

APPENDIX - 1.1

Part A: Structure and Form of Government Accounts

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.

APPENDIX - 1.1

Part-B: Layout of Finance Accounts

Statement	Layout
Statement No.1	Presents the summary of transactions of the State Government – receipts and expenditure, revenue and capital, public debt receipts and disbursements etc. in the Consolidated Fund, Contingency Fund and Public Account of the State
Statement No.2	Contains the summarized statement of capital outlay showing progressive expenditure to the end of 2008-09
Statement No.3	Gives financial results of irrigation works, their revenue receipts, working expenses and maintenance charges, capital outlay, net profit or loss etc.
Statement No.4	Indicates the summary of debt position of the State which includes borrowing from intern debt, Government of India, other obligations and servicing of debt.
Statement No. 5	Gives the summary of loans and advances given by the State Government during the year repayments made, recoveries in arrears etc.
Statement No.6	Gives the summary of guarantees given by the Government for repayment of loans etc. raised by the statutory corporations, local bodies and other institutions
Statement No.7	Gives the summary of cash balances and investments made out of such balances.
Statement No.8	Depicts the summary of balances under Consolidated Fund, Contingency Fund and Public Account as on 31 March 2009
Statement No.9	Shows the revenue and expenditure under different heads for the year 2008-09 as a percentage of total revenue/expenditure
Statement No.10	Indicates the distribution between the charged and voted expenditure incurred during the year
Statement No.11	Indicates the detailed account of revenue receipts by minor heads
Statement No.12	Provides accounts of revenue expenditure by minor heads under non-plan and plan separately and capital expenditure by major head wise
Statement No.13	Depicts the detailed capital expenditure incurred during and to the end of 2008-09
Statement No.14	Shows the details of investment of the State Government in statutory corporations, Government companies, other joint stock companies, co-operative banks and societies etc. up to the end of 2008-09
Statement No.15	Depicts the capital and other expenditure to the end of 2008-09 and the principal sources from which the funds were provided for that expenditure
Statement No.16	Gives the detailed account of receipts disbursements and balances under heads of account relating to Debt, Contingency Fund and Public Account
Statement No.17	Presents detailed account of debt and other interest bearing obligations of the Government of Mizoram
Statement No.18	Provides the detailed account of loans and advances given by the Government of Mizoram, the amount of loan repaid during the year, the balance as on 31 March 2009
Statement No.19	Gives the details of earmarked balances of reserve funds

APPENDIX - 1.2

Part A : Methodology Adopted for the Assessment of Fiscal Position

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 (**Part B of Appendix 1.2**) 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 mobilization 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 trends in GSDP for the last five years are indicated below:

Trends in Gross State Domestic Product (GSDP)

	2004-05	2005-06	2006-07	2007-08	2008-09
Gross State Domestic Product (Rupees in crore)	2,441.47	2,693.96	2,984.99	3,305.09	3,809.16
Growth rate of GSDP	16.74	10.34	10.80	10.72	15.25

Source: Economics & Statistics Department, Government of Mizoram

Methodology for Estimating the Fiscal Capacity

For working out the fiscal capacity of the State Governments, the following methodology given in Twelfth Finance Commission report has been adopted.

Step 1: Calculate the national average of AE-GSDP and CO/DE/ SSE-AE.

Step 2: Based on the national average of AE-GSDP ratio, derive the aggregate expenditure so that no State is having a ratio AEGSDP less than the national average, *i.e.*, if

$$AE/GSDP = x$$

$$AE = x * GSDP \dots \dots \dots (1)$$

where x is the national average of AE-GSDP ratio.

Wherever the States are having AE-GSDP ratio higher than national average, no adjustments were made. Wherever this ratio was less than average, it was made equal to the national average.

Step 3: Based on the national average of DE-AE, SSE-AE and COAE, derive the respective DE, SSE and CO, so that no State is having these ratios less than national average, *i.e.*, if

$$DE/AE = y$$

$$DE = y * AE \dots \dots \dots (2)$$

where y is the national average of DE-AE ratio

Substituting (1) in (2), we get

$$DE = y * x * GSDP \dots \dots \dots (3)$$

Wherever the States are having DE-AE, SSE-AE and CO-AE ratio higher than national average, no adjustments have been made. Wherever these ratios were less than average, it was made equal to the national average.

Step 4: Based on the derived DE, SSE and CO as per equation (3), respective per capita expenditure was calculated, *i.e.*

$$PCDE = DE/P \dots \dots \dots (4)$$

where PCDE is the per capita development expenditure and P is the population.

Substituting (3) in (4), we get

$$PDE = (y * x * GSDP)/P \dots \dots \dots (5)$$

Equation (5) provides the adjusted per capita expenditure. If the adjusted per capita expenditure is less than the national average of per capita expenditure, then the States' low level of spending is due to the low fiscal capacity. This gives a picture of actual level of expenditure when all the State Governments are attaching fiscal priority to these sectors equivalent to the national average.

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

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)	[(Current year Amount /Previous year Amount)-1]* 100
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	Interest payment/[(Amount of previous year's Fiscal Liabilities + Current year's Fiscal Liabilities)2]* 100
Interest spread	GSDP growth – Average Interest Rate
Quantum spread	Debt stock * Interest spread
Interest received as <i>per cent</i> to Loans Outstanding	Interest Received [(Opening balance + 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

APPENDIX - 1.2

Part B : Outcome Indicators of the State's Own Fiscal Correction Path

(Rupees in crore)

	Items	2005-06 Actual	2006-07 (Actual)	2007-08 (BE)	2007-08 (RE)	2008-09 (BE)	2009-10 (Proj)	2010-11 (Proj)
1	2	3	4	5	6	7	8	9
A.	State Revenue Account:							
1.	Own Tax Revenue	55.06	67.62	68.13	68.88	74.56	93.05	111.53
2.	Own Non-Tax Revenue	120.09	133.38	97.97	128.94	117.27	129.00	141.90
3.	Own Tax + Non-Tax Revenue (1 + 2)	175.15	201.00	166.10	197.82	191.83	222.05	253.43
4.	Share in Central Taxes & Duties	225.83	288.05	340.89	340.89	427.81	470.59	517.65
5.	Plan Grants	649.08	837.08	770.90	1,132.98	924.73	987.08	1,070.10
6.	Non-Plan Grants	603.60	642.82	658.46	690.71	673.50	689.41	694.50
7.	Total Central Transfer (4 to 6)	1,478.51	1,767.95	1,770.25	2,164.58	2,026.04	2,147.08	2,282.25
8.	Total Revenue Receipts (3 + 7)	1,653.66	1,968.95	1,936.35	2,362.40	2,217.87	2,369.13	2,535.68
9.	Plan Expenditure	539.95	595.80	557.24	715.28	664.43	622.64	624.43
10.	Non-Plan Expenditure	1,048.07	1,121.49	1,216.27	1,258.56	1,368.21	1,431.51	1,504.61
	Of which							
11.	Salary Expenditure	435.52	462.51	596.75	611.49	708.37	768.58	833.91
12.	Pension	89.16	77.31	106.01	106.01	106.01	116.61	128.27
13.	Interest Payments	184.65	239.75	214.08	180.58	203.13	233.21	230.70
14.	Subsidies – General	–	–	–	–	–	–	–
15.	Subsidies – Power	–	–	–	–	–	–	–
16.	Total Revenue Expenditure (9 + 10)	1,588.02	1,717.29	1,773.51	1,973.82	2,032.64	2,054.15	2,129.04
17.	Salary + Interest Payments + Pension (11 + 12 + 13)	709.33	779.57	916.84	898.08	1,017.51	1,118.40	1,192.88
18.	As per cent of Revenue Receipts (17/8)	42.89	39.59	47.21	38.02	45.88	47.21	47.07
19.	Revenue Surplus (+)/ Deficit (-) (8 - 16)	(+) 65.64	(+) 251.66	(+) 162.84	(+) 388.58	(+) 185.23	(+) 314.98	(+) 406.64

	Items	2005-06 Actual	2006-07 (Actual)	2007-08 (BE)	2007-08 (RE)	2008-09 (BE)	2009-10 (Proj)	2010-11 (Proj)
1	2	3	4	5	6	7	8	9
B. Consolidated Debt:								
1.	Outstanding debt and liability	2,541.55	2,810.45	3,011.71	3,026.59	3,201.47	3,347.42	3,509.42
2.	Total Outstanding guarantee	163.25	130.38	196.31	196.31	196.31	196.31	196.31
(Of which guarantees on accounts of budgeted borrowing and SPV borrowing)								
C. Capital Account:								
1.	Capital Outlay	451.37	466.44	288.69	541.42	332.95	477.36	585.57
2.	Disbursement of Loans and Advances	34.09	0.25	10.51	10.41	9.07	7.57	7.57
3.	Recovery of Loans and Advances	22.98	24.01	22.76	24.66	25.30	24.00	24.50
4.	Other Capital Receipts	--	--	--	--	--	--	--
E. Gross Fiscal Deficit:								
	(8 + C3 + C4) – (16 + C1 + C2)	(-) 396.84	(-) 191.03	(-) 113.64	(-) 138.59	(-) 131.49	(-) 145.95	(-) 162.00
F. GSDP at current prices								
	Actual/Assumed Growth Rate (per cent)	9.90	10.70	10.10	10.10	10.40	10.17	10.99
G. Indicators as per cent of GSDP:								
1.	Own Tax Revenue	2.04	2.27	2.07	2.09	2.05	2.31	2.50
2.	Own Non-Tax Revenue	4.45	4.47	2.98	3.92	3.23	3.21	3.18
3.	Total Central Transfer	54.82	59.23	53.84	65.83	55.80	53.42	51.16
4.	Total Revenue Expenditure	58.88	57.53	53.94	60.03	55.98	51.10	47.72
5.	Revenue Deficit	2.43	8.43	4.95	11.82	5.10	7.84	9.11
6.	Gross Fiscal Deficit	(-) 12.38	(-) 5.37	2.88	3.51	3.00	3.00	3.00
7.	Outstanding Debt and Liabilities	94.23	94.15	91.60	92.05	88.17	83.28	78.66

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(Reference: Paragraph(s)-1.3 and 1.7.2; Page(s)-6 and 25)

Time Series Data on State Government Finances

(Rupees in crore)

	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009
Part A Receipts					
1. Revenue Receipts	1,502 (52)	1,654 (49)	1,969 (54)	2,040 (44)	2,653 (62)
(i) Tax Revenue	39.55 (3)	55.05 (3)	67.62 (3)	77.53 (4)	94.62 (4)
Taxes on Agricultural Income	0	0	0	0	0
Taxes on Sales, Trade etc.	28.08 (71)	41.59 (105)	53.72 (136)	62.04 (157)	77.51 (196)
State Excise	1.40 (4)	1.46 (4)	1.65 (4)	1.69 (4)	1.87 (5)
Taxes on Vehicles	3.80 (10)	4.35 (11)	5.01 (13)	5.37 (14)	5.50 (14)
Stamps and Registration fees	0.10 (0)	0.17 (0)	0.21 (1)	0.23 (1)	0.46 (1)
Land Revenue	0.86 (2)	1.59 (4)	0.73 (2)	1.48 (4)	1.63 (4)
Taxes on Goods and Passengers	0.69 (2)	0.99 (3)	0.98 (2)	1.07 (3)	1.43 (4)
Other Taxes	4.62 (12)	4.90 (12)	5.32 (13)	5.65 (14)	6.22 (16)
(ii) Non-Tax Revenue	75.60 (5)	120.09 (7)	133.38 (7)	130.30 (6)	158.67 (6)
(iii) State's share of Union taxes and duties	155.79 (10)	225.83 (14)	288.05 (15)	363.35 (18)	383.39 (14)
Grants in aid from Government of India	1,230.92 (82)	1,252.68 (76)	1,479.90 (75)	1,468.56 (72)	2,016.45 (76)
2. Miscellaneous Capital Receipts	0.00	0.00	0.00	0.00	0.00
3. Recoveries of Loans and Advances	22.30	22.98	24.01	27.53	24.86
4. Total Revenue and Non-debt capital receipts (1+2+3)	1,524.30	1,676.98	1,993.01	2,067.53	2,677.86
5. Public Debt Receipts	176.56 (6)	253.20 (7)	236.56 (6)	223.71 (5)	105.77 (2)
Internal Debt (excluding Ways and Means Advances and Overdrafts)	108.78	243.40	211.64	190.01	99.58
Net transactions under Ways and Means Advances and Overdrafts	0.00	0.00	19.59	23.98	0.00
Loans and Advances from Government of India	67.78	9.80	5.33	9.72	6.19
6. Total Receipts in the Consolidated Fund	1,700.86	1,930.18	2,229.57	2,291.24	2,783.63
7. Contingency Fund Receipts	0	0	0	0	0
8. Public Account Receipts	1,168.98 (41)	1,463.54 (43)	1,425.61 (39)	2,322.67 (50)	1,500.75 (35)

	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009
9. Total Receipts of the State (6+7+8)	2870	3394	3655	4614	4284
Part B Expenditure/Disbursement					
10. Revenue Expenditure	1,395.51 (50)	1,588.01 (47)	1,717.30 (47)	1,908.39 (44)	2,313.80 (53)
Plan	419.13 (30)	539.94 (34)	595.81 (35)	649.08 (34)	740.59 (32)
Non-Plan	976.38 (233)	1,048.07 (194)	1,121.49 (188)	1,259.31 (194)	1,573.21 (212)
General Services (including interest payments)	514.65 (53)	541.64 (52)	616.91 (55)	645.66 (51)	803.75 (51)
Social Services	404.36 (79)	498.78 (92)	507.49 (82)	696.77 (108)	898.19 (112)
Economic Services	476.50 (118)	547.59 (110)	592.90 (117)	565.96 (81)	611.86 (68)
Grants-in-aid and contributions	0	0	0	0	0
11. Capital Expenditure	329.54 (12)	451.37 (13)	466.44 (13)	544.24 (12)	441.04 (10)
Plan	319.89 (97)	453.90 (101)	458.70 (98)	489.72 (90)	366.59 (83)
Non-Plan	9.65 (3)	-2.53 (-1)	7.74 (2)	54.52 (11)	74.45 (20)
General Services	10.95 (113)	13.46 (-532)	24.44 (316)	13.50 (25)	19.79 (27)
Social Services	77.97 (712)	89.95 (668)	122.03 (499)	105.94 (785)	92.94 (470)
Economic Services	240.62 (309)	347.96 (387)	319.97 (262)	424.80 (401)	328.31 (353)
12. Disbursement of Loans and Advances	34.41	34.09	0.25	6.12	17.41
13. Total (10+11+12)	1,759.46	2,073.47	2,183.99	2,458.75	2,772.25
14. Repayments of Public Debt	58.49	98.50	110.95	143.96	96.29
Internal Debt (excluding Ways and Means Advances and Overdrafts)	31.14	79.76	79.34	83.61	78.05
Net transactions under Ways and Means Advances and overdraft	0	0	0	43.57	0
Loans and Advances from Government of India	27.35	18.74	31.61	16.78	18.24
15. Appropriation to Contingency Fund	0	0	0	0	0
16. Total disbursement out of Consolidated Fund (13+14+15)	1,817.95	2,171.97	2,294.94	2,602.71	2,868.54
17. Contingency Fund disbursements	0	0	0	0	0
18. Public Account disbursements	994.10	1,212.95	1,394.12	1,780.10	1,480.05
19. Total disbursement by the State (16+17+18)	2,812.05	3,384.92	3,689.06	4,382.81	4,348.59
Part C Deficits					
20. Revenue Deficit (-) / Revenue Surplus (+) (1-10)	(+) 106.49	(+) 65.99	(+) 251.70	(+) 131.61	(+) 339.20

	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	(-) 235.16	(-) 396.49	(-) 190.98	(-) 391.22	(-) 94.39
22. Primary Deficit (21-23)	(-) 53.66	(-) 211.84	(+) 37.77	(-) 183.21	(+) 131.22
Part D Other data					
23. Interest Payments (included in revenue expenditure)	181.50	184.65	228.75	208.01	225.61
24. Financial Assistance to local bodies etc.	116.61	137.61	128.37	148.00	139.75
25. Ways and Means Advances/Overdraft availed (days)	92.00	8.00	8.00	3.00	0.00
Ways and Means Advances availed (days)	0.00	0.00	0.00	0.00	0.00
Overdraft availed (days)	0.00	0.00	0.00	0.00	0.00
26. Interest on Ways and Means Advances/Overdraft	0.48	0.03	0.00	2.04	0.00
27. Gross State Domestic Product (GSDP)@	2,441.47	2,693.96	2,984.99	3,305.09	3,809.16
28 Outstanding Fiscal liabilities (yearend)	2,711.00	2,953.00	3,096.00	3,378.00	3,614.00
29. Outstanding guarantees (yearend) (including interest)	136.70	145.02	130.38	131.97	134.03
30. Maximum amount guaranteed (year end)	229.39	269.73	249.23	231.95	305.13
31. Number of incomplete projects	9.00	7.00	0.00	0.00	13.00
32. Capital blocked in incomplete projects	18.37	97.08	0.00	0.00	930.94
Part E Fiscal Health Indicators					
I Resource Mobilization					
Own Tax revenue/GSDP	1.62	2.04	2.27	2.35	2.48
Own Non-Tax Revenue/GSDP	3.10	4.46	4.47	3.94	4.17
Central Transfers/GSDP	6.38	8.38	9.65	10.99	10.06
II Expenditure Management					
Total Expenditure/GSDP	72.07	76.97	73.17	74.39	72.78
Total Expenditure/Revenue Receipts	121.04	131.32	116.55	127.58	108.12
Revenue Expenditure/Total Expenditure	79.31	76.59	78.63	77.62	83.46
Expenditure on Social Services/Total Expenditure	27.41	28.39	28.82	32.65	35.75

	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009
Expenditure on Economic Services/ Total Expenditure	40.76	43.19	41.80	40.30	33.91
Capital Expenditure/Total Expenditure	18.73	21.77	21.36	22.13	15.91
Capital Expenditure on Social and Economic Services/Total Expenditure	18.11	21.12	20.24	21.59	15.20
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	(+) 4.36	(+) 2.45	(+) 8.43	(+) 3.98	(+) 8.90
Fiscal deficit/GSDP	(-) 9.63	(-) 14.72	(-) 6.40	(-) 11.84	(-) 2.48
Primary Deficit (surplus) /GSDP	(-) 2.20	(-) 7.86	(+) 1.27	(-) 5.54	(+) 3.44
Revenue Deficit/Fiscal Deficit	(-) 45.28	(-) 16.64	(-) 131.79	(-) 33.64	(-) 359.36
Primary Revenue Balance/GSDP	(+) 12.71	(+) 10.16	(+) 16.90	(+) 11.11	(+) 15.48
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	111.04	109.62	103.72	102.21	94.88
Fiscal Liabilities/RR	180.49	178.54	157.24	165.59	136.22
Primary deficit <i>vis-à-vis</i> quantum spread	(-) 24.66	(-) 204.56	**	(-) 137.94	**
Debt Redemption (Principal +Interest)/ Total Debt Receipts	85.71	92.89	112.18	90.67	98.68
V Other Fiscal Health Indicators					
Return on Investment	0	0	0	0	0
Balance from Current Revenue (Rupees in crore)	(-) 232.19	(-) 37.50	(+) 17.38	(+) 4.45	(-) 187.69
Financial Assets/Liabilities	1.05	1.06	1.13	1.14	1.22

APPENDIX - 1.4

(Reference: Paragraph(s)-1.1 and 1.7.1; Page(s)-1 and 25)

Part A : Abstract of Receipts and Disbursements for the year 2008-09

(Rupees in crore)

Receipts			Disbursements				
2007-08		2008-09	2007-08		2008-09		
					Non-Plan	Plan	Total
Section – A: Revenue							
2039.74	I. Revenue Receipts	2,653.13	1,908.39	I. Revenue Expenditure	1,573.21	740.59	2,313.80
77.53	Tax Revenue	94.62	645.66	General Services	786.74	17.01	803.75
130.30	Non-Tax Revenue	158.67	696.77	Social Services	455.29	442.90	898.19
363.35	State's Share of Union Taxes and Duties	383.39	332.60	Education, Sports, Art and Culture	213.03	185.74	398.77
678.58	Non-Plan grants	733.84	98.49	Health and Family Welfare	52.10	118.83	170.93
660.22	Grants for State Plan Scheme	919.61	111.65	Water Supply, Sanitation, Housing & Urban Development	48.81	69.20	118.01
93.58	Grants for Central and Centrally Sponsored Plan Schemes	305.16	4.81	Information and Broadcasting	3.61	1.85	5.46
36.18	Grants for Special Plan Schemes	57.84	85.50	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	63.82	26.68	90.50
			4.30	Labour and Labour Welfare	2.21	2.86	5.07
			54.98	Social Welfare and Nutrition	65.81	37.74	103.55
			4.44	Others	5.90	0.00	5.90
			565.96	Economic Services	331.18	280.68	611.86
			205.91	Agriculture and Allied Activities	96.64	128.02	224.66
			50.68	Rural Development	7.25	34.61	41.86
			28.91	Special Areas Programmes	0.00	35.02	35.02
			6.48	Irrigation and Flood Control	1.57	2.58	4.15
			145.17	Energy	141.08	24.77	165.85

Receipts			Disbursements				
2007-08		2008-09	2007-08		2008-09		
					Non-Plan	Plan	Total
			29.79	Industry and Minerals	12.98	16.60	29.58
			67.90	Transport	51.90	17.38	69.28
			1.51	Communication	0.00	4.95	4.95
			2.52	Science, Technology and Environment	0.22	2.34	2.56
			27.09	General Economic Services	19.54	14.41	33.95
				Grants-in-aid and contributions	0.00	0.00	0.00
	II. Revenue deficit		131.35	II. Revenue surplus			339.33
	carried over to Section B			carried over to Section B			
2039.74	Total (A)	2,653.13	2,039.74	Total (A)			2,653.13
Section – B: Others							
8.93	III. Opening Cash balance including Permanent Advances and Cash Balance investment	239.77		III. Opening Overdraft from Reserve Bank of India	0.00	0.00	0.00
	IV. Miscellaneous Capital receipts		544.24	IV. Capital Outlay	74.45	366.59	441.04
			13.50	General Services	0.00	19.79	19.79
			105.94	Social Services	0.00	92.94	92.94
			5.44	Education, Sports, Art and Culture	0.00	6.90	6.90
			0.19	Health and Family Welfare	0.00	4.11	4.11
			84.89	Water Supply, Sanitation	0.00	72.75	72.75
			0.40	Information and Broadcasting	0.00	0.49	0.49
				Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0.00	0.00	0.00
			15.02	Social Welfare and Nutrition	0.00	8.69	8.69
				Others	0.00	0.00	0.00

Receipts			Disbursements				
2007-08		2008-09	2007-08		2008-09		
					Non-Plan	Plan	Total
			424.81	Economic Services	74.45	253.86	328.31
			70.72	Agriculture and Allied Activities	74.45	12.33	86.78
			2.65	Rural Development	0.00	8.36	8.36
			71.69	Special Areas Programmes	0.00	58.61	58.61
			30.77	Irrigation & Flood Control	0.00	75.10	75.10
			68.92	Energy	0.00	34.78	34.78
			3.80	Industry and Minerals	0.00	8.17	8.17
			155.76	Transport	0.00	42.67	42.67
			20.50	General Economic Services	0.00	13.84	13.84
27.53	V. Recoveries of Loans and Advances	24.86	6.12	V. Loans and Advances disbursed			17.41
	From Power Projects			For Power Projects	0.00	0.00	0.00
3.19	From Government Servants	2.84	1.98	To Government Servants			5.28
24.34	From Others	22.02	4.14	To Others			12.13
131.35	VI. Revenue surplus brought down	339.33		VI. Revenue deficit brought down	0.00	0.00	0.00
223.71	VII. Public Debt Receipts	105.77	143.96	VII. Repayment of Public Debt			96.29
	External debt			External debt			0.00
190.01	Internal debt other than Ways and Means Advances & Overdraft	99.58	83.61	Internal debt other than Ways & Means Advances & Overdraft			78.05
23.98	Net transaction under Ways and Means Advances including Overdraft		43.57	Net transaction under Ways and Means Advances including Overdraft			0.00
9.72	Loans and Advances from Central Government	6.19	16.78	Repayment of Loans and Advances to Central Government			18.24
	VIII. Appropriation to Contingency Fund			VIII. Appropriation to Contingency Fund			0.00

Receipts			Disbursements				
2007-08		2008-09	2007-08		2008-09		
					Non-Plan	Plan	Total
	IX. Amount transferred to Contingency Fund			IX. Expenditure from Contingency Fund			0.00
2322.67	X. Public Accounts Receipts	1,500.75	1,780.10	X. Public Accounts Disbursements			1,480.05
273.72	Small Savings and Provident Fund	315.15	101.45	Small Savings and Provident Fund			127.27
29.79	Reserve Funds	71.82	21.85	Reserve Funds			55.81
675.23	Suspense and Miscellaneous	(-) 113.57	376.02	Suspense and Miscellaneous			35.36
1073.27	Remittance	927.81	1046.68	Remittance			999.74
270.66	Deposits and Advances	299.54	234.10	Deposits and Advances			261.87
	XI. Closing overdraft from Reserve Bank of India		239.77	XI. Cash Balance at end of 31-03-2009			175.69
				Cash in Treasuries and Local Remittances			0.00
			(-) 76.59	Deposits with Reserve Bank			(-) 85.10
			1.32	Departmental Cash Balance			1.32
			266.79	Cash Balance Investment			196.22
			48.25	Investment of earmarked funds			63.25
2714.19	Total (B)	2,210.48	2,714.19	Total (B)			2,210.48
4753.93	Grand Total (A)+(B)	4,863.61	4,753.93	Grand Total (A)+(B)			4,863.61

APPENDIX - 1.4

(Reference: Paragraph(s) 1.1 and 1.7.1; Page(s)-1 and 25)

Part B : Summarized Financial position of the Government of Mizoram as on 31 March 2009

(Rupees in crore)

As on 31.03.08	Liabilities		As on 31.03.09
1,468.86		Internal Debt	1,490.39
	837.79	Market Loans bearing interest	867.42
	--	Market Loans not bearing interest	--
	285.84	Loans from Life Insurance Corporation of India	282.39
	0.07	Loans from General Insurance Corporation of India	0.07
	67.92	Loans from other Institutions	66.65
	56.40	Loans from NABARD	59.98
	36.89	Compensation and other Bonds	34.17
	2.07	Loans from NCDC	0.24
	27.21	Ways and Means Advances	27.22
		Overdrafts from Reserve Bank of India	
	140.74	Special Securities to NSSF	138.32
	13.93	Other loans	13.93
558.50		Loans and Advances from Central Government	546.45
		Pre 1984-85 Loans	
	42.50	Non-Plan Loans	41.78
	310.71	Loans for State Plan Schemes	300.59
	0.02	Loans for Central Plan Schemes	0.02
	19.87	Loans for Centrally Sponsored Plan Schemes	18.28
	17.43	Loans for Special Schemes	17.81
	167.97	Ways and Means Advances towards expenditure etc.	167.97
0.10		Contingency Fund	0.10
1,035.11		Small Savings, Provident Funds etc.	1,222.99
314.88		Deposits	352.53
48.95		Reserve Funds	64.95
709.78		Suspense and Miscellaneous	560.84
589.89		Surplus on Government Account	929.22
	131.35	Current year surplus	339.33
	458.54	Add Accumulated Surplus as on 31.03.08	589.89
4,726.07		Total	5,167.47

As on 31.03.08	Assets		As on 31.03.09
4,161.80		Gross Capital Outlay on Fixed Assets	4,602.84
	17.21	Investments in shares of Companies, Corporations, etc.	18.73
	4,144.59	Other Capital Outlay	4,584.11
248.97		Loans and Advances	241.51
		Loans for Power Projects	1.61
	31.19	Other Development Loans	37.94
	214.30	Loans for Housing	196.05
	3.48	Loans to Government servants and Miscellaneous loans	5.91
1.87		Civil Advances	1.84
73.66		Remittance Balances	145.59
239.77		Cash Balance	112.44
		Cash in Treasuries and Local Remittances	
	(-) 76.59	Deposits with Reserve Bank	(-) 85.10
	1.32	Departmental Cash Balance including Permanent Advances	1.32
	266.79	Cash Balance Investments	196.22
	48.25	Investment out of Reserve Fund	63.25
4,726.07		Total	5,167.47

APPENDIX - 1.5

(Reference: Paragraph-1.2.2 ; Page-6)

Part A : Statement showing Funds Transferred directly to State Implementing Agencies

(Rupees in lakh)

Sl. No.	Programme/Scheme	Implementing Agency in the State	2008-09
	(Indicate Centre: State Share)		Total
1.	(0143) Drugs Quality Control*	Mizoram Health Society, NRHM and Asstt. Drug Controller, Govt. of Mizoram	58.22
2.	(0142) Hospitals And Dispensaries under NRHM*	Mizoram Health Society, NRHM and NRHM, Aizawl	375.00
3.	(0135) Medicinal Plants	State Medical Plant Boards	3.14
4.	(0145) Medicinal Plants Processing Zones	Managing Director	127.44
5.	(0001) Agriculture Census	State	23.00
6.	(0052) Control of Shifting Cultivation	State	600.00
7.	(0043) Integrated Scheme of Oil Seeds Oil Palm Pluses and Maize Development	State	390.00
8.	(0049) Macro Management of Agriculture Scheme	State	2,716.28
9.	(0046) National Bamboo Mission*	National Bamboo Mission Society	825.27
10.	(0009) National Project on Management of Soil and Health Fertility	Mizo Agri Market and Exten Trg Inst	60.00
11.	(0010) National Project on Promotion of Organic Farming	State	25.76
12.	(0017) Post Harvest Technology and Management	State	25.20
13.	(0053) Rashtriya Krishi Vikash Yojana	State RKVY	80.00
14.	(0048) Support to State Extension Programme for Extension Reforms	Mizo Agri Market and Exten Trg Inst	125.56
15.	(0149) Bioinformatics	Mizoram University	5.00
16.	(0150) Research and Development Department of Biotechnology	Mizoram University	4.88
17.	(0211) ASIDE Assistance to States for Developing Export Infrastructure and allied Activities	Bamboo Development Agency	356.00

Sl. No.	Programme/Scheme	Implementing Agency in the State	2008-09
	(Indicate Centre: State Share)		Total
18.	(0215) Market Access Initiative	Mizoram University	2.00
19.	(0241) Accelerated Rural Water Supply Programme	State Government Organisations and DWSM Secretary DWSC - Executive Engineer, Saiha	5,448.34
20.	(0242) Central Rural Sanitation Programme	SGO Member Secretary; DWSM Secretary DWSC- Executive Engineer, Saiha Serchhip (Aizawl), Mamit DWSM District Water & Sanitation Committee (TSC), Champhai, Kolasib; DWSM Member Secretary cum Executive Engineer, DWSM, Mamit; DWSM Secretary, Aizawl and DWSM Executive Engineer, Lawngtlai	691.15
21.	(0405) National AIDS Control including STD Control*	Mizoram State AIDS Control Society	442.65
22.	(0392) National Rural Health Mission, NRHM*	GFK Mode Pvt Ltd	22.35
23.	(0404) National Health Mission, NRHM CSP*	State of Mizoram; Mizoram State Health Society; Cost Adjustment Sanction RI; Mizoram State Health Society, Blindness; Consultative Meeting of CDC NE Representative RL; NVBDCP cost Adj Sanction, Mizoram General/Tribal Area; M S Civil Hospital Lunglei and CMO Aizawl West District Hospital, Aizawl	2,781.22
		Mizoram State Health Society TB and Leprosy Control, Aizawl	174.62
		Mizoram State Health Society	141.31
24.	(0403) Redevelopment of Hospitals Institutions	Regional Instt of paramedical and Nursing Science	600.00
25.	(0407) TOBACCO Control	Mission Director, Mizoram	12.12
26.	(0903) Education in Human Values Dhe	Save Help and Development Electric Veng, Aizawl	0.50
27.	(0538) Cyber Security including CERT in IT Act CCA	Mizoram University	34.00
28.	(0537) Electronic governance	CDAC, Kolkata and Mizoram State e-Governance Society	312.00
29.	(0532) IT for masses Gender SC ST DIT	Mizoram State e-governance Society and DOEACC Society, Aizawl	102.00
30.	(0621) Integrated Watershed Management Program DPAP DDP IWDP DLR	Project Director, DRDA, Serchipp (AIZ-S), Aizawl, Kolasib, Mamit and Lunglei	2,649.65
31.	(0851) E and I for States from CRF RTH	State	1,839.00
32.	(0848) Road Safety RTH	Under Secretary	0.50

Sl. No.	Programme/Scheme	Implementing Agency in the State	2008-09
	(Indicate Centre: State Share)		Total
33.	(0826) DRDA Administration RD*	Project Director, DRDA, Serchipp(AIZ-S), Lawngtlai, Aizawl, Saiha (Chimtupui), Champhai, Lunglei, Mamit and Kolasib	410.60
34.	(0821) Management support to RD programs and strengthening of District Planning process in lieu of programmes	Project Director, DRDA, Serchipp(AIZ-S), Lawngtlai, Aizawl, Saiha (Chimtupui), Champhai, Lunglei, Mamit, Kolasib and SGO Director, Kolasib	94.90
35.	(0422) National Rural Employment Guarantee Scheme*	Project Director, DRDA, Serchipp(AIZ-S), Lawngtlai, Aizawl, Saiha (Chimtupui), Champhai, Lunglei, Mamit, Kolasib and SGO Director, Kolasib	15,225.80
36.	(0828) Pradhan Mantri Gram Sadak Yojana*	SGO MZ303 update Description, Aizawl	2,500.00
37.	(0827) Rural Housing IAY RD*	Project Director, DRDA, Serchipp(AIZ-S), Lawngtlai, Aizawl, Saiha (Chimtupui), Champhai, Lunglei, Mamit and Kolasib	1,250.85
38.	(0825) Swarnajayanti Gram Swarozgar Yojana*	Project Director, DRDA, Serchipp(AIZ-S), Lawngtlai, Aizawl, Saiha (Chimtupui), Champhai, Lunglei, Mamit and Kolasib	432.99
39.	(0295) Integrated Education for Disabled Children	State	133.43
40.	(0280) Mid Day Meal National Programme on Nutritional Support to Primary Education	State	1,317.31
41.	(0293) National Scheme for incentive to the Girl Child for Secondary Education	State	80.73
42.	(0279) Sarva Shiksha Abhiyan*	Mizoram Sarva Shiksha Abhiyan Mission	5,112.59
43.	(0281) Strengthening of Teacher Training Institutions	State	498.26
44.	(0287) Support to NGOs institutions SRCs for Adult Education and Skill Development Merged Schemes of NGOs JSS SRCs	Jan Shikshan Sansthan, Aizawl	17.46
45.	(1015) Autonomous Institutions and Professional Bodies	Mizoram University	0.50
46.	(1009) Research and Development Support SERC	Mizoram University	162.70
47.	(1011) Science and Technology Programme for Socio Economic Development	Centre for Environment Protection; Khualen Tung and Coff Plant and Indust Association; Mizoram Council of Science Technology and Environment and Pachhunga University, Aizawl	26.01
48.	(1013) State Science and Technology Programme	Mizoram Council of Science and Technology and Environment	24.00

Sl. No.	Programme/Scheme	Implementing Agency in the State	2008-09
	(Indicate Centre: State Share)		Total
49.	(1010) Technology Development Programme	Mizoram University and Directorate of Industries	8.50
50.	(1140) NE Lumpsum Provision for Projects Schemes for the Benefit of the NE Region and Sikkim	State	2,808.16
51.	(1146) North Eastern Region UD Project	Project Director SIPMIU	72.47
52.	(0076) Development of Inland Fisheries and Aquaculture	State	40.00
53.	(0060) Integrated Sample Survey	State	27.29
		State	8.21
54.	(0059) Livestock Census	State	20.00
55.	(0057) National Livestock Disease Control Programme	State Government Mizoram, PED and NPRE	92.00
		State Government Mizoram, PED	131.00
56.	(0071) Project for Dairy Development including for clean milk production	Champhai District Milk Produces Coop Union Ltd	50.00
57.	(0055) Project for Feed and Fodder	Mizoram Multi Commodity Producers Co-operative UNIO; Department of Animal Husbandry and Department of Forest	199.50
58.	(0079) Strengthening of DATABASE and Information Networking	State	9.72
59.	(0582) Grants in Aid to State Government Law and Justice	State	25.00
60.	(0709) DFID Project for Capacity Building for Poverty Reduction PPG	Administrative Training Institute, Aizawl	25.00
61.	(0702) Training for all Support for Training Activities and Capacity Building for Project Appraisal PPG	Administrative Training Institute, Aizawl	21.93
62.	(0708) UNDP Capacity Building for Access to Information	Administrative Training Institute, Aizawl	7.00
63.	(0989) Capacity Development SPI	Secretary Planning, Mizoram	28.00
64.	(1261) MPs Local Area Development Scheme MPLADs	Deputy Commissioner, Aizawl	400.00
65.	(0204) Archives and Archival Libraries	Pachchunga University College	0.20
66.	(0202) Promotion and Dissemination of Art and Culture	Mizoram Drama Organisation; Do Re Mi Drama Cultural Club, Electric Veng and Academies	10.44

Sl. No.	Programme/Scheme	Implementing Agency in the State	2008-09
	(Indicate Centre: State Share)		Total
67.	(0249) Assistance from Central Pool for NE and Sikkim	State	1,494.52
68.	(0248) North Eastern Council	State, Information and Comm Tech Deptt.; Young Mizo Association Dawrpui Vengthar, Aizawl; Tennis Academy, Aizawl; DIPR; PWD; Director of Sports and Youth Services; President young Mizo Association, Chawnpui Branch, Dawrpui Vengthar, Kanan Veng Branch, Mizoram Basketball Association, Hargbana College, Mizoram University, Bamboo Development Agency; Industries Department; Power and Electricity; Mizoram Remote Sensing Application Centre S n T; Secretary Mizo Women's Hockey Association and Director, Sports and Youth Services, Aizawl	4,095.87
69.	(0253) Conservation of Natural Resources and Ecosystems	Deptt. of Environment and Forest	71.99
70.	(0266) Environment Information Education and Awareness	Mizoram State Pollution Control Board ENVIS AND Centre for Environment Protection, Aizawl	14.69
71.	(0256) Gregarious Flowering of Muli	State	500.00
72.	(0258) Integrated Development of Wild Life Habitats	Chief Wildlife Warden	312.54
73.	(0257) Intensification of Forest Management Farmer Integrated Forest Protection Scheme	Chief Wildlife Warden and State	428.37
74.	(0273) National Afforestation and Eco Development Board	L H Tribal Development Society and M and S Fraternity Society	8.65
75.	(0261) National Afforestation Programme	Kolasib, Aizawl, Mamit, Mara, Thenzawl Jhum FDA; Tawi Wildlife Sanctuary, Tlabung, Murlen National Park, Chakma ADC, Darlawn, Kawrthah, FDA; Mara, Lai Autonomous Dist Council; Forest Development Agency, Tawi WL/Murlen Nath park/Champhai	961.33
76.	(0264) Pollution Abatement	Mizoram State pollution Control Board	16.28
77.	(0259) Project Tiger	State, Secretary Forests	256.69
78.	(0265) Research and Development for Conservation and Development	Mizoram University	16.03
79.	(0390) Scheme for Human Resource Development FPI	NE Industrial Consultancy Organisation	2.00
80.	(0391) Scheme for Strengthening of Institutions including NIFTEM	State Nodal Agency Mizoram and Mizoram Food and Allied Industries Corporation Ltd.	7.50
81.	(0490) Improvement in Vital Statistics System and Other Scheme Home Affairs	Directorate of Census Operations	0.76
82.	(1160) SJSRY Swarna Jayanti Shahari Rojgar Yojana	State	350.20

Sl. No.	Programme/Scheme	Implementing Agency in the State	2008-09
	(Indicate Centre: State Share)		Total
83.	(0616) Externally Aided Project for Reforms and Investment in Vocation Training Services Rendered by Central and State	Director, Deptt. of Labour and Employment, Aizawl	9.00
84.	(0614) Skill Development Initiative	Director, Deptt. of Labour and Employment, Aizawl	30.00
85.	(0660) Rajiv Gandhi Udyami Mitra Yojana	Director of Industries	1.64
86.	(0636) Free Coaching and Allied Scheme for Minorities MA	DOEACC Society, Aizawl Centre	29.48
87.	(0639) Merit cum Means Scholarship for Professional and Technical Courses	State	66.72
88.	(0642) Post Matric Scholarships for Minorities	State	87.01
89.	(0641) Pre Matric Scholarships for Minorities	State	44.35
90.	(0693) Administration and Monitoring including HRD and Training	Zoram Energy Development Agency	14.20
91.	(0682) Grid interactive Renewable Power MNRE	Zoram Energy Development Agency	92.50
92.	(0691) Information Publicity and Extension	Zoram Energy Development Agency	9.12
93.	(0683) OFF Grid DRPS	Zoram Energy Development Agency	25.82
94.	(0685) Renewable Energy for Rural Applications for all Villages	Animal Husbandry and Veterinary	12.50
95.	(0752) Setting up of Joint SERC for Manipur and Mizoram POWER	Setting UP JSERC, Mizoram	102.25
96.	(0976) Assistance TO Panchayati Raj Institutions Voluntary Organizations Self Help Groups for Programmes Related to Aged SJE	Save Help and Development Electric Veng, Aizawl	3.87
97.	(0975) Assistance to Voluntary Organisation for Providing Social Defence Services including Prevention of Alcoholism and Drug	Blessing Home Aizawl Mizoram; Mizoram Social Defence Board, Aizawl; nlhs, Aizawl; Agape Moral Reformation, Aizawl; Faith Moral Reformation, Aizawl; Woman Anti Drug Association, Lunglei; Social Guidance Agency, Aizawl; Mizoram Social Defence and Rehabilitation Board; Thutak Nunputu Team, Kolasib and Zoram Drivers Ramthim Board, Aizawl	51.65
98.	(0971) Deen Dayal Disabled Rehabilitation Scheme SJE	Spastic Society of Mizoram	16.10
99.	(1095) Capacity Building for Service Providers	Managing Board, Platonic High School Society, Mizoram; The Mizoram Apex H H Co-op Society; Mizoram Handloom and Handicraft Development Co-op and Cent for Comm Dev Th Netw Edu Res Trai Res	90.21

Sl. No.	Programme/Scheme	Implementing Agency in the State	2008-09
	(Indicate Centre: State Share)		Total
100.	(1102) Computerisation and IT	The Mizoram Apex H H Co-op Society; Mizoram Handloom and Handicraft Development Co-op	34.08
101.	(1097) Domestic Promotion and Publicity including Hospitality	Member Secretary, Mizoram Tourism Dev Authority	5.00
		Publicity Events and Information Technology	9.21
		Programme Division PEIT and State	19.00
102.	(1106) Product Infrastructure Development for Destinations and Circuits	Mizoram Tourism Dev Agency	277.89
103.	(1107) Grant in Aid to NGOs and for Coaching ST Students for Competitive Exams	Mizoram Hmeithai Association	40.86
104.	(1119) Scheme of PMS Book Banks and Upgradation of Merit of ST Students	State	1,421.18
105.	(TSP2) Grant in Aid	State	403.57
106.	(1108) Vocational Trainin Centre in Tribal Areas	State	57.08
107.	(1162) Development of Water Resources Information System	Director, STAT	1.37
108.	(1195) Grants in Aid for Innovative Work on Women and Child Development	Adoption Co-ord Agency	2.84
109.	(1199) ICDS Integrated Child Development Services	State	2,403.79
110.	(1200) Scheme for Prevention and Control of Juvenile Social Mal Adjustment	State	10.97
111.	(1181) Shishu Greh Scheme	Department of Social Welfare, Aizawl	5.53
112.	(1186) Step support to Training and Employment Programme for Women	Mizoram Multi Commodity Producers Co-op Union Ltd	39.02
113.	(1236) National Service Scheme NSS	State	69.30
114.	(1237) Panchayat Yuva Krida and Khel Abhiyan Pykka	State Sports Council	69.84
115.	(1208) Youth Hostel	Youth Hostel, Aizawl	0.72
116.	(1364) National E Governance Action Plan NEGAP	State	4,056.92
Total			70,479.29

Source - CGA's e-lekha portal.

* These schemes are included in the Table-1.2.

APPENDIX - 1.5

(Reference: Paragraph-1.2.2 ; Page-6)

Part B : Statement showing Funds Transferred directly to State Implementing Agencies

(Rupees in lakh)

Programme/Scheme (Indicate Centre: State Share)	Implementing Agency in the State	2007-08			2008-09		
		Central Share	State Share, if applicable	Total	Central Share	State Share, if applicable	Total
1. National Rural Development Scheme (NREGS)	Rural Development	37.21	--	37.21	9.71	--	9.71
2. Indira Awaas Yojana (IAY)	Rural Development	4.00	--	4.00	0.10	--	0.10
3. Pradhan Mantri Gram Sadak Yojana (PMGSY)	Public Works Deptt.	260.59	--	260.59	315.15	--	315.15
4. Sarva Shiksha Abhiyan (SSA)	Education Deptt.	42.64	--	42.64	0.00	--	0.00
5. National Rural Health Mission (NRHM)	Health Services	56.31	--	56.31	79.86	--	79.86
Total		400.75	--	400.75	404.82	--	404.82

Source - Finance Department, Government of Mizoram.

APPENDIX - 1.6

(Reference: Paragraph-1.5.2 ; Page-19)

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

(Rupees in lakh)

Social/Economic Infrastructure	2007-08					2008-09				
	CE	TE				CE	TE			
		CE	RE	L&A	Total		CE	RE	L&A	Total
Social Services (SS)										
Education, Sports, Art and Culture	5.44	5.44	332.60	0.00	338.04	6.90	6.90	398.77	0.00	405.67
Health and Family Welfare	0.19	0.19	98.49	0.00	98.68	4.11	4.11	170.93	0.00	175.04
WS, Sanitation & HUD	84.89	84.89	111.65	0.00	196.54	72.75	72.75	118.01	0.00	190.76
Other Social Services	15.42	15.42	154.03	3.96	173.41	9.18	9.18	210.47	3.28	222.93
Total (SS)	105.94	105.94	696.77	3.96	806.67	92.94	92.94	898.18	3.28	994.40
Economic Services (ES)										
Agri & Allied Activities	70.72	70.72	205.91	0.00	276.63	86.78	86.78	224.66	0.00	311.44
Irrigation and Flood Control	30.77	30.77	6.48	0.00	37.25	75.10	75.10	4.15	0.00	79.25
Power & Energy	68.92	68.92	145.17	0.00	214.09	34.78	34.78	165.84	0.00	200.62
Transport	155.76	155.76	67.90	0.00	223.66	42.67	42.67	69.29	0.00	111.96
Other Economic Services	98.64	98.64	140.50	0.18	239.32	88.99	88.99	147.92	8.85	245.76
Total (ES)	424.81	424.81	565.96	0.18	990.95	328.32	328.32	611.86	8.85	949.03
Total (SS + ES)	530.75	530.75	1,262.73	4.14	1,797.62	421.26	421.26	1,510.04	12.13	1,943.43

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

APPENDIX - 1.6

(Reference: Paragraph-1.5.2 ; Page-19)

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

(Rupees in lakh)

	2007-08			2008-09		
	Salary	Non-Salary	Total	Salary	Non-Salary	Total
Social Services (SS)						
Education, Sports, Art and Culture	232.92	99.68	332.60	282.20	116.57	398.77
Health and Family Welfare	70.38	28.11	98.49	82.42	88.51	170.93
WS, Sanitation & HUD	21.15	90.50	111.65	23.37	94.64	118.01
Other Social Services	17.31	136.72	154.03	21.60	188.87	210.47
Total (SS)	341.76	355.01	696.77	409.59	488.59	898.18
Economic Services (ES)						
Agri & Allied Activities	67.64	138.27	205.91	80.38	144.28	224.66
Irrigation and Flood Control	2.34	4.14	6.48	2.57	1.58	4.15
Power & Energy	31.98	113.19	145.17	37.99	127.85	165.84
Transport	32.65	35.25	67.90	33.67	35.62	69.29
Other Economic Services	40.09	100.41	140.50	46.52	101.40	147.92
Total (ES)	174.70	391.26	565.96	201.13	410.73	611.86
Total (SS + ES)	516.46	746.27	1,262.73	610.72	899.32	1,510.04

APPENDIX - 2.1

(Reference: Paragraph-2.3.1; Page-36)

Statement of various grants/appropriations where saving was more than Rupees one crore each or more than 12 per cent of the total provision

(Rupees 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	8.63	1.16	13.44
2.	6	Land Revenue and Reformed	11.87	1.53	12.89
3.	11	Secretariat Administration	104.63	66.08	63.16
4.	14	Planning & Programme Implementation	139.67	112.39	80.47
5.	38	Rural Development	71.67	12.05	16.81
6.	42	Transport	23.54	2.83	12.02
7.	24	Medical and Public Health Services	210.63	36.77	17.46
8.	29	Social Welfare	59.98	18.35	30.59
Total			630.62	251.16	
Capital (Voted)					
1.	9	Finance	10.00	4.97	49.70
2.	16	Home	4.41	3.54	80.27
3.	29	Social Welfare	10.61	1.93	18.19
4.	39	Electricity	63.59	21.98	34.57
5.	40	Industries	26.38	9.49	35.97
6.	45	Public Works	151.42	27.78	18.35
7.	46	Urban Development & Poverty Alleviation	125.12	119.91	95.84
8.		Public Debt	184.55	88.25	47.82
Total			576.08	277.85	

APPENDIX - 2.2

(Reference: Paragraph-2.3.3; Page-37)

Statement of various grants/appropriations where Expenditure was more than Rupees one crore each or more than 15 per cent of the total provision

(Rupees in crore)

Sl. No.	Grant No.	Name of the grant/ appropriation	Total grant/ appropriation	Expenditure	Excess Expenditure	Percentage
1	2	3	4	5	6	7
Revenue-Voted						
1.	9	Finance	119.98	139.65	19.67	16.39
2.	20	School Education	311.47	317.75	6.28	2.02
3.	30	Relief & Rehabilitation	53.85	57.94	4.09	7.60
Total			485.30	515.34	30.04	--

APPENDIX - 2.3

(Reference to Paragraph-2.3.5; Page-37)

Statement showing the amount debited department-wise and credited in '8443'

(Amount in Rupees)

Sl. No.	Challan No.		From whom received	Debit Head of Account	Particulars	Amount
1	2		3	4	5	6
1.	609	B	Director, Rural Development	2575	BADP, Khawbung R.D.	1,25,00,000.00
2.	610	B		2575	BADP, Champhai R.D.	1,48,00,000.00
3.	611	B		4575	Construction of Road Hnathial R.D.	5,00,000.00
4.	612	B		4575	Construction of Community Hall Teipung R.D.	6,00,000.00
5.	613	B		4575	Construction of Road Ngapa R.D.	5,00,000.00
6.	614	B		2575	BADP, W. Phaibang R.D.	23,00,000.00
7.	615	B		2575	BADP, Bungnung R.D.	1,21,00,000.00
8.	616	B		2575	BADP, Ngapa R.D.	1,17,00,000.00
9.	617	B		2575	BADP, Zawlpuan R.D.	1,43,80,000.00
10.	618	B		4575	Construction of Community Hall Santhang Khawbung R.D.	3,00,000.00
11.	619	B		4575	Construction of Community Hall Zawman R.D.	3,50,000.00
12.	620	B		4575	Construction of Playground Lungbung R.D.	10,00,000.00
13.	621	B		2575	BADP, Chawngte R.D.	1,65,00,000.00
14.	622	B		2575	BADP, Champhai R.D.	5,00,000.00
15.	623	B		2575	BADP, Hnahthial R.D.	5,00,000.00
16.	624	B		2575	BADP, Lawngtlai R.D.	1,50,00,000.00
17.	625	B		2575	BADP, W. Phailang R.D.	1,02,00,000.00
18.	626	B		2575	BADP, R. Lwangdar R.D.	80,00,000.00
19.	627	B		2575	Social Education	2,55,000.00
20.	628	B		4515	Housing for Project Staff	2,68,000.00
21.	629	B		4575	Jeepable Road W.Phailang R.D.	6,00,000.00
22.	630	B		4575	Jeepable Road Ngopa R.D.	12,00,000.00
23.	631	B		4575	Construction of Community Hall Saiha R.D.	2,00,000.00
24.	632	B		2575	BADP, Zawman R.D.	6,70,000.00
25.	633	B		2575	BADP, Khawbung R.D.	13,00,000.00
26.	634	B		2575	BADP, Khawbung R.D.	18,00,000.00
27.	635	B		2575	BAD, Sangu R.D.	95,00,000.00
28.	636	B		2575	BADP, Khawzawl R.D.	23,50,000.00
29.	637	B		2575	BADP, Various R.D.	56,00,000.00
30.	640	B		2575	BADP, Thipang R.D.	1,44,00,000.00
31.	641	B		2575	Construction of Road Champhai R.D.	7,00,000.00
32.	646	B		2575	Construction of Road Khawzawl R.D.	9,00,000.00
33.	948	B		2525	BADP, Khawbung R.D.	13,00,000.00
34.	949	B		2525	Construction of T/road Khawzawl R.D.	4,00,000.00
35.	950	B		2525	Construction of Community Hall W. Phailong R.D.	7,00,000.00
36.	951	B		2525	Construction of J/road Bungnum R.D.	6,00,000.00
37.	952	B		2525	Construction of Information Centre W. Phailong R.D.	1,00,000.00

1	2	3	4	5	6	7
38.	1002	B	Director, Health Services	4210	Construction of Department Building	24,58,000.00
39.	1003	B		4210	Construction of Department Building	37,96,000.00
40.	1004	B		4210	Construction of Department Building	17,69,000.00
41.	1005	B		4210	Construction of Department Building	25,26,000.00
42.	1006	B		4210	Construction of Department Building	16,80,000.00
43.	270	B	Registrar, Co-operative Societies	2425	State Level Exhibition cum fair	10,00,000.00
44.	585	B		2425	Study tour for member of Co-operative Societies	3,00,000.00
45.	956	B		4425	Reconstruction of R.C.C etc. Lunglei	5,00,000.00
46.	538	B	Dy. Director, Social Welfare	2235	GIA to forest village	4,35,00,000.00
47.	539	B		2236	Nutrition food	1,07,01,028.00
48.	501	B	Director, Sericulture	2851	Construction of Seri appliances	29,85,999.00
49.	983	B	Joint Director, School Education	4202	A/C bill for construction of kitchen shed	5,40,60,000.00
50.	990	B	Director, Hospital & Medical Education	2203	State illness assistant fund	15,00,000.00
51.	998	B		4210	Construction of Quarter	16,59,000.00
52.	586	B	Director, Rural Development	2575	BADP Khawzawl	9,00,000.00
53.	587	B		2575	Construction of community Hall Tlabung	9,00,000.00
54.	588	B		2575	Widening of jeep road W. Phailang	11,00,000.00
55.	589	B		2575	Construction of P/s of Ngopa	2,00,000.00
56.	590	B		2575	Construction of road Ngopa R.D.	5,00,000.00
57.	591	B		2575	Installation of 2000 M W/P	3,00,000.00
58.	592	B		2575	Extension of H.S.S building Khawzawl	10,00,000.00
59.	593	B		2575	BADP, Hnahtial R.D.	44,80,000.00
60.	594	B		2575	BADP, Saiha	1,45,00,000.00
61.	595	B		2575	Widening Road Nmgopa R.D.	10,00,000.00
62.	596	B		2575	BADP, Bungmun R.D.	22,00,000.00
63.	597	B		2575	BADP, E. Lungdar R.D.	9,00,000.00
64.	598	B		4575	Construction of community hall Khawzawl R.D.	4,00,000.00
65.	599	B		4515	Construction of SDO quarter (Hnazhtial) & truck road	5,00,000.00
66.	600	B		2575	BADP, Zawlnuam R.D.	2,00,000.00
67.	601	B		2575	BADP, Champhai R.D.	8,00,000.00
68.	602	B		2575	BADP, Saiha R.D.	5,00,000.00
69.	603	B		2575	BADP, Lungsen R.D.	17,00,000.00
70.	604	B	2575	BADP, Khawzawl R.D.	19,00,000.00	
71.	605	B	4575	Construction of Truck Road Khawzawl R.D.	5,00,000.00	
72.	606	B	2575	BADP, Hnahtial R.D.	17,00,000.00	
73.	607	B	2575	BADP, Hnahtial R.D.	9,00,000.00	
74.	608	B	2575	BADP, Ngopa R.D.	21,00,000.00	
75.	961	B	2575	BADP, Khawzawl R.D.	1,22,00,000.00	
76.	962	B	2575	BADP, E. Lungdar R.D.	24,00,000.00	
77.	987	B	2575	BADP, Hnahtial R.D.	32,50,000.00	
78.	988	B	4575	Construction of Community Hall Champhai R.D. BADP, Champhai R.D.	9,00,000.00	

1	2	3	4	5	6	7
79.	991	B	Director, Rural Development	2575	BADP, Champhai R.D.	2,00,000.00
80.	992	B		2575	BADP, Hnahthial R.D.	4,00,000.00
81.	993	B		2575	BADP, Hnahthial R.D.	4,00,000.00
82.	994	B		2575	BADP, Saiha R.D.	8,00,000.00
83.	995	B		2575	BADP, Lungsen R.D.	1,24,00,000.00
84.	996	B		2575	BADP, Bungtlang 'S' R.D.	1,25,00,000.00
85.	998	B		4515	Housing for Project Staff	3,21,000.00
86.	1701	B	Director, Food, Civil Supplies & Consumers' Affairs	3456	Consumer awareness camp	1,50,000.00
87.	1699	B	Director General of Police	4055	Construction of furnitures etc.	26,38,111.00
88.	1695	B	Dy. Director, Local Administration Department	2070	Implementation of maintenance	14,79,500.00
89.	1692	B		2070	Minor works	2,50,000.00
90.	1691	B		2070	Minor works	4,50,000.00
91.	1690	B		2070	Minor works	3,00,000.00
92.	1693	B		2216	Minor works under departmental Housing	9,00,000.00
93.	1694	B		6216	LIC Housing loan	3,28,00,000.00
94.	1655	B	Director, Animal Husbandry & Veterinary Department	4059	Construction of building	6,00,000.00
95.	1603	B	Director General of Police	4055	Construction of Water Reservoir	14,99,570.00
96.	1515	B	Director, Horticulture	2401	Purchase of Banana seeds	45,00,000.00
97.	1516	B		2401	Cost of awareness camp.	24,46,000.00
98.	1600	B	Controller, General Administration Department (Aviation)	3053	Fencing of car parking at Lengpui	21,27,491.00
99.	1605	B		3053	Construction of mini cargo complex	10,00,000.00
100.	1705	B	Director, Industries Department	2851	First all India census	10,00,000.00
101.	1702	B		4059	Cost of IGC	2,40,24,790.00
102.	1589	B	Director, Horticulture	4401	Cost of Potato seeds	1,04,26,500.00
Total						46,45,50,996.00

Source: Aizawl (North and South) Treasury records.

APPENDIX - 2.4

(Reference: Paragraph-2.3.6; Page-38)

Excess over provisions relating to previous years requiring regularization

(Rupees in crore)

Year	Number of grants/ appropriations	Grant/ Appropriation numbers	Amount of excess	Stage of consideration by Public Accounts Committee (PAC)
2003-04	5	17, 22, 39, 43 & Public Debt	387.34	-
2004-05	6	1, 2, 4, 38, 39 & Public Debt	308.98	-
2005-06	5	4, 12, 16, 33 & Public Debt	29.78	-
2006-07	2	38 & Public Debt	25.30	-
2007-08	4	4, 33, 36 & 38	13.92	-
Total	22		765.32	

APPENDIX - 2.5

(Reference: Paragraph-2.3.8; Page-39)

Unnecessary/Excessive/Inadequate supplementary provision

(Rupees in thousand)

Sl. No.	Number and Name of the Grant	Original Provision	Actual expenditure	Savings out of Original provision	Supplementary provision
A. Revenue (Voted)					
1.	11	9,77,425	3,85,462	5,91,963	68,858
	Secretariat Administration				
2.	42	2,11,145	2,07,069	4,076	24,257
	Transport				
Total for Voted		11,88,570	5,92,531	5,96,039	93,115
B. Capital (Voted)					
3.	16	37,500	8,710	28,790	6,625
	Home				
4.	39	4,41,100	4,16,141	24,959	1,94,810
	Power				
5.	14	13,04,910	2,72,842	10,32,068	91,822
	Planning & Program Implementation				
Total for Capital		17,83,510	6,97,693	10,85,817	2,93,257
C. Capital (Charged)					
1.	Public Debt	18,01,190	9,62,933	8,38,257	44,279
Total for Charged		18,01,190	9,62,933	8,38,257	44,279
Grand Total		47,73,270	22,53,157	25,20,113	4,30,651

APPENDIX - 2.6

(Reference: Paragraph-2.3.8; Page-39)

Statement of various grants/appropriations where supplementary provision proved insufficient by more than Rupees one crore each

(Rupees in crore)

Sl. No.	Grant Number	Name of the grants and appropriation	Original Provision	Supplementary provision	Total	Expenditure	Excess
Revenue (Voted)							
1.	9	Finance	118.24	1.74	119.98	139.65	19.67
2.	20	School Education	259.92	51.55	311.47	317.75	6.28
3.	30	Relief & Rehabilitation	7.72	46.13	53.85	57.94	4.09
Total			385.88	99.42	485.30	515.34	30.04

APPENDIX - 2.7

(Reference: Paragraph-2.3.9; Page-39)

Excess/Unnecessary/Insufficient re-appropriation of funds (Rupees 10 lakh and above)

(Rupees in lakh)

Sl. No.	Grant No.	Description	Budget provision	Re-appropriation	Total Grant	Total Expenditure	Final Excess(+)/ Saving (-)
1.	8	Taxation					
		2040-Taxes on Sales, Trade etc.					
		001(01)-Direction	231.43	(-) 25.13	206.30	272.13	(+) 65.83
2.		-do-					
		001(02)- Administration	356.07	(+) 22.56	378.63	329.25	(-) 49.38
3.	11	Secretariat & Administration					
		2052-Secretariat General Services	1,515.97	(-) 98.28	1,417.69	1,403.90	(-) 13.79
		090(01)-Secctt. Admn. Department					
4.		-do-					
		090(05)-General Admn. Department	57.30	(+) 14.74	72.04	46.88	(-) 25.16
5.	18	Printing and Stationery 2058-101(01)- Forms & Stationery	201.47	(+) 0.34	201.81	152.51	(-) 49.30
6.	20	School Education					
		2202-01-101(02)-Govt. Middle School	8011.10	(+) 367.71	8,378.81	8,278.81	(-) 100.00
7.		-do-					
		01-101(01)-Govt. Primary School	6,132.60	(+) 161.14	6,293.74	6,014.96	(-) 278.78
8.		-do-					
		02-109(03)-Govt. High School	1,165.30	(+) 21.14	1,186.44	1,142.71	(-) 43.73
9.	24	Medical & Public Health					
		2210-01-110(01)-Hosp. & Dispensary	3,391.10	(-) 41.48	3,349.62	3,303.00	(-) 46.62
10.	26	Information & Publicity					
		2220-01-001(01)-Direction	160.71	(-) 3.03	157.68	137.30	(-) 20.38
11.	28	Labour & Employment					
		2230-02-101(01)-Employment Exchange	142.62	(-) 37.35	105.27	116.13	(+) 10.86
12.	31	Agriculture					
		2702-80-001(02)-Administration	286.05	(+) 0.88	286.93	319.28	(+) 32.35
13.	42	Transport					
		3055-800(03)-Central Workshop	163.95	(-) 47.01	116.94	134.24	(+) 17.30
Total			21,815.67		22,151.90	21,651.10	

APPENDIX - 2.8

(Reference: Paragraph-2.3.10; Page-39)

Statement showing Un-explained re-appropriation

(Rupees in crore)

Sl. No.	Grant No. and Name	Major Head	Amount Re-appropriated		Reasons for re-appropriation
			Decrease (-)	Increase (+)	
1.	4 - Law and Judicial	2014 - 105 (02) District Judge Lunglei	1.49	0.00	Due to normal savings
		2014 - 105 (09) Family Court	4.10	0.00	Specific reasons not stated
		2014 - 105 (01) District Judge Aizawl	1.03	0.00	Not stated
2.	6 - Land Revenue and Reforms	2506 - 001 (01) Direction	16.73	4.81	Insufficient reasons
		2029 - 001 (02) Administration	42.65	0.00	Insufficient reasons
3.	8 - Taxation	2040 - 001 (02) Administration	0.38	25.17	Insufficient reasons
	11 - Secretariat Administration	2052 - 090 (04) Finance Department	1.74	0.00	Normal Saving
4.	14 - Planning and Programme Implementation	3451 - 101 (02) Evaluation and monitoring	237.66	33.59	Not stated
		3451 - 101 (01) Plan formulation	1.50	6.11	Not stated
		3451 - 102 (02) Pilot project	0.50	200.50	Not stated
5.	20 - School Education	2202 - 101 (02) Government middle School	3.82	0.00	Not stated
		2202 - 102 (02) Appointment of modern language teachers	22.81	260.62	Not stated
		2202 - 109 (01) Government High School	506.14	1.86	Not stated
		2202 - 004 (01) SCERT	313.53	2.30	Not stated
		2202 - 101 (01) Government Primary School	5.54	166.68	Not stated
		2202 - 105 (01) DIET	79.26	1.40	Not stated
		2202 - 104 (01) Inspection	42.44	0.00	Not stated
		2202 - 02(101-01) Inspection	41.06	0.00	Not stated
2202 - 01 (104-02) Government Elementary	40.24	0.00	Not stated		

Sl. No.	Grant No. and Name	Major Head	Amount Re-appropriated		Reasons for re-appropriation
			Decrease (-)	Increase (+)	
	20 - School Education	2202 - 02 (110-03) Vocationalisation of Secondary Education	31.18	0.00	Not stated
		2202 - 80 (004-01) Statistical and Educational Services	30.49	0.44	Not stated
		2202 - 02 (109-03) Government Higher Secondary School	10.71	31.85	Not stated
		2202 - 02 (107-10) Scholarship for minorities	21.36	0.00	Not stated
		2202 - 80 (001-01) Direction	19.70	1.86	Not stated
		2202 - 80 (800-01) Physical Education	17.53	0.00	Not stated
		2202 - 02 (004-02) Science Promotion	16.55	2.75	Not stated
		2202 - 01 (001-01) Direction	13.45	0.00	Not stated
6.	23 – Art and Culture	2205 – 102(03) Tribal Research Institute	0.11	1.04	Normal Saving
		2205 – 001 (04) District Administration	5.37	0.00	Normal Saving
7.	24 - Medical and Public Health Services	2210 - 06 (112-02) Public Health Insurance (SAL-EAP)	0.81	0.82	Not stated
		2210 - 01 (001-02) Administration	81.42	74.03	Not stated
		2210 - 03 (103-01) Primary Health Centre	39.07	74.22	Not stated
		2210 - 05 (105-01) Medical Education	16.56	16.18	Not stated
		2210 - 06 (101-11) Disaster Management	10.00	0.00	Not stated
		2210 - 06 (101-08) NMEP	20.24	38.25	Not stated
8.	28 - Labour and Employment	2230 - 02 (101-01) Employment Exchange	16.64	0.00	Normal Saving
9.	38 - Rural Development	2501 - 06 (800-05) SGSY	22.34	0.00	Not stated

Sl. No.	Grant No. and Name	Major Head	Amount Re-appropriated		Reasons for re-appropriation
			Decrease (-)	Increase (+)	
10.	41 - Sericulture	2851 - 107 - 02 Administration	13.63	0.00	Normal Saving
11.	42 - Transport	3055 - 001 - 03 General Administration	1.00	0.18	Due to Economy Measures & for Rs.0.18 lakh reasons not stated
		3055 - 800 - 03 Central Workshop	3.54	0.13	Due to Economy Measures & for Rs.0.13 lakh reasons not stated
		2041 - 001 - 01 Direction	7.39	4.43	Due to Economy Measures & for Rs.4.43 lakh reasons not stated
Total			1,761.71	949.22	

APPENDIX - 2.9

(Reference: Paragraph-2.3.11; Page-39)

Results of review of substantial surrenders (i.e. more than 50 per cent of total provision) made during the year 2008-09

(Rupees 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	2011: Parliament/State/UT Legislature				Non incumbency of Dy. Speaker.
		101 (01) Speaker/Dy. Speaker(a)	31.26	17.81	57%	Less Addl. Claim than anticipated.
		(12) Travelling abroad	10	10	100%	Less performances of Foreign tour.
						Non performances of Foreign tour.
2.		101 (02) MLA (Voted)				Less expd. on foreign travel than anticipated.
		(12) Foreign Travelling Exp.	9	6.48	72%	Absence of requirement for write off/losses.
		(64) Write off/Losses	1	1	100%	
3.		103 (01) Assembly sect. (voted)				Less performance of foreign tour than anticipated.
		(12) Travelling abroad	3.20	2.71	85%	
4.	4	2014: Admn of justice	0.45	0.45	100%	NA
		105 (03) (02) - Wages				
5.		105 (08) Civil & Session Court Lawngtlai				Non filling up of posts.
		(01) Salaries	20.45	15.36	75%	
6.		105 (06) District Judge, Serchhip				Non filling up of posts.
		(01) Salaries	19.60	16.50	84%	
7.		105 (07) District Judge, Mamit				Non filling up of posts.
		(01) Salaries	19.50	16.38	84%	
8.		105 (09) Family court				Family court not yet constituted.
		(01) Salaries	6	6	100%	
9.		114 Legal Advisers & Counsels				Frequent court adjournment.
		(01) Legal Remembrance				
		(28) Professional services	9	4.10	54%	
10.		114 (04) Advocate General				Normal saving.
		(11) DTE	1.50	1.44	96%	

1	2	3	4	5	6	7
11.	6	Land Revenue & Reform				NA.
		2029 Land Revenue	97.98	97.98	100%	
		2506 Land Reforms				
12.	9	7610: Loans to Govt. Servants				Reprovision to meet the requirement for advance of conveyance.
		204 Adv. Of computers				
		(55) Loans & Advances	500	500	100%	
13.	11	2052 Secretariat General services				NA.
		090/(04) Finance Deptt.				
		(06) Medical Treatment	4,000	4,000	100%	
14.		2250 Other Social Service				Non-receipt of NRC bill during the year.
		800 Other expenditure				
		(01) NRC for postal service	50	32.13	64%	
15.	12	2052 Sectt. General service				Non receipt of claims.
		92 Other offices				
		02 Parliament affairs				
		(06) Medical treatment	2.05	1.90	93%	
16.	13	2070 Other Administrative Services				NA.
		003 Training				
		(01) Director Medical Treatment(06)	6	3.47	58%	
17.	14	3425 Other Scientific Research				NA.
		60 Others				
		004 (06) Medical Treatment	3.60	2.14	59%	
18.		3451 Secretariat Eco. Services				NA.
		101 Planning commission				
		(01) Salaries	6	3.72	62%	
19.		102 District Planning Machinery				NA.
		01 (01) Salaries	10	7.70	77%	
20.		3275 Other Communication Service				
		800 other expenditure				
		02 Capacity Building under ecg.				
		31 GIA (Negp)	596	596	100%	NA.
21.		50 OC (CSS)	10	10	100%	NA.
22.	15	2053 District Administration (N/P)				
		094 Other Establishment				
		(10) G.C. Mamit				
		(02) Wages	1	1	100%	No permission issued.

1	2	3	4	5	6	7
23.	15	093 District Establishment				
		(07) DC Serchhip				
		(06) Medical Treatment	15.10	10.43	69%	Good year.
24.		2015 Election				
		102 Electoral Officer				
		01 Direction				
		(02) Wages	1	1	100%	Exercise of economy measure.
25.	16	Publication	1	1	100%	
		02 Administration				
		(14) Rent	1	1	100%	Exercise of economy measure.
26.		2070 OAS (CSS)				Late receipt of proforma bills and allocation of fund.
		800 Other expenditure	82.11	57.07	70%	
		01 Modernization of MRHG				
27.		2055 Police				
		115 Modernization of police force				
		(01) Modernization (CSS)				
		(51) M.V.	331.85	331.85	100%	Late/Non receipt of State Govt. sanction.
		(52) M.E.	608.79	379.69	62%	
28.	17	3456 Civil Supplies				Non payment of salaries of DF President
		800 Other expenditure				Non filling up of one expenditure M.R.
		(02) District Forum	35.40	22.42	63%	Non receipt of Medl. Referred bills in time.
29.		(04) State consumer helpline	21.95	11.95	54%	Late allocation of fund.
						Non completion of consumer helpline.
30.	23	2205: Arts & Culture				
		102 Promotion of Art & Culture				
		(03) Tribal Research Institute				
		(16) Publication	1	1	100%	Non publication of books.
31.		(01) Direction				Non sanction.
		(28) Professional Service	1	1	100%	
32.	24	2211 Family welfare (P)				
		102/01 District P.P. unit(P)				
		(11) DTE	2	1.80	90%	Less performance of tour.
33.		2210 Medical & Public Health (CSS) H.S.	17.10	9.87	58%	On going scheme.
34.		2211 Family welfare (CSS)				
		001/01 Direction (CSS)	5	5	100%	Less performance of tour.
		(11) DTE				

1	2	3	4	5	6	7
35.	24	(50) Other charges	9.50	6.07	64%	Economy measures.
		001/02 Administration (CSS)				
36.		(11) DTE	8	8	100%	Late receipt of sanction.
		003/01 Training of ANM				
37.		(01) Salaries	39.75	20.57	52%	On going scheme.
		101/01 Maintenance of sub centre				
38.		(11) DTE	10.01	10.01	100%	Late receipt of sanction.
		(13) Office expenses	3	3	100%	On going scheme
39.		101/03 Procurement of FW materials				
		(52) Machinery & Equipment	5.96	5.96	100%	Late receipt of sanction.
40.		2210 M & P.H.				NA.
		01-001/01 Direction(P)				
41.		(01) Salaries	26	16.50	63%	
		01-110/02 State illness fund				Non receipt of Administrative approval/sanction.
42.		(31) GIA (50) OC	15	15	100%	
		02- 200/51 National Mental Health programme (CSS)				
43.	25	(13) O/E				
		(50) O/C	4	3.75	94%	NA.
44.	28		5	5	100%	
		04-200/52 National Mental Health programme, Lunglei	26.20	26.20	100%	Non filling up of post due to waiting for Govt. permission.
43.	25					Non filling up of post due to waiting for response from employment exchange.
						Repeated election with ban on recruitment of new staff.
43.	25	4215 Co. on water supply and sanitation.				Natural calamities as per instructions of Planning Board.
		800 OE				
44.	28	(01) Building	10	8	80%	
		2230 Labour & Employment Deptt.				Revalidation on the next year 2009-10.
44.	28	03 Training	37	37	100%	
		101/(27) Minor works				

1	2	3	4	5	6	7
45.	29	2235 Social security & welfare				
		02 Social welfare				
		101(05) Persons with disability Act, 1995 (P)				Approval for functioning of Com office for PWD not received from the Govt. of Mizoram.
		(01) Salaries	4.80	4.80	100%	
		(13) O.E.	3	3	100%	
		(50) O.C.	3	3	100%	Normal saving.
		001 Direction & Administration				-do-
		(02) Wages	20	14.73	74%	
		(11) T.E.	17	9.26	54%	
		60 Others				Project approval not received from the GOI.
		800 Other expenditure				
		(01) Minorities concentration District/CSS				
(31) GIA	1,377	1,377	100%			
46.	31	2401: Crop husbandry				Two per cent cest imposed by the Government for natural calamities.
		107 (01) Plant protection (P)	5	4	80%	
		(21) Supply & materials				-do-
		108 (02) Oil seeds Development (P)	10	5	50%	
		(21) Supplies & materials				-do-
		108 (03) Pulses Development (P)	10	5	50%	-do-
		(21) Supplies & materials				Non approval by Govt.
		105 (03) Fertilizers on Macro Management (CSS)	245	195	80%	
		114 (02) ISOPOM (CSS)				Shortage of time of expenditure sanction.
		(21) Supplies & materials	274.67	146.25	53%	
		109 (03) Post Harvest Technology Management (CSS)				Late release of fund and time constraint to get quotation.
47.		2702 Minor Irrigation				
		(01) Direction (CSS)				
		(01) Salaries	7.80	6.26	80%	Non filling up of 3 post.
48.	34	2403: Animal Husbandry				
		80 General				
		113 Admn. Investigation & stats.				
		(02) Sample survey & stat (CSS)				
		(11) D.T.E.	5	4.28	86%	Economy measures on ongoing scheme.
		(13) O.E.	10	10	100%	
		(16) Publication	4	2.13	53%	
		113 Admn. Investigation & stats.				
		113 (03) Livestock census (CSS)				
		(11) D.T.E	7.99	6.19	77%	-do-
113 (03) Livestock census (CSS)						
(11) D.T.E	7.99	6.19	77%	-do-		

1	2	3	4	5	6	7
49.	35	2552 NEA				
		135 Fisheries				
		(01) Integrated fisheries development project (NEA)				
		(27) MW	49.50	49.50	100%	Refund as per instruction of Adviser, NEC & Finance Department.
50.	36	2406: Forestry & Wildlife				
		01 Forestry				
		001 Direction & Administration				
		(50) Other charges	20.35	12.70	62%	NA.
		101 Forest conservation development & Regeneration				
		(06) (13) office expenses				
		110 Wildlife preservation (CSS)	28.28	24	85%	-do-
		(01) (13) office expenses				-do-
		110 (06) National Park Sanctuary	35	19.50	56%	-do-
		(13) Office expenses	6	6	100%	-do-
51.	37	2425 Cooperation				
		001 Direction & Administration				
		001 (01) Direction (P)				
		(50) O.C.	10	9.86	99%	Two per cent set aside for disaster management.
52.	38	2515 ORDP (P)				
		001 Direction & Administration				
		(01) (16) Publication	3	3	100%	N.A.
		(02) (11) DTE	3	2.50	83%	-do-
		(03) (11) DTE	2.30	2.30	100%	-do-

1	2	3	4	5	6	7
53.	39	2801: Power				
		05 Trans & Distribution				
		799 Suspense				
		(01) Stock suspense				
		(43) Suspense (NP)	50	50	100%	No expenditure sanction.
		001 Direction and Administration				
		(01) (26) Advertising & Publicity	7	5.30	76%	N.A.
		(34) Scholarship & stipend	35	33	94%	Surrender was made due to transfer of fund to PW payment of stipend/ Book grant to engineering study.
		4552: Co on NEA				
		80 General				
		139 Power & Electricity				Non release of fund by Govt.
		(07) Construction of 33 KV transmission line from Serchhip S/S to Sialsule S/S NEA				
		(08) Construction of 132 KV S/C transmission line from Melriat S/S to Luangmual/NEA.	250	250	100%	Expenditure sanctioned is not accorded by Govt.
		4801 Co. on power project	60	60	100%	
		01 Hydel Generation				
		(04) R&M of Tuipei SHP/CSS				Non-release of fund by Govt. of Mizoram.
		53 Major works				
		(05) Transmission & Distribution				
		(01) APDRP (ACA)	25.82	25.82	100%	Expenditure sanction not accorded by Govt.
		53 Major Works				
		(05) Transformation				Transfer of fund under GIA (P).
		53 Major works	2,015	1,774.02	88%	
			160	85	53%	
40		2851- V&SI	5	4.83	97%	Non-occupation of private building.
		001-Direction & Administration				
		(01)-Direction				
		(14)-Rent				
		102-SSI	5.30	4	75%	Less available of artisan during the year.
		(05)-Development of R.I.(P)				
54.	45	(34)-SS				
		2059 Public Works2 (NP)				
		80 General				
		001 Dir. & Admn.				
		799(01) Purchase of stock materials	25	25	100%	N.A.
		5054: Co on Roads & Bridge (P)				
04/800 (13) Construction of Bridge over kictum – Artahkawn/NLCPR.	90	90	100%	Non receipt of E/S surrender for re-appropriation.		

1	2	3	4	5	6	7
55.	45	5054: Co on Road & Bridge				Non receipt of E/S surrender for re-appropriation.
		04/800(08) Construction of Roads under BAFFACOS/TFC	137.67	137.67	100%	
		4202: Co. on Edu., Sports, Art & Culture (P)				
		03/102 (01) Aizawl				Late receipt of E/S surrendered for reprovision.
		Sports Comple/TFC	1,625	1,325	82%	
		4408: Co. on Food Storage & Ware Housing (P)				Late receipt of E/S surrendered for reprovision.
		02/101(01) Rural Godown Prog.				-do-
		4401: Co. on Crop Husbandry (P)	5	5	100%	
		80/108(04) Oil Palm Dev. ACA – OT				-do-
		4406: Co. on Forestry & Wildlife (P)	40	40	100%	
		80/108(04) Oil Palm Dev. ACA – OT				-do- E/S in time.
		4055: Co. on Police (NP)	79	79	100%	
		80/800 (01) Modernization of Police Force (CSS/NP)				
				709.42	352.09	50%
56.	46	4217: Co. on Urban Dev.				
		01/051 (01) Construction (JNNURM)				
		57 Major Works	1,477	979	66%	NA.
		2049: Interest Payment				
		115 Interest on WMA for RBI	43	25	58%	NA
		305 Management of Debt				
		6003: Internal Debt of the State Govt.				
		109 Loans from Other Institutioun	2,490.80	1,997.10	80%	NA
		110 WMA from RBI	6,670	6,670	100%	NA
		111 Spl. Securities issued to NSSF of the Central Govt.	241.80	122.15	51%	NA
Total			25,170.81	22,443.65		

APPENDIX - 2.10

(Reference: Paragraph-2.3.12; Page-39)

Surrenders in excess of actual savings (Rs.50 lakh or more)

(Rupees in crore)

Sl. No.	Number and name of the grant/ appropriation	Total grant/ appropriation	Saving	Amount surrendered	Amount surrendered in excess
1	2	3	4	5	6
Revenue – Charged					
1.	Public Debt	184.55	88.25	89.99	1.74
2.		244.29	3.67	4.98	1.31
Total		428.84	91.92	94.97	3.05
Revenue – Voted					
3.	15 - General Administration Department	49.79	1.04	1.62	0.58
4.	39 - Power	165.72	0.15	0.94	0.79
Total		215.51	1.19	2.56	1.37
Grand Total		644.35	93.11	97.53	4.42

APPENDIX - 2.11

(Reference: Paragraph-2.3.13; Page-40)

Statement of various grants/appropriations in which savings occurred but no part of which had been surrendered

(Rupees in crore)

Sl. No.	Grant No.	Number and Name of grant/appropriation	Saving
1	2	3	4
Revenue Voted			
1.	14	Planning and Programme Implementation 3451-101(03)-EAP	90.00
2.	18	Printing & Stationery	0.49
Total (Revenue Voted)			90.49
Capital Voted			
3.	16	Home	3.54
4.	19	Local Administration	0.54
5.	21	Higher & Technical Education	0.002
6.	31	Agriculture	0.03
7.	36	Environment & Forest	0.79
8.	46	Urban Dev. And Poverty Alleviation 4217-06-051(02)-EAP	110.12
Total (Capital Voted)			115.02
Grand Total			205.51

APPENDIX - 2.12

(Reference: Paragraph-2.3.13; Page-40)

Details of saving of Rupees one crore and above not surrendered

(Rupees in crore)

Sl. No.	Number and Name of Grants/ Appropriation	Saving	Surrender	Saving which remained to be surrendered
1	2	3	4	5
Revenue (Voted)				
1.	14 - Planning & Programme Implementation	112.39	22.50	89.89
2.	25 - Water Supply & Sanitation	4.09	0.44	3.65
3.	45 - Public Works	3.68	0.72	2.96
Total (Revenue Voted)		120.16	23.66	96.50
Capital (Voted)				
4.	40 - Industries	9.49	0.47	9.02
5.	46 - Urban Dev. And Poverty Alleviation	119.91	9.79	110.12
Total (Capital Voted)		129.40	10.26	119.14
Grand Total		249.56	33.92	215.64

APPENDIX - 2.13

(Reference: Paragraph-2.3.14; Page-40)

Rush of Expenditure

(Rupees in crore)

Sl. No.	Grant Number and Name	Head of account Scheme/ Service	Expenditure incurred during Jan-March 2009	Expenditure incurred in March 2009	Total expenditure	% of total expenditure incurred during	
						Jan-March 2009	Mar-09
1	2	3	4	5	6	7	8
1.	16-Home	2055	66.15	41.86	214.11	30.90	19.55
2.	20-School Education	2202	129.84	80.41	373.78	34.74	21.51
	21-Higher & Technical Education						
3.	24-Medical & Public Health Services	2210	39.43	29.04	157.50	25.03	18.44
		2211	5.76	4.30	13.43	42.89	32.02
4.	25-Water Supply & Sanitation	2215	33.99	26.42	84.61	40.17	31.23
5.	29-Social Welfare	2235	15.66	12.71	31.45	49.79	40.41
	30-Disaster Management & Rehabilitation						
	16-Home						
6.	31-Agriculture	2401	66.23	62.35	88.79	74.59	70.22
	32-Horticulture						
7.	34-Animal Husbandry	2403	10.61	8.11	26.81	39.57	30.25
8.	38-Rural Development	2515	4.34	2.82	13.85	31.34	20.36
9.	40-Industries	2851	13.25	9.26	26.81	49.42	34.54
	41-Sericulture						
Total			385.26	277.28	1,031.14		

APPENDIX - 2.14

(Reference: Paragraph-2.4.1; Page-41)

Pending DCC bills for the years 2000-01 to 2008-09

(Rupees in crore)

Sl. No.	Year	Department	Number of AC bills	Amount
1	2	3	4	5
1.	2000-01	SDO-Food & Civil Supply Office, Aizawl, Mizoram	2	1.44
2.	2001-02	Joint Director, Directorate of School Education, Aizawl, Mizoram	6	6.20
3.	2003-04	Deputy Director, Rural Development, Aizawl, Mizoram	8	0.47
4.	2005-06	Director, Hospital and Medical Education, Directorate of Health Services, Aizawl, Mizoram	2	1.00
5.	2007-08	Deputy Director, Food & Civil Supply and Consumer Affairs, Aizawl, Mizoram	1	0.01
		Controller, General Administration Department (Aviation Wing), Aizawl, Mizoram	1	0.53
6.	2008-09	Deputy Director, Industries, Aizawl, Mizoram	1	0.10
		Deputy Director, Local Administration, Aizawl, Mizoram	3	0.10
		Deputy Director, Rural Development, Aizawl, Mizoram	72	25.03
		Joint Registrar of Cooperative Societies, Aizawl, Mizoram	1	0.05
		Deputy Director, Food & Civil Supply and Consumer Affairs, Aizawl, Mizoram	1	0.02
		Deputy Director (A)-Urban Development & Poverty Alleviation Department, Aizawl, Mizoram	1	4.63
Total			99	39.58

APPENDIX - 2.15

(Reference: Paragraph-2.5.1; Page-42)

Excess expenditure over provision in Grant No. 16

(Rupees in lakh)

Sl. No.	Major Heads and Name of the Scheme	Provision	Actual Expenditure	Excess Expenditure Amount
1	2	3	4	5
1.	2055-Police			
	003-Education & Training	808.33	835.78	27.45
	01- Police Training			
	101-Criminal Investigation & Vigilance			
	(01) CID (SB)	409.79	479.03	69.24
	101 (02) CID (Crime)	201.56	217.30	15.74
	101 (03) DSB, Aizawl	121.33	132.32	10.99
	101 (04) DSB, Lunglei	33.02	34.33	1.31
	101 (05) DSB, Saiha	47.35	51.72	43.68
	101 (06) VIP Security	471.62	519.75	48.13
	104- Special Police			
	01 – 1 st Bn. MAP	1,713.06	1,775.54	62.48
	02 – 2 nd Bn. MAP	1,613.86	1,657.12	43.26
	03 – 3 rd Bn. MAP	1,734.80	1,816.49	81.69
	04 – 1 st IR Bn. (SMS)	1,626.08	1,656.35	30.27
	05 – 2 nd IR Bn.	2,029.62	2,106.32	76.70
	06 – 3 rd IR Bn.	1,368.34	1,380.95	12.61
	109 – District Police			
	(01) DEF, Aizawl	1,046.07	1,116.91	70.84
	(02) DEF, Lunglei	595.17	613.03	17.86
	(03) DEF, Saiha	372.55	388.19	15.64
	(04) DEF, Champhai	305.36	311.03	56.74
	(05) DEF, Mamit	336.55	349.27	12.72
	(06) DEF, Kolasib	355.01	378.07	23.06
	(07) DEF, Serchhip	218.85	226.54	76.92
	(08) DEF, Lawngtlai	361.70	375.08	13.38
	(09) Traffic Police	297.08	304.95	7.87
	110 – Village Police			
	(01)- Village Defence Organisation	7.49	8.17	0.68
	114- Wireless & Computer			
	(01)- Wireless Organisation	1,547.30	1,633.46	86.16
	116 – Forensic Science			
	(01)- Forensic Science Laboratory (N/P)	46.22	51.48	5.26

1	2	3	4	5
2.	2056- Jails			
	001- Direction & Administration			
	(01)- Direction (N/P)	133.12	156.68	23.56
	101-Jails			
	(02)- District Jails (N/P)	402.32	505.52	103.20
	102- Jail Manufacturers			
	-do- (Plan)	5	5.57	0.57
	(01)- Jail Manufacturers (N/P)	8	11.91	39.06
3.	2070- Other Administrative Services			
	107- Home Guards			
	(03)- Direction C.T.I.	188.08	198.87	10.79
	(02)- Administration	522.12	530.54	8.42
4.	2235- Social Security & Welfare			
	01- Rehabilitation			
	200 (02)- Administration of SS&A Board	35.94	37.03	1.09
5.	4055- Capital Outlay on Police			
	800- Other Expenditure			
	(01)- Modernisation of Police Force (CSS)	66.25	78.10	11.85
Total				1,109.22

APPENDIX - 2.16

(Reference: Paragraph-2.5.6; Page-44)

Statement showing injudicious re-appropriation of funds

(Rupees in lakh)

Sl. No.	Head of Accounts	Total provision (O+S)	Amount re-appropriated	Final grant	Actual expenditure	Amount of excess(+)/ saving(-)
1.	2055-Police 003(01)-Police Training	356.55	(+) 451.78	808.33	835.78	(+) 27.45
2.	101(01)-CID(SB)	339.30	(+) 70.49	409.79	479.03	(+) 69.24
3.	(02)-CID (Crime)	191.45	(+) 10.11	201.56	217.30	(+) 15.74
4.	(05)-DSB, Saiha	38.20	(+) 9.15	47.35	51.72	(+) 4.37
5.	(06)-VIP Security	402.50	(+) 69.12	471.62	519.75	(+) 48.13
6.	104(01)-1 st Bn. MAP	1,368	(+) 345.06	1,713.06	1,775.54	(+) 62.48
7.	104(02)-2 nd Bn. MAP	1,347.50	(+) 266.36	1,613.86	1,657.12	(+) 43.26
8.	104(03)-3 rd Bn. MAP	1,367.50	(+) 367.30	1,734.80	1,816.49	(+) 81.69
9.	104(04)-1 st IR Bn.	1,339	(+) 287.08	1,626.08	1,656.35	(+) 30.27
10.	109(01)-DEF, Aizawl	847.65	(+) 198.42	1,046.07	1,116.91	(+) 70.84
11.	109(02)-DEF, Lunglei	479	(+) 116.17	595.17	613.02	(+) 17.85
12.	109(03)-DEF, Saiha	305.60	(+) 66.95	372.55	388.19	(+) 15.64
13.	109(04)-DEF, Champhai	236.50	(+) 68.86	305.36	311.03	(+) 5.67
14.	109(05)-DEF, Mamit	250.40	(+) 86.15	336.55	349.27	(+) 12.72
15.	109(06)-DEF, Kolasib	251.51	(+) 103.51	355.02	378.07	(+) 23.05
16.	109(07)-DEF, Serchhip	158.10	(+) 60.75	218.85	226.54	(+) 7.69
17.	109(08)-DEF, Lawngtlai	228.10	(+) 133.60	361.70	375.08	(+) 13.38
18.	109(09)-Traffic	150	(+) 147.08	297.08	304.95	(+) 7.87
19.	116(01)-Forensic Science Laboratory (N/P)	39.25	(+) 6.97	46.22	51.48	(+) 5.26
Total (A)		9,696.11	(+) 2,864.91	12,561.02	13,123.62	(+)562.60
20.	2055-Police 001(01)-Direction	5,065.35	(-) 3,475.13	1,590.22	989.86	(-) 600.36
21.	2055-Police	813.39	(-) 369.09	444.30	352.47	(-) 91.83
	104(08)-5 th IR Bn.					
22.	2055-Police 115(01)-Modernization (CSS)	1,004.75	(-) 711.54	293.19	273.68	(-) 19.51
Total (B)		6,883.49	(-) 4,555.76	2,327.71	1,616.01	(-)711.70

APPENDIX - 2.17

(Reference: Paragraph-2.5.7; Page-44)

**Statement showing details of re-appropriation
where no reasons or no detailed reasons are given**

(Rupees in lakh)

Sl. No.	Head of Accounts	Amount re-appropriated	Reasons/ Remarks
1	2	3	4
1.	2055-Police 001(01)-Direction (01)-Salary	(-) 3,424.19	Due to wrong calculation
2.	003(01)-PTC	(+) 451.78	Reason not stated
3.	101(01)-CID(SB)	(+) 70.49	-do-
4.	101(02)-CID(Crime)	(+) 10.11	-do-
5.	101(03)-DSB, Aizawl	(-) 7.37	-do-
6.	101(04)-DSB, Lunglei	(-) 0.68	-do-
7.	101(05)-DSB, Saiha	(+) 9.15	-do-
8.	101(06)-VIP Security	(+) 69.12	-do-
9.	102(01)-Borrowed Bn.	(-) 1.40	-do-
10.	104(01)-1 st Bn. MAP	(+) 345.06	-do-
11.	104(02)-2 nd Bn. MAP	(+) 266.36	-do-
12.	104(03)-3 rd Bn. MAP	(+) 367.30	-do-
13.	104(04)-1 st IR Bn.	(+) 287.08	-do-
14.	104(05)-2 nd IR Bn.	(+) 97.12	-do-
15.	104(06)-3 rd IR Bn.	(+) 109.14	Due to non-receipt of Govt. sanction
16.	104(07)-4 th IR Bn.	(+) 292.35	-do-
17.	104(08)-5 th IR Bn.	(-) 369.09	-do-
18.	109(01)-DEF, Aizawl	(+) 198.42	-do-
19.	109(02)-DEF, Lunglei	(+) 116.17	-do-
20.	109(03)-DEF, Saiha	(+) 66.95	-do-
21.	109(04)-DEF, Champhai	(+) 68.86	-do-
22.	109(05)-DEF, Mamit	(+) 86.15	-do-
23.	109(06)-DEF, Kolasib	(+) 103.51	-do-
24.	109(07)-DEF, Serchhip	(+) 60.75	-do-
25.	109(08)-DEF, Lawngtlai	(+) 133.60	-do-
26.	109(09)-Traffic	(+) 147.08	-do-
27.	110(01)-VDO	(-) 0.11	No reason stated
28.	114(01)-Wireless Orgn.	(+) 332.60	-do-
29.	116(01)-Forensic Science Laboratory(N/P)	(+) 6.97	-do-

APPENDIX - 3.1

(Reference: Paragraph-3.1; Page-47)

Utilization Certificates outstanding as on 31 March 2009

(Rupees in lakh)

Sl. No.	Department	Year of Payment of grant	Total grants paid		Utilization Certificates				
					Received		Outstanding		
			Number	Amount	Number	Amount	Year	Number	Amount
1	2	3	4	5	6	7	8	9	10
1.	2401-Agriculture	2007-08	16	1,323.16	0	0	2007-08	16	1,323.16
2.	2425 4425-Co-operation	-do-	29	479.27	16	389.56	-do-	13	89.71
3.	2015-Election	-do-	1	2.50	1	2.50	-do-	0	0
4.	2456-Food & Civil Supplies	-do-	2	1.00	0	0	-do-	2	1.00
5.	2202-Higher & Technical Education	-do-	417	2,475.17	51	1,078.08	-do-	366	1,397.09
6.	2552 2851-Industries 4851	-do-	24	708.70	0	0	-do-	24	708.70
7.	2230-Labour	-do-	2	6.27	0	0	-do-	2	6.27
8.	2070 2216- Local Admn. 2217	-do-	25	927.89	15	574.99	-do-	10	352.90
9.	2575 3425-Planning	-do-	16	2,153.87	14	1,394.87	-do-	2	759.00
10.	2801-Power & Electricity	-do-	1	14.30	1	14.30	-do-	0	0
11.	2215-PHE	-do-	1	38.00	0	0	-do-	1	38.00
12.	2501 2515-Rural Development	-do-	97	2,889.80	77	2,032.67	-do-	20	857.13
13.	2202-School Education	-do-	449	3,468.88	235	1,765.91	-do-	214	1,702.97
14.	2235-Social Welfare	-do-	58	1,062.43	28	347.48	-do-	30	714.95
15.	2204-Sports & Youth Affairs	-do-	32	617.99	26	308.75	-do-	6	309.24

1	2	3	4	5	6	7	8	9	10
16.	2552-Trades & Commerce	2007-08	1	78.75	1	78.75	2007-08	0	0
17.	2225-District Council	-do-	28	8,549.75	20	6,924.56	-do-	8	1,625.19
18.	2205-Art & Culture	-do-	6	27.20	6	117.20	-do-	0	(-) 90.00
19.	2210-Medical and Family Welfare	-do-	22	22.21	8	3.92	-do-	14	18.29
20.	2217-Urban Development	-do-	1	6.50	0	0	-do-	1	6.50
Total (A)			1,228	24,853.64	499	15,033.54		729	9,820.10
21.	2401-Agriculture	2008-09	20	1,469.02	-	-	2008-09	20	1,469.02
22.	2403 2404-Animal Husbandry	-do-	9	228.57	-	-	-do-	9	228.57
23.	2403-Finance (A&T)	-do-	1	9.00	-	-	-do-	1	9.00
24.	2425-Cooperative	-do-	13	112.00	-	-	-do-	13	112.00
25.	2405-Fisheries	-do-	9	374.10	-	-	-do-	9	374.10
26.	2202-Higher & Technical Education	-do-	137	581.23	-	-	-do-	137	581.23
27.	2851 4851-Industries	-do-	16	544.84	-	-	-do-	16	544.84
28.	2230-Labour	-do-	2	0.64	-	-	-do-	2	0.64
29.	2070 2216 2217-Local Administration	-do-	30	1,013.62	-	-	-do-	30	1,013.62
30.	3425 2575 2552 3275-Planning	-do-	14	1,305.14	2	800.00	-do-	12	505.14
31.	2501 2801-Power & Electricity	-do-	3	46.00	1	11.00	-do-	2	35.00
32.	2215-PHE	-do-	1	30.62	-	-	-do-	1	30.62
33.	2501 2505-Rural Development	-do-	33	4,291.16	1	4,263.42	-do-	32	27.74
34.	2202-School Education	-do-	501	4,455.14	39	83.25	-do-	462	4,371.89
35.	2235 4235-Social Welfare	-do-	69	870.15	4	112.23	-do-	65	757.92
36.	2204-Sports & Youth Affairs	-do-	33	783.75	5	74.20	-do-	28	709.55

1	2	3	4	5	6	7	8	9	10
37.	2225-Deputy Commissioner & District Council	2008-09	29	8,928.08	13	5,580.02	2008-09	16	3,348.06
38.	2205-Art & Culture	-do-	6	14.20	-	-	-do-	6	14.20
39.	2210-Medical	-do-	23	2,622.83	-	-	-do-	23	2,622.83
40.	2217-Urban Development	-do-	2	7.81	-	-	-do-	2	7.81
Total (B)			951	27,687.90	65	10,924.12		886	16,763.78
Grand Total (A + B)			2,179	52,541.54	564	25,957.66		1,615	26,583.88

APPENDIX - 3.2

(Reference: Paragraph-3.2; Page-48)

**Statement showing names of Bodies and Authorities,
the accounts of which had not been received**

Sl. No.	Name of the body/authority	Year for which accounts had not been received	Grants received (Rupees in lakh)
1.	Mara Autonomous District Council	2005-06 to 2008-09	Not yet furnished

APPENDIX - 3.3

(Reference: Paragraph-3.3; Page-48)

Statement of Finalization of Accounts and the Government Investment in Departmentally managed Commercial and Quasi-Commercial Undertakings

(Rupees in crore)

Sl. No.	Name of the Undertakings	Accounts Finalized up to	Investment as per the last accounts finalized	Remarks/Reasons for Delay in Preparation of accounts
Department: Food, Civil Supplies and Consumer Affairs				
1.	State Trading Scheme	2003-04	54.20	In spite of repeated reminders, the department stated Proforma Accounts for the period from 2004-05 to 2008-09 would be submitted in due course.
Department: Transport				
2.	Mizoram State Transport	2001-02	16.40	Proforma accounts for the period 2002-03 to 2006-07 furnished by the department had been returned as the accounts did not tally with the reconcile figures of Accountant General. Revised accounts are awaited.