme funds to implementing agencies in the State
VIII	Summary of Balances
IX	Financial results of Irrigation Schemes
X	Incomplete Works
XI	Statement of items for which allocation of balances as a result of reorganisation of States has not been finalised
XII	Maintenance expenditure with segregation of salary and non-salary portion

Part-C: Methodology Adopted for the Assessment of Fiscal Position

(Reference: Paragraph-Profile of Mizoram; Page-1)

The norms/Ceilings prescribed by the TFC for selected fiscal variable along with its projections for a set of fiscal aggregates and the commitments/projections made by the State Governments in their Fiscal Responsibility Acts and in other Statements required to be laid in the legislature under the Act are used to make qualitative assessment of the trends and pattern of major fiscal aggregates. Assuming that GSDP is the good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the Gross State Domestic Product (GSDP) at current market prices. The buoyancy coefficients for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilisation of resources, pattern of expenditure etc., are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP.

The definitions of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are given below:

List of terms used in the Chapter I and basis for their calculation

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X) with respect to another parameter (Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Average	Trend of growth over a period of 5 years
Share shift/Shift rate of a parameter	Trend of percentage shares, over a period of 5 years, of the parameter in Revenue Expenditure as the case may be
Development Expenditure	Social Services + Economic Services
Weighted Interest Rate (Average interest paid by the State)	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Interest spread	GSDP growth – Weighted Interest Rate
Quantum spread	$\text{Debt stock} * \text{Interest spread} / 100$
Interest received as <i>per cent</i> to Loans Outstanding	$\text{Interest Received} [(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts minus all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt

Terms	Basis of calculation
Compound Annual Growth Rate (CAGR)	<p>The compound annual growth rate is calculated by taking the n^{th} root of the total percentage growth rate, where n is the number of years in the period being considered.</p> $\text{CAGR} = \left[\frac{\text{Ending Value}}{\text{Beginning Value}} \right]^{(1/\text{no. of years})} - 1$
Core public goods and Merit goods	<p>Core public goods are which all citizens enjoy in common in the sense that each individual's consumption of such a good leads to no subtractions from any other individual's consumption of that good, e.g. enforcement of law and order, security and protection of our rights; pollution free air and other environmental goods and road infrastructure etc. Merit goods are commodities that the public sector provides free or at subsidized rates because an individual or society should have them on the basis of some concept of need, rather than ability and willingness to pay the government and therefore wishes to encourage their consumption. Examples of such goods include the provision of free or subsidized food for the poor to support nutrition, delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation etc.</p>
Debt sustainability	<p>The Debt sustainability is defined as the ability of the State to maintain a constant debt-GDP ratio over a period of time and also embodies the concern about the ability to service its debt. Sustainability of debt therefore also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep balance between costs of additional borrowings with returns from such borrowings. It means that rise in fiscal deficit should match with the increase in capacity to service the debt.</p>
Debt Stabilisation	<p>A necessary condition for stability states that if the rate of growth of economy exceeds the interest rate or cost of public borrowings, the debt-GDP ratio is likely to be stable provided primary balances are either zero or positive or are moderately negative. Given the rate spread (GSDP growth rate – interest rate) and quantum spread (Debt rate spread), debt sustainability condition states that if quantum spread together with primary deficit is zero, debt-GSDP ratio would be constant or debt would stabilize eventually. On the other hand, if primary deficit together with quantum spread turns out to be negative, debt-GSDP ratio would be rising and in case it is positive, debt-GSDP ratio would eventually be falling.</p>
Non-debt receipts	<p>Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. The debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.</p>

Part D: State Profile

(Reference: Paragraph-Profile of Mizoram; Page-1)

Sl. No.	Particulars	Figures
1.	Area	21,081 sq. km
2.	As per 2011 Census	10.91 lakh
3.	Density of Population (2001) (All India Density = 325 persons per sq.km)	52 sq. km.
4.	Literacy (2011) (All India Average = 64.8%)	91.58 per cent
5.	Gross State Domestic Product (GSDP) 2010-11 at current prices	₹ 6057.70 crore
6.	GSDP CAGR** (2000-01 to 2009-10)*	22.57 per cent
7.	Population Growth (2000-01 to 2010-11)	22.72 per cent
Financial Data		
Particulars		Figures (in per cent)
CAGR		2000-01 to 2009-10
		2000-01 to 2010-11
a.	of Revenue Receipts.	15.22
b.	of Own Tax Revenue.	14.74
c.	of Non Tax Revenue.	25.01
d.	of Total Expenditure.	13.53
e.	of Capital Expenditure.	11.73
f.	of Revenue Expenditure on Education.	14.93
g.	of Revenue Expenditure on Health.	15.84
h.	of Salary and Wages#.	11.18
i.	of Pension.	18.69
		13.01
		17.14
		22.71

For the period 2003-04 to 2009-10 or 2010-2011 as the case may be

Source: Financial data is based on figures in Finance Accounts. BPL (Planning Commission & NSSO data, 61st Round- <http://planning.commission.nic.in/data/database/Data0910/tab%2021.pdf>), Infant mortality rate (SRS Bulletin October, 2009), Density of population (Office of the Registrar General and census commissioner of India; Ministry of Home Affairs) and Literacy (Office of the Registrar General of India; Ministry of Home Affairs)

Part E: Outcome Indicators of the State's Own Fiscal Correction Path (FCP)

(Reference: Paragraph-Profile of Mizoram; Page-1)

(₹ in crore)

	Items	2007-08 (Actual)	2008-09 (Actual)	2009-10 (Actual)	2010-11 (BE)	2010-11 (RE)	2011-12 (BE)	2012-13 (Proj)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
A.	Revenue Receipts:							
1.	Own Tax Revenue	77.51	94.62	107.58	118.26	124.15	173.17	190.49
2.	Own Non Tax Revenue	130.30	158.67	126.50	166.37	177.59	237.58	261.34
3.	Own Tax + Non Tax Revenue (1+2)	207.81	253.29	234.08	284.63	301.74	410.75	451.83
4.	Share in Central Taxes & Duties	363.36	383.39	394.53	563.06	590.78	709.73	780.70
5.	Plan Grants	789.99	1281.83	1609.56	1599.44	1929.60	1701.90	1872.09
6.	Non Plan Grants	678.58	734.62	725.33	806.74	894.20	925.92	1018.51
7.	Total Central Transfer (4 to 6)	1831.93	2399.84	2729.42	2969.24	3414.58	3337.55	3671.31
8.	Total Revenue Receipts (3+7)	2039.74	2653.13	2963.50	3253.87	3716.32	3748.30	4123.13
9.	Plan Expenditure	648.99	740.58	897.35	968.31	1496.12	1206.18	1326.80
10.	Non Plan Expenditure	1259.40	1573.22	1805.35	1943.92	2203.58	2220.08	2442.09
	<i>Of which</i>							
11.	Salary Expenditure	588.26	739.06	881.80	1126.40	1216.90	1212.99	1334.29
12.	Pension	97.14	126.05	164.26	148.41	192.93	219.01	240.91
13.	Interest Payments	208.01	225.61	254.35	246.01	258.77	271.24	298.36
14.	Subsidies – General	-	-	-	-	-	-	-
15.	Subsidies – Power	-	-	-	-	-	-	-
16.	Total Revenue Expenditure (9+10)	1908.39	2313.80	2702.70	2912.23	3699.70	3426.26	3768.89
17.	Salary + Interest Payments + Pension (11+12+13)	893.41	1090.72	1300.41	1520.82	1668.60	1703.24	1873.56
18.	As per cent of Revenue Receipts (17/8)	43.80	41.11	43.88	46.74	44.90	45.44	49.98
19.	Revenue Surplus(+) Deficit(-) (8-16)	131.35	339.33	260.80	341.64	16.62	322.04	354.24

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
B. Consolidated Debt:								
1.	Outstanding debt and liability	3062.46	3259.82	3163.95	3201.35	3410.21	3580.72	3759.76
2.	Total Outstanding guarantee (of which guarantees on accounts of budgeted borrowing and SPV borrowing)	131.97	114.25	102.99	110.00	110.00	110.00	110.00
C. Capital Account:								
1.	Capital Outlay	544.24	441.04	572.80	388.48	750.34	496.95	546.65
2.	Disbursement of Loans and Advances	6.12	17.41	24.94	25.00	32.15	34.71	38.18
3.	Recovery of Loans and Advances	27.52	24.86	25.32	30.01	33.01	36.76	40.44
4.	Other Capital Receipts	-	-	-	-	-	-	-
5.	Transfer to Contingency Funds	-	-	-	-	-	-	-
D	Gross Fiscal Deficit: (A8+C3+C4) – (A16+C1+C2+C5)	(-391.49)	(-94.26)	(-311.62)	(-41.83)	(-732.86)	(-172.86)	(-190.15)
E.	GSDP at current prices	3411.66	3809.16	5497.93	6297.10	6297.10	7216.75	7938.43
	Actual/Assumed Growth Rate (<i>per cent</i>)	14.29	11.65	44.33	14.54	0.00	14.60	10.00
F. Indicators as per cent of GSDP:								
1.	Own Tax Revenue (A1/E)	2.27	2.48	1.96	1.88	1.97	2.40	2.40
2.	Own Non-Tax Revenue (A2/E)	3.82	4.17	2.30	2.64	2.82	3.29	3.29
3.	Total Central Transfer (A7/E)	53.70	63.00	49.64	47.15	54.22	46.25	46.25
4.	Total Revenue Expenditure (A16/E)	55.94	60.74	49.16	46.25	58.75	47.48	47.48
5.	Revenue Surplus/Deficit (A19/E)	3.85	8.91	4.74	5.43	0.26	4.46	4.46
6.	Gross Fiscal Deficit*	9.91	2.15	5.67	0.66	11.64	2.40	2.40
7.	Outstanding debt and Liabilities (B1/E)	89.76	85.58	57.55	50.84	54.16	49.62	47.36

* The State's GSDP series has been taken for measuring the GFD relative to GSDP

Appendix 1.2

Abstract of Receipt and Disbursements for the year 2010-11

(Reference: Paragraph-1.1; Page-2)

(₹ in crore)

Receipts			Disbursements				
2009-10		2010-11	2009-10		2010-11		
					Non-Plan	Plan	Total
Section –A: Revenue							
2963.51	I. Revenue receipts	2855.37	2702.70	I. Revenue expenditure	2055.19	1201.05	3256.24
107.58	Tax Revenue	130.44	947.67	General Services	969.96	41.33	1011.29
126.51	Non Tax Revenue	146.72	1105.68	Social Services	661.86	575.52	1237.38
394.53	State's Share of Union Taxes and Duties	451.66	488.49	Education, Sports, Art and Culture	367.08	221.60	588.68
725.33	Non-Plan grants	724.97	251.83	Health and Family Welfare	77.29	96.78	174.07
1338.59	Grants for State Plan Scheme	1181.22	139.28	Water Supply, Sanitation, Housing & Urban Development	65.76	86.37	152.13
233.68	Grants for Central and Centrally Sponsored Plan Schemes	168.59	6.15	Information and Broadcasting	4.96	2.24	7.20
37.29	Grants for Special Plan Schemes	51.77	140.03	Welfare of ST, SC and OBC	115.46	61.74	177.20
			4.99	Labour and Labour Welfare	4.03	3.27	7.30
			67.39	Social Welfare and Nutrition	18.78	103.52	122.30
			7.52	Others	8.50	---	8.50
			649.35	Economic Services	423.37	584.20	1007.57
			244.75	Agriculture and Allied Activities	131.05	370.55	501.60
			35.13	Rural Development	12.60	51.92	64.52
			31.64	Special Areas Programmes	---	38.33	38.33
			5.33	Irrigation and Flood Control	2.46	4.93	7.39
			170.72	Energy	162.35	36.03	198.38
			33.99	Industry and Minerals	20.19	41.81	62.00
			77.40	Transport	63.50	14.48	77.98
			5.62	Communication	---	4.38	4.38
			2.56	Science, Technology and Environment	0.37	2.35	2.72
			42.21	General Economic Services	30.85	19.42	50.27
			-	Grants-in-aid and contributions	---	---	---
	II. Revenue deficit carried over to Section B	400.87	260.81	II. Revenue surplus carried over to Section B			
2963.51	Total (A)	3256.24	2963.51	Total (A)	2055.19	1201.05	3256.24

Receipts			Disbursements				
2009-10		2010-11	2009-10		2010-11		
					Non-Plan	Plan	Total
<i>Section – B: Others</i>							
175.69	III. Opening Cash balance including Permanent Advances and Cash Balance investment	(-) 316.78	0.00	III. Opening Overdraft from Reserve Bank of India	0.00	0.00	0.00
---	IV. Miscellaneous Capital receipts	---	572.80	IV. Capital Outlay	110.01	504.70	614.71
			25.99	General Services	0.40	22.96	23.36
			150.22	Social Services	4.37	121.57	125.94
			38.37	Education, Sports, Art and Culture	0.00	29.95	29.95
			0.00	Health and Family Welfare	0.00	0.05	0.05
			111.25	Water Supply, Sanitation	4.37	90.92	95.29
			0.24	Information and Broadcasting	0.00	0.65	0.65
			0.00	Welfare of SC, ST and OBC	0.00	0.00	0.00
			0.36	Social Welfare and Nutrition	0.00	0.00	0.00
			0.00	Others	0.00	0.00	0.00
			396.59	Economic Services	105.24	360.17	465.41
			114.13	Agriculture and Allied Activities	105.24	19.71	124.95
			5.48	Rural Development	0.00	7.26	7.26
			22.01	Special Areas Programmes	0.00	31.49	31.49
			44.53	Irrigation & Flood Control	0.00	57.77	57.77
			83.63	Energy	0.00	72.33	72.33
			1.63	Industry and Minerals	0.00	2.92	2.92
			121.44	Transport	0.00	148.84	148.84
			3.74	General Economic Services	0.00	19.85	19.85
25.31	V. Recoveries of Loans and Advances	25.97	24.94	V. Loans and Advances disbursed			29.87
0.00	From Power Projects	0.00	0.00	For Power Projects			0.00
3.11	From Government Servants	5.56	19.77	To Government Servants			22.72
0.00	Loans for Village and Small Industries	0.01	0.00	Loans for Village and Small Industries			1.64
0.00	Loans for Housing	19.98	0.00	Loans for Housing			5.00
22.20	From Others	0.42	5.17	To Others			0.51
260.81	VI. Revenue surplus brought down	0.00	0.00	VI. Revenue deficit brought down			400.87

Receipts			Disbursements				
2009-10		2010-11	2009-10		2010-11		
					Non-Plan	Plan	Total
225.89	VII. Public Debt Receipts	537.22	365.33	VII. Repayment of Public Debt			272.55
0.00	External debt	0.00	0.00	External debt			0.00
56.98	Internal debt other than Ways and Means Advances & Overdraft	372.83	209.73	Internal debt other than Ways & Means Advances & Overdraft			86.11
136.74	Net transaction under Ways and Means Advances including Overdraft	163.36	136.74	Net transaction under Ways and Means Advances including Overdraft			163.36
32.17	Loans and Advances from Central Government	1.03	18.86	Repayment of Loans and Advances to Central Government			23.08
0.00	VIII. Appropriation to Contingency Fund	0.00	0.00	VIII. Appropriation to Contingency Fund			0.00
0.00	IX. Amount transferred to Contingency Fund	0.00	0.00	IX. Expenditure from Contingency Fund			0.00
2463.30	X. Public Accounts receipts	3332.56	2504.70	X. Public Accounts Disbursements			2482.28
396.79	Small Savings and Provident Fund	495.88	353.21	Small Savings and Provident Fund			219.97
23.90	Reserve Funds	24.41	3.87	Reserve Funds			12.28
452.20	Suspense and Miscellaneous	517.13	622.74	Suspense and Miscellaneous			252.51
1113.78	Remittance	1485.24	1153.74	Remittance			1521.07
476.63	Deposits and Advances	809.90	371.14	Deposits and Advances			476.46
	XI. Closing overdraft from Reserve Bank of India		(-)316.78	XI. Cash Balance at end of 31-03-2009			(-)221.31
			0.00	Cash in Treasuries and Local Remittances			0.00
			(-)130.87	Deposits with Reserve Bank			(-)106.94
			1.32	Departmental Cash Balance			1.33
			(-)266.48	Cash Balance Investment			(-)211.45
			79.25	Investment of earmarked funds			95.75
3151.00	Total (B)	3578.97	3151.00	Total (B)			3578.97
6114.51	Grand Total (A)+(B)	6835.21	6114.51	Grand Total (A)+(B)			6835.21

Assets and Liabilities of the Government of Mizoram as on 31 March 2011

(Reference: Paragraph-1.9.1; Page-36)

(₹ in crore)

As on 31.03.10	Liabilities			As on 31.03.11
1337.64		Internal Debt		1624.36
	808.81	Market Loans bearing interest	1065.37	
	--	Market Loans not bearing interest	---	
	235.46	Loans from Life Insurance Corporation of India	211.29	
	0.07	Loans from General Insurance Corporation of India	0.07	
	12.14	Loans from other Institutions	8.94	
	60.54	Loans from NABARD	93.88	
	29.62	Compensation and other Bonds	25.06	
	3.35	Loans from NCDC	2.85	
	27.22	Ways and Means Advances	27.22	
	--	Overdrafts from Reserve Bank of India	---	
	146.50	Special Securities to NSSF	165.21	
	13.93	Other loans	24.47	
559.75		Loans and Advances from Central Government		537.71
	--	Pre 1984-85 Loans	---	
	41.05	Non-Plan Loans	41.06	
	318.25	Loans for State Plan Schemes	296.20	
	0.02	Loans for Central Plan Schemes	0.02	
	16.77	Loans for Centrally Sponsored Plan Schemes	16.77	
	15.69	Loans for Special Schemes	15.69	
	167.97	Ways and Means Advances towards expenditure etc.	167.97	
0.10		Contingency Fund		0.10
1266.57		Small Savings, Provident Funds, etc.		1542.48
457.99		Deposits		790.94
84.98		Reserve Funds		97.11
390.28		Suspense and Miscellaneous		654.93
1190.03		Surplus on Government Account		789.16
	260.81	Current year surplus	(-)400.87	
	929.22	Add Accumulated Surplus as on 31.03.08	1190.03	
5287.34		Total		6036.79

As on 31.03.10	Assets			As on 31.03.11
5175.64		Gross Capital Outlay on Fixed Assets		5790.35
	19.00	Investments in shares of Companies, Corporations, etc.	19.27	
	5156.64	Other Capital Outlay	5771.08	
241.12		Loans and Advances		245.04
	1.60	Loans for Power Projects	1.60	
	37.56	Other Development Loans	39.30	
	179.40	Loans for Housing	164.41	
	22.56	Loans to Government servants and Miscellaneous loans	39.73	
1.81		Civil Advances		1.33
185.55		Remittance Balances		221.38
(-) 396.03		Cash Balance		(-)317.06
	(-)130.87	Cash in Treasuries and Local Remittances	(-)106.94	
	1.32	Departmental Cash Balance including Permanent Advances	1.33	
	(-)266.48	Cash Balance Investments	(-)211.45	
79.25		Investment out of Reserve Fund		95.75
5287.34	Total			6036.79

Time Series Data on State Government Finances

(Reference: Paragraphs-1.5 and 1.9.2; Pages-10 and 36)

(₹ in crore)

	2006-07	2007-08	2008-09	2009-10	2010-11
Part A: Receipts					
1. Revenue Receipts	1,968.95	2,039.74	2,653.13	2,963.51	2,855.37
(i) Tax Revenue	67.62	77.53	94.62	107.58	130.44
Taxes on Agricultural Income	0.00	0.00	0.00	0.00	0.00
Taxes on Sales, Trade, etc.	53.72	62.04	77.51	85.94	104.70
State Excise	1.65	1.69	1.87	2.10	2.39
Taxes on Vehicles	5.01	5.37	5.50	6.71	7.72
Stamps and Registration fees	0.21	0.23	0.46	0.39	0.34
Land Revenue	0.73	1.48	1.63	2.76	4.33
Taxes on Goods and Passengers	0.98	1.07	1.43	1.39	1.72
Other Taxes	5.32	5.65	6.22	8.29	9.24
(ii) Non Tax Revenue	133.38	130.30	158.67	126.51	146.72
(iii) State's share of Union taxes and duties	288.05	363.35	383.39	394.53	451.66
Grants in aid from Government of India	1,479.90	1,468.56	2,016.45	2,334.89	2,126.55
2. Miscellaneous Capital Receipts	0.00	0.00	0.00	0.00	0.00
3. Recoveries of Loans and Advances	24.01	27.53	24.86	25.31	25.97
4. Total Revenue and Non-debt capital receipts (1+2+3)	1,992.96	2,067.27	2,677.99	2,988.82	2,881.34
5. Public Debt Receipts	236.56	223.71	105.77	225.89	537.22
Internal Debt (excluding Ways and Means Advances and Overdrafts)	211.64	190.01	99.58	56.98	372.83
Net transactions under Ways and Means Advances and Overdrafts	19.59	23.98	0.00	136.74	163.36
Loans and Advances from Government of India	5.33	9.72	6.19	32.17	1.03
6. Total Receipts in the Consolidated Fund	2,229.52	2,290.98	2,783.76	3,214.71	3,418.56
7. Contingency Fund Receipts	0.00	0.00	0.00	0.00	0.00
8. Public Account Receipts	1,425.61	2,322.67	1,500.75	2,463.30	3,332.56
9. Total Receipts of the State (6+7+8)	3,655.13	4,613.65	4,284.51	5,678.01	6,751.12
Part B: Expenditure/Disbursement					
10. Revenue Expenditure	1,717	1,908	2,314	2,703	3,256
Plan	596	649	741	897	1,201
Non Plan	1,121	1,259	1,573	1,805	2,055
General Services (including interest payments)	617	646	804	948	1,011
Social Services	507	697	898	1,106	1,237
Economic Services	593	566	612	649	1,008
Grants in aid and contributions	0	0	0	0	0

	2006-07	2007-08	2008-09	2009-10	2010-11
11. Capital Expenditure	466	544	441	573	615
Plan	459	490	367	465	505
Non Plan	8	55	74	107	110
General Services	24	14	20	26	23
Social Services	122	106	93	150	126
Economic Services	320	425	328	397	465
12. Disbursement of Loans and Advances	0	6	17	25	30
13. Total (10+11+12)	2,184	2,459	2,772	3,300	3,901
14. Repayments of Public Debt	111	144	96	365	273
Internal Debt (excluding Ways and Means Advances and Overdrafts)	79	84	78	210	86
Net transactions under Ways and Means Advances and overdraft	0	44	0	137	163
Loans and Advances from Government of India	32	17	18	19	23
15. Appropriation to Contingency Fund	0	0	0	0	0
16. Total disbursement out of Consolidated Fund (13+14+15)	2,295	2,603	2,869	3,666	4,173
17. Contingency Fund disbursements	0	0	0	0	0
18. Public Account disbursements	1,394	1,780	1,480	2,505	2,482
19. Total disbursement by the State (16+17+18)	3,689	4,383	4,349	6,170	6,656
Part C: Deficits					
20. Revenue Deficit (-) / Revenue Surplus (+) (1-10)	252	131	339	261	-401
21. Fiscal Deficit (-)/ Fiscal Surplus (+) (4-13)	-191	-391	-94	-312	-1,019
22. Primary Deficit (21-23)	38	-183	131	-57	-914
Part D: Other data					
23. Interest Payments (included in revenue expenditure)	229	208	226	254	106
24. Financial Assistance to local bodies etc.	128	148	140	447	650
25. Ways and Means Advances/ Overdraft availed (days)	8	3	0	19	21
Ordinary Ways and Means Advances availed (days)	-	-	-	-	10
Special Ways and Means Advances availed (days)	0	0	0	0	11
Overdraft availed (days)	0	0	0	0	0
26. Interest on Ways and Means Advances/Overdraft	0	2	0	9	0
27. Gross State Domestic Product (GSDP)	3,276	3,802	4,648	5,619	6,058
28. Outstanding Fiscal liabilities (year-end)	3,096	3,378	3,614	3,628	4,497

	2006-07	2007-08	2008-09	2009-10	2010-11
29. Outstanding guarantees (year-end) (including interest)	130	132	134	103	103
30. Maximum amount guaranteed (year-end)	249	232	305	189	189
31. Number of incomplete projects	0	0	13	48	36
32. Capital blocked in incomplete projects	0	0	931	306	739.92
Part E: Fiscal Health Indicators					
I - Resource Mobilisation					
Own Tax revenue/GSDP	2.06	2.04	2.04	1.91	2.15
Own Non Tax Revenue/GSDP	4.07	3.43	3.41	2.25	2.42
Central Transfers/GSDP	8.79	9.56	8.25	7.02	7.46
II - Expenditure Management					
Total Expenditure/GSDP	66.66	64.66	59.65	58.73	64.39
Total Expenditure/Revenue Receipts	110.92	120.54	104.49	111.37	136.61
Revenue Expenditure/Total Expenditure	78.63	77.62	83.46	81.89	83.48
Expenditure on Social Services/Total Expenditure	28.82	32.65	35.75	38.05	34.95
Expenditure on Economic Services/Total Expenditure	41.80	40.30	33.91	31.69	37.76
Capital Expenditure/Total Expenditure	21.36	22.13	15.91	17.36	15.76
Capital Expenditure on Social and Economic Services/Total Expenditure	20.24	21.59	15.20	16.57	15.16
III - Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	7.68	3.45	7.30	4.64	-6.62
Fiscal deficit/GSDP	-5.83	-10.30	-2.03	-5.55	-16.83
Primary Deficit (surplus)/GSDP	1.15	-4.83	2.83	-1.02	-15.09
Revenue Deficit/Fiscal Deficit	-131.73	-33.55	-359.99	-83.69	39.32
Primary Revenue Balance/GSDP	15.40	9.65	12.69	9.62	-4.45
IV - Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	94.49	88.84	77.76	64.56	74.23
Fiscal Liabilities/RR	157.22	165.61	136.22	122.41	157.49
Primary deficit <i>vis-à-vis</i> quantum spread	**	-61.42	**	-11.31	-484.42
Debt Redemption (Principal +Interest)/Total Debt Receipts	112.18	90.67	98.68	121.53	58.65
V - Other Fiscal Health Indicators					
Return on Investment	0	0	0	0	0
Balance from Current Revenue (Rupees in crore)	17.38	4.45	-187.69	-434.90	-584.39
Financial Assets/Liabilities	1.13	1.14	1.22	1.29	1.15

* - There was revenue surplus

** - There was primary surplus

Appendix 1.5

Funds Transferred Directly to State Implementing Agencies

(Reference: Paragraphs-1.4.2; Pages-10)

Sl. No.	GoI Scheme	Implementing Agency	GoI released fund
			2010-11
(1)	(2)	(3)	(4)
1.	National Rural Employment Guarantee Scheme (NREGS)	Rural Development (RD)	216.17
2.	Indira Awaas Yojana (IAY)	Rural Development (RD)	13.36
3.	Pradhan Mantri Gram Sadak Yojana (PMGSY)	Mizoram Rural Road Development Agency	95.59
4.	National Rural Health Mission (NRHM)	Health Services	54.23
5.	Swarnjayanti Gram Swarojgar Yojana (SGSY)	District Rural Development Agency	4.44
6.	District Rural Development Agency (Admn)	District Rural Development Agency	8.69
7.	State Institute of Rural Development (SIRD)	State Institute of Rural Development (SIRD)	10.10
8.	Integrated Wasteland Development Project (IWDP)	District Rural Development Agency	27.57
9.	Integrated Watershed Management Programme (IWMP)	Mizoram Watershed Development Agency	22.19
10.	National Project on Cattle & Buffalo Breeding (NPCBB)	State Implementation Unit, Mizoram	2.02
11.	Food & Mouth Disease (FMD) Network	I.V.R.I.	0.04
12.	National Bamboo Mission	Forest Department	17.38
13.	Food Testing Laboratory	Directorate of Trade & Commerce	3.08
14.	HIV/AIDS	State AIDS Control Society, Mizoram	17.19
15.	Sarva Shiksha Abhiyan	State Project Office	112.92
16.	Mid-Day Meal	State Nodal Officer (MDM)	18.06
17.	Rashtriya Madhyamik Shiksha Abhiyan (RMSA)	State Project Office	32.31
18.	Common Service Centre (CSC)	Information and Communication Technology - MSeGS	0.54
19.	State Service Delivery Gateway & State Portal (SSDG & SP)	Information and Communication Technology - MSeGS	2.79
20.	Land Resource Information (LRIS)	Information and Communication Technology - MSeGS	1.17
21.	Northern Tourist Circuit	PWD	1.57
22.	Tourist Destination Chalfilh	PWD	1.00
23.	Southern Tourist Circuit Phase II	PWD	1.41
24.	Tourist Destination Sakawrdai	PWD	0.94
25.	Tourist Destination Kanhmun	PWD	1.00
26.	Aerosport	PWD	0.60
27.	Celebration of Anthurium Festival	Tourism Department	0.10
28.	Celebration of Thalfavang Kut Festival	Tourism Department	0.20
29.	Celebration of Khuado Festival	Tourism Department	0.05
30.	Celebration of Chapchar Kut Festival	Tourism Department	0.05

(1)	(2)	(3)	(4)
31.	Celebration of Lyuva Khutla Festival	Tourism Department	0.05
32.	Celebration of Hnam Kutpui Festival	Tourism Department	0.05
33.	Serlui B Lake Destination	MTDA	3.08
34.	Aizawl Tourist Destination	MTDA	3.66
35.	Software Work Plan under CBSP	Centre for Rural Development & Research, Zarkawt, Aizawl	0.15
36.	NRWDP	PHED	80.51
37.	NRSWSP	PHED	61.58
38.	National Bamboo Mission (Non Forest Area)	Bamboo Development Agency, Mizoram	3.05
39.	ATMA	Mizoram Agricultural Management and Extension Training Institute (MAMETI)	2.07
40.	Training Programme Sponsored by DoPT	Training Division, Govt. of India, DoPT, New Delhi	0.24
41.	Training for All	Training Division, Govt. of India, DoPT, New Delhi	0.15
42.	NIDM	National Institute of Disaster Management, New Delhi	0.26
43.	Strengthening of State Nodal Agency	Mizoram Food & Allied Industries Corporation Ltd. (MIDCO)	0.08
44.	Establishment of Patent Information Centre at Aizawl	Mizoram Council of Science, Technology and Environment	0.07
45.	Third Installment of Grant for Sihmit Law Head Micro Turbine Project	Mizoram Council of Science, Technology and Environment	0.10
46.	Salary for Employees of Mizoram Council of Science, Technology & Environment for 2010-11	Mizoram Council of Science, Technology and Environment	0.34
47.	Additional Grant for Salary of Employees of Mizoram Council of Science, Technology and Environment for 2010-11 due to implementation of Sixth Pay	Mizoram Council of Science, Technology and Environment	0.10
48.	2 nd Installment of Grant for Observation of Science Day 2008	Mizoram Council of Science, Technology and Environment	0.004
49.	Preparation of State Action Plan on Climate Change	Mizoram Council of Science, Technology and Environment	0.03
50.	JNNURM	UDPA	58.15
51.	National Social Assistance Programme (NSAP)	Social Welfare Department	7.50
52.	Integrated Child Development Scheme (ICDS)	Social Welfare Department	17.83
53.	RGVY	Power Department	78.28
Total			984.09

Source: Information furnished by Departments and Finance Accounts – 2010-11

Appendix 1.6

Part A: Statement showing Efficiency of Expenditure use in Selected Social and Economic Services

(Reference: Paragraph-1.7.2; Page-31)

(₹ in crore)

Social/Economic Infrastructure	2009-10					2010-11				
	CE	TE				CE	TE			
		CE	RE	L&A	Total		CE	RE	L&A	Total
Social Services (SS)										
Education, Sports, Art and Culture	38.37	38.37	488.49	0.00	526.86	29.95	29.95	588.68	0.00	618.63
Health and Family Welfare	0.00	0.00	251.83	0.00	251.83	0.05	0.05	174.07	0.00	174.12
WS, Sanitation & HUD	111.25	111.25	139.28	5.05	255.58	95.29	95.29	152.13	5.00	252.42
Other Social Services	0.60	0.60	226.08	0.00	226.68	0.65	0.65	322.50	0.00	323.15
Total (SS)	150.22	150.22	1105.68	5.05	1260.95	125.94	125.94	1237.38	5.00	1368.32
Economic Services (ES)										
Agri. & Allied Activities	114.13	114.13	244.75	0.00	358.88	124.95	124.95	501.60	0.00	626.55
Irrigation and Flood Control	44.53	44.53	5.33	0.00	49.86	57.77	57.77	7.39	0.00	65.16
Power & Energy	83.63	83.63	170.72	0.00	254.35	72.33	72.33	198.38	0.00	270.71
Transport	121.44	121.44	77.40	0.00	198.84	148.84	148.84	77.98	0.00	226.82
Other Economic Services	32.86	32.86	151.15	0.12	184.13	61.52	61.52	222.22	2.15	285.89
Total (ES)	396.59	396.59	649.35	0.12	1046.06	465.41	465.41	1007.57	2.15	1475.13
Total (SS+ES)	546.81	546.81	1755.03	5.17	2307.01	591.35	591.35	2244.95	7.15	2843.45

CE - Capital Expenditure
TE - Total Expenditure
RE - Revenue Expenditure
L&A - Loans and Advances

Source : Statement 12,13 and 16

Part B: Statement showing Efficiency of Expenditure use in Selected Social and Economic Services

(Reference: Paragraph-1.7.2; Page-31)

(₹ in crore)

	2009-10			2010-11		
	Salary	Non-Salary	Total	Salary	Non-Salary	Total
Social Services (SS)						
Education, Sports, Art and Culture	337.37	151.12	488.49	443.33	145.35	588.68
Health and Family Welfare	95.55	156.28	251.83	125.00	49.07	174.07
WS, Sanitation & HUD	23.24	116.04	139.28	31.14	120.99	152.13
Other Social Services	31.21	194.87	226.08	9.75	312.75	322.50
Total (SS)	487.37	618.31	1105.68	609.22	628.16	1237.38
Economic Services (ES)						
Agri. & Allied Activities	93.41	151.34	244.75	118.88	382.72	501.60
Irrigation and Flood Control	2.84	2.49	5.33	5.34	2.05	7.39
Power & Energy	43.52	127.21	170.73	57.91	140.47	198.38
Transport	43.99	33.41	77.40	16.10	61.88	77.98
Other Economic Services	54.62	96.52	151.14	180.10	42.12	222.22
Total (ES)	238.38	410.97	649.35	378.33	629.24	1007.57
Total (SS+ES)	725.75	1029.28	1755.03	987.55	1257.40	2244.95

Source: Finance Account (Vol.-II) – Statement 12 and Appendix II

Statement of various grants/appropriations where savings were more than ₹ one crore each or more than 12 per cent of the total provision

(Reference: Paragraph-2.3.1; Page-50)

(₹in crore)

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
Revenue (Voted)					
1.	4	Law and Judicial	16.22	2.85	17.57
2.	6	Land Revenue and Reforms	16.24	1.66	10.22
3.	9	Finance	305.47	32.59	10.67
4.	11	Secretariat Administration	57.92	3.11	5.37
5.	14	Planning and Programme Implementation	139.88	109.03	77.95
6.	15	General Administration Department	51.34	3.58	6.97
7.	16	Home	386.22	10.82	2.80
8.	17	Food, Civil Supplies and Consumer Affairs	54.42	4.32	7.94
9.	19	Local Administration	42.32	1.67	3.95
10.	20	School Education	503.30	17.48	3.47
11.	21	Higher and Technical Education	81.21	6.20	7.63
12.	24	Medical and Public Health Services	186.83	12.77	6.84
13.	25	Water Supply and Sanitation	109.27	3.70	3.39
14.	29	Social Welfare	118.36	10.12	8.55
15.	30	Disaster Management and Rehabilitation	10.91	2.19	20.07
16.	31	Agriculture	186.29	13.88	7.45
17.	33	Soil and Water Conservation	42.33	15.11	35.7
18.	34	Animal Husbandry	64.75	5.32	8.22
19.	36	Environment and Forest	152.88	49.21	32.19
20.	38	Rural Development	92.26	3.38	3.66
21.	39	Power	208.46	10.43	5
22.	40	Industries	49.03	1.38	2.81
23.	41	Sericulture	19.59	5.24	26.75
24.	45	Public Works	98.26	3.26	3.32
25.	46	Urban Development and Poverty Alleviation	32.15	1.87	5.82
26.	48	Information and Communication Technology	6.62	2.24	33.84
27.		<i>Public Debt (Charged)</i>	275.77	153.18	55.55
Total			3308.30	486.59	14.71

(1)	(2)	(3)	(4)	(5)	(6)
Capital (Voted)					
1.	9	Finance	24.75	2.03	8.20
2.	10	Mizoram Public Service Commission	1.14	1.14	100
3.	15	General Administration Department	1.67	1.67	100
4.	16	Home	14.49	4.73	32.64
5.	21	Higher and Technical Education	2.19	2.19	100
6.	25	Water Supply and Sanitation	45.42	1.01	2.22
7.	39	Power	105.91	32.81	30.98
8.	45	Public Works	249.68	31.29	12.53
9.	46	Urban Development and Poverty Alleviation	108.77	66.61	61.24
10.	47	Minor Irrigation	59.70	1.93	3.23
11.		<i>Public Debt (Charged)</i>	<i>429.40</i>	<i>156.86</i>	<i>36.53</i>
Total			1043.12	302.27	28.98
Grand Total			4351.42	788.86	18.13

Appendix 2.1A

Statement of various grants/appropriations where savings were more than ₹ 10 crore and above or more than 12 per cent of the total provision

(Reference: Paragraph-2.3.1; Page-50)

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
Revenue (Voted)					
1.	9	Finance	305.47	32.59	10.67
2.	14	Planning and Programme Implementation	139.88	109.03	77.95
3.	16	Home	386.22	10.82	2.80
4.	20	School Education	503.30	17.48	3.47
5.	24	Medical and Public Health Services	186.83	12.77	6.84
6.	29	Social Welfare	118.36	10.12	8.55
7.	31	Agriculture	186.29	13.88	7.45
8.	33	Soil and Water Conservation	42.33	15.11	35.70
9.	36	Environment and Forest	152.88	49.21	32.19
10.	39	Power	208.46	10.43	5.00
11.		<i>Public Debt (Charged)</i>	275.77	153.18	55.55
Total			2505.79	434.62	17.34
Capital (Voted)					
1.	39	Power	105.91	32.81	30.98
2.	45	Public Works	249.68	31.29	12.53
3.	46	Urban Development and Poverty Alleviation	108.77	66.61	61.24
4.		<i>Public Debt (Charged)</i>	429.40	156.86	36.53
Total			893.76	287.57	32.18
Grand Total			3399.55	722.19	21.24

Statement of various grants/appropriations where Expenditure against the approved provision was more than ₹ one crore each or more than 33 per cent of the total provision

(Reference: Paragraph-2.3.3; Page-51)

(₹ in lakh)

Sl. No.	Grant No	Name of the Grant/ Appropriation with Major or Minor heads	Total Grant/ Appropriation	Expenditure	Excess Expenditure	Percentage
Revenue (Voted)						
1.	8	Taxation 2040-(01)-Direction	263.21	367.32	104.11	39.55
2.	9	Finance 2071-01-101(01)Pension	7500.00	11270.42	3770.42	50.27
		2071-01-115(01)Leave Encashment	1200.00	2812.34	1612.34	134.36
		2071-01-104(01)Pension/ Gratuities	2352.00	3866.36	1514.36	64.39
		2071-01-102(01)Commuted Value of Pension	1300.00	2755.89	1455.89	111.99
		2071-01-105(01)Family Pension	2750.00	3647.54	897.54	32.64
		2054-095(01)Direction	635.30	735.48	100.18	15.77
3.	21	Higher & Technical Education Department 2202-03-107(01) Mizoram Scholarship	56.47	217.68	161.21	285.48
4.	34	Animal Husbandry 2403-001(01) Direction	187.80	302.79	114.99	61.23
5.	39	Power 2801-01-001(02)Administration	878.66	2283.34	1404.68	159.87
		2801-04-001(02)Administration	757.59	1032.86	275.27	36.33
6.	48	Information & Comm. 06-EAP-3275-800-(02)Capacity Building Under E-Gov (EAP)	73.10	207.50	134.40	183.86
Total			17954.13	29499.52	11545.35	64.30

Appendix 2.3

Statement showing unutilised provision of fund during 2010-11

(Reference paragraph: 2.3.4; Page-52)

(₹ in lakh)

Sl. No.	Grant Number and Name	Head of Account/ Description	Budget Provision			Savings due to non-utilisation	Reasons/ Remarks
			Original	Supplementary	Total Provision		
1.	4-Law & Judicial	03-CSS-2014-103(06)Gram Nyayalay(Voted)	107.52	-	107.52	(-)107.52	Non-Utilisation of fund stated due to non-release of fund from GoI
2.	15-GAD	2225-80-800(19)Local Body Grant to Sinlung Hills Council(FC)	-	20.00	20.00	(-)20.00	Reasons for non-utilisation not stated.
3.	21-Higher & Technical Education	04-NEC Scheme 2202-03-107(03) North Eastern Areas	-	150.00	150.00	(-)150.00	-do-
		(07)NLCPR (Capital) 4202-01-203(05) Infrastructure Dev. for 4 Colleges	-	218.53	218.53	(-)218.53	-do-
4.	34-Animal Husbandry	2403-800(01) Bio gas Dev. (CSS)	16.70	-	16.70	(-)16.70	-do-
5.	42-Transport (Cap.)	5055-050(01) Const. of office Building	10.00	-	10.00	(-)10.00	-do-
6.	47-Minor Irrigation	2705-800(01)On farm Dev.(CSS)	15.00	-	15.00	(-)15.00	-do-
7.	48-Information & Communication Tech.	3275-800(06) Community Information centre(CSS)	12.00	-	12.00	(-)12.00	-do-
Total			161.22	388.53	549.75	(-)549.75	

Unnecessary supplementary provision (₹ 10 lakh and above)

(Reference: Paragraph-2.3.7; Page-53)

(₹ in lakh)

Sl. No.	Number and Name of the Grant	Original Provision	Actual Expenditure	Savings out of Original Provision	Supplementary Provision
(1)	(2)	(3)	(4)	(5)	(6)
A. Revenue (Voted)					
1.	3 Council of Ministers	491.80	414.04	77.76	18.47
2.	6 Land Revenue and Reforms	1471.29	1457.81	13.48	152.49
3.	13 Personnel and Administrative Reforms	223.58	212.50	11.08	13.00
4.	14 Planning and Programme Implementation	13468.21	3084.72	10383.49	519.58
5.	17 Food, Civil Supplies and Consumer Affairs	5231.81	5010.15	221.66	210.22
6.	26 Information and Public Relations	725.12	719.77	5.35	26.51
7.	30 Disaster Management and Rehabilitation	1070.45	871.86	198.59	20.63
8.	47 Minor Irrigation	740.20	737.70	2.50	51.88
9.	48 Information and Communication Technology	572.00	437.94	134.06	90.10
10.	Public Debt (Charged)	26301.36	12258.13	14043.23	1275.17
Total for Revenue (Voted)		50295.82	25204.62	25091.20	2378.05
B. Capital (Voted)					
11.	10 Mizoram Public Service Commission	---	---	---	113.68
12.	16 Home	1066.22	975.86	90.36	382.28
13.	21 Higher and Technical Education	---	---	---	218.53
14.	46 Urban Development and Poverty Alleviation	10366.00	4216.82	6149.18	511.46
Total for Capital (Voted)		11432.22	5192.68	6239.54	1225.95
Grand Total		61728.04	30397.30	31330.74	3604.00

Appendix 2.5

Excessive/Inadequate supplementary provision ₹ 20 lakh and above

(Reference: Paragraph-2.3.7; Page-54)

(₹ in lakh)

Sl. No.	Number and Name of the Grant	Original Provision	Supplementary Provision	Total Provision	Expenditure	Sup. Pro. Excess(+)/ Less(-)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
A. Revenue (Voted)						
1.	1 Legislative Assembly	953.61	187.20	1140.81	1118.73	22.08
2.	4 Law and Judicial	1248.70	373.41	1622.11	1336.79	285.32
3.	5 Vigilance	341.15	85.13	426.28	343.48	82.80
4.	8 Taxation	793.35	107.12	900.47	848.95	51.52
5.	9 Finance	25742.50	4804.21	30546.71	27287.90	3258.81
6.	10 Mizoram Public Service Commission	305.99	116.43	422.42	389.68	32.74
7.	11. Secretariat Administration	5267.45	524.35	5791.80	5480.95	310.85
8.	15 General Administration Department	4115.34	1018.26	5133.60	4775.58	358.02
9.	16 Home	32200.38	6421.47	38621.85	37539.53	1082.32
10.	18 Printing and Stationary	1004.34	87.26	1091.60	1021.07	70.53
11.	19 Local Administration Department	3661.22	570.29	4231.51	4064.26	167.25
12.	20 School Education	42892.07	7437.89	50329.96	48581.93	1748.03
13.	21 Higher and Technical Education	6911.13	1210.08	8121.21	7500.88	620.33
14.	22 Sports and Youth Services	2049.80	153.34	2203.14	2155.20	47.94
15.	23 Art and Culture	609.35	56.00	665.35	630.14	35.21
16.	24 Medical and Public Health Services	15938.45	2744.87	18683.32	17406.59	1276.73
17.	25 Water Supply and Sanitation	8554.49	2372.61	10927.10	10556.81	370.29
18.	27 District Councils	13771.40	4126.28	17897.68	17817.68	80.00
19.	28 Labour and Employment	610.60	50.75	661.35	693.34	(-)31.99
20.	29 Social Welfare	7081.92	4754.05	11835.97	10823.92	1012.05
21.	31 Agriculture	8468.80	10159.92	18628.72	17241.16	1387.56
22.	32 Horticulture	1823.04	5394.61	7217.65	7193.75	23.90
23.	33 Soil and Water Conservation	1392.50	2840.00	4232.50	2721.02	1511.48
24.	34 Animal Husbandry	3227.88	3247.05	6474.93	5943.34	531.59

(1)	(2)	(3)	(4)	(5)	(6)	(7)
25.	35 Fisheries	991.26	686.77	1678.03	1649.78	28.25
26.	37 Co-operation	1082.65	92.50	1175.15	1132.92	42.23
27.	38 Rural Development	7755.83	1470.40	9226.23	8888.19	338.04
28.	39 Power	17480.09	3365.68	20845.77	19802.94	1042.83
29.	40 Industries	2844.17	2058.59	4902.76	4765.12	137.64
30.	41 Sericulture	886.67	1072.00	1958.67	1434.53	524.14
31.	42 Transport	2468.93	201.00	2669.93	2770.92	(-)100.99
32.	45 Public Works	9158.50	667.72	9826.22	9500.61	325.61
33.	46 Urban Development and Poverty Alleviation	2130.39	1084.12	3214.51	3027.04	187.47
Total for Revenue (Voted)		233763.95	69541.36	303305.31	286444.73	16860.58
B. Revenue(charged)						
C. Capital (Voted)						
34.	9 Finance	1975.00	500.00	2475.00	2271.80	203.20
35.	17 Food, Civil Supplies and Consumer Affairs	17836.60	6184.02	24020.62	24356.97	(-)336.35
36.	25 Water Supply and Sanitation	1273.00	3269.20	4542.20	4441.57	100.63
37.	33 Soil and Water Conservation	459.44	402.00	861.44	825.60	35.84
38.	39 Power	4020.76	6570.27	10591.03	7309.70	3281.33
39.	42 Transport	110.50	252.41	362.91	314.73	48.18
40.	45 Public Works	8929.00	16038.96	24967.96	21838.83	3129.13
41.	47 Minor Irrigation	5315.00	655.00	5970.00	5776.91	193.09
Total for Capital (Voted)		39919.30	33871.86	73791.16	67136.11	6655.05
D. Capital (Charged)						
42.	Public Debt	25220.24	17720.05	42940.29	27254.74	15685.55
Total for Capital (Charged)		25220.24	17720.05	42940.29	27254.74	15685.55
Grand Total		298903.49	121133.27	420036.76	380835.58	39201.18

Appendix 2.6

Excessive/Inadequate/Insufficient re-appropriation of funds (₹ 10 lakh and above)

(Reference: Paragraph-2.3.8; Page-56)

(₹ in lakh)

Sl. No.	Grant No.	Description	Major Head	Re-appropriation	Final Excess(+)/ Saving (-)
1.	8	Taxation 001(01) Direction	2040	(-)5.64	(+)104.11
		001(02) Administration	2040	(+)5.64	(-)101.62
2.	11	Secretariat Administration 090(01) Secretariat Admin.	2052	(+)50.00	(-)186.33
3.	24	Medical & Public Health 101(01) Maintenance of sub-centre	2211	(-)104.46	(-)18.32
		01-001(01) Primary Health centre	2210	(+)20.94	(+)50.73
4.	28	Labour & Employment 03-003(01) Industrial Training Institute	2230	(+)27.52	(+)14.36
		02-101(01)Employment Exchange	2230	(-)51.32	(+)23.10
5.	34	Animal Husbandry 101(01) Hospital & Dispensary	2403	(+)13.39	(-)47.59
		105(01) Piggery Development	2403	(-)14.81	(-)13.82
		001(02) Administration	2403	(+)12.39	(-)44.85
		001(01) Direction	2403	(-)3.75	(+)114.99
6.	39	Power 01-101(01) Purchase of Grid Power	2801	(-)265.00	(-)1252.35
		001(02) Administration	2801	(-)56.49	(-)451.36
		01-001(01)Direction	2801	(-)112.99	(+)34.64
		01-001(02)Administration	2801	(+)5.63	(+)1404.68
		05-800(01)Maintenance .of Lines/ Buildings	2801	(+)447.02	(-)28.64
		04-001(02)Administration	2801	(-)56.65	(+)275.27
		05-001(01) Direction	2801	(+)99.63	(+)32.77
7.	42	Transport 001(01) Direction	2041	(+)2.47	(-)20.81
		001(02) Administration	2041	(+)17.93	(+)68.87
		001(01) Direction	3055	(+)3.31	(+)44.37
		001(02) Administration	3055	(+)9.22	(+)50.82
		001(03)General Administration	3055	(-)24.82	(+)24.41

Results of review of substantial surrenders (more than 50 per cent of total provision) made during the year 2010-11

(Reference: Paragraph-2.3.9; Page-56)

(₹ in lakh)

Sl. No.	Grant No.	Number and details of Grant/ Scheme	Total Provision	Amount of Surrender	Percentage of Surrender	Reasons/ Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	1	Legislative Assembly (Cap. Voted) 7610-201-(01) HBA to MLAs	25.00	25.00	100	Not Stated
2.	4	Law & Judicial 05-(FCR)-2014-114(06) Morning & Evening Courts	125.00	125.00	100	Non Approval of Action Plan
		07-2014-114(11) Court Managers	22.00	17.59	79.95	Non Filling up of court Manager Post
3.	5	Vigilance (Rev. Voted) 2070-104(01) Direction	100.00	81.57	81.57	Not Stated
4.	6	Land Revenue & Reforms 2029-001(01) Direction (CSS)	72.68	37.64	51.79	Non settlement of Court Cases
5.	14	Planning & Programme Implementation 05(FCR) 3454-01-001(02) Admin (FC)	240.00	240.00	100	Not Stated
		3454-01-001(01) Direction (FC)	80.00	80.00	100	Not Stated
		03-CSS-3454-02-204(01) Mizoram Basic Stat. for Local Level Dev. (CSS)	17.30	12.47	72.08	Not Stated
		3454-02-204(02) Indian Statistical Strengthening Project (ISSP) CSS	10.00	10.00	100	Not Stated
		3451-101-(02) Evaluation & Monitoring	10563.94	10420.79	98.64	Not Stated
6.	15	GAD 03-CSS-2015-103(01) P&P of Electoral Rolls (CSS)	11.65	11.65	100	Not Stated
		4070-800-07 Circuit & Guest house New Delhi (Capital)	167.00	167.00	100	Revision of Fund to other head of Account
7.	17	Food, Civil Supplies & Consumer Affairs 3475-106(01) Regulation of Weight & Measures (CSS)	125.00	125.00	100	Non finalisation of the Works
8.	24	Medical & Public Health 2210-03-103(03) Matching Share of NRHM/NABARD	400.00	400.00	100	Withdrawal of Scheme by Planning Department
		4210-Capital Outlay on Medical & Public Health	10.70	5.60	52.34	Not Stated

(1)	(2)	(3)	(4)	(5)	(6)	(7)
9.	29	2235-02-103(06) Kishori Shakti Yojna	50.60	25.30	50	Non receipt of Fund from GoI
10.	31	Agriculture 2401-800(05) Rashtriya Krishi Vikas Yojna	737.00	462.50	62.75	Non release of Fund From GoI
		2401-102(02) Integrated Programme For Rice Dev.	380.35	201.23	52.91	Approval & sanction of modified work Plan
		2401-102(05) Organic Farming (CSS)	69.77	59.77	85.67	Approval & Sanction of ₹ 10 lakh only from GoI
		2401-800(06) NLUP	50.00	50.00	100	Not Stated
		2401-103(02) Quality Control Arrangement on Seeds (CSS)	41.00	27.45	66.95	Not Stated
11.	33	Soil & Water Conservation 2402-800(88) NLUP	2832.00	1415.80	50.00	Not Stated
12.	34	Animal Husbandry 2403-113(03) Live Stock Census(CSS)	50.00	48.78	97.56	Not Stated
		2403-101(06) State Veterinary Council(CSS)	40.00	35.00	87.50	Not Stated
13.	36	Environment & Forest 2406-02-110(14) Diversion of Wildlife Habitats	57.94	57.94	100	Mere token of budget
		2406-02-110(11) Wetland Development Tamdil (CSS)	58.85	32.37	55	Not Stated
14.	39	Power 4801-05-800(06) Cont. of Transmission line (ACA-OT)	3100.00	1977.77	63.80	Revised Sectorial Allocation & Less Sanction
		4801-06-800(03) REC for RGGVY	799.29	799.29	100	Non receipt of A/A exp. Sanction from Govt.
		4801-01-800(01) Construction of Serlui B SHP(CSS)	110.00	110.00	100	Non Receipt of Sanction
		4801-01-800(03) Maicham SHP(CSS)	90.00	90.00	100	Not Stated
		4801-01-800(05) Transformation	35.00	35.00	100	Revision of Works prog.
15.	41	Sericulture 2851-800(88) NLUP	1000.00	500.00	50	Not Stated

(1)	(2)	(3)	(4)	(5)	(6)	(7)
16.	45	PWD (Capital) 4059-80-051(05) Construction Under Gen. Service/ACA	348.00	348.00	100	Reallocation of fund by Government of Mizoram
		4059-80-051-(06) Const. of Multi complex Bldg. Auditorium at P.U. College Aizawl (NLCPR)	102.69	102.69	100	Non Receipt of expenditure sanction from the Government of Mizoram
		4059-01-051(02) Maintenance of Heritage Building (FC)	23.00	23.00	100	-do-
17.	46	UD & PA 2217-01-051(01) NERUDP/EAP	168.00	115.01	68.46	Non-issue of pay slips & non drawal of claims under domestic TA
		(Capital) 4217-01-051(01) Cont. of (JNNURM)	5033.00	4310.19	85.64	Release of fund limiting to ₹ 722.81 lakh only from GoI
18.	48	Information & Communication Tech. 3275-800(02) Capacity building under E-gov (NEGAP/ EAP)	394.00	320.00	81.22	Not Stated
Total			27540.76	22906.40	83.17	

Appendix 2.8

Surrenders in excess of actual savings

(Reference: Paragraph-2.3.10; Page-56)

(₹ in lakh)

Sl. No.	Number and name of the grant/ appropriation	Total grant/ appropriation	Saving	Amount surrendered	Amount surrendered in excess
Revenue – Voted					
1.	1 – Legislative Assembly	1140.81	22.08	24.46	2.38
2.	6 – Land Revenue and Reforms	1623.78	165.97	170.50	4.53
3.	14 – Planning and Programme Implementation	13987.79	10903.07	10915.31	12.24
4.	17 – Food, Civil Supplies and Consumer Affairs	5442.03	431.88	445.40	13.52
5.	19 – Local Administration	4231.51	167.25	169.32	2.07
6.	20 – School Education	50329.96	1748.03	2677.88	929.85
7.	23 – Art and Culture	665.35	35.21	36.54	1.33
8.	24 – Medical and Public Health	18683.32	1276.73	1313.14	36.41
9.	25 – Water Supply and Sanitation	10927.10	370.29	408.29	38.00
10.	26 – Information and Public Relations	751.63	31.86	35.51	3.65
11.	32 – Horticulture	7217.65	23.90	26.15	2.25
12.	33 – Soil and Water Conservation	4232.50	1511.48	1523.10	11.62
13.	35 – Fisheries	1678.03	28.25	34.00	5.75
14.	37 – Co-Operation	1175.15	42.23	42.69	0.46
15.	39 – Power	20845.77	1042.83	1082.30	39.47
16.	43 – Tourism	620.58	2.00	3.86	1.86
17.	44 – Trade and Commerce	567.63	14.21	14.99	0.78
18.	45 – Public Works	9826.22	325.61	339.68	14.07
19.	48 – Information and Communication Technology	662.10	224.16	326.53	102.37
Capital (Voted)					
20.	46 – Urban Development and Poverty Alleviation	10877.46	6660.64	6663.16	2.52
Grand Total		165486.40	25027.68	26252.81	1225.13

Unexplained surrender of more than ₹ 10 lakh

(Reference: Paragraph-2.3.10; Page-56)

(₹ in lakh)

Sl. No.	Grant No.	Grant Name and Major Head	Total Grant	Expenditure	Amount Surrendered	Reasons
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	1	Legislative Assembly 7610-201(01)-House Building Advance to MLA (Voted)	25.00	---	25.00	Not Stated
2.	3	Council of Ministers 2052-090(18)-Chief Minister Secretariat	145.01	142.01	53.16	Not Stated
3.	5	Vigilance 2070-104(01)-Direction	100.00	17.33	81.57	Not Stated
4.	8	Taxation 2040-001(02)-Administration	542.95	407.20	39.77	Not Stated
5.	13	Personnel and Administrative Reforms 2070-003(03)-Disaster Management (CSS)	39.10	25.90	13.20	Not Stated
6.	14	Planning and Programme Implementation				
		3451-101(02)-Evaluation and Monitoring	10563.94	163.80	10420.79	Not Stated
		3454-01(001)-02-Administration (FC)	240.00	---	240.00	Not Stated
		3451-101-01-Plan Formulation	299.48	168.35	93.29	Not Stated
		3454-01(001)-01-Direction (FC)	80.00	---	80.00	Not Stated
		3451-102-01-Planning Machinery	50.08	30.82	20.29	Not Stated
		3454-02(204)-01- Mizoram Basic Statistics for local level Development (CSS)	17.30	4.83	12.47	Not Stated
		3451-102-02-Pilot Project	649.78	639.39	11.91	Not Stated
		3454-02(204)-02-ISSP (CSS)	10.00	---	10.00	Not Stated
7.	15	General Administration Department				
		3454-01(800)-04-Census Establishment	213.20	164.06	47.59	Over Estimation
		2070-115-07-Circuit and Guest Houses	340.68	313.12	29.56	Not Stated
		3053-60(101)-01-Communication	251.84	227.60	14.23	Not Stated
		2225-80(800)-19-Local Body Grants (FC)	20.00	---	20.00	Not Stated
		2053-(093)-03-DC, Saiha	238.83	221.77	19.47	Not Stated
		2015-Election 103(01)-Preparation and Printing of Electoral Roll (CSS)	11.65	---	11.65	Not Stated

(1)	(2)	(3)	(4)	(5)	(6)	(7)
8.	21	Higher and Technical Education				
		2202-03(103)-01-Government College	4236.36	3990.43	258.97	Not Stated
		2202-05(102)-01-Mizoram Hindi Training Institute	119.90	80.50	17.62	Not Stated
		2202-03(103)-02-College of Teachers Education	176.60	141.93	27.84	Not Stated
		2202-03(103)-03-Government Zirtiri Res. Science College	357.15	323.44	26.50	Not Stated
		2203-(105)-01-Mizoram Polytechnic	295.70	265.84	17.44	Not Stated
		2202-03(107)-01-Mizoram Scholarship (CSS)	1644.71	1510.56	134.15	Not Stated
9.	29	Social Welfare				
		2235-02-001(03)-Administration ICDS (CSS)	2130.61	1446.28	620.31	Not Stated
		2235-02-001(01)-Direction	208.80	87.09	121.72	Not Stated
		2235-02-001(02)-Administration (CSS)	151.88	58.90	62.99	Not Stated
10.	31	Agriculture	41.00	13.54	27.45	Not Stated
		2401-03(103)-02-Quality Control				
11.	33	Soil and Water Conservation	2832.00	1415.80	1416.20	Not Stated
		2402-800-88-New Land Use Policy (NLUP)				
12.	34	Animal Husbandry and Veterinary				
		2403-101(01)-Hospital and Dispensary	1071.62	963.18	74.24	Not Stated
		2403-03(101)-01-Control of Animal Disease (CSS)	169.18	95.91	70.05	Not Stated
		2403-105(01)-Piggery Development	227.04	157.41	41.00	Not Stated
		2403-102(01)-Cattle Development	316.36	254.50	60.50	Not Stated
		2403-03-113(03)-Livestock Census (CSS)	50.00	1.28	48.78	Not Stated
		2403-03-113(02)-Sample Survey and Statistics (CSS)	81.93	44.65	35.13	Not Stated
		2403-03(101)-06-State Veterinary Council	40.00	5.00	35.00	Not Stated
		2403-03(107)-03-Grassland Development and Environment Cellulosis Waste	10.00	---	10.00	Not Stated

(1)	(2)	(3)	(4)	(5)	(6)	(7)
13.	36	Environment and Forest				
		2406-01-800-88-New Land Use Policy (NLUP)	5560.00	947.51	4612.49	Not Stated
		2406-01-001-02-Administration	2154.28	2034.96	120.68	Not Stated
		2406-03(02)-110(11)-Wetland Development, Tamdil (CSS)	58.85	26.48	32.57	Not Stated
		2406-02-110(01)-Preservation of Wildlife	273.25	246.42	55.45	Not Stated
14.	41	Sericulture				
		2851-800(88)-New Land Use Policy (NLUP)	1000.00	500.00	500.00	Not Stated
		2851-107(01)-Direction	170.68	144.38	17.57	Not Stated
15.	42	Transport	139.71	102.86	12.21	Not Stated
		5055-102(01)-Acquisition of Fleet				
16.	45	Public Works				
		4055-10-800(01)-Modernisation of Police Forces (CSS)	666.69	530.44	39.26	Non Receipt of Expenditure Sanction from GoM
		5054-04-800(01)-Construction of Road-ACA/CRF	929.46	603.78	325.68	Not Stated
		4059-01-051(01)-Construction of Judiciary Building (CSS)	245.00	103.00	142.00	Not Stated
		5452-03-01-102(01)-Tourist Accommodation (CSS)	2117.04	1985.20	162.84	Not Stated
		4059-07-80(051)-06- Construction of Multi Complex Building Auditorium at Pachhunga University College, Aizawl (NLCPR)	102.69	---	102.69	Not Stated
		4059-05-01(051)-02-Maintenance of Heritage Building (FC)	23.00	---	23.00	Not Stated
		4202-07-01(203)-05-Infrastructure Development of the Colleges (NLCPR)	218.53	196.68	21.85	Not Stated
17.	48	Information and Communication Technology	394.00	207.50	320.90	Not Stated
		3275-06-800(02)-Capacity Building under e-governance (NEGAP/EAP)				
Total			42052.86	21011.63	20839.03	

Appendix 2.10

Details of savings not surrendered

(Reference: Paragraph-2.3.11; Page-57)

(₹ in lakh)

Sl. No.	Number and Name of Grants/Appropriation	Saving	Surrender	Saving which remained to be surrendered
Revenue (Voted)				
1.	3 – Council of Ministers	96.23	87.29	8.94
2.	4 – Law and Judicial	285.32	177.80	107.52
3.	5 – Vigilance	82.80	81.97	0.83
4.	7 – Excise and Narcotics	13.38	12.99	0.39
5.	8 – Taxation	51.52	49.45	2.07
6.	9 – Finance	3258.81	33.06	3225.75
7.	11 – Secretariat Administration	310.85	122.86	187.99
8.	13 – Personnel and Administrative Reforms	24.08	23.87	0.21
9.	15 – General Administration	358.02	325.01	33.01
10.	16 – Home	1082.32	1065.32	17.00
11.	18 – Printing and Stationary	70.53	51.67	18.86
12.	21 – Higher and Technical Education	620.33	486.02	134.31
13.	22 – Sports and Youth Services	47.94	44.38	3.56
14.	29 – Social Welfare	1012.05	917.93	94.12
15.	30 – Disaster Management and Rehabilitation	219.22	218.87	0.35
16.	31 – Agriculture	1387.56	1350.95	36.61
17.	34 – Animal Husbandry and Veterinary	531.59	406.52	125.07
18.	36 – Environment and Forest	4921.22	4913.61	7.61
19.	38 – Rural Development	338.04	160.43	177.61
20.	40 – Industries	137.64	39.12	98.52
21.	41 – Sericulture	524.14	522.63	1.51
22.	46 – Urban Development and Poverty Alleviation	187.47	179.37	8.10
23.	47 – Minor Irrigation	54.38	53.42	0.96
Revenue (Charged)				
24.	2 – Governor	13.57	12.38	1.19
25.	4 – Law and Judicial	2.58	1.34	1.24
Capital (Voted)				
26.	16 – Home	472.64	260.16	212.48
27.	24 – Medical and Public Health	5.70	5.60	0.10
28.	25 – Water Supply and Sanitation	100.63	100.56	0.07
39.	42 – Transport	48.18	12.54	35.64
30.	45 – Public Works	3129.13	2983.44	145.69
Total		19387.87	14700.56	4684.49

Cases of Rush of Expenditure towards the end of the financial year 2010-11

(Reference: Paragraph-2.3.12; Page-58)

(₹ in crore)

Sl. No.	Grant Number	Major Head	Total expenditure during the year	Expenditure during last quarter of the year		Expenditure during March 2011	
				Amount	Percentage of total expenditure	Amount	Percentage of total expenditure
1.	16	2055	337.67	79.89	23.66	30.17	8.93
2.	20	2202	555.81	146.47	26.35	197.19	35.48
3.	24	2210	150.43	45.35	30.15	25.55	16.98
		2211	23.64	11.44	48.39	7.44	31.47
4.	25	2215	105.64	42.17	39.92	6.62	6.27
5.	29, 30 and 16	2235	81.55	56.68	69.50	43.44	53.27
6.	31	2401	243.86	199.08	81.64	115.64	47.42
7.	34	2403	56.64	36.11	63.75	22.14	39.09
8.	38	2515	17.51	4.46	25.47	1.76	10.05
9.	40 and 41	2851	57.82	32.61	56.40	19.49	33.71
Total			1630.57	654.26	40.12	469.44	28.79