



सत्यमेव जयते

**ACCOUNTS AT A GLANCE  
2015-16**



**GOVERNMENT OF MIZORAM**

# **Accounts At A Glance**

**FOR THE YEAR 2015-16**

**GOVERNMENT OF MIZORAM**



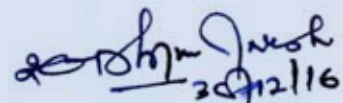
## PREFACE

This is the Seventeenth issue of our annual publication, the ‘**Accounts At A Glance?**

The Annual Accounts of the State Government are prepared and examined under the directions of the Comptroller and Auditor General of India (C&AG) in accordance with the requirements of the Comptroller and Auditor General’s (Duties, Powers and Conditions of Service) Act, 1971 for being laid before the Legislature of the State. The Annual Accounts consists of (a) Finance Accounts Volume I & Volume II and (b) Appropriation Accounts. Finance Accounts are summary statements of accounts under the Consolidated Fund, Contingency Fund and the Public Account. The Appropriation Accounts record the Grant-wise expenditures against provisions approved by State Legislature and offer explanations for variations between the actual expenditure and the funds provided. The Accountant General (Accounts) prepares the State Finance Accounts and the Appropriation Accounts. ‘**Accounts At A Glance?**’ provides a broad overview of Governmental activities, as reflected in the Finance Accounts and the Appropriation Accounts. The information is presented through brief explanations, statements and graphs.

We look forward to suggestions that would help us in improving the publication.

**Place : Aizawl**  
**Date : 30 December 2016**



**Accountant General**  
**Mizoram**



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# CHAPTER I

## OVERVIEW

### 1.1 Introduction

The Accountant General (Accounts), Mizoram compiles the accounts of receipts and expenditure of the Government of Mizoram. This compilation is based on the initial accounts rendered by the District Treasuries, Public Works and Forest Divisions and advices of the Reserve Bank of India. Following such compilation, the Accountant General (Accounts) prepares, the Annual Finance and Appropriation Accounts, which are placed before the State Legislature after audit by the Accountant General (Civil Audit) Mizoram and certification by the Comptroller and Auditor General of India.

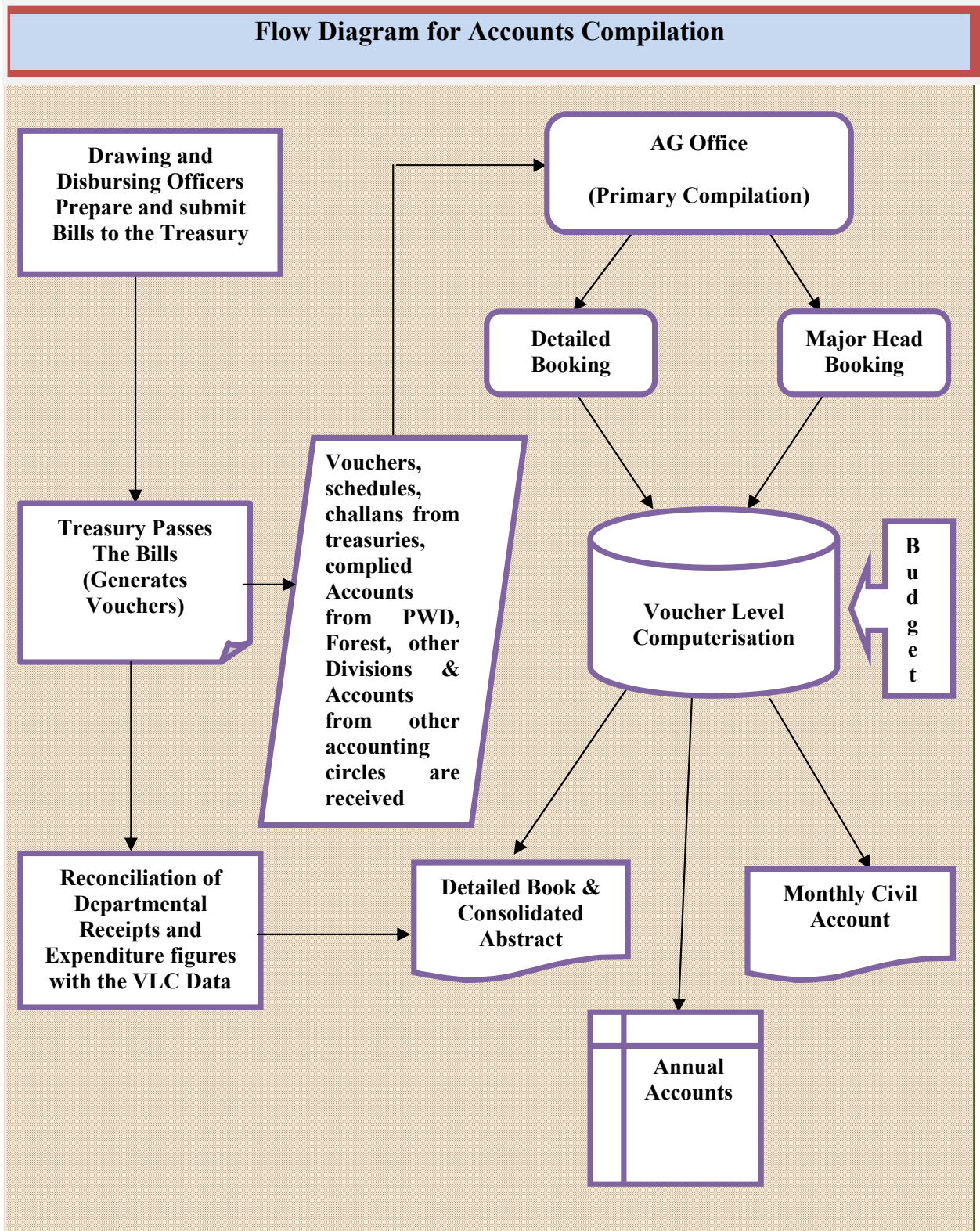
### 1.2 Structure of Accounts

#### 1.2.1 Government Accounts are kept in three parts

<b>Part I CONSOLIDATED FUND</b>	Receipts and Expenditure on Revenue and Capital Account, Public Debt and Loans and Advances.
<b>Part II CONTINGENCY FUND</b>	Intended to meet unforeseen expenditure not provided for in the budget. Expenditure from this Fund is recouped subsequently from the Consolidated Fund.
<b>Part III PUBLIC ACCOUNT</b>	Comprises of Debt, Deposits, Advances, Remittances and Suspense transactions. Debt and Deposits represent repayable liabilities of the Government. Advances are receivables of the Government. Remittances and Suspense transactions are adjusting entries that are to be cleared eventually by booking the final heads of account.



## 1.2.2 Compilation of Accounts



## 1.3 Finance Accounts and Appropriation Accounts

### 1.3.1 Finance Accounts

The Finance Accounts depict the receipts and disbursements of the Government for the year, together with the financial results disclosed by the revenue and capital accounts, public debt and public account balances recorded in the accounts. From 2009-10, the Finance Accounts have been issued in two volumes in a new format to make them more comprehensive and informative. Further, from 2014-15, Volume I of the Finance Accounts contains the Certificate of the Comptroller and Auditor General of India, the Guide to the Finance Accounts, 13 statements which give summarized information on the financial position and transactions of the State Government for the current financial year and 'Notes to accounts' containing summary of significant account policies, quality of accounts and other items and annexures to the Notes to Accounts; Volume II contains nine detailed statements in Part I and thirteen appendices in Part II.

Receipts and disbursement of the Government of Mizoram as depicted in the Finance Accounts 2015-16 are given below:

(₹ in crore)			
<b>Receipts</b> (Total: 6,288.96)	<b>Revenue</b> (Total:6,676.40)	Tax Revenue	2,706.52
		Non Tax Revenue	297.63
		Grants -in-Aid and Contributions	3,672.25
	<b>Capital</b> (Total:(-)387.44)	Recovery of Loans and Advances	25.84
		Borrowings and other Liabilities <sup>[*]</sup>	(-)413.28
<b>Disbursements</b> (Total:6,288.96)	Revenue	5,570.86	
	Capital	710.97	
	Loans and Advances	7.13	

[\*] Borrowings and other liabilities: Net (Receipts-Disbursements) of Public Debt + net of Contingency Fund +Net (Receipts-Disbursements) of Public Account+ Net of Opening and Closing Cash Balance.

Till 31 March 2014, the Union Government transfers substantial funds directly to State Implementing Agencies/Non-Government Organisations for implementation of various schemes/programmes. As per the PFMS portal of the Controller General of Accounts, Government of India released ₹ 131.42 crore to the implementing agencies located in Mizoram during 2015-16 (excluding direct releases to Central Implementing Agencies). Details in Appendix VI of Volume II of the Finance Accounts.

### 1.3.2 Appropriation Accounts

The Appropriation Accounts supplement the Finance Accounts. They depict the expenditure of the State Government against amounts ‘Charged’ on the Consolidated Fund or ‘Voted’ by the State Legislature. There were 5 charged Appropriation and 47 voted Grants.

The Appropriation Act 2015-16, had provided for gross expenditure of ₹ 8,883.93 crore and reduction of expenditure (recoveries) of ₹ 180.27 crore. Against this, the actual gross expenditure was ₹ 6,956.67 crore and reduction expenditure was ₹ 117.45 crore, resulting in net savings of ₹ 1,927.26 crore (21.69 *per cent*). The gross expenditure includes ₹ 24.68 crore drawn on Abstract Contingent (AC) Bills, against which AC Bills of ₹ 10.20 crore was outstanding at the end of the year. The total AC Bills outstanding upto 2015-16 was ₹ 30.05 crore inclusive of ₹ 19.85 crore upto 2014-15. The outstanding was for want of supporting Detailed Countersigned Contingent (DCC) Bills.

Normally, unspent balances under PD accounts are to be transferred back to the Government at the end of the financial year. However, details of such transfers, if any, and outstanding balances in individual PD accounts are available only with the treasuries, since they are responsible for maintaining such records, but, no information thereof was received from the Government of Mizoram.

## 1.4 Source and Application of Funds

### 1.4.1 Ways and Means Advances

The Reserve Bank of India (RBI) extends the facility of Ways and Means Advances (WMA) to enable State Government to maintain their liquidity. Overdraft (OD) facilities are provided when there is a shortfall in the agreed minimum cash balance (₹ 0.20 crore) maintained with the RBI. During 2015-16, the Government of Mizoram availed Over Draft facilities on one day for an amount of ₹ 44.71 crore which was recouped during the year. The Government of Mizoram also availed Ordinary Ways and Means Advances and Special Ways and Means Advances of ₹ 98.82 crore and ₹ 119.00 crore for 05 days 04 days respectively which were also recouped during the year.

### 1.4.2 Fund flow statement

The State had a Revenue Surplus of ₹ 1,105.54 crore and a Fiscal Surplus of ₹ 413.28 crore representing 8.27 *per cent* and 3.09 *per cent* respectively of the Gross State Domestic Product (GSDP). The Fiscal Surplus constituted 6.57 *per cent* of total expenditure. Around 47.73 *per cent* of the revenue receipts (₹ 6,676.40 crore) of the State Government was spent

on committed expenditure like salaries (₹ 2,201.39 crore), interest payment (₹ 369.27 crore) and pensions (₹ 616.30 crore).

### Source and Application of Funds

(₹ in crore)

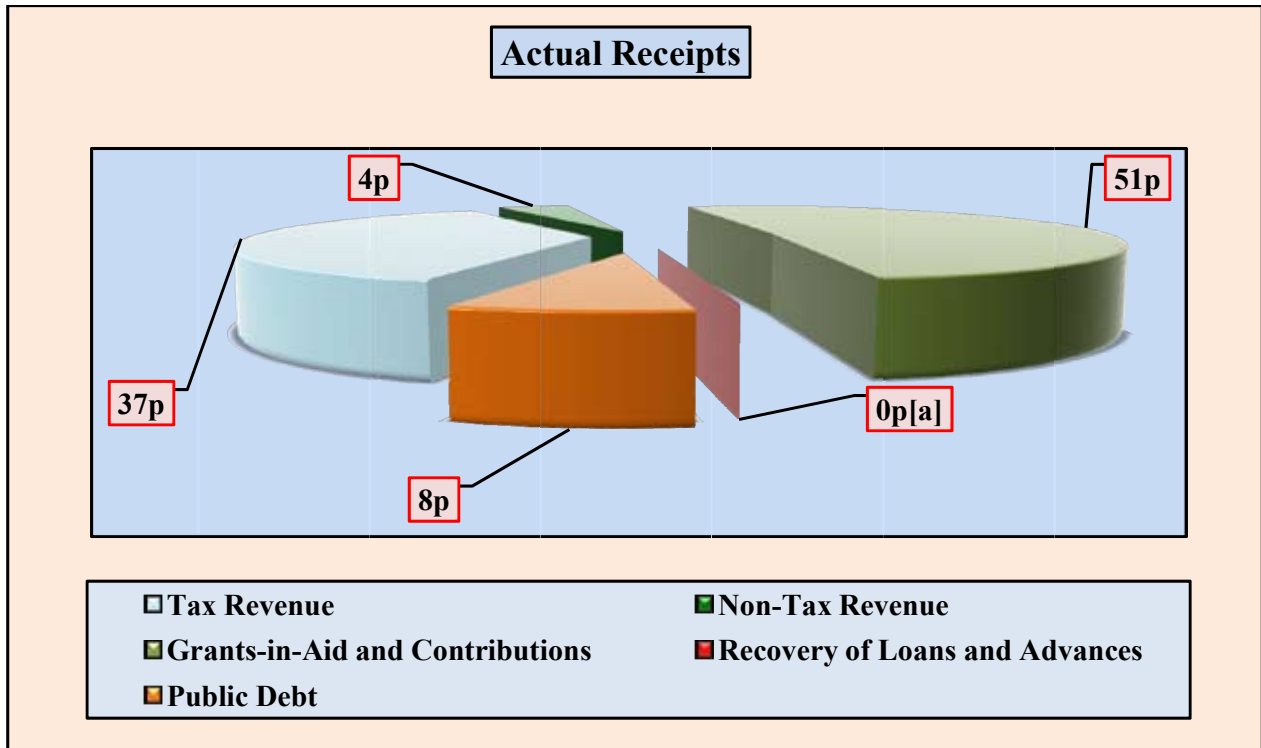
SOURCES	PARTICULARS	AMOUNT
	Opening Cash Balance as on 01-04-2015	(-)233.45
	Revenue Receipts	6,676.40
	Recovery of Loans and Advances	25.84
	Public Debt	563.07
	Small Savings Provident Fund & Others	813.16
	Reserves and Sinking Funds	50.78
	Deposits Received	659.59
	Civil Advances Repaid	7.86
	Suspense Account	8,155.02
	Remittances	1,508.46 <sup>[*]</sup>
	Contingency Fund	...
	<b>Total</b>	<b>18,226.73</b>

(₹ in crore)

APPLICATION	PARTICULARS	AMOUNT
	Revenue Expenditure	5,570.86
	Capital Expenditure	710.97
	Loans Given	7.13
	Repayment of Public Debt	550.28
	Transfer to Contingency Fund	...
	Small Savings Provident Fund & Others	429.80
	Reserves and Sinking Funds	56.00
	Deposits Disbursement	1,193.51 <sup>[*]</sup>
	Civil Advances Given	7.67
	Suspense Account	8,241.68
	Remittances	1,541.91
	Closing Cash Balance as on 31-03-2016	(-)83.08
<b>Total</b>	<b>18,226.73</b>	

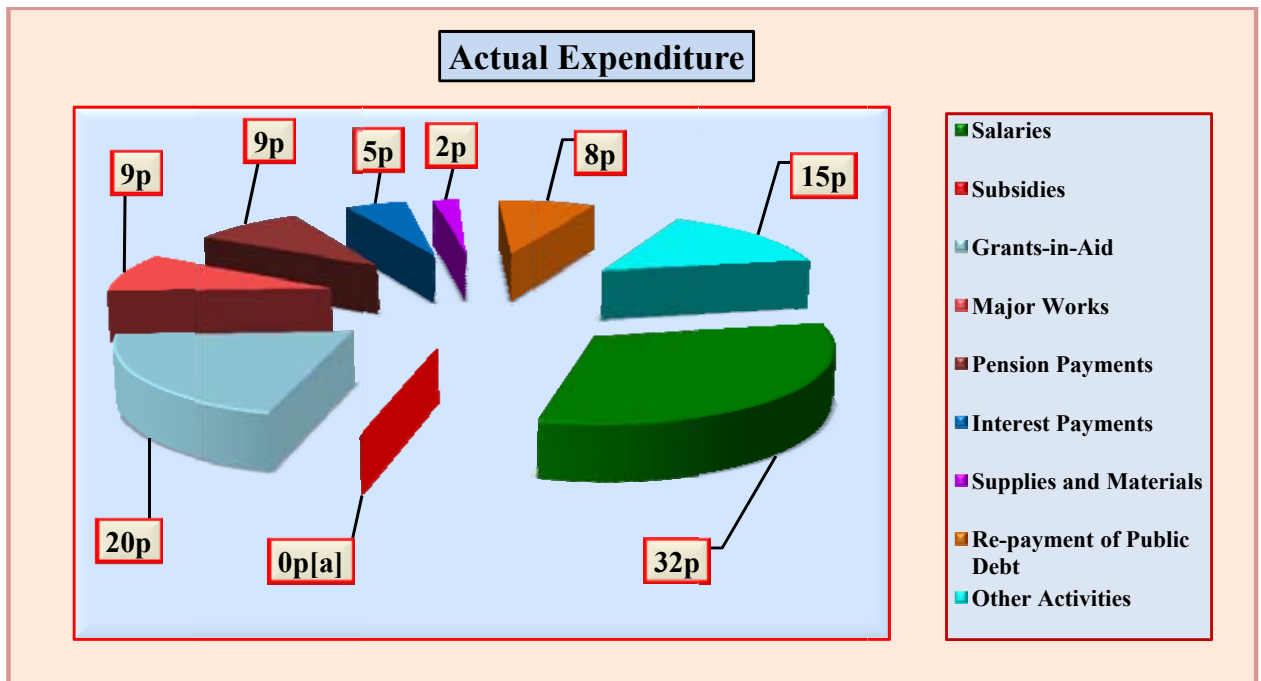
<sup>[\*]</sup> Difference is due to rounding.

### 1.4.3 Where the Rupee came from



[a] 0.36

### 1.4.4 Where the Rupee went



[a] 0.07

## 1.5 Highlights of Accounts

(₹ in crore)

	B.E. 2015-16	Actuals	Percentage of actuals to B.E.	Percentage of actuals to GSDP <sup>[S]</sup>
1. Tax Revenue	2,740.27	2,706.52	98.77	20.24
2. Non-Tax Revenue	252.81	297.63	117.72	2.23
3. Grants-in-Aid and Contributions	4,182.36	3,672.25	87.80	27.46
4. Revenue Receipts (1+2+3)	7,175.44	6,676.40	93.05	49.92
5. Recovery of Loans and Advances	40.00	25.84	64.60	0.19
6. Borrowings & Other Liabilities <sup>[A]</sup>	972.80	(-)413.28	(-) 42.48	(-) 3.09
7. Capital Receipts (5+6)	1,012.80	(-) 387.44	(-) 38.25	(-) 2.90
8. Total Receipts (4+7)	8,188.24	6,288.96	76.80	47.02
9. Non-Plan Expenditure (NPE)	4,310.92	3,700.32	85.84	27.67
10. NPE on Revenue Account	4,096.79	3,623.00	88.44	27.09
11. NPE on Interest Payments	450.01	369.27	82.06	2.76
12. NPE on Capital Account	249.93	77.32	30.94	0.58
13. Plan Expenditure (PE)	3,837.32	2,588.64	67.46	19.36
14. PE on Revenue Account	2,641.45	1,947.86	73.74	14.56
15. PE on Capital Account	1,200.07	640.78	53.40	4.79
16. Total Expenditure (9+13)	8,148.24	6288.96	77.18	47.02
17. Revenue Expenditure (10+14)	6,738.24	5,570.86	82.68	41.65
18. Capital Expenditure (12+15) <sup>[#]</sup>	1,450.00	718.10	49.52	5.37
19. Revenue Surplus (4-17)	437.20	1,105.54	252.87	8.27
20. Fiscal Deficit (-)/Surplus (4+5-16)	(-)932.80	413.28	44.31	3.09

<sup>[S]</sup> GSDP : Gross State Domestic Product for the year 2015-16 was ₹ 13,373.83 crore.

<sup>[#]</sup> Expenditure on Capital Account includes Capital Expenditure (₹ 710.97 crore) and Loans and Advances disbursed (₹ 7.13 crore).

<sup>[A]</sup> Borrowings and other Liabilities Net (Receipts-Disbursements) of Public Debt + Net of Contingency Fund + Net (Receipts- Disbursements) of Public Account + Net of Opening and Closing Cash Balance.



## 1.6 What the Deficits and Surpluses indicate

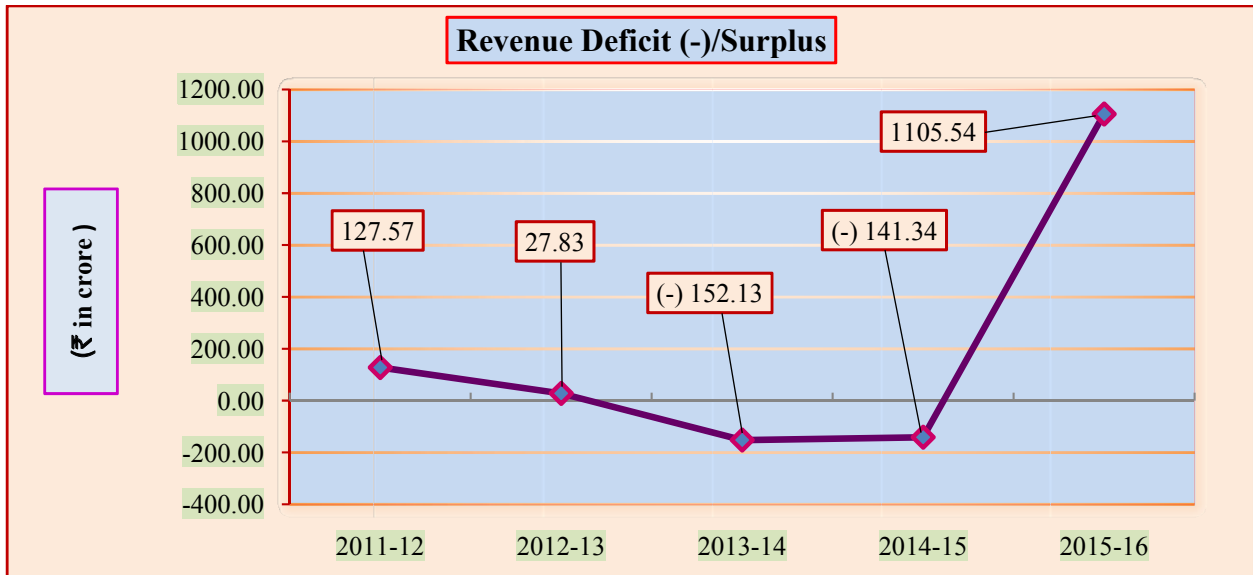
<b>Deficit</b>	Refers to the gap between Revenue and Expenditure. The kind of deficit, how the deficit is financed, and application of funds are important indicators of prudence in Financial Management.
<b>Revenue Deficit/Surplus</b>	Refers to the gap between Revenue Receipts and Revenue Expenditure. Revenue Expenditure is required to maintain the existing establishment of Government and ideally, should be fully met from Revenue Receipts.
<b>Fiscal Deficit/Surplus</b>	Refers to the gap between Total Receipts (excluding borrowings) and Total Expenditure. This gap, therefore, indicates the extent to which expenditure is financed by borrowings. Ideally, the Borrowings should be invested in capital projects.

Deficit indicators, revenue augmentation and expenditure management are major yardsticks for judging the fiscal performance of the Government. As per the recommendation of the Fourteenth Finance Commission, the State Governments are required to amend their FRBM Acts. Government of Mizoram has not amend their Act in terms of recommendation of the Fourteenth Finance Commission. However, in the Fiscal Policy Strategy statement laid before the Mizoram Legislative Assembly on 9 October 2015 as required under Section 6(6) of the Mizoram Fiscal Responsibility and Budget Management (MZFRBM) Act, 2006, the fiscal targets set by Fourteenth Finance Commission have been recognized. The State Government's performance against the targets prescribed in the Mizoram FRBM Act, 2006, as reflected in the accounts during the year 2015-16, is given below:

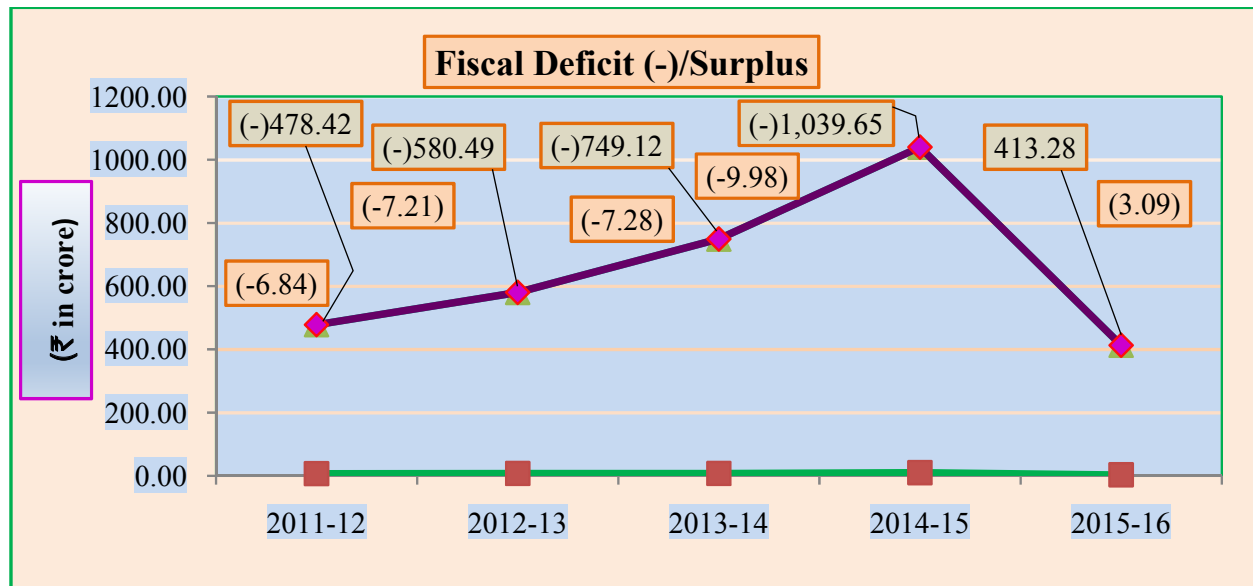
Sl. No.	Targets	Achievement during the year as per the accounts
1.	Maintain Revenue Surplus	The Government of Mizoram had a Revenue Surplus of ₹ 1,105.54 crore in 2015-16.
2.	Reduce Fiscal Deficit to 3 <i>per cent</i> of GSDP <sup>[*]</sup> or less.	The State had a Fiscal Surplus of ₹ 413.28 crore for 2015-16 as per the accounts which is 3.09 <i>per cent</i> of GSDP <sup>[*]</sup> .
3.	Outstanding debt expressed as percentage of GSDP <sup>[*]</sup> shall progressively be reduced from 87.30 <i>per cent</i> of GSDP during 2010-11 to 74.80 <i>per cent</i> of GSDP during 2014-15. No target has been fixed for 2015-16.	The outstanding debt for 2015-16 (₹ 6,407.39 crore) was 47.91 <i>per cent</i> of GSDP <sup>[*]</sup> .

[\*] GSDP : Gross State Domestic Product for the year 2015-16 was ₹ 13,373.83 crore.

### 1.6.1 Trend of Deficit / Surplus



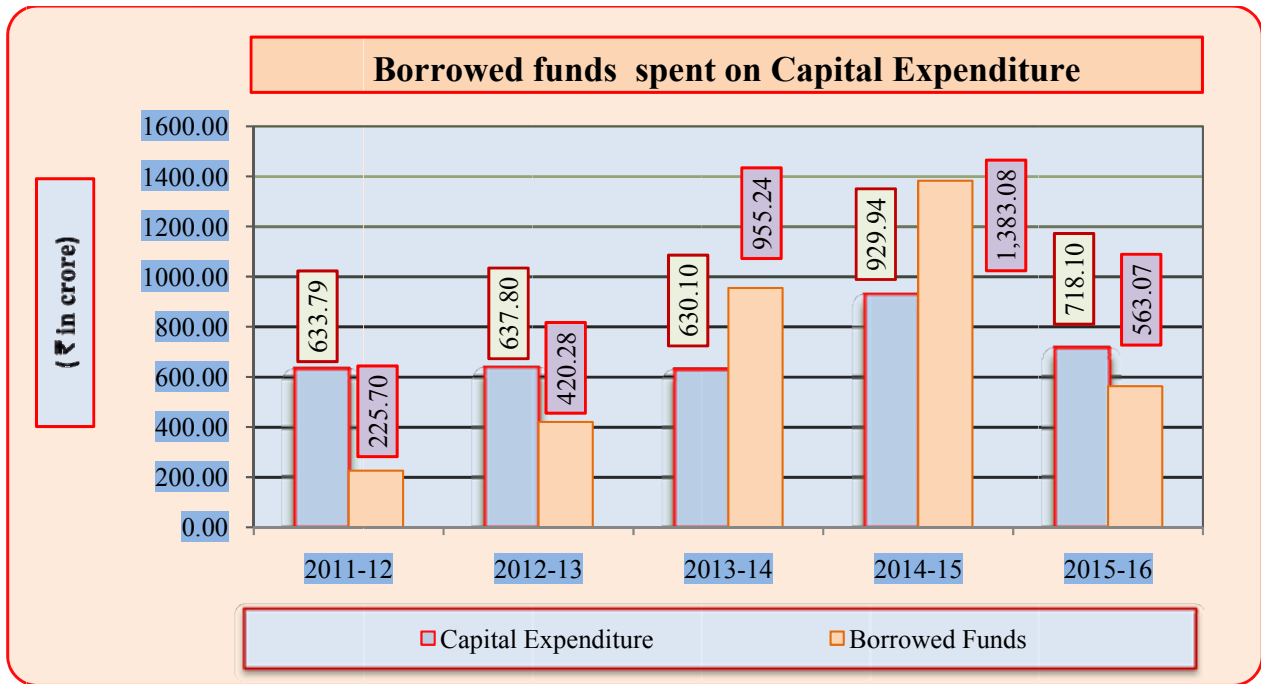
### 1.6.2 Trend of Fiscal Deficit / Surplus



Figures in parentheses represent percentage to GSDP.



### 1.6.3 Proportion of borrowed funds spent on Capital Expenditure



It is desirable to fully utilise borrowed funds for the creation of capital assets, and to use revenue receipts for the repayment of principal and interest. The State Government however, spent ₹ 718.10 crore on capital expenditure inclusive of disbursement of Loans and Advances against the borrowings of ₹ 563.07 crore.

## CHAPTER II

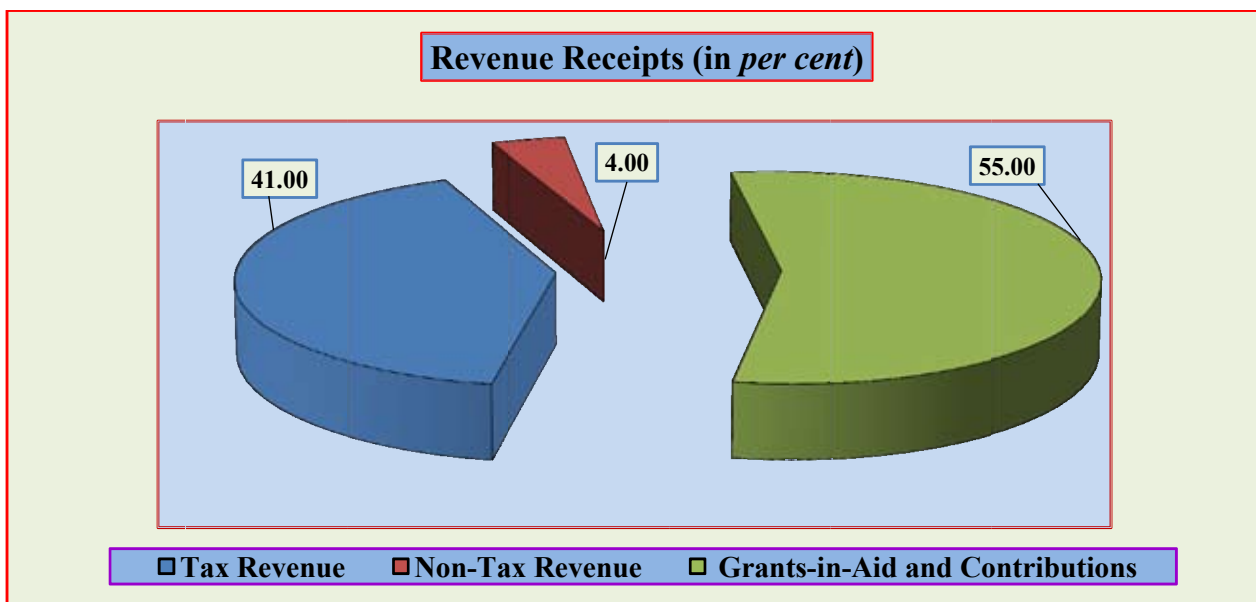
### RECEIPTS

#### 2.1 Introduction

Receipts of the Government are classified as Revenue Receipts and Capital Receipts. Total Revenue Receipts for 2015-16 were ₹ 6,676.40 crore.

#### 2.2 Revenue Receipts

<b>Tax Revenue</b>	Comprises Taxes collected and retained by the State and State's share of Union taxes under Article 280(3) of the Constitution.
<b>Non-Tax Revenue</b>	Includes Interest receipts, Dividends, Profits etc.
<b>Grants-in-Aid and Contributions</b>	Essentially, a form of Central Assistance to the State Government from the Union Government. It includes 'External Grants Assistance' and Aid, 'Material and Equipment' received from foreign Governments and channelised through the Union Government. In turn, the State Government also give Grants-in-Aid to institutions like Panchayati Raj Institutions, Autonomous Bodies etc.



## Revenue Receipts Components (2015-16)

(₹ in crore)

Components	Actuals
<b>A. Tax Revenue</b>	<b>2,706.52</b>
Taxes on Income and Expenditure	1,281.89
Taxes on Property, Capital and Other Transactions	12.55
Taxes on Commodities and Services	1,412.08
<b>B. Non-Tax Revenue</b>	<b>297.63</b>
Interest Receipts, Dividends and Profits	30.73
General Services	26.00
Social Services	42.55
Economic Services	198.35
<b>C. Grants-in-Aid and Contributions</b>	<b>3,672.25</b>
<b>Total Revenue Receipts</b>	<b>6,676.40</b>

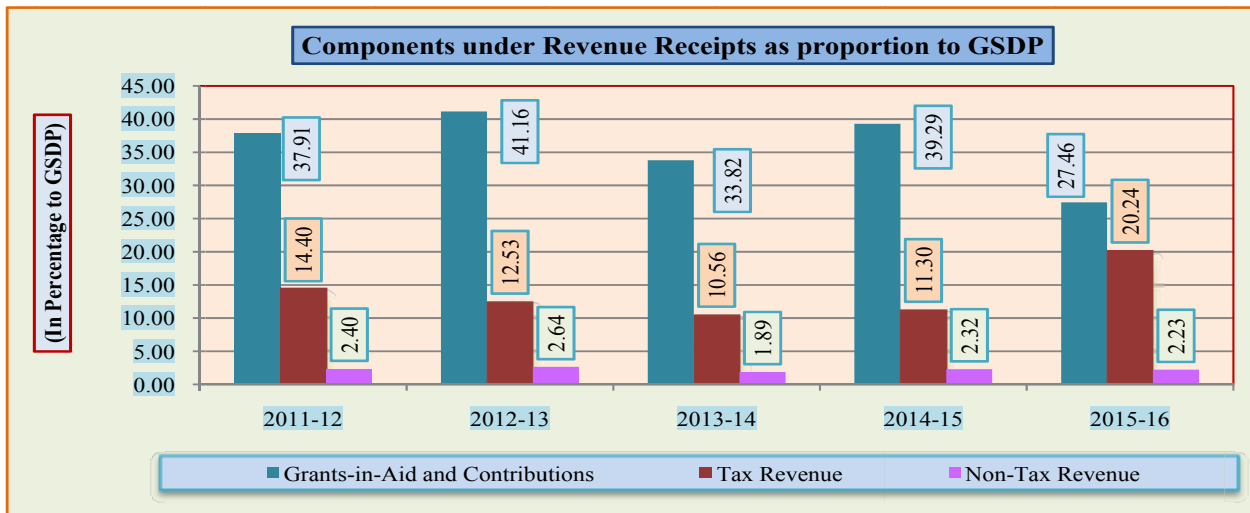
### 2.3 Trend of Receipts

(₹ in crore)

	2011-12	2012-13	2013-14	2014-15	2015-16
Tax Revenue	1,006.45 (14.40)	1,009.10 (12.53)	1,087.86 (10.56)	1,177.19 (11.30)	2,706.52 (20.24)
Non-Tax Revenue	168.03 (2.40)	212.80 (2.64)	194.26 (1.89)	241.96 (2.32)	297.63 (2.23)
Grants-in-Aid and Contributions	2,650.42 (37.91)	3,314.84 (41.16)	3,482.73 (33.82)	4,091.95 (39.29)	3,672.25 (27.46)
Total Revenue Receipts	3,824.90 (54.71)	4,536.74 (56.34)	4,764.85 (46.27)	5,511.10 (52.92)	6,676.40 (49.92)
GSDP	6,991.40	8,053.09	10,297.00	10,413.89	13,373.83

Figures in parentheses represent percentage to GSDP

The GSDP increased by 28.42 *per cent* between 2014-15 and 2015-16, total revenue receipts increased by 21.14 *per cent* as there was increase of receipts both under Tax Revenue (129.91 *per cent*) and Non-Tax Revenue (23.01 *per cent*) respectively which was partly offset by a decrease in receipts under Grants-in-Aid from the Central Government (10.26 *per cent*), State Excise ₹ 60.60 crore, Taxes on Sales, Trade etc. ₹ 247.04 crore Taxes on vehicles ₹ 19.44 crore and Taxes on goods and passengers ₹ 2.71 crore showed a higher trend.



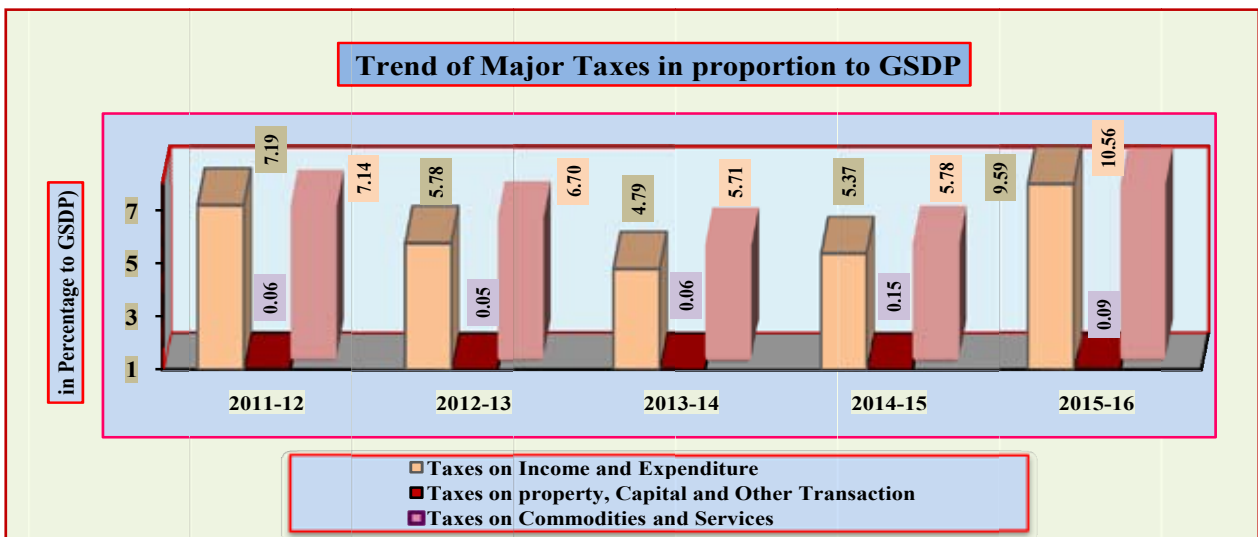
### Sector-wise Tax Revenue

(₹ in crore)

	2011-12	2012-13	2013-14	2014-15	2015-16
Taxes on Income and Expenditure [*]	502.67	465.08	493.40	559.22	1,281.89
Taxes on property, Capital and other Transaction	4.32	4.16	6.86	15.64	12.55
Taxes on Commodities and Services	499.46	539.86	587.60	602.33	1,412.08
<b>Total Tax Revenue</b>	<b>1,006.45</b>	<b>1,009.10</b>	<b>1,087.86</b>	<b>1,177.19</b>	<b>2,706.52</b>

[\*] Primarily net proceeds of Central share to the State.

The increase in collection of Taxes on Income and Expenditure and Taxes on Commodities and Services respectively were mainly due to more collection under major heads 0020, 0021, 0028, 0037, 0038, 0039, 0040, 0041, 0042, 0044 and 0045 respectively. Increase in Tax Revenue was partly offset by less collection under Taxes on Property, Capital and other Transactions comprising the major heads 0029, 0030 and 0032 respectively.



## 2.4 Performance of State's own Revenue Collection

(₹ in crore)

Year	Tax Revenue	State share of Union Taxes	State's Own Tax Revenue	
			Rupees	Percentage to GSDP
(1)	(2)	(3)	(4)	(5)
2011-12	1,006.45	827.38	179.07	2.56
2012-13	1,009.10	785.96	223.14	2.77
2013-14	1,087.86	858.08	229.78	2.23
2014-15	1,177.19	910.67	266.52	2.56
2015-16	2,706.52	2,348.11	358.41	2.68

## 2.5 Efficiency of Tax Collection

### A. Taxes on Property, Capital and Other Transactions

(₹ in crore)

	2011-12	2012-13	2013-14	2014-15	2015-16
Revenue Collection	4.32	4.16	6.86	15.64	12.55
Expenditure on Collection <sup>[*]</sup>	13.44	13.38	16.43	19.24	19.23
Efficiency of Tax Collection (in per cent)	311.11	321.63	239.50	123.02	153.23

<sup>[\*]</sup> Cost of collection includes expenditure under Direction and Administration & Other Expenditure due to non-classification in the State Budget.

### B. Taxes on Commodities and Services

(₹ in crore)

	2011-12	2012-13	2013-14	2014-15	2015-16
Revenue Collection	499.46	539.86	587.60	602.33	1,412.08
Expenditure on Collection <sup>[*]</sup>	22.11	38.74	42.55	48.23	48.56
Efficiency of Tax Collection (in per cent)	4.43	7.18	7.24	8.01	3.44

<sup>[\*]</sup> Cost of collection include expenditure under Direction and Administration & Other Expenditure in respect of the Major Head: 2039 State Excise Duties and 2041 Taxes on Vehicles due to non-classification in the State Budget.

Taxes on Commodities and Services form a major part of Tax Revenue. Cost of collection under Taxes on Property, Capital and Other Transactions during the period from 2011-12 to 2015-16 were much higher than the revenue collection. The State Government should therefore take necessary steps for improving the efficiency of the collection of revenue.

## 2.6 Trend in State's Share of Union Taxes over the past five years

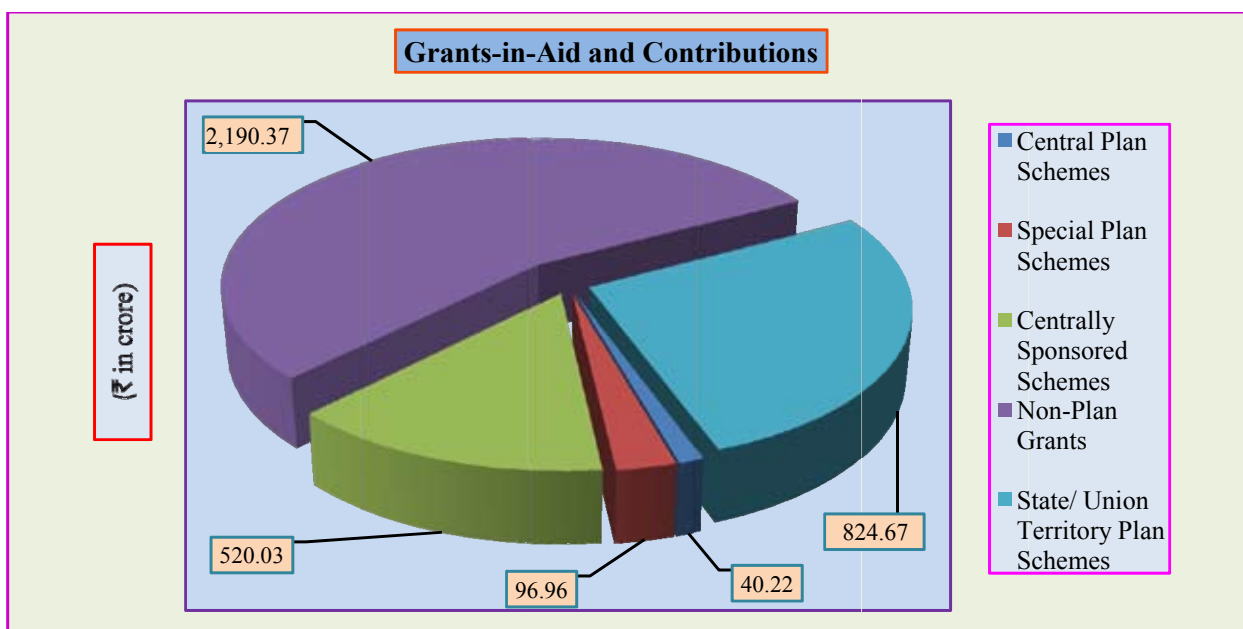
(₹ in crore)

Major Head description	2011-12	2012-13	2013-14	2014-15	2015-16
Corporation Tax	318.68	282.36	288.62	318.05	744.21
Taxes on Income other than Corporation Tax	171.73	169.04	190.05	227.12	522.29
Other Taxes on Income and Expenditure	...	...	...	0.01	...
Taxes on Wealth	1.11	0.48	0.79	0.86	0.10
Customs	147.06	130.62	140.03	147.30	374.23
Union Excise Duties	93.83	88.77	98.90	83.18	306.57
Service Tax	94.97	114.69	139.69	134.15	399.66
Other Taxes and Duties on Commodities and Services	...	...	...	...	1.06
<b>State Share of Union Taxes</b>	<b>827.38</b>	<b>785.96</b>	<b>858.08</b>	<b>910.67</b>	<b>2,348.11</b>
<b>Total Tax Revenue</b>	<b>1,006.45</b>	<b>1,009.10</b>	<b>1,087.86</b>	<b>1,177.19</b>	<b>2,706.52</b>
<b>Percentage of Union Taxes to Total Tax Revenue</b>	<b>82.21</b>	<b>77.89</b>	<b>78.88</b>	<b>77.36</b>	<b>86.76</b>

The amount of net proceeds of share was ₹ 2,348.11 crore in 2015-16 which increased by 157.84 per cent over 2014-15.

## 2.7 Grants-in-Aid and Contributions

Grants-in-Aid represent assistance from the Government of India, and comprise, Grants for State Plan Schemes, Central Plan Schemes and Centrally Sponsored Schemes approved by the Planning Commission and State Non-plan Grants recommended by the Finance Commission. Total receipts during 2015-16 under Grants in-Aid were ₹ 3,672.25 crore as shown below:



Non-Plan Grants as a percentage of Grants-in-Aid increased from 26.77 *per cent* during 2014-15 to 59.65 *per cent* in 2015-16, while the share of Grants for Plan Schemes decreased from 73.23 *per cent* in 2014-15 to 40.35 in 2015-16. As against budget estimate of ₹ 2,014.82 crore of union share in Plan schemes, the State Government actually received ₹ 1,481.88 crore of Grants-in-Aid (73.55 *per cent* of Budget Estimate).

## 2.8 Public Debt

### Trend of Public Debt over the past five years

(₹ in crore)

Description	2011-12	2012-13	2013-14	2014-15	2015-16
Internal Debt	(-)30.22	1,741.95	1,927.32	2,135.44	2,165.17
Central Loans	4.25	523.34	336.55	322.27	305.33
Total Public Debt	(-)25.97	2,265.29	2,263.87	2,457.71	2,470.50

Minus figures due to excess of repayment over receipts

In 2015-16, three loans of ₹ 75.05 crore, ₹ 60.00 crore and ₹ 65.00 crore each were raised from the market which bear interest at 8.23 *per cent*, 8.16 *per cent* and 8.19 *per cent* per annum redeemable at par in 2025, 2025 and 2026 respectively.

## CHAPTER III

### EXPENDITURE

#### 3.1 Introduction

Expenditure is classified as Revenue Expenditure and Capital Expenditure. Revenue expenditure is used to meet the day-to-day running of an organisation. Capital expenditure is used to create permanent assets or to enhance the utility of such assets or to reduce permanent liabilities. Expenditure is further classified under Plan and Non-Plan in respect of the following Sectors under which specific functions or services are grouped.

<b>General Services</b>	Includes Justice, Police, Jail, PWD, Pension etc.
<b>Social Services</b>	Includes Education, Health and Family Welfare, Water Supply, Welfare of Scheduled Castes, Scheduled Tribes & Other Backward Classes etc.
<b>Economic Services</b>	Includes Agriculture, Rural Development, Irrigation, Co-operation, Energy, Industries, Transport etc.

#### 3.2 Revenue Expenditure

Revenue Expenditure of ₹ 5,570.86 crore for 2015-16 fell short of budget estimates by ₹ 1,167.38 crore due to less disbursement of ₹ 693.59 crore under Plan Expenditure and less disbursement of ₹ 473.79 crore under Non-plan Expenditure. The shortfall of expenditure against budget estimates under Revenue Section during the past five years is given below:

(₹ in crore)

	2011-12	2012-13	2013-14	2014-15	2015-16
<b>Budget Estimates</b>	3,934.17	4,683.04	6,154.17	6,528.64	6,738.24
<b>Actuals</b>	3,697.33	4,508.91	4,916.98	5,652.44	5,570.86
<b>Gap</b>	236.84	1,74.13	1,237.19	876.20	1,167.38
<b>Percentage of gap over Budget Estimate</b>	6.02	3.72	20.10	13.42	17.32

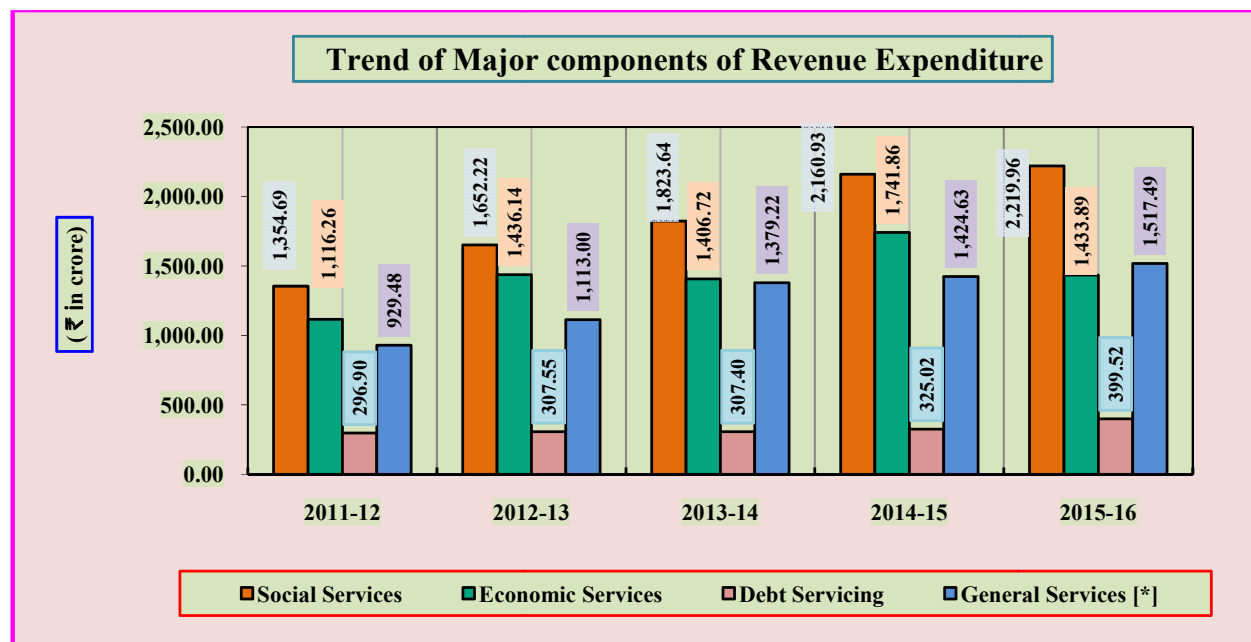


### 3.2.1 Sectoral distribution of Revenue Expenditure (2015-16)

(₹ in crore)

Components	Amount	Percentage
<b>A. Fiscal Services</b>	69.34	1.25
(i) Collection of Taxes on Property, Capital and Other Transactions	19.23	0.35
(ii) Collection of Taxes on Commodities and Services	48.56	0.87
(iii) Other Fiscal Services	1.55	0.03
B. Organs of State	65.89	1.18
C. Interest Payment and receiving of Debt	399.52	7.17
D. Administrative Services	763.79	13.71
E. Pensions and Miscellaneous General Services	618.47	11.10
F. Social Services	2,219.96	39.85
G. Economic Services	1,433.89	25.74
<b>H. Grants-in-Aid and Contributions</b>	...	...
<b>Total Expenditure (Revenue Account)</b>	<b>5,570.86</b>	<b>100</b>

### 3.2.2 Major components of Revenue Expenditure (2011-12 to 2015-16)



[\*] General Services excludes MH 2048 (Appropriation for reduction or avoidance of debt), MH 2049 (Interest payments).

### 3.3 Capital Expenditure

Capital disbursements for 2015-16 at 5.37 per cent of GSDP were less than Budget (₹ 1,450.00 crore) estimates by ₹ 731.90 crore (less disbursement of ₹ 559.29 crore under Plan expenditure and less disbursement of ₹ 172.61 crore under Non-Plan expenditure).

### 3.3.1 Sectoral distribution of Capital Expenditure (2015-16)

During 2015-16, the Government spent ₹ 622.22 crore on various Major Works. The Government also invested ₹ 8.20 crore in Public Sector and other Undertakings of the Government.

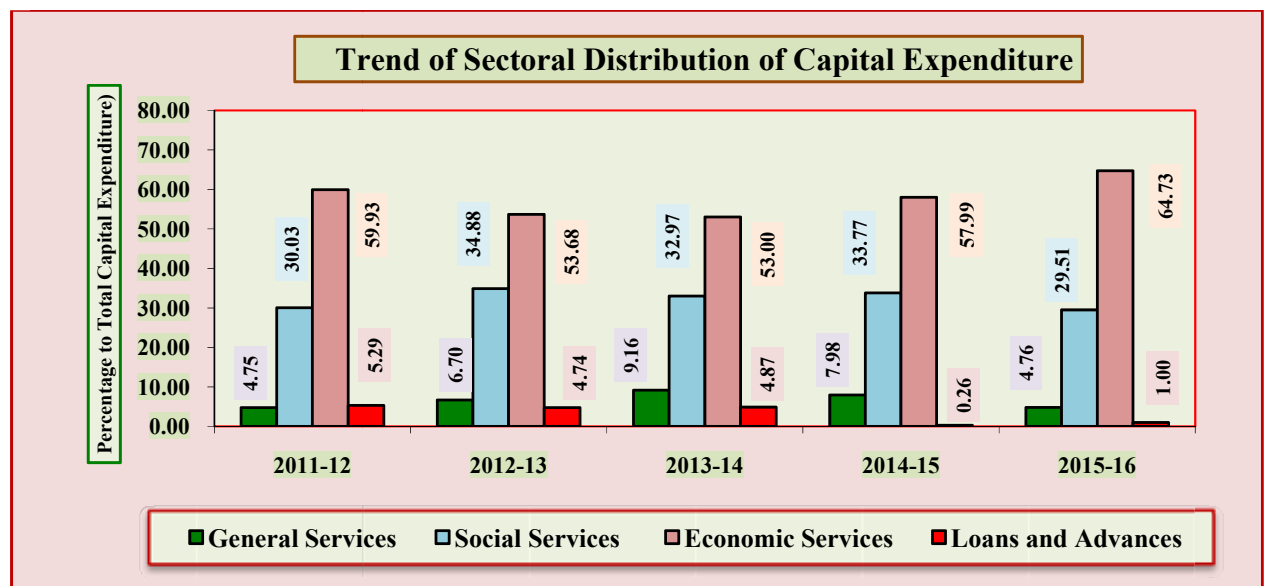
(₹ in crore)

Sl. No.	Components	Amount	Percentage
1.	<b>General Services</b> —Police, Land Revenue etc	34.20	4.76
2.	<b>Social Services</b> —Education, Health & Family Welfare, Water Supply, Welfare of Scheduled Castes, Scheduled Tribes & Other Backward Classes etc.	211.95	29.51
3.	<b>Economic Services</b> —Agriculture, Power, Rural Development, Irrigation, Co-operation, Energy, Industries, Transport etc.	464.82	64.73
4.	Loans and Advances Disbursed	7.13	1.00
<b>Total</b>		<b>718.10</b>	<b>100</b>

### 3.3.2 Sectoral distribution of Capital Expenditure over the past five years

(₹ in crore)

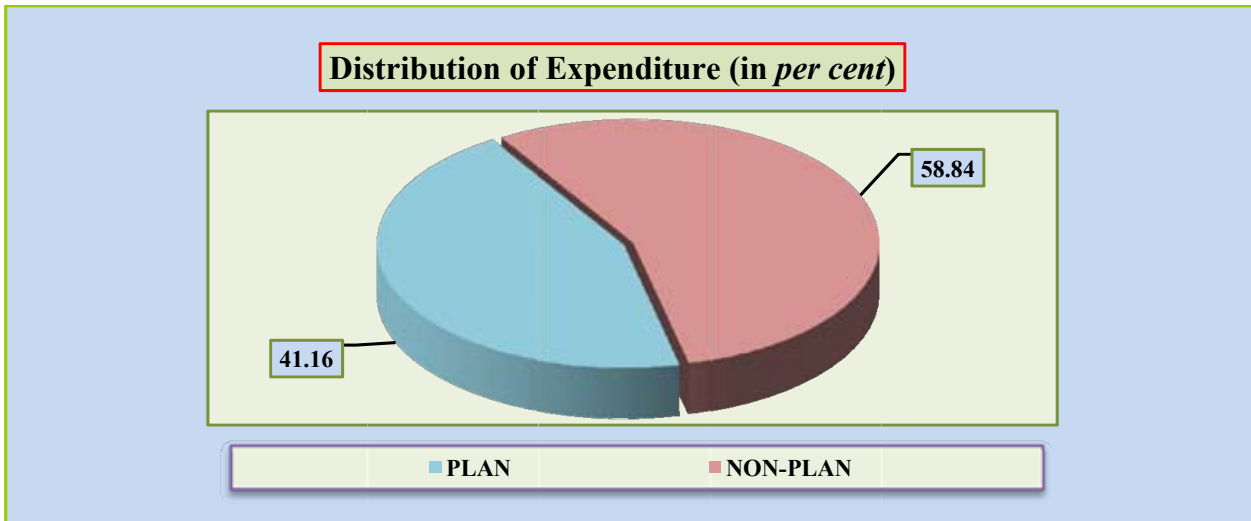
Sl. No.	Sector	2011-12	2012-13	2013-14	2014-15	2015-16
1.	General Services	30.12	42.74	57.72	74.21	34.20
2.	Social Services	190.34	222.42	207.76	314.00	211.95
3.	Economic Services	379.81	342.39	333.92	539.30	464.82
4.	Loans and Advances	33.52	30.25	30.70	2.43	7.13
<b>Total</b>		<b>633.79</b>	<b>637.80</b>	<b>630.10</b>	<b>929.94</b>	<b>718.10</b>



# CHAPTER IV

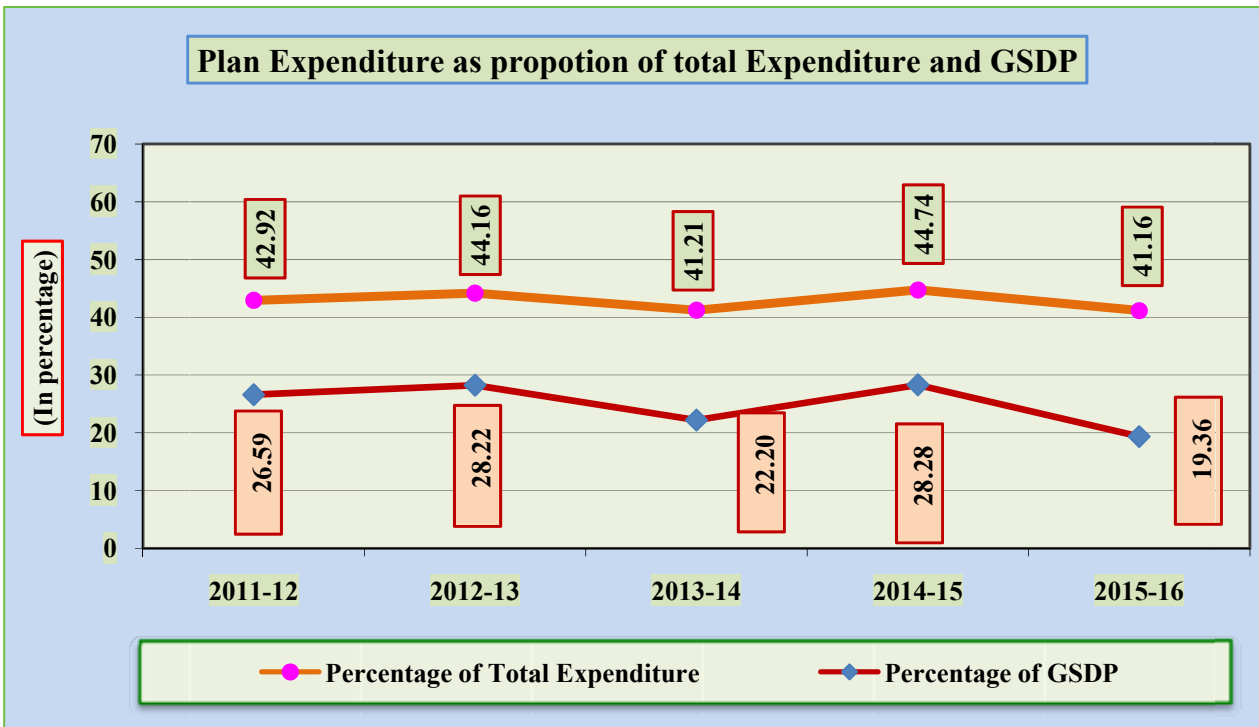
## PLAN AND NON-PLAN EXPENDITURE

### 4.1 Distribution of Expenditure (2015-16)



### 4.2 Plan Expenditure

During 2015-16, Plan Expenditure was ₹ 2,588.64 crore (₹ 1,445.72 crore under State Plan and ₹ 1,142.92 crore under Centrally Sponsored Schemes) representing 41.16 per cent of total disbursements.



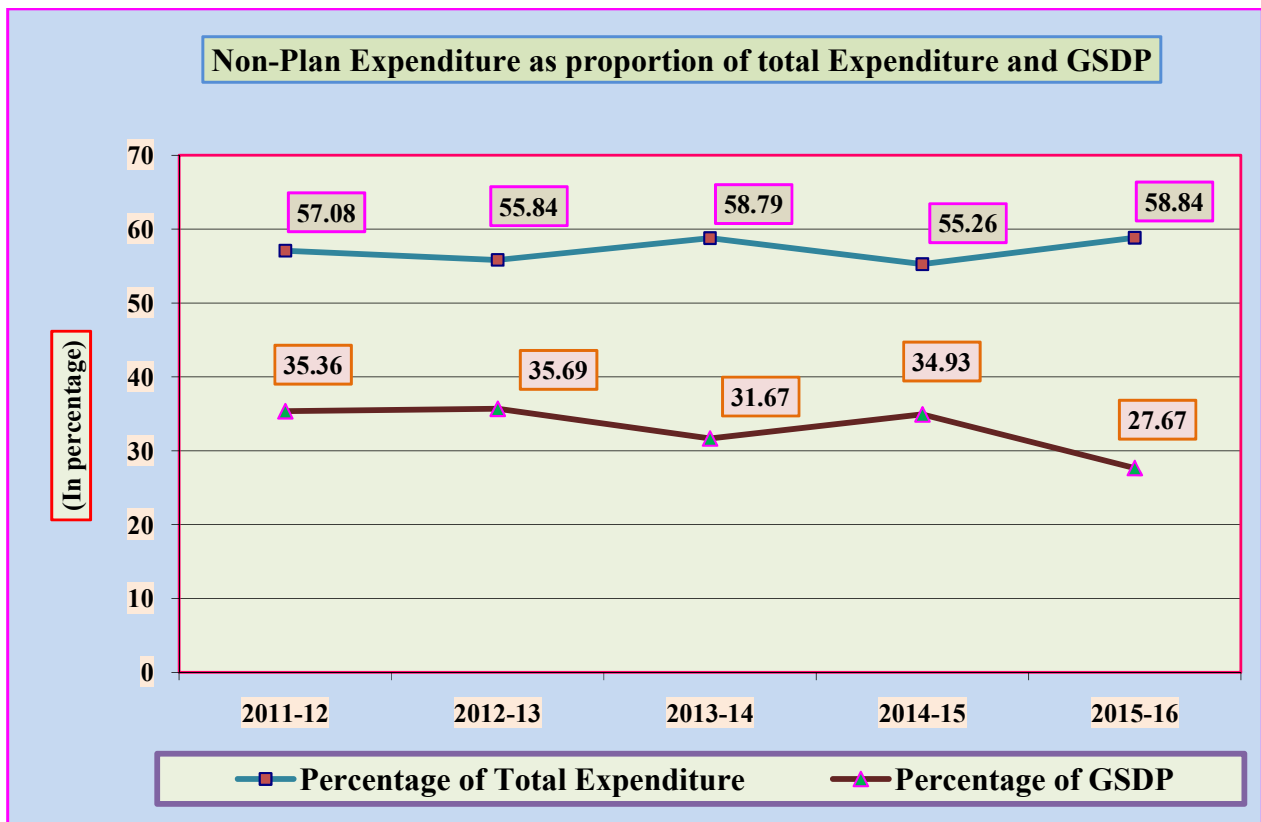
#### 4.2.1 Plan Expenditure under Capital Account

(₹ in crore)

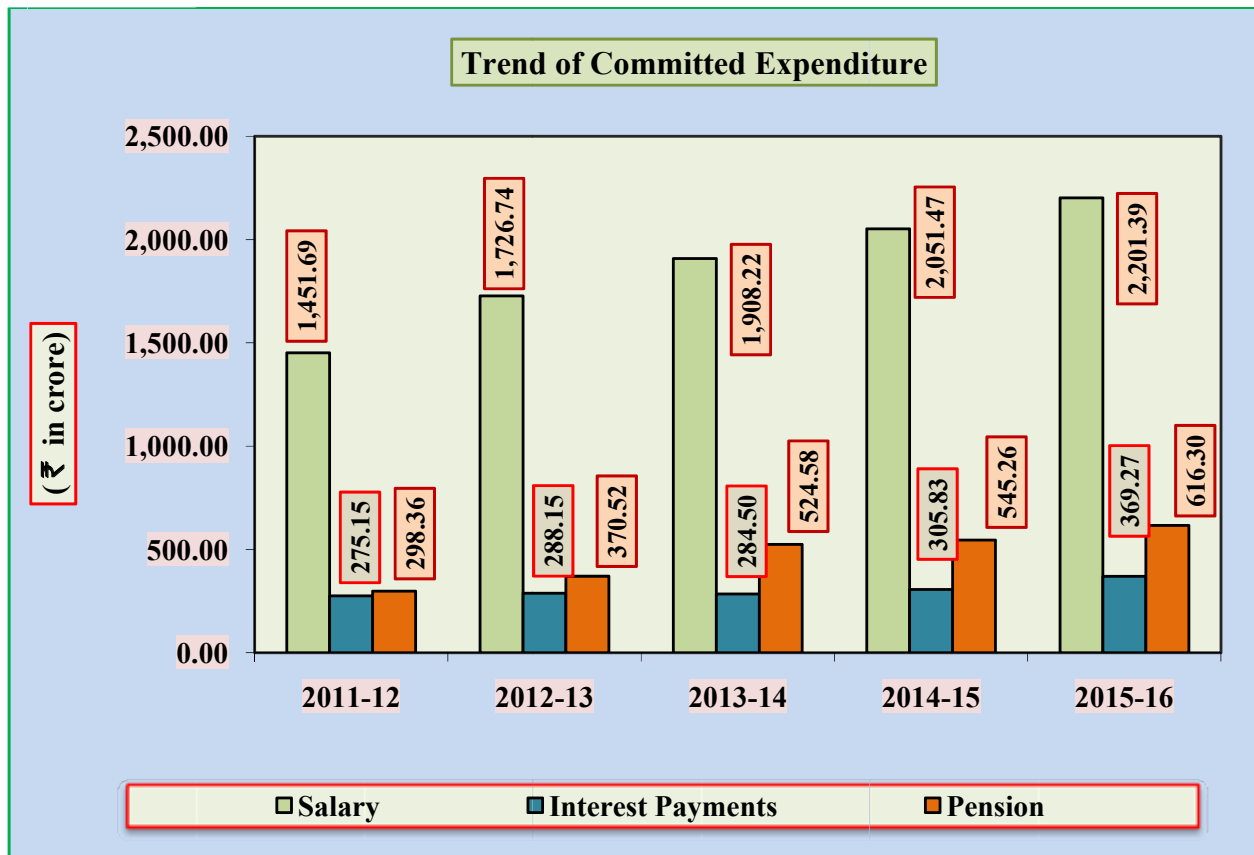
	2011-12	2012-13	2013-14	2014-15	2015-16
Total Capital Expenditure	633.79	637.80	630.10	929.94	718.10
Capital Expenditure (Plan)	542.85	512.62	489.33	793.06	640.78
Percentage of Capital Expenditure (Plan) to Total Capital Expenditure	85.65	80.37	77.66	85.28	89.23

#### 4.3 Non-Plan Expenditure

Non-Plan Expenditure during 2015-16 was ₹ 3,700.32 crore (₹ 3,623.00 crore under Revenue and ₹ 77.32 crore under Capital) representing 58.84 per cent of total disbursements.



#### 4.4 Committed Expenditure



(₹ in crore)

	2011-12	2012-13	2013-14	2014-15	2015-16
Committed Expenditure	2,025.20	2,385.41	2,717.30	2,902.56	3,186.96
Revenue Expenditure	3,697.33	4,508.91	4,916.98	5,652.44	5,570.86
Percentage of Committed Expenditure to Revenue Receipts	52.95	52.58	57.03	52.67	47.73
Percentage of Committed Expenditure to Revenue Expenditure	54.77	52.90	55.26	51.35	57.21

The steep forward trend on committed expenditure leaves the Government with lesser flexibility for developmental spending.

## CHAPTER V

### APPROPRIATION ACCOUNTS

#### 5.1 Summary of Appropriation Accounts for 2015-16

(₹ in crore)

Sl. No.	Nature of Expenditure	Original grant	Supplementary grant	Re-appropriation	Total	Actual expenditure	Savings(-) Excess(+)
1.	Revenue Voted	5,595.54	645.39	...	6,240.93	5,162.14	(-) 1,078.79
	Charged	497.70	1.72	...	499.42	416.84	(-) 82.58
2.	Capital Voted	1,372.05	216.21	...	1,588.26	820.28	(-) 767.98
	Charged	...	...	...	...	...	...
3.	Public Debt Charged	251.49	263.83	...	515.32	550.28	(+) 34.96
4.	Loans and Advances Voted	40.00	...	...	40.00	7.13	(-)32.87
	<b>Total</b>	<b>7,756.78</b>	<b>1,127.15</b>	<b>...</b>	<b>8,883.93</b>	<b>6,956.67</b>	<b>(-)1,927.26</b>

#### 5.2 Trend of Savings/Excess during the past five years

(₹ in crore)

Year	Savings (-) / Excess (+)				Total
	Revenue	Capital	Public Debt	Loans and Advances	
<b>2011-12</b>	(-)242.11	(-)139.01	(-)91.05	(-)1.54	(-)473.71
<b>2012-13</b>	(-)164.75	(-)573.19	(+)28.54	(-)0.95	(-)710.35
<b>2013-14</b>	(-) 1,229.28	(-) 536.16	(+) 348.38	(-)25.25	(-) 1,442.31
<b>2014-15</b>	(-) 875.75	(-) 246.34	(-) 90.42	(-) 25.02	(-) 1,237.53
<b>2015-16</b>	(-) 1,161.37	(-) 767.98	(+) 34.96	(-) 32.87	(-) 1,927.26

### 5.3 Significant Savings

Substantial savings under a grant indicates either non-implementation or slow implementation of certain schemes/programmes. Some grants with persistent and significant savings are given below:

(₹ in crore)

Grant No.	Nomenclature	2011-12	2012-13	2013-14	2014-15	2015-16
14	Planning and Programme Implementation	50.00	29.40	921.40	232.59	356.74
29	Social Welfare	6.02	13.62	8.79	36.42	37.69
31	Agriculture	6.18	14.70	110.72	39.53	151.20
39	Power	10.96	21.96	27.00	7.55	12.65
45	Public Works	52.14	311.89	190.63	...	...

During 2015-16, supplementary grants totaling ₹ 1,127.15 crore (16.20 per cent of total expenditure) proved to be unnecessary in some cases, where there were significant savings at the end of the year even against original allocations. A few instances are given below:

(₹ in crore)

Grant No.	Nomenclature	Section		Original	Supplementary	Actual Expenditure
3	Council of Ministers	Revenue	Voted	5.83	0.29	5.38
4	Law and Judicial	Revenue	Voted	19.61	1.40	18.62
			Charged	6.05	0.53	5.98
		Capital	Voted	10.27	0.78	...
6	Land Revenue and Reforms	Revenue	Voted	25.18	2.27	23.63
		Capital	Voted	...	0.80	...
7	Excise and Narcotics	Revenue	Voted	29.02	0.31	26.28
8	Taxation	Revenue	Voted	14.65	0.32	13.44
9	Finance	Revenue	Voted	842.56	1.55	646.28
11	Secretariat Administration	Revenue	Voted	95.29	1.65	84.61
13	Personnel and Administrative Reforms	Revenue	Voted	2.71	0.06	2.54
14	Planning and Programme Implementation	Revenue	Voted	55.47	6.19	53.91
15	General Administration Department	Revenue	Voted	70.55	12.27	67.83
16	Home	Revenue	Voted	557.31	12.69	505.61

(₹ in crore)

Grant No.	Nomenclature	Section		Original	Supplementary	Actual Expenditure
18	Printing and Stationery	Revenue	Voted	14.34	2.13	13.62
20	School Education	Revenue	Voted	900.98	74.93	860.97
21	Higher and Technical Education	Capital	Voted	3.91	0.48	0.10
22	Sports and Youth Services	Capital	Voted	0.60	5.77	...
23	Art and Culture	Revenue	Voted	9.99	0.56	9.15
24	Medical and Public Health Services	Revenue	Voted	394.48	134.45	367.23
		Capital	Voted	11.67	12.00	6.90
25	Water Supply and Sanitation	Capital	Voted	58.04	10.48	41.74
28	Labour and Employment	Revenue	Voted	19.39	0.78	15.14
31	Agriculture	Revenue	Voted	210.76	7.32	66.88
32	Horticulture	Revenue	Voted	94.71	5.24	67.21
34	Animal Husbandry and Veterinary	Revenue	Voted	56.82	4.90	52.37
35	Fisheries	Capital	Voted	...	0.35	...
36	Environment and Forest	Revenue	Voted	82.49	9.56	80.15
38	Rural Development	Revenue	Voted	342.60	13.03	288.88
		Capital	Voted	40.49	3.57	40.30
42	Transport	Revenue	Voted	47.19	2.26	36.41
45	Public Works	Revenue	Voted	241.71	6.77	223.49
46	Urban Development and Poverty Alleviation	Capital	Voted	149.98	10.80	81.79
47	Minor Irrigation	Revenue	Voted	11.85	0.59	10.93
48	Information and Communication Technology	Capital	Voted	85.34	0.40	6.21
		Revenue	Voted	15.50	4.82	10.25
	Public Debt	Revenue	Charged	480.26	0.15	399.52



# CHAPTER VI

## ASSETS AND LIABILITIES

### 6.1 Assets

The existing form of accounts do not easily depict valuation of Government assets like land, buildings etc, except in the year of acquisition/purchase. Similarly, while the accounts present the impact of liabilities arising in the current year, they do not depict the overall impact of the liabilities to future generations except to the limited extent shown by the rate of interest and period of existing loans.

Total investment as share capital in Non-Financial Public Sector Undertakings (PSUs) stood at ₹ 33.39 crore at the end of 2015-16. No dividend was received during the year on investment.

Cash Balance as well as Cash Balance Investment as on 31 March 2016 were ₹ (-) 83.08 crore and ₹ (-) 132.61 crore respectively.

### 6.2 Debt and Liabilities

Article 293 of the Constitution of India empowers the State Government to borrow on the security of the Consolidated Fund of the State within such limits, if any, as may be from time to time fixed by the State Legislature. Details of the Public Debt and Total Liabilities of the State Government are as under:

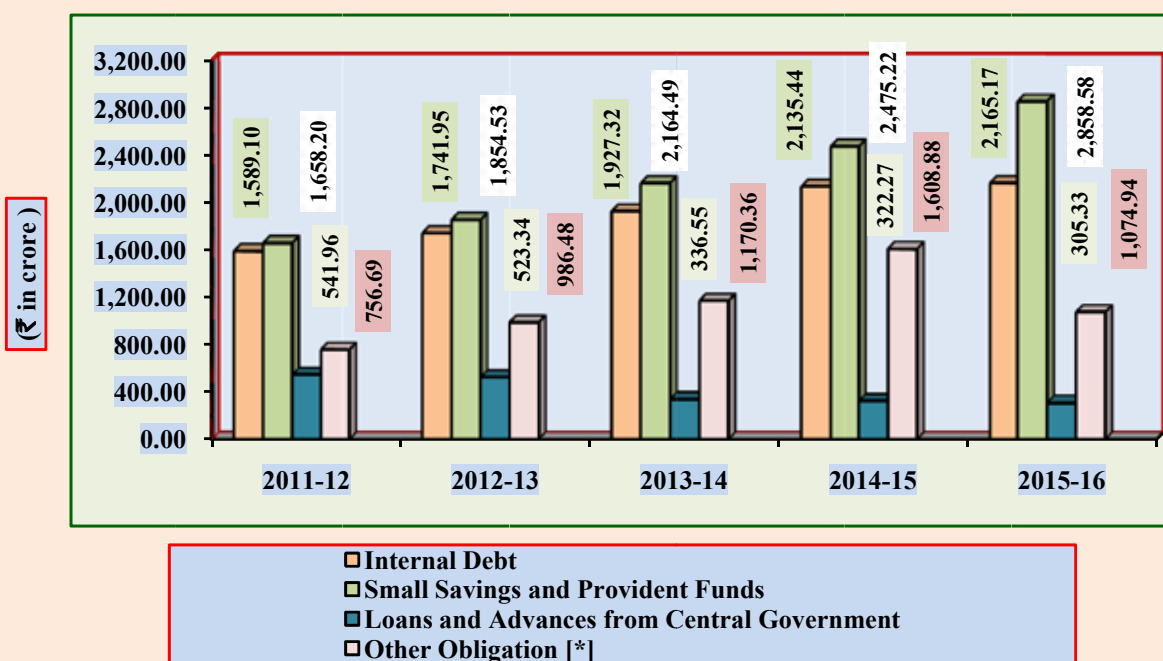
(₹ in crore)

Year	PublicDebt	Percentage to GSDP	Public Account <sup>[*]</sup>	Percentage to GSDP	Total Liabilities	Percentage to GSDP
2011-12	2,131.06	30.48	2,416.87	34.57	4,547.93	65.05
2012-13	2,265.29	28.13	2,848.94	35.38	5,114.23	63.51
2013-14	2,263.87	21.99	3,344.51	32.48	5,608.38	54.47
2014-15	2,457.71	23.60	4,092.68	39.30	6,550.39	62.90
2015-16	2,470.50	18.47	3,936.89	29.44	6,407.39	47.91

There is a net decrease of ₹ 143.00 crore (2.18 per cent) in Public Debt and Other liabilities as compared to 2014-15.

[\*] Excludes suspense and remittances balances.  
Figures are progressive balance to end of the year.

### Trend in Government Liabilities



[\*] Non-interest bearing obligations such as deposits of Local Funds, Other earmarked fund, etc.

### 6.3 Guarantees

The position of guarantees by the State Government for the payment of loans and payment of interest thereon raised by Statutory Corporations, Government Companies, Corporations, Co-operative Societies, etc is given below:

(₹ in crore)

At the end of the year	Maximum Amount Guaranteed (Principal only)	Amount outstanding as on 31 March 2016	
		Principal	Interest
2011-12	243.34	121.64	110.55
2012-13	124.75	26.17	5.53
2013-14	273.94	70.57	37.82
2014-15	273.94	68.59	28.31
2015-16	273.94	71.85	28.37

## CHAPTER VII

### OTHER ITEMS

#### 7.1 Adverse Balance under Internal Debt

Borrowings of State Governments are governed by Article 293 of the Constitution of India. As on March 31 2016, there was no adverse balance under Internal Debt.

#### 7.2 Loans and Advances by the State Government

Total Loans and Advances made by the State Government at the end of 2015-16 was ₹ 201.21 crore. Of this, Loan and Advances to Government Departments, Corporation Companies, Non-Government Institutes and Local Bodies amounted to ₹ 152.88 crore. Information about recovery of arrears (Principal as well as interest) at the end of 31 March 2016 was not received from the Departmental authorities maintaining the detailed accounts.

#### 7.3 Financial Assistance to Local Bodies and Others

During the past five years, Grants-in-Aid to local bodies etc. increased from ₹ 221.29 crore in 2011-12 to ₹ 1,338.24 crore in 2015-16.

(₹ in crore)

	2011-12	2012-13	2013-14	2014-15	2015-16
Educational Institutions (Aided Schools, Aided Colleges, Universities, etc.)	20.86	3.98	4.97	260.95	115.11
PRIs/ULBs	4.08	15.49	12.35	65.49	25.10
Others	196.35	935.85	977.05	1,305.37	1,198.03
<b>Total</b>	<b>221.29</b>	<b>955.32</b>	<b>994.37</b>	<b>1,631.81</b>	<b>1,338.24</b>

#### 7.4 Cash Balance and Investment of Cash Balance

The closing cash balance (as on 31 March 2016) according to the Reserve Bank of India was ₹ 22.64 crore (debit) against the general cash balance of ₹ 83.08 crore (credit) reflected in State Government accounts. The difference of ₹ 60.44 crore was due to misclassification by Bank/Treasury.

Investment held in the Cash Balance Investment Account as on 31 March 2016 were ₹ 132.61 crore (credit). Other Cash Balance and Investment comprising Cash with Departmental Officers ₹(-) 4.77 crore) and Investment of earmarked funds (₹ 211.23 crore) as on 31 March 2016 was ₹ 206.46 crore.

## 7.5 Reconciliation of Accounts

Accuracy and reliability of accounts depend, among other things, on timely reconciliation of the figures available with the departments and the figures appearing in the accounts compiled by the Accountant General (Accounts). This exercise is to be conducted by respective Heads of Departments with the Accountant General. In 2015-16 only 70.77 per cent (₹ 4,840.13 crore) of the total expenditure of ₹ 6,839.24 crore of the State Government was reconciled. Similarly, out of total receipts of ₹ 7,265.31 crore, only 15.48 per cent (₹ 1,124.67 crore) was reconciled. The following Controlling Officers/ DDOs did not attend the reconciliation exercise at all:

Sl. No.	Controlling Officer / DDOs	Demand No.	Head of Account
1.	The Deputy Commissioner, Lawngtlai	15	2053-093-08 and 094-15 & 16 and 2070-00-115-10
2.	The Director, School Education	20	2202-01-001, 101, 102, 104, 112; 02-101, 103, 104, 107, 109, 110; 04-001, 103, 200; 05-102 and 80-001, 004, 108 & 800
3.	The Director, SCERT	20	2202-02-004, 103, 105 & 110

## 7.6 Submission of Accounts by Treasuries

There was delay of maximum 26 days in respect of one Treasury Accounts for the month of June 2016. Maximum delay in case of Forest and Public Works Accounts during the year was 24 days and 23 days respectively. All the Divisional Accounts have been included before the close of the Annual Accounts. However average delay of all the Accounts is shown below:

Average delay in rendition of Treasury A/cs to A.G. (Accounts)	Average delay in rendition of Department of Public Works A/cs to A.G. (Accounts)	Average delay in rendition of Department of Forest A/cs to A.G. (Accounts)	Average delay in rendition of Department of Soil Conservation A/cs to A.G. (Accounts)
4	9	6	3

## 7.7 Abstract Contingent (AC) Bills and Detailed Countersigned Contingent (DCC) Bills

When money is required in advance or the Drawing and Disbursing officers (DDOs) are not able to calculate the exact amounts required, they are permitted to draw money without supporting documents through AC Bills. The AC Bills are to be adjusted through submission of Detailed Countersigned Contingent Bills. At the end of 31 March 2016, a total amount of

₹ 30.05 crore (₹ 3.68 crore for the period upto 2013-14, ₹ 16.17 crore for 2014-15 and ₹ 10.20 crore for 2015-16) drawn on AC Bills was outstanding due to non-submission of Detailed Countersigned Contingent Bills.

### 7.8 Rush of Expenditure

The Financial rules stipulate that rush of expenditure particularly in the closing month of the financial year shall be regarded as a breach of financial regularity and should be avoided. However, the expenditure incurred under certain selected Heads of Account (Major Head: 2030, 2217, 2235, 2236, 2501, 3053, 3435, 4055, 4059, 4070, 4202, 4210, 4215, 4216, 4217, 4235, 4403, 4405, 4425, 4435, 4515, 4702, 4711, 4801, 5054, 5055 and 5452) during March 2016 ranged between 53.00 per cent and 100.00 per cent of the total expenditure of the concerned Major Head during the year indicating a tendency to utilize the budget at the close of the financial year. Flow of expenditure during the end of the financial year 2015-16 in the above mentioned Heads were as below:

Head of Account	Description	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total	During March 2016	Percentage of 3/2016 w.r.t. total expenditure of 2015-16
		(₹ in crore)						
2030	Stamps and Registration	0.02	0.05	0.03	0.38	0.47	0.36	75.00
2217	Urban Development	3.89	9.79	7.10	59.82	80.60	56.79	70.46
2235	Soil and Security and Welfare	14.10	24.22	24.22	81.83	144.37	76.51	53.00
2236	Nutrition	0.11	0.10	0.14	1.40	1.75	1.30	74.29
2501	Special Programmes for Rural Development	1.68	3.23	4.26	20.27	29.44	19.67	66.81
3053	Civil Aviation	0.43	0.32	0.45	3.28	4.48	2.95	65.85
3435	Ecology and Environment	...	...	...	0.40	0.40	0.40	100.00
4055	Capital Outlay on Economic Services	...	1.19	0.90	13.28	15.37	12.89	83.86
4059	Capital Outlay on Police	...	1.78	0.12	13.64	15.54	13.00	83.66

Head of Account	Description	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total	During March 2016	Percentage of 3/2016 w.r.t. total expenditure of 2015-16
		(₹ in crore)						
4070	Capital Outlay on other Administrative Services	...	...	...	1.94	1.94	1.94	100.00
4202	Capital Outlay on Education, Sports, Art and Culture	1.24	0.17	3.27	24.63	29.31	24.01	81.92
4210	Capital Outlay on Medical and Public Health	...	...	4.03	7.16	11.19	6.79	60.68
4215	Capital Outlay on Water Supply and Sanitation	...	7.47	5.21	29.06	41.74	23.90	57.26
4216	Capital Outlay on Housing	...	...	0.08	14.50	14.58	12.65	86.76
4217	Capital Outlay on Urban Development	...	...	10.19	71.60	81.79	70.35	86.01
4235	Capital Outlay on Social Security and Welfare	...	...	8.94	24.40	33.34	24.40	73.19
4403	Capital Outlay on Animal Husbandry	...	0.62	0.01	6.68	7.31	6.60	90.29
4405	Capital Outlay on Fisheries	...	...	...	0.35	0.35	0.35	100.00
4425	Capital Outlay on Co-operation	...	0.17	3.11	3.97	7.25	3.97	54.76
4435	Capital Outlay on Other Agricultural Programmes	0.18	0.18	0.59	4.83	5.78	4.82	83.39
4515	Capital Outlay on other Rural Development Programmes	...	...	...	2.18	2.18	2.18	100.00
4702	Capital Outlay on Minor Irrigation	...	...	...	6.21	6.21	6.21	100.00

Head of Account	Description	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total	During March 2016	Percentage of 3/2016 w.r.t. total expenditure of 2015-16
		(₹ in crore)						
4711	Capital Outlay on Flood Control Projects	...	...	...	1.46	1.46	1.46	100.00
4801	Capital Outlay on Power Projects	...	...	7.73	59.62	67.35	50.15	74.46
5054	Capital Outlay on Roads and Bridges	1.06	5.64	11.64	176.15	194.49	172.88	88.89
5055	Capital Outlay on Roads and Transport	...	...	...	1.34	1.34	1.34	100.00
5452	Capital Outlay on Tourism	...	0.92	...	20.54	21.46	20.54	95.71

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