

# Appendix **Part-A: Structure and Form of Government** **1.1 Accounts**

(Reference: Paragraph-Profile of Mizoram; Page-2)

## **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 *Part-B: Layout of Finance Accounts*

## 1.1

(Reference: Paragraph-Profile of Mizoram; Page-2)

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

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

# Appendix **Part-C: Methodology Adopted for the** **1.1 Assessment of Fiscal Position**

(Reference: Paragraph-Profile of Mizoram; Page-2)

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

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

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

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X) with respect to another parameter (Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Average	Trend of growth over a period of 5 years
Share shift/Shift rate of a parameter	Trend of percentage shares, over a period of 5 years, of the parameter in Revenue Expenditure as the case may be
Development Expenditure	Social Services + Economic Services
Weighted Interest Rate (Average interest paid by the State)	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Interest spread	GSDP growth – Weighted Interest Rate
Quantum spread	$\text{Debt stock} * \text{Interest spread} / 100$
Interest received as <i>per cent</i> to Loans Outstanding	$\text{Interest Received} [(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts <b>minus</b> all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt
Compound Annual Growth Rate (CAGR)	The compound annual growth rate is calculated by taking the $n^{\text{th}}$ root of the total percentage growth rate, where n is the number of years in the period being considered. $\text{CAGR} = [\text{Ending Value} / \text{Beginning Value}]^{(1/\text{no. of years})} - 1$

## Appendix *Part-C: Methodology Adopted for the* 1.1 *Assessment of Fiscal Position*

Core public goods and Merit goods	Core public goods are which all citizens enjoy in common in the sense that each individual's consumption of such a good leads to no subtractions from any other individual's consumption of that good, <i>e.g.</i> enforcement of law and order, security and protection of our rights; pollution free air and other environmental goods and road infrastructure etc. Merit goods are commodities that the public sector provides free or at subsidized rates because an individual or society should have them on the basis of some concept of need, rather than ability and willingness to pay the Government and therefore wishes to encourage their consumption. Examples of such goods include the provision of free or subsidized food for the poor to support nutrition, delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation <i>etc.</i>
Debt Stabilisation	A necessary condition for stability states that if the rate of growth of economy exceeds the interest rate or cost of public borrowings, the debt-GDP ratio is likely to be stable provided primary balances are either zero or positive or are moderately negative. Given the rate spread (GSDP growth rate – interest rate) and quantum spread (Debt rate spread), debt sustainability condition states that if quantum spread together with primary deficit is zero, debt-GSDP ratio would be constant or debt would stabilize eventually. On the other hand, if primary deficit together with quantum spread turns out to be negative, debt-GSDP ratio would be rising and in case it is positive, debt-GSDP ratio would eventually be falling.
Non-debt receipts	Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. The debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.

# Appendix Part D: State Profile

## 1.1

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

Sl. No.	Particulars		Figures
1.	Area		21,081 sq. km
2.	Population as per 2011 Census		10.97 lakh
3.	Density of Population (2011) (All India Density = 382 persons per sq.km )		52 sq. km.
4.	Literacy (2011) (All India Average = 74.04% )		91.33 per cent
5.	Gross State Domestic Product (GSDP) 2012-13 at current prices		₹ 8,053.09 crore
6.	GSDP CAGR (2002-03 to 2012-13)		12.39 per cent
7.	Population Growth (2000-01 to 2010-11)	Mizoram	23.48 per cent
Financial Data			
Particulars		Figures (in per cent)	
CAGR		2001-02 to 2011-12	2002-03 to 2012-13
a.	of Revenue Receipts	14.29	14.29
b.	of Own Tax Revenue	9.88	20.56
c.	of Non Tax Revenue	12.62	13.40
d.	of Total Expenditure	11.40	12.77
e.	of Capital Expenditure	14.11	11.14
f.	of Revenue Expenditure on Education	11.72	13.75
g.	of Revenue Expenditure on Health	10.48	11.41
h.	of Pension	17.92	20.39
i.	of Interest	5.86	7.20

Source: Economic Survey, Mizoram 2012-13, Planning & Programme Implementation Department, Government of Mizoram

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

## 1.1

(₹ in crore)

	Items	2009-10 (Actuals)	2010-11 (Actuals)	2011-12 (Actuals)	2012-13 (BE)	2012-13 (RE)	2013-14 (BE)	2014-15 (Proj)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>A.</b>	<b>Revenue Receipts:</b>							
1.	Own Tax Revenue	107.58	130.08	178.67	190.42	202.08	222.25	255.09
2.	Own Non Tax Revenue	126.50	146.71	168.03	229.43	206.75	266.00	305.29
<b>3.</b>	<b>Own Tax+ Non Tax Revenue (1+2)</b>	<b>234.08</b>	<b>276.79</b>	<b>346.70</b>	<b>419.85</b>	<b>408.83</b>	<b>488.25</b>	<b>560.38</b>
4.	Share in Central Taxes& Duties	394.53	590.78	827.78	813.71	792.64	935.66	1055.00
5.	Plan Grants	1609.56	1688.08	1980.83	2398.56	2893.86	2451.08	2696.19
6.	Non Plan Grants	725.33	819.06	856.50	1164.36	1164.36	1164.43	1280.87
<b>7.</b>	<b>Total Central Transfer (4 to 6)</b>	<b>2729.42</b>	<b>3097.92</b>	<b>3665.11</b>	<b>4376.63</b>	<b>4850.86</b>	<b>4551.17</b>	<b>5032.06</b>
<b>8.</b>	<b>Total Revenue Receipts (3+7)</b>	<b>2963.50</b>	<b>3374.71</b>	<b>4011.81</b>	<b>4796.48</b>	<b>5259.69</b>	<b>5039.42</b>	<b>5592.44</b>
9.	Plan Expenditure	897.35	1197.48	1373.14	1588.51	1953.13	1873.79	2061.17
10.	Non Plan Expenditure	1805.35	2057.55	2350.71	2580.20	2719.91	2783.82	3062.20
<i>Of which</i>								
11.	Salary Expenditure	881.80	1171.72	1150.09	1483.15	1482.72	1617.13	1778.84
12.	Pension	164.26	248.75	298.36	238.72	240.17	240.17	264.19
13.	Interest Payments	254.35	105.46	273.79	242.00	248.37	248.49	273.34
14.	Subsidies – General	-	-	-	-	-	-	-
15.	Subsidies – Power	-	-	-	-	-	-	-
<b>16.</b>	<b>Total Revenue Expenditure (9+10)</b>	<b>2702.70</b>	<b>3255.03</b>	<b>3723.85</b>	<b>4168.71</b>	<b>4673.04</b>	<b>4657.61</b>	<b>5123.37</b>
17.	Salary + Interest Payments + Pension (11+12+13)	1300.41	1525.93	1722.24	1963.87	1971.26	2105.79	2316.37
18.	As per cent of Revenue Receipts (17/8)	43.88	45.22	42.93	40.94	37.48	41.79	41.42
<b>19.</b>	<b>Revenue Surplus(+)/ Deficit(-) (8-16)</b>	<b>260.80</b>	<b>119.68</b>	<b>287.96</b>	<b>627.77</b>	<b>586.65</b>	<b>381.81</b>	<b>469.07</b>

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

## 1.1

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>B.</b>	<b>Consolidated Debt:</b>							
1.	Outstanding debt and liability	3,163.95	3,704.55	3,999.77	4,362.31	4,241.10	4,582.85	4,899.85
2.	Total Outstanding guarantee (of which guarantees on accounts of budgeted borrowing and SPV borrowing)	102.99	102.75	126.70	103.25	126.30	130.00	135.00
<b>C.</b>	<b>Capital Account:</b>							
1.	Capital Outlay	572.80	615.38	494.84	888.74	1144.11	451.80	496.98
2.	Disbursement of Loans and Advances	24.94	29.87	33.52	31.20	31.20	31.20	34.32
3.	Recovery of Loans and Advances	25.32	25.97	27.80	26.55	26.55	27.55	30.30
4.	Other Capital Receipts	-	-					
5.	Transfer to Contingency Funds	-	-					
<b>D</b>	<b>Gross Fiscal Deficit: (A8 + C3 + C4) – (A16+C1+C2+C5)</b>	<b>(-311.62)</b>	<b>(-499.60)</b>	<b>(-212.60)</b>	<b>(-265.62)</b>	<b>(-562.11)</b>	<b>(-73.64)</b>	<b>(-31.93)</b>
<b>E.</b>	<b>GSDP at current prices</b>	<b>5497.93</b>	<b>6057.70</b>	<b>6991.40</b>	<b>8018.96</b>	<b>8018.96</b>	<b>9200.71</b>	<b>10560.27</b>
	Actual/Assumed Growth Rate ( <i>per cent</i> )	44.33	10.18	15.41	14.70	14.70	14.74	14.78
<b>F.</b>	<b>Indicators as <i>per cent</i> of GSDP:</b>							
1.	Own Tax Revenue (A1/E)	1.96	2.15	2.56	2.37	2.52	2.42	2.42
2.	Own Non-Tax Revenue (A2/E)	2.30	2.42	2.40	2.86	2.58	2.89	2.89
3.	Total Central Transfer (A7/E)	49.64	51.14	52.42	54.58	60.49	49.47	47.65
4.	Total Revenue Expenditure (A16/E)	49.16	53.73	53.26	51.99	58.27	50.62	48.52
5.	Revenue Surplus/Deficit (A19/E)	4.74	1.98	4.12	7.83	7.32	4.15	4.44
6.	Gross Fiscal Deficit*	5.67	8.25	3.04	3.31	7.01	0.80	0.30
7.	<b>Outstanding debt and Liabilities (B1/E)</b>	<b>57.55</b>	<b>61.15</b>	<b>57.21</b>	<b>54.40</b>	<b>52.89</b>	<b>49.81</b>	<b>46.40</b>

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

# Appendix 1.2 Abstract of Receipts and Disbursements for the year 2012-13

(Reference: Paragraph-1.1.1; Page-2)

(₹ in crore)

Receipts			Disbursements				
2011-12		2012-13	2011-12		2012-13		
					Non-Plan	Plan	Total
<b>Section –A: Revenue</b>							
<b>3,824.90</b>	<b>I. Revenue receipts</b>	<b>4,536.74</b>	<b>3,697.33</b>	<b>I. Revenue expenditure</b>	<b>2,748.92</b>	<b>1,759.99</b>	<b>4,508.91</b>
179.07	Tax Revenue	223.15	<b>1,226.38</b>	<b>General Services</b>	<b>1,371.41</b>	<b>49.15</b>	<b>1,420.56</b>
168.03	Non Tax Revenue	212.80	<b>1,354.69</b>	<b>Social Services</b>	<b>782.47</b>	<b>869.74</b>	<b>1,652.21</b>
827.38	State's Share of Union Taxes and Duties	785.95	697.87	Education, Sports, Art and Culture	400.50	430.95	831.45
797.24	Non-Plan grants	1057.17	186.81	Health and Family Welfare	94.76	125.51	220.27
1,439.45	Grants for State Plan Scheme	1,865.60	151.63	Water Supply, Sanitation, Housing & Urban Development	102.17	86.77	188.94
345.39	Grants for Central and Centrally Sponsored Plan Schemes	308.89	7.49	Information and Broadcasting	5.91	1.72	7.63
68.34	Grants for Special Plan Schemes	83.18	202.31	Welfare of ST, SC and OBC	145.00	120.58	265.58
			6.6	Labour and Labour Welfare	4.32	2.99	7.31
			92.65	Social Welfare and Nutrition	27.88	101.22	129.10
			9.33	Others	1.93	0.00	1.93
			<b>1,116.26</b>	<b>Economic Services</b>	<b>595.03</b>	<b>841.11</b>	<b>1,436.14</b>
			531.13	Agriculture and Allied Activities	166.96	554.90	721.86
			42.97	Rural Development	17.12	46.49	63.61
			36.2	Special Areas Programmes	0.00	31.57	31.57
			9.04	Irrigation and Flood Control	4.13	5.41	9.54
			289.37	Energy	261.56	39.88	301.44
			50.97	Industry and Minerals	26.05	102.30	128.35
			100.38	Transport	92.95	25.29	118.24
			2.19	Communication	0.00	8.45	8.45
			2.66	Science, Technology and Environment	0.42	2.55	2.97
			51.35	General Economic Services	25.84	24.27	50.11
			0	Grants- in- aid and contributions	0.00	0.00	0.00
<b>0.00</b>	<b>II. Revenue deficit carried over to Section B</b>	<b>0.00</b>	<b>127.57</b>	<b>II. Revenue surplus carried over to Section B</b>			<b>27.83</b>
<b>3,824.90</b>	<b>Total (A)</b>	<b>4,536.74</b>	<b>3,824.90</b>	<b>Total (A)</b>			<b>4,536.74</b>

# Appendix 1.2 Abstract of Receipts and Disbursements for the year 2012-13

Receipts			Disbursements				
2011-12		2012-13	2011-12		2012-13		
					Non-Plan	Plan	Total
<i>Section – B: Others</i>							
-221.31	III. Opening Cash balance including Permanent Advances and Cash Balance investment	-194.97	0.00	III. Opening Overdraft from Reserve Bank of India	0.00	0.00	0.00
---	IV. Miscellaneous Capital receipts	---	600.27	IV. Capital Outlay	99.51	508.04	607.55
			30.12	General Services	0.00	42.74	42.74
			190.33	Social Services	0.00	222.42	222.42
			65.94	Education, Sports, Art and Culture	0.00	8.72	8.72
			3.35	Health and Family Welfare	0.00	1.01	1.01
			120.64	Water Supply, Sanitation	0.00	184.12	184.12
			0.40	Information and Broadcasting	0.00	0.00	0.00
			0.00	Welfare of SC, ST and OBC	0.00	0.00	0.00
			0.00	Social Welfare and Nutrition	0.00	28.57	28.57
			0.00	Others	0.00	0.00	0.00
			379.82	<b>Economic Services</b>	<b>99.51</b>	<b>242.88</b>	<b>342.39</b>
			82.78	Agriculture and Allied Activities	99.51	16.95	116.46
			8.80	Rural Development	0.00	6.99	6.99
			36.62	Special Areas Programmes	0.00	41.15	41.15
			49.44	Irrigation & Flood Control	0.00	0.00	0.00
			76.04	Energy	0.00	72.55	72.55
			0.00	Industry and Minerals	0.00	0.00	0.00
			118.85	Transport	0.00	103.87	103.87
			7.28	General Economic Services	0.00	1.37	1.37
27.80	<b>V. Recoveries of Loans and Advances</b>	29.48	33.52	<b>V. Loans and Advances disbursed</b>			30.25
---	From Power Projects		0.00	For Power Projects			0.00
8.81	From Government Servants	11.98	25.21	To Government Servants			25.67
0.00	Loans for Village and Small Industries	0.01	0.00	Loans for Village and Small Industries			0.00
18.50	Loans for Housing	17.38	8.00	Loans for Housing			4.01
0.49	From Others	0.11	0.31	To Others			0.57
127.57	<b>VI. Revenue surplus brought down</b>	27.83	0.00	<b>VI. Revenue deficit brought down</b>			0.00

# Appendix *Abstract of Receipts and Disbursements* 1.2 *for the year 2012-13*

Receipts			Disbursements				
2011-12		2012-13	2011-12		2012-13		
					Non-Plan	Plan	Total
<b>225.70</b>	<b>VII. Public Debt Receipts</b>	<b>420.28</b>	<b>251.67</b>	<b>VII. Repayment of Public Debt</b>			<b>286.05</b>
0.00	External debt	0.00	0.00	External debt			0.00
132.09	Internal debt other than Ways and Means Advances & Overdraft	253.60	181.55	Internal debt other than Ways & Means Advances & Overdraft			170.08
71.39	Net transaction under Ways and Means Advances including Overdraft	166.58	52.15	Net transaction under Ways and Means Advances including Overdraft			97.26
22.22	Loans and Advances from Central Government	0.10	17.97	Repayment of Loans and Advances to Central Government			18.71
<b>0.00</b>	<b>VIII. Appropriation to Contingency Fund</b>	<b>0.00</b>	<b>0.00</b>	<b>VIII. Appropriation to Contingency Fund</b>			<b>0.00</b>
<b>0.00</b>	<b>IX. Amount transferred to Contingency Fund</b>	<b>0.00</b>	<b>0.00</b>	<b>IX. Expenditure from Contingency Fund</b>			<b>0.00</b>
<b>3,297.52</b>	<b>X. Public Accounts receipts</b>	<b>3,055.71</b>	<b>2,766.79</b>	<b>X. Public Accounts Disbursements</b>			<b>2,677.00</b>
387.37	Small Savings and Provident Fund	506.78	271.64	Small Savings and Provident Fund			310.45
33.40	Reserve Funds	34.68	11.53	Reserve Funds			11.38
603.42	Suspense and Miscellaneous	48.67	234.89	Suspense and Miscellaneous			101.42
1,526.77	Remittance	1,501.38	1,469.74	Remittance			1,519.88
746.56	Deposits and Advances	964.20	778.99	Deposits and Advances			733.87
	<b>XI. Closing overdraft from Reserve Bank of India</b>		<b>-194.97</b>	<b>XI. Cash Balance at end of 31-03-2013</b>			<b>-262.52</b>
				Cash in Treasuries and Local Remittances			0.00
			-17.15	Deposits with Reserve Bank			-101.64
			-2.81	Departmental Cash Balance			-4.77
			-292.51	Cash Balance Investment			-291.51
			117.50	Investment of earmarked funds			135.40
<b>3,457.28</b>	<b>Total (B)</b>	<b>3,338.33</b>	<b>3,457.28</b>	<b>Total (B)</b>			<b>3,338.33</b>
<b>7,282.18</b>	<b>Grand Total (A)+(B)</b>	<b>7,875.07</b>	<b>7,282.18</b>	<b>Grand Total (A)+(B)</b>			<b>7,875.07</b>

# Appendix 1.3 Assets and Liabilities of the Government of Mizoram as on 31 March 2013

(Reference: Paragraph-1.10.1; Page-36)

(₹ in crore)

As on 31 March 2012	Liabilities		As on 31 March 2013
<b>1,589.10</b>		<b>Internal Debt</b>	<b>1,741.95</b>
	1,070.25	Market Loans bearing interest	1,138.03
	0.00	Market Loans not bearing interest	0.00
	95.63	Loans from Life Insurance Corporation of India	71.97
	0.07	Loans from General Insurance Corporation of India	0.07
	14.90	Loans from other Institutions	13.83
	140.69	Loans from NABARD	167.09
	20.51	Compensation and other Bonds	15.95
	3.81	Loans from NCDC	4.04
	46.45	Ways and Means Advances	115.78
	0.00	Overdrafts from Reserve Bank of India	0.00
	172.32	Special Securities to NSSF	190.72
	24.47	Other loans	24.47
<b>541.96</b>		<b>Loans and Advances from Central Government</b>	<b>523.34</b>
	0.00	Pre 1984-85 Loans	0.00
	41.06	Non-Plan Loans	41.06
	300.45	Loans for State Plan Schemes	281.83
	0.02	Loans for Central Plan Schemes	0.02
	16.77	Loans for Centrally Sponsored Plan Schemes	16.77
	15.69	Loans for Special Schemes	15.69
	167.97	Ways and Means Advances towards expenditure <i>etc.</i>	167.97
<b>0.10</b>		<b>Contingency Fund</b>	<b>0.10</b>
<b>1,658.20</b>		<b>Small Savings, Provident Funds, etc.</b>	<b>1,854.53</b>
<b>757.72</b>		<b>Deposits</b>	<b>987.51</b>
<b>118.98</b>		<b>Reserve Funds</b>	<b>142.27</b>
<b>1,028.50</b>		<b>Suspense and Miscellaneous</b>	<b>975.75</b>
<b>916.74</b>		<b>Surplus on Government Account</b>	<b>944.57</b>
	127.57	Current year surplus	27.83
	789.17	Add Accumulated Surplus as on 31 March 2012	916.74
<b>6,611.30</b>		<b>Total</b>	<b>7,170.02</b>

## Appendix 1.3 Assets and Liabilities of the Government of Mizoram as on 31 March 2013

As on 31 March 2012	Assets		As on 31 March 2013
<b>6,390.62</b>		<b>Gross Capital Outlay on Fixed Assets</b>	<b>6,998.17</b>
	19.77	Investments in shares of Companies, Corporations, etc.	20.91
	6,370.85	Other Capital Outlay	6,977.26
<b>250.76</b>		<b>Loans and Advances</b>	<b>251.53</b>
	1.60	Loans for Power Projects	1.60
	39.12	Other Development Loans	39.57
	153.91	Loans for Housing	140.54
	56.13	Loans to Government servants and Miscellaneous loans	69.82
<b>0.53</b>		<b>Civil Advances</b>	<b>(-) 0.02</b>
<b>164.36</b>		<b>Remittance Balances</b>	<b>182.86</b>
<b>(-) 312.47</b>		<b>Cash Balance</b>	<b>(-) 397.92</b>
	(-) 17.15	Cash in Treasuries and Local Remittances	(-) 101.64
	(-) 2.81	Departmental Cash Balance including Permanent Advances	(-) 4.77
	(-) 292.51	Cash Balance Investments	(-) 291.51
<b>117.50</b>		<b>Investment out of Reserve Fund</b>	<b>135.40</b>
<b>6,611.30</b>		<b>Total</b>	<b>7,170.02</b>

# Appendix 1.4 Time Series Data on State Government Finances

(Reference: Paragraphs-1.4 and 1.10.2; Pages-11 and 36)

(₹ in crore)

	2008-09	2009-10	2010-11	2011-12	2012-13
<b>Part A: Receipts</b>					
<b>1. Revenue Receipts</b>	<b>2,653.13</b>	<b>2,963.51</b>	<b>2,855.37</b>	<b>3,824.90</b>	<b>4,536.74</b>
<b>(i) Tax Revenue</b>	<b>94.62</b>	<b>107.58</b>	<b>130.44</b>	<b>179.07</b>	<b>223.15</b>
Taxes on Agricultural Income	0.00	0.00	0.00	0.00	0.00
Taxes on Sales, Trade, etc.	77.51	85.94	104.7	142.16	175.87
State Excise	1.87	2.10	2.39	2.31	2.83
Taxes on Vehicles	5.50	6.71	7.72	16.71	22.83
Stamps and Registration fees	0.46	0.39	0.34	0.69	0.64
Land Revenue	1.63	2.76	4.33	2.52	3.04
Taxes on Goods and Passengers	1.43	1.39	1.72	2.05	3.77
Other Taxes	6.22	8.29	9.24	12.63	14.17
<b>(ii) Non Tax Revenue</b>	<b>158.67</b>	<b>126.51</b>	<b>146.72</b>	<b>168.03</b>	<b>212.80</b>
<b>(iii) State's share of Union taxes and duties</b>	<b>383.39</b>	<b>394.53</b>	<b>451.66</b>	<b>827.38</b>	<b>785.95</b>
<b>(iv) Grants in aid from Government of India</b>	<b>2,016.45</b>	<b>2,334.89</b>	<b>2,126.55</b>	<b>2,650.42</b>	<b>3,314.84</b>
<b>2. Miscellaneous Capital Receipts</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>3. Recoveries of Loans and Advances</b>	<b>24.86</b>	<b>25.31</b>	<b>25.97</b>	<b>27.80</b>	<b>29.48</b>
<b>4. Total Revenue and Non-debt capital receipts (1+2+3)</b>	<b>2,677.99</b>	<b>2,988.82</b>	<b>2,881.34</b>	<b>3,852.70</b>	<b>4,566.22</b>
<b>5. Public Debt Receipts</b>	<b>105.77</b>	<b>225.89</b>	<b>537.22</b>	<b>225.70</b>	<b>420.28</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	99.58	56.98	372.83	132.09	253.60
Net transactions under Ways and Means Advances and Overdrafts	0.00	136.74	163.36	71.39	166.58
Loans and Advances from Government of India	6.19	32.17	1.03	22.22	0.10
<b>6. Total Receipts in the Consolidated Fund</b>	<b>2,783.76</b>	<b>3,214.71</b>	<b>3,418.56</b>	<b>4,078.40</b>	<b>4,986.50</b>
<b>7. Contingency Fund Receipts</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>8. Public Account Receipts</b>	<b>1,500.75</b>	<b>2,463.30</b>	<b>3,332.56</b>	<b>3,297.52</b>	<b>3,055.71</b>
<b>9. Total Receipts of the State (6+7+8)</b>	<b>4,284.51</b>	<b>5,678.01</b>	<b>6,751.12</b>	<b>7,375.92</b>	<b>8,042.21</b>
<b>Part B: Expenditure/Disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>2,313.80</b>	<b>2,702.70</b>	<b>3,256.24</b>	<b>3,697.33</b>	<b>4,508.91</b>
Plan	740.59	897.35	1,201.05	1,316.11	1,759.99
Non Plan	1,573.21	1,805.35	2,055.19	2,381.22	2,748.92
General Services (including interest payments)	803.75	947.67	1,011.29	1,226.38	1,420.56
Social Services	898.19	1,105.68	1,237.38	1,354.69	1,652.21
Economic Services	611.86	649.35	1,007.57	1,116.26	1,436.14
Grants-in-aid and contributions	0.00	0.00	0.00	0.00	0.00

# Appendix 1.4 Time Series Data on State Government Finances

	2008-09	2009-10	2010-11	2011-12	2012-13
<b>11. Capital Expenditure</b>	<b>441.04</b>	<b>572.80</b>	<b>614.71</b>	<b>600.27</b>	<b>607.55</b>
Plan	366.59	465.43	504.70	534.54	508.04
Non-Plan	74.45	107.37	110.01	65.73	99.51
General Services	19.79	25.99	23.36	30.12	42.74
Social Services	92.94	150.21	125.94	190.33	222.42
Economic Services	328.31	396.60	465.41	379.82	342.39
<b>12. Disbursement of Loans and Advances</b>	<b>17.41</b>	<b>24.94</b>	<b>29.87</b>	<b>33.52</b>	<b>30.25</b>
<b>13. Total (10+11+12)</b>	<b>2,772.25</b>	<b>3,300.44</b>	<b>3,900.82</b>	<b>4,331.12</b>	<b>5,146.71</b>
<b>14. Repayments of Public Debt</b>	<b>96.29</b>	<b>365.33</b>	<b>272.55</b>	<b>251.67</b>	<b>286.05</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	78.05	209.73	86.11	181.55	170.08
Net transactions under Ways and Means Advances and overdraft	0.00	136.74	163.36	52.15	97.26
Loans and Advances from Government of India	18.24	18.86	23.08	17.97	18.71
<b>15. Appropriation to Contingency Fund</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>2,868.54</b>	<b>3,665.77</b>	<b>4,173.37</b>	<b>4,582.79</b>	<b>5,432.76</b>
<b>17. Contingency Fund disbursements</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>18. Public Account disbursements</b>	<b>1,480.05</b>	<b>2,504.70</b>	<b>2,482.29</b>	<b>2,766.79</b>	<b>2,677.00</b>
<b>19. Total disbursement by the State (16+17+18)</b>	<b>4,348.59</b>	<b>6,170.47</b>	<b>6,655.66</b>	<b>7,349.58</b>	<b>8,109.76</b>
<b>Part C: Deficits</b>					
<b>20. Revenue Deficit (-) / Revenue Surplus (+) (1-10)</b>	<b>339.33</b>	<b>260.81</b>	<b>(-) 400.87</b>	<b>127.57</b>	<b>27.83</b>
<b>21. Fiscal Deficit (-) / Fiscal Surplus (+) (4-13)</b>	<b>(-) 94.26</b>	<b>(-) 311.62</b>	<b>(-) 1,019.48</b>	<b>(-) 478.42</b>	<b>(-) 580.49</b>
<b>22. Primary Deficit (21-23)</b>	<b>131.35</b>	<b>(-) 57.27</b>	<b>(-) 913.90</b>	<b>(-) 203.27</b>	<b>(-) 292.34</b>
<b>Part D: Other data</b>					
<b>23. Interest Payments (included in revenue expenditure)</b>	<b>225.61</b>	<b>254.35</b>	<b>105.58</b>	<b>275.15</b>	<b>288.15</b>
<b>24. Financial Assistance to local bodies etc.</b>	<b>139.75</b>	<b>447.23</b>	<b>650.17</b>	<b>221.29</b>	<b>955.32</b>
<b>25. Ways and Means Advances/ Overdraft availed (days)</b>	<b>0</b>	<b>19</b>	<b>21</b>	<b>11</b>	<b>7</b>
Ordinary Ways and Means Advances availed (days)	0	0	10	0	2
Special Ways and Means Advances availed (days)	0	0	11	11	4
Overdraft availed (days)	0	0	0	0	1
<b>26. Interest on Ways and Means Advances/Overdraft</b>	<b>0.00</b>	<b>0.09</b>	<b>0.09</b>	<b>0.03</b>	<b>0.04</b>
<b>27. Gross State Domestic Product (GSDP)</b>	<b>4,647.55</b>	<b>5,619.41</b>	<b>6,057.70</b>	<b>6,991.40</b>	<b>8,053.09</b>
<b>28. Outstanding Fiscal liabilities (year-end)</b>	<b>3,614.06</b>	<b>3,627.69</b>	<b>4,496.86</b>	<b>4,548.45</b>	<b>5,114.20</b>

# Appendix 1.4 Time Series Data on State Government Finances

	2008-09	2009-10	2010-11	2011-12	2012-13
29. Outstanding guarantees (year-end) (including interest)	134.03	102.75	102.72	232.18	31.70
30. Maximum amount guaranteed (year-end)	305.13	189.03	189.02	243.34	124.78
31. Number of incomplete projects	13.00	48.00	36.00	47.00	42.00
32. Capital blocked in incomplete projects	930.94	306.23	504.42	128.13	205.10
<b>Part E: Fiscal Health Indicators</b>					
<b>I - Resource Mobilisation</b>					
Own Tax revenue/GSDP	2.04	1.91	2.15	2.56	2.77
Own Non Tax Revenue/GSDP	3.41	2.25	2.42	2.40	2.64
Central Transfers/GSDP	8.25	7.02	7.46	11.83	9.76
<b>II - Expenditure Management</b>					
Total Expenditure/GSDP	59.65	58.73	64.39	61.95	63.91
Total Expenditure/Revenue Receipts	104.49	111.37	136.61	113.23	113.45
Revenue Expenditure/Total Expenditure	83.46	81.89	83.48	85.37	87.61
Expenditure on Social Services/Total Expenditure	35.75	38.05	34.95	35.67	36.42
Expenditure on Economic Services/Total Expenditure	33.91	31.69	37.76	34.54	34.56
Capital Expenditure/Total Expenditure	15.91	17.36	15.76	13.86	11.80
Capital Expenditure on Social and Economic Services/Total Expenditure	15.20	16.57	15.16	13.16	10.97
<b>III - Management of Fiscal Imbalances</b>					
Revenue deficit (surplus)/GSDP	7.30	4.64	-6.62	1.82	0.35
Fiscal deficit/GSDP	(-) 2.03	(-) 5.55	(-) 16.83	(-) 6.84	(-) 7.21
Primary Deficit (surplus)/GSDP	2.83	(-) 1.02	(-) 15.09	(-) 2.91	(-) 3.63
Revenue Deficit/Fiscal Deficit	(-) 359.99	(-) 83.69	39.32	(-) 26.66	(-) 4.79
Primary Revenue Balance/GSDP	12.69	9.62	(-) 4.45	6.16	4.29
<b>IV - Management of Fiscal Liabilities</b>					
Fiscal Liabilities/GSDP	77.76	64.56	74.23	65.06	63.51
Fiscal Liabilities/RR	136.22	122.41	157.49	118.92	112.73
Primary deficit <i>vis-à-vis</i> quantum spread	*	(-) 11.41	(-) 484.42	(-) 48.45	(-) 69.70
Debt Redemption (Principal +Interest)/Total Debt Receipts	98.66	121.53	58.65	115.89	85.47
<b>V - Other Fiscal Health Indicators</b>					
Return on Investment	0.00	0.00	0.00	0.00	0.00
Balance from Current Revenue (₹ in crore)	(-) 187.69	(-) 434.90	(-) 584.39	(-) 387.75	(-) 450.45
Financial Assets/Liabilities	1.22	1.29	1.15	1.16	1.15

\* There was primary surplus

## Appendix 1.5 Funds transferred directly to State Implementing Agencies

(Reference: Paragraph-1.3.2; Page-10)

(₹ in crore)

Sl. No.	GoI Scheme	Implementing Agency	GoI released fund
			2012-13
(1)	(2)	(3)	(4)
1.	NSAP-National Social Assistance Programme	Social Welfare Department	8.68
2.	JNNURM-BSUP Jawaharlal Nehru Urban Renewal Mission	Urban Development and Poverty Alleviation	50.34
3.	National Rural Health Mission (NRHM)	Health Services	91.47
4.	NREGS-90:10 National Rural Employment Guarantee Scheme	Rural Development (RD)	251.60
5.	IAY-Indira Awas Yojana	Rural Development (RD)	10.80
6.	Sarva Shiksha Abhiyan	School Department	153.21
7.	BRGF-Backward Region Grant Fund	Rural Development (RD)	19.42
8.	PMGSY-Pradhan Mantri Gram Sadak Yojana	Public Works Department	71.82
9.	Rashtriya Madhyamik Shiksha Abhiyan (RMSA)	Mizoram Education Mission Society	63.92
10.	National Rural Drinking Water Programme	State Water & Sanitary Mission	47.92
11.	Swarnajayanti Shahri Swarojgar Yojana (SJSRY)	State Urban Development Agency	6.53
12.	DRDA Administration	District Rural Development Agency	5.80
13.	Integrated Watershed Management Programme	District Rural Development Agency	25.16
14.	MPs Local Area Development (MPLADS)	Deputy Commissioner Aizawl	12.50
15.	Scheme of NDMA	Disaster Management & Rehabilitation Department, Mizoram	1.52
16.	Aajeevika-Swaran Jayanti Gram Swarojgar Yojana	Rural Development (RD)	14.05
17.	Setting of Joint SERC for Manipur and Mizoram Power	Joint Electricity Regulatory Commission for Manipur and Mizoram	1.09
18.	National Food Security Mission	Mameti (Agriculture)	6.04
19.	Support to State Extension Programme for Extension	Mameti (Agriculture)	4.97
20.	Infrastructure Development FPI	Mizofa Fish Seed farm	1.52
21.	Enhancing Skill Development Infrastructure in NE	Mizoram Council for Vocational Training	3.68

## Appendix 1.5 Funds transferred directly to State Implementing Agencies

(1)	(2)	(3)	(4)
22.	Technology Development Programme	Mizoram Council of Science, Technology and Environment	1.09
23.	Setting up of 6000 Model Schools at Block	Mizoram Education Mission Society	1.73
24.	North Eastern Areas	Mizoram State Sports Council	1.48
25.	Panchayat Yuva Krida and Khel Abhiyan(PYKKA)	Mizoram State Sports Council	3.36
26.	Scheme of Hostels for ST Girls and Boys	Mizoram University	4.37
27.	National Mission on Bamboo	Agriculture	17.05
28.	Setting up of New National Institute	National Institute Of Technology Mizoram	13.38
29.	NLRMP	Programme Management Unit for NLRMP	1.78
30.	National AIDS Control Programme III	State AIDS Control Programme III	14.22
31.	Afforestation and Forest Management	State Forest Development Agency	8.77
32.	National Medicinal Plants Board	State Forest Development Agency	2.65
33.	National Project for Cattle and Buffalo Breeding	State Implementation Unit Mizoram of NPCBB	1.05
34.	Central Rural Sanitation Programme	SWSM Mizoram Aizawl	4.97
35.	North Eastern Areas	Zoram Electronics Development Corporation Ltd	1.50
36.	Grid Interactive Renewable Power MNRE	New and Renewable Energy	3.04
37.	Off Grid DRPS	New and Renewable Energy	1.85
<b>Total</b>			<b>934.33</b>

Source: Information from Finance Accounts – 2012-13

# Appendix 1.6 Part A: Statement showing Efficiency of Expenditure use in Selected Social and Economic Services

(Reference: Paragraph-1.8.2; Page-31)

(₹ in crore)

Social/Economic Infrastructure	2011-12				2012-13			
	TE				TE			
	CE	RE	L&A	Total	CE	RE	L&A	Total
<b>Social Services (SS)</b>								
Education, Sports, Art and Culture	65.94	697.87	0.00	763.81	8.72	831.45	0.00	840.17
Health and Family Welfare	3.35	186.81	0.00	190.16	1.01	220.27	0.00	221.28
WS, Sanitation & HUD	120.64	151.63	8.00	280.27	184.12	188.94	4.01	377.07
Other Social Services	0.40	318.38	0.00	318.78	28.57	411.55	0.00	440.12
<b>Total (SS)</b>	<b>190.33</b>	<b>1,354.69</b>	<b>8.00</b>	<b>1,553.02</b>	<b>222.42</b>	<b>1,652.21</b>	<b>4.01</b>	<b>1,878.64</b>
<b>Economic Services (ES)</b>								
Agri. & Allied Activities	82.78	531.13	0.31	614.22	116.46	721.86	0.57	838.89
Irrigation and Flood Control	49.44	9.04	0.00	58.48	0.00	9.54	0.00	9.54
Power & Energy	76.04	289.37	0.00	365.41	72.55	301.44	0.00	373.99
Transport	118.85	100.38	0.00	219.23	103.87	118.24	0.00	222.11
Other Economic Services	52.71	186.34	0.00	239.05	49.51	285.06	0.00	334.57
<b>Total (ES)</b>	<b>379.82</b>	<b>1,116.26</b>	<b>0.31</b>	<b>1,496.39</b>	<b>342.39</b>	<b>1,436.14</b>	<b>0.57</b>	<b>1,779.10</b>
<b>Total (SS+ES)</b>	<b>570.15</b>	<b>2,470.95</b>	<b>8.31</b>	<b>3,049.41</b>	<b>564.81</b>	<b>3,088.35</b>	<b>4.58</b>	<b>3,657.74</b>

Source: Statement 12,13 and 16 of Finance Accounts 2012-13

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

# Appendix 1.6 Part B: Statement showing Efficiency of Expenditure use in Selected Social and Economic Services

(Reference: Paragraph-1.8.2; Page-31)

(₹ in crore)

	2011-12			2012-13		
	Salary	Non-Salary	Total	Salary	Non-Salary	Total
<b>Social Services (SS)</b>						
Education, Sports, Art and Culture	484.88	212.99	697.87	590.55	240.90	831.45
Health and Family Welfare	128.13	58.68	186.81	156.03	64.24	220.27
WS, Sanitation & HUD	29.91	121.72	151.63	46.86	142.08	188.94
Other Social Services	43.98	274.40	318.38	31.57	379.98	411.55
<b>Total (SS)</b>	<b>686.90</b>	<b>667.79</b>	<b>1,354.69</b>	<b>825.01</b>	<b>827.20</b>	<b>1,652.21</b>
<b>Economic Services (ES)</b>						
Agri. & Allied Activities	120.80	410.33	531.13	144.98	576.88	721.86
Irrigation and Flood Control	5.16	3.88	9.04	6.59	2.95	9.54
Power & Energy	54.59	234.78	289.37	66.54	234.90	301.44
Transport	15.44	84.94	100.38	65.96	52.28	118.24
Other Economic Services	113.04	73.30	186.34	73.42	211.64	285.06
<b>Total (ES)</b>	<b>309.03</b>	<b>807.23</b>	<b>1,116.26</b>	<b>357.49</b>	<b>1,078.65</b>	<b>1,436.14</b>
<b>Total (SS+ES)</b>	<b>995.93</b>	<b>1,475.02</b>	<b>2,470.95</b>	<b>1,182.50</b>	<b>1,905.85</b>	<b>3,088.35</b>

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

## Appendix 2.1 Statement of various grants/appropriations where savings were more than ₹ one crore each or more than 12 per cent of the total provision

(Reference: Paragraph-2.3.1; Page-56)

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
<b>Revenue (Voted)</b>					
1.	2	Governor	0.12	0.04	33.33
2.	3	Council of Ministers	6.04	1.53	25.33
3.	4	Law and Judicial	18.10	3.60	19.89
4.	6	Land Revenue and Reforms	23.16	3.21	13.86
5.	11	Secretariat Administration	73.09	5.29	7.24
6.	14	Planning and Programme Implementation	72.57	29.40	40.51
7.	15	General Administration Department	59.80	2.93	4.90
8.	16	Home	443.05	29.51	6.66
9.	17	Food, Civil Supplies and Consumer Affairs	63.74	6.52	10.23
10.	18	Printing and Stationery	14.50	3.05	21.03
11.	19	Local Administration Department	43.70	13.83	31.65
12.	20	School Education	630.52	19.71	3.13
13.	24	Medical and Public Health Services	222.38	2.12	0.95
14.	25	Water Supply and Sanitation	138.11	3.36	2.43
15.	27	District Councils	278.49	13.01	4.67
16.	29	Social Welfare	120.60	13.62	11.29
17.	30	Disaster Management and Rehabilitation	25.94	8.96	34.54
18.	31	Agriculture	255.81	14.70	5.75
19.	32	Horticulture	124.39	1.18	0.95
20.	33	Soil and Water Conservation	60.66	3.19	5.26
21.	34	Animal Husbandry and Veterinary	129.18	3.10	2.40
22.	36	Environment and Forests	105.79	23.61	22.32
23.	37	Co-operation	12.77	1.50	11.75
24.	38	Rural Development	88.64	12.44	14.03
25.	39	Power	306.46	3.26	1.06
26.	40	Industries	106.09	3.69	3.48
27.	42	Transport	43.01	12.41	28.85
28.	45	Public Works	155.12	1.48	0.95
29.	46	Urban Development and Poverty Alleviation	46.02	1.80	3.91
30.	47	Minor Irrigation	11.80	2.28	19.32
<b>Total</b>			<b>3,679.65</b>	<b>244.33</b>	<b>6.64</b>

## Appendix 2.1 *Statement of various grants/appropriations where savings were more than ₹ one crore each or more than 12 per cent of the total provision*

(1)	(2)	(3)	(4)	(5)	(6)
<b>Capital (Voted)</b>					
1.	4	Law and Judicial	1.85	1.85	100.00
2.	16	Home	45.46	20.35	44.76
3.	18	Printing and Stationery	3.30	3.30	100.00
4.	25	Water Supply and Sanitation	82.38	5.20	6.31
5.	37	Co-operation	1.13	0.27	23.89
6.	39	Power	89.26	16.70	18.71
7.	43	Tourism	1.38	1.38	100.00
8.	44	Trade and Commerce	1.20	0.15	12.50
9.	45	Public Works	516.25	310.40	60.13
10.	46	Urban Development and Poverty Alleviation	136.32	77.09	56.55
11.	47	Minor Irrigation	135.60	135.60	100.00
<b>Total</b>			<b>1,014.13</b>	<b>572.29</b>	<b>56.43</b>
<b>Grand Total</b>			<b>4,693.78</b>	<b>816.62</b>	<b>17.40</b>

## Appendix 2.1 A Statement of various grants/appropriations where savings were more than ₹ 10 crore and above or more than 12 per cent of the total provision

(Reference: Paragraph-2.3.1; Page-56)

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant/ Appropriation	Total Grant/ Appropriation	Savings	Percentage
<b>Revenue (Voted)</b>					
1.	14	Planning and Programme Implementation	72.57	29.40	40.51
2.	16	Home	443.05	29.51	6.66
3.	19	Local Administration	43.70	13.83	31.65
4.	20	School Education	630.52	19.71	3.13
5.	27	District Councils	278.49	13.01	4.67
6.	29	Social Welfare	120.6	13.62	11.29
7.	31	Agriculture	255.81	14.70	5.75
8.	36	Environment and Forest	105.79	23.61	22.32
9.	38	Rural	88.64	12.44	14.03
10.	42	Transport	43.01	12.41	28.85
<b>Total</b>			<b>2,082.18</b>	<b>182.24</b>	<b>8.75</b>
<b>Capital (Voted)</b>					
1.	16	Home	45.46	20.35	44.76
2.	39	Power	89.26	16.70	18.71
3.	45	Public Works	516.25	310.40	60.13
4.	46	Urban Development and Poverty Alleviation	136.32	77.09	56.55
5.	47	Minor Irrigation	135.60	135.60	100.00
<b>Total</b>			<b>922.89</b>	<b>560.14</b>	<b>60.69</b>
<b>Grand Total</b>			<b>3,005.07</b>	<b>742.38</b>	<b>24.70</b>

## Appendix 2.2 Statement of various grants/appropriations where Expenditure against the approved provision was more than ₹ one crore each or more than 33 per cent of the total provision

(Reference: Paragraph-2.3.3; Page-57)

(₹ in lakh)

Sl. No.	Grant No	Name of the Grant/ Appropriation with Major or Minor heads	Total Grant/ Appropriation	Expenditure	Excess Expenditure	Percentage
<b>Revenue (Voted)</b>						
1.	4	Law and Judicial 2014-105-09 Family Courts (voted)	1.80	3.66	1.86	103.33
		2014-103-01 Special Courts (voted)	47.46	68.35	20.89	44.02
2.	9	Finance 2071-01-101(01) Pension	9,500.00	17,331.67	7,831.67	82.44
		2071-01-104(01) Pension/ Gratuities	4,350.00	6,922.32	2,572.32	59.13
		2071-115(01) Leave Encashment	2,800.00	4,398.70	1,598.70	57.10
		2071-110(01) Pension to Employees of Local Bodies	150.00	339.37	189.37	126.25
3.	14	Planning and Programme Implementation 3454-02-201-01 National Sample Survey (CSS)	34.00	68.00	34.00	100.00
4.	Public Debt	Public Debt 2049-01-101-09 Interest on Market Borrowings	8,850.00	12,500.53	3,650.53	41.25
		2049-122-01 Int. on investment in Spl. Central Government securities issued against net collection of S.S. from 1 April 1999	1,200.00	1,596.93	396.93	33.08
<b>Total</b>			<b>26,933.26</b>	<b>43,229.53</b>	<b>16,296.27</b>	<b>60.51</b>
<b>Capital (Voted)</b>						
1.	45	Public Works 4217-01-051-04 Construction (SCA)	277.27	1,280.66	1,003.39	361.23
		5452-01-102-01 Tourist Centre	0.00	137.62	137.62	0.00
2.	Public Debt	6003-110-02 Special Ways and Means Advances	6,917.00	9,726.00	2,809.00	40.61
<b>Total</b>			<b>7,194.27</b>	<b>11,144.28</b>	<b>3,950.01</b>	<b>54.90</b>
<b>Grand Total</b>			<b>34,127.53</b>	<b>54,373.81</b>	<b>20,246.28</b>	<b>59.32</b>

## Appendix 2.3 Statement showing unutilised provision of fund during 2012-13

(Reference paragraph: 2.3.4; Page-57)

(₹ in lakh)

Sl. No	Grant Number and Name	Head of Account/ Description	Budget Provision			Savings due to non-utilisation	Reasons/ Remarks
			Original	Supplementary	Total Provision		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	6 - Land Revenue and Reforms	2029-001-01 Direction (CSS)	---	45.93 (-)32.60	13.33	(-)13.33	Reasons for non-utilisation not stated
2.	9 - Finance	2071-01-200-02 VRS for School Teachers	3,000.00	---	3,000.00	(-)3,000.00	-do-
		2052-090-04 Finance Dept.	2,700.00	---	2,700.00	(-)2,700.00	-do-
3.	16 -Home	4235-01-800-01 Construction of Sainik School at Chhingchhip (NLCPR)	---	1,985.97	1,985.97	(-) 1,985.97	-do-
4.	17 - Food, Civil Supplies and Consumer Affairs	3475-106-01 Regulation of Weights & Measures (CSS)	0.10	75.00 (-)75.00	0.10	(-)0.10	-do-
5.	30 - Disaster Management and Rehabilitation	2235-01-001-01 Direction (CSS)	22.79	---	22.79	(-)22.79	-do-
6.	43 - Tourism	5452 Capital Outlay on Tourism	13,762.00	---	13,762.00	(-)13,762.00	-do-
7.	45 - Public Works	4235-01-800-01 Construction of Sainik School at Chhingchhip (NLCPR)	1,985.97 (-) 1,419.00	---	566.97	(-)566.97	-do-
8.	47 - Minor Irrigation (All Voted)	4702 - Capital Outlay on Minor Irrigation	13,560.00	---	13,560.00	(-)13,560.00	-do-
<b>Total</b>			<b>33,611.86</b>	<b>1,999.30</b>	<b>35,611.16</b>	<b>(-) 35,611.16</b>	

## Appendix 2.4 Unnecessary supplementary provision (₹ 10 lakh and above)

(Reference: Paragraph-2.3.7; Page-59)

(₹ in lakh)

Sl. No.	Number and Name of the Grant	Original Provision	Actual Expenditure	Savings out of Original Provision	Supplementary Provision
(1)	(2)	(3)	(4)	(5)	(6)
<b>A. Revenue (Voted)</b>					
1.	1 Legislative Assembly	1,488.68	1,462.65	26.03	25.00
2.	3 Council of Ministers	560.70	451.65	109.05	43.65
3.	4 Law & Judicial	1,688.70	1,449.63	239.07	121.30
4.	6 Land Revenue and Reforms	2,123.22	1,994.67	128.55	192.56
5.	7 Excise and Narcotics	2,025.58	1,981.81	43.77	47.69
6.	11 Secretariat Administration	7,151.39	6,779.64	371.75	157.67
7.	14 Planning and Programme Implementation	6,857.39	4,316.43	2,540.96	399.16
8.	16 Home	41,758.58	41,353.95	404.63	2,546.54
9.	17 Food, Civil Supplies and Consumer Affairs	5,884.65	5,721.38	163.27	489.12
10.	18 Printing and Stationery	1,396.78	1,145.35	251.43	53.42
11.	19 Local Administration	3,847.13	2,987.11	860.02	522.48
12.	26 Information and Public relation	789.00	762.92	26.08	43.50
13.	28 Labour and Employment	775.92	731.24	44.68	29.34
14.	33 Soil and Water Conservation	5,990.52	5,746.95	243.57	75.23
15.	36 Environment and Forest	9,625.85	8,217.81	1,408.04	952.75
16.	37 Co-Operation	1,199.69	1,126.44	73.25	77.16
17.	38 Rural Development	8,308.73	7,620.33	688.40	555.73
18.	42 Transport	4,186.10	3,059.94	1,126.16	115.23
19.	47 Minor Irrigation	1,155.93	952.44	203.49	24.49
<b>Total for Revenue (Voted)</b>		<b>1,06,814.54</b>	<b>97,862.34</b>	<b>8,952.20</b>	<b>6,472.02</b>
<b>B. Revenue (Charged)</b>					
20.	4 Law & Judicial	489.15	426.61	62.54	10.54
21.	10 Mizoram Public Service Commission	430.00	417.58	12.42	32.00
<b>Total for Revenue (Charged)</b>		<b>919.15</b>	<b>844.19</b>	<b>74.96</b>	<b>42.54</b>
<b>C. Capital (Voted)</b>					
22.	45 Public Works	43,130.19	20,584.44	22,545.75	8,494.67
23.	46 Urban Development and Poverty Alleviation	12,279.37	5,923.89	6,355.48	1,353.02
<b>Total for Capital (Voted)</b>		<b>55,409.56</b>	<b>26,508.33</b>	<b>28,901.23</b>	<b>9,847.69</b>
<b>Grand Total (A+B+C)</b>		<b>1,63,143.25</b>	<b>1,25,214.86</b>	<b>37,928.39</b>	<b>16,362.25</b>

# Appendix 2.5 Excessive/Inadequate supplementary provision (₹ 20 lakh and above)

(Reference: Paragraph-2.3.7; Page-59)

(₹ in lakh)

Sl. No.	Number and Name of the Grant	Original Provision	Supplementary Provision	Total Provision	Expenditure	Sup. Pro. Excess (+)/ Less (-)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>A. Revenue (Voted)</b>						
1.	1 Legislative Assembly	1,488.68	25.00	1,513.68	1,462.65	51.03
2.	3 Council of Ministers	560.70	43.65	604.35	451.65	152.70
3.	4 Law and Judicial	1,688.70	121.30	1,810.00	1,449.63	360.37
4.	6 Land Revenue & Reforms	2,123.22	192.56	2,315.78	1,994.67	321.11
5.	7 Excise and Narcotics	2,025.58	47.69	2,073.27	1,981.81	91.46
6.	8 Taxation	1,010.00	378.07	1,388.07	1,293.06	95.01
7.	9 Finance	34,231.99	292.36	34,524.35	39,580.73	(-) 5,056.38
8.	11 Secretariat Administration	7,151.39	157.67	7,309.06	6,779.64	529.42
9.	14 Planning and Programme Implementation	6,857.39	399.16	7,256.55	4,316.43	2,940.12
10.	15 General Administration Department	5,054.55	925.57	5,980.12	5,686.89	293.23
11.	16 Home	41,758.58	2,546.54	44,305.12	41,353.95	2,951.17
12.	17 Food, Civil Supplies & Consumer Affairs	5,884.65	489.12	6,373.77	5,721.38	652.39
13.	18 Printing and Stationery	1,396.78	53.42	1,450.20	1,145.35	304.85
14.	19 Local Administration Department	3,847.13	522.48	4,369.61	2,987.11	1,382.50
15.	20 School Education	57,820.90	5,230.85	63,051.75	61,081.24	1,970.51
16.	21 Higher & Technical Education	12,432.03	5,185.89	17,617.92	17,557.10	60.82
17.	22 Sports & Youth Services	3,581.03	141.70	3,722.73	3,648.37	74.36
18.	23 Art and Culture	822.44	93.23	915.67	858.79	56.88
19.	24 Medical & Public Health Services	18,276.86	3,961.42	22,238.28	22,026.35	211.93
20.	25 Water Supply & Sanitation	10,674.25	3,137.00	13,811.25	13,475.72	335.53
21.	26 Information & Public Relation	789.00	43.50	832.50	762.92	69.58
22.	27 District Councils	24,316.85	3,532.13	27,848.98	26,547.98	1301.00
23.	28 Labour and Employment	775.92	29.34	805.26	731.24	74.02
24.	29 Social Welfare	6,747.64	5,312.43	12,060.07	10,698.12	1,361.95
25.	30 Disaster Management and Rehabilitation	1,678.38	916.07	2,594.45	1,698.62	895.83
26.	31 Agriculture	19,963.58	5,617.59	25,581.17	24,111.19	1,469.98
27.	32 Horticulture	11,871.60	567.00	12,438.60	12,320.88	117.72
28.	33 Soil and Water Conservation	5,990.52	75.23	6,065.75	5,746.95	318.80
29.	34 Animal Husbandry & Veterinary	11,395.08	1,523.09	12,918.17	12,608.52	309.65
30.	35 Fishery	2,423.73	1,112.00	3,535.73	3,506.88	28.85
31.	36 Environment & Forest	9,625.85	952.75	10,578.60	8,217.81	2,360.79
32.	37 Co-operation	1,199.69	77.16	1,276.85	1,126.44	150.41
33.	38 Rural Development	8,308.73	555.73	8,864.46	7,620.33	1,244.13
34.	39 Power	27,546.44	3,099.78	30,646.22	30,120.39	525.83
35.	40 Industries	9,756.70	851.82	10,608.52	10,239.97	368.55
36.	41 Sericulture	2,446.55	180.00	2,626.55	2,595.08	31.47
37.	42 Transport	4,186.10	115.23	4,301.33	3,059.94	1,241.39
38.	45 Public Works	14,220.56	1291.20	15,511.76	15,363.50	148.26
39.	46 Urban Development and Poverty Alleviation	4,122.36	479.36	4,601.72	4,421.33	180.39
40.	47 Minor Irrigation	1,155.93	24.49	1,180.42	952.44	227.98
<b>Total for Revenue (Voted)</b>		<b>3,87,208.06</b>	<b>50,300.58</b>	<b>4,37,508.64</b>	<b>4,17,303.05</b>	<b>20,205.59</b>

## Appendix 2.5 Excessive/Inadequate supplementary provision (₹ 20 lakh and above)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>B. Revenue(Charged)</b>						
41.	4 Law and Judicial	489.15	10.54	499.69	426.61	73.08
42.	10 Mizoram Public Service Commission	430.00	32.00	462.00	417.58	44.42
<b>Total for Revenue (Charged)</b>		<b>919.15</b>	<b>42.54</b>	<b>961.69</b>	<b>844.19</b>	<b>117.50</b>
<b>C. Capital (Voted)</b>						
43.	9 Finance	2,475.00	90.00	2,565.00	2,487.21	77.79
44.	16 Home	2,466.00	2,079.96	4,545.96	2,510.47	2,035.49
45.	25 Water Supply & Sanitation	2,605.53	5,631.97	8,237.50	7,717.03	520.47
46.	38 Rural Development	4,432.00	436.63	4,868.63	4,813.57	55.06
47.	39 Power	6,143.24	2,782.38	8,925.62	7,255.13	1,670.49
48.	45 Public Works	43,130.19	8,494.67	51,624.86	20,584.44	31,040.42
49.	46 Urban Development & Poverty Alleviation	12,279.37	1,353.02	13,632.39	5,923.89	7,708.50
<b>Total for Capital (Voted)</b>		<b>73,531.33</b>	<b>20,868.63</b>	<b>94,399.96</b>	<b>51,291.74</b>	<b>43,108.22</b>
<b>Grand Total</b>		<b>4,61,658.54</b>	<b>71,211.75</b>	<b>5,32,870.29</b>	<b>4,69,438.98</b>	<b>63,431.31</b>

## Appendix 2.6 Excessive/Inadequate/Insufficient re-appropriation of funds (₹ 10 lakh and above)

(Reference: Paragraph-2.3.8; Page-61)

(₹ in lakh)

Sl. No.	Grant No.	Description	Major Head	Re-appropriation	Final Excess(+)/ Saving (-)
(1)	(2)	(3)	(4)	(5)	(6)
1.	2	<b>Governor</b> 03-103-01 Household Estt. of Governor (Charged)	2012	(-) 13.71	(-)10.66
2.	3	<b>Council of Ministers</b> 090-18 Chief Minister's Secretariat	2052	(-) 35.36	(-)83.26
3.	4	<b>Law and Judicial</b> 114-01 Legal Remembrances (voted)	2014	(+) 3.66	(-)130.73
		103-01 Special Courts (voted)		(-) 39.21	(+)20.89
		114-05 Public Prosecutors (voted)		(-) 6.94	(-)10.83
		(05) 09 Turning of Judicial Officers (FC)		(-) 4.32	(-)12.10
4.	6	<b>Land Revenue and Reforms</b> 103-01 Maintenance of Land Records	2029	(-) 62.86	(+)16.01
		001-01 Direction (CSS)		(-)32.60	(-)13.33
5.	9	<b>Finance</b> 095-01 Direction	2054	(+)3.88	(+)11.84
6.	11	<b>Secretariat Administration</b> 090-01 Secretariat Admn. Deptt.	2052	(-)549.37	(+)94.53
7.	16	<b>Home</b> 101-04 Construction of Jails/FC	2056	(-)833.00	(-)20.14
		101-02 District Jails		(-)2.62	(-)27.74
		001-01 Direction	2070	(-)2.84	(+)56.24
		107-03 Direction C.T.I		(-) 79.11	(-)14.82
8.	17	Food, Civil Supplies and Consumer Affairs	3456	(-)184.14	(+)15.73
		001-02 Admn.		(-)78.33	(+)20.60
		001-01 Direction			
9.	18	<b>Printing and Stationery</b> 101-01 Forms and Stationery	2058	(-)33.94	(-)41.05
10.	33	<b>Soil and Water Conservation</b> 001-01 Direction	2402	(+)0.84	(-)19.03
		001-02 Admn.		(+)0.15	(+)19.26
11.	38	<b>Rural Development</b> 001-03 Block Level Admn.	2515	(-)6.47	(-)40.87
		01-101-01 Admn. of DRDA	2501	(-)0.54	(-) 10.01
12.	42	<b>Transport</b> 001-02 Admn.	3055	(-)434.63	(+)56.69
		001-01 Direction		(-)218.18	(+)42.21
		800-02 Booking Station		(-)63.31	(+) 11.64
		101-01 Consumer Petrol Pump	2057	(-)23.85	(+)12.25

## Appendix 2.7 Results of review of substantial surrenders (more than 50 per cent of total provision) made during the year 2012-13

(Reference: Paragraph-2.3.9; Page-61)

(₹ 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.	4	<b>Law &amp; Judicial</b> 2014-105-10 Family Courts Lunglei	51.15	48.66	95.13	Not Stated
		2014-09 Family Courts (voted)	51.15	49.35	96.48	Not Stated
2.	5	<b>Vigilance</b> (Rev. Voted) 2070-104 (01) Direction	100.00	74.24	74.24	Not Stated
3.	6	<b>Land Revenue and Reforms</b> (Rev-Voted) 2029-001-01 Direction (CSS)	45.93	32.60	70.98	Non Finalisation of court cases on land disputes
4.	9	<b>Finance</b> (Rev-Voted) 2052-092-99 Capacity Development for FMU/FMC (SAL/TA-EAP)	2,124.00	1,837.87	86.53	Not Stated
		2054-800-04 Database for Government Employees and pension (FC)	229.64	224.14	97.60	Slow implementation of Database project by the Government
		2030-01-101-01 Judicial Stamp	24.02	17.10	71.19	Non-receipt of Bills for the cost of stamps from secretary Printing press, Hyderabad
5.	11	<b>Secretariat Administration</b> (Rev-Voted) 2052-090-01 Sectt. Admn. Dept.	7,041.38	549.37	7.80	Non receipt of claims, re-provision of fund
		2250-800-01 NRC for postal service	50.00	50.00	100.00	Non receipt of claims, re-provision of fund
6.	14	<b>Planning &amp; Programme Implementation.</b> 3451-101-02 Evaluation and Monitoring	651.51	410.44	63.00	Re-provision of fund
		3451-101-03 Evaluation and Monitoring (ACA)	1,762.72	1,762.72	100.00	Not Stated
		3451-101-02 Evaluation & Monitoring	651.51	410.44	63.00	Re-provision of fund
		3451-01-001-02 Admn. (FC)	120.00	120.00	100.00	Not Stated
		3454-02--204-02 India Statistical strengthening project (ISSP) (SCA)	41.00	24.00	58.54	Not Stated
7.	16	<b>Home</b> 2056-101-04 Construction of Jails/ FC	869.23	833.00	95.83	Late receipt of fund
		2055-001-04 Repatriation/ Rehabilitation of Bru migrants	787.06	787.06	100.00	Revalidation of fund
		2055-101-05 DSB, Saiha	162.27	94.06	57.97	Not stated
8.	17	<b>Food, Civil Supplies and Consumer Affairs</b> 3475-106-01 Regulation of Weight and Measures (CSS)	75.10	75.00	99.87	Due to non-finalisation of work
9.	19	<b>Local Admn. Department</b> 2070-198-01 General basic grants to Rural LB (FC)	2545.00	1357.00	53.32	Not stated
10.	29	<b>Social Welfare</b> (Rev-Voted) 2235-02-800-01 Scheme under Article 275 (1) (ACA)	1200.00	930.90	77.58	Non transfer of fund to PWD and revalidation
		2235-800-02 Establishment of Eklavya Model Residential School at Lunglei (ACA)	81.00	81.00	100.00	Non receipt of sanction order from GoI
		2235-03-102-01 National family benefit schemes	61.40	61.40	100.00	Non receipt of sanction order from GoI

## Appendix 2.7 Results of review of substantial surrenders (more than 50 per cent of total provision) made during the year 2012-13

(1)	(2)	(3)	(4)	(5)	(6)	(7)
11.	30	<b>Disaster Management and Rehabilitation</b> 2245-80-103-04 National disaster response fund	456.60	456.60	100.00	Non-release of fund by GoI
12.	36	<b>Environment and Forest</b> 2406-01-800-02 Maintenance of Forest (TFC)	4280.00	2354.00	55.00	Not stated
13.	37	<b>Co-operation</b> 2425-101-01 Audit of co-operatives Incentive to IUD Registration (FC)	41.30	21.12	51.14	Non filling up of vacant post and normal saving
14.	38	<b>Rural Development</b> 2501-05-101-02 Integrated water shed management programme	500.00	355.00	71.00	Less/non- receipt of central share
		2515-800-02 Incentive for UID registration (FC)	24.00	24.00	100.00	Not stated
15.	42	<b>Transport</b> 3055-800-01 Railway out agency	76.46	51.52	67.38	Measure of economy in expenditure
16.	45	<b>Public Works</b> 4235-01-800-01 Construction of Sainik School at Chhingchhip (NLCPR)	1,985.97	1,419.00	71.45	Non-receipt of expenditure sanction and revalidation
		5054-04-337-01 Construction of roads under EAP	1,000.00	1,000.00	100.00	Non-receipt/ misclassification of expenditure statement
		5054-800-01 Construction of road-ACA/CRF	1,088.00	963.00	88.51	Non-receipt/ misclassification of expenditure statement
		4216-01-700-04 Construction of Raj Bhawan complex (FC)	750.00	750.00	100.00	do
		5054-04-800-06 State matching share of NABARD loan (SCA)	588.00	588.00	100.00	do
		4202-03-800-02 Construction of Multi level parking and community centre	509.12	509.12	100.00	do
		4216-01-700-05 Construction of Addl. Secct. Building (FC)	500.00	500.00	100.00	do
		5053-60-101-04 Construction of Helipad in Mizoram	103.27	103.27	100.00	do
17.	46	<b>Urban Development and Poverty Alleviation</b> 4217-01-051-01 Construction (JNNURM ACA)	8699.26	7087.39	81.47	Not stated
		4217-01-051-04 Construction (JNNURM-Plan)	1066.15	619.14	58.07	Not stated
18.	47	<b>Minor Irrigation</b> 2705-800-02 On farm development (AIBP) (ACA)	150.00	150.00	100.00	Non receipt of sanction from GoI
<b>Total</b>			<b>40,593.20</b>	<b>26,831.51</b>	<b>66.10</b>	

# Appendix *Surrenders in excess of actual savings*

## 2.8

(Reference: Paragraph-2.3.10; Page-61)

(₹ in lakh)

Sl. No.	Number and name of the grant/ appropriation	Total grant/ appropriation	Saving	Amount surrendered	Amount surrendered in excess
<b>Revenue (Voted)</b>					
1.	6- Land Revenue and Reform	2,315.78	321.11	378.36	57.25
2.	8- Taxation	1,388.07	94.61	97.09	2.48
3.	11- Secretariat Administration Department	7,309.06	529.42	623.11	93.69
4.	14- Planning & Programme Implementation Department	7,256.55	2,940.12	2,979.59	39.47
5.	16- Home	44,305.12	2,951.17	2,967.59	16.42
6.	17- Food, Civil Supplies and Consumer affairs	6,373.77	652.39	701.09	48.70
7.	19- Local Administration Department	4,369.61	1,382.50	1,389.41	6.91
8.	20- School Education	63,051.75	1,970.51	2,275.75	305.24
9.	21- Higher and Technical Education	17,617.92	60.82	165.70	104.88
10.	24- Medical and Public Health Services	22,238.28	211.93	879.56	667.63
11.	28- Labour and Employment	805.26	74.02	86.01	11.99
12.	29- Social Welfare	12,060.07	1,361.95	1,391.11	29.16
13.	33- Soil and Water Conservation	6,065.75	318.80	318.97	0.17
14.	41- Sericulture	2,626.55	31.47	43.22	11.75
15.	42- Transport	4,301.33	1,241.39	1,429.53	188.14
16.	45- Public Works	15,511.76	148.26	278.91	130.65
17.	48- Information and Communication Technology	847.24	2.54	2.90	0.36
<b>Revenue (Charged)</b>					
18.	10- Mizoram Public Service Commission	462.00	44.42	45.01	0.59
<b>Capital (Voted)</b>					
19.	25- Water Supply and Sanitation	8,237.50	520.47	520.96	0.49
<b>Grand Total</b>		<b>2,27,143.37</b>	<b>14,857.90</b>	<b>16,573.87</b>	<b>1,715.97</b>

# Appendix 2.9 Unexplained surrender of more than ₹ 10 lakh

(Reference: Paragraph-2.3.10; Page-62)

(₹ in lakh)

Sl. No.	Grant No.	Grant Name and Major Head	Total Grant	Expenditure	Amount Surrendered	Reasons
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	2	<b>Governor</b> 2012-03-103-01 Household Estt. of Governor(Charged)	159.84	149.18	13.71	Not Stated
2.	3	<b>Council of Ministers</b> 2052-090-18 Chief Minister's secretariat	155.44	72.18	35.36	Not Stated
3.	4	<b>Law and Judicial</b> 2014-105-10 Family Courts Lunglei	2.49		48.66	Not Stated
		2014-105-09 Family Courts (Voted)	1.80	3.66	49.35	Not Stated
		2014-105-03 Administration/ Saiha (Voted)	54.49	55.02	27.46	Not Stated
		2014-105-05 District Judge, Kolasib (Voted)	50.85	51.37	24.35	Not Stated
		2014-105-06 Distict Judge, Serchhip (Voted)	23.50	23.50	23.18	Not Stated
		2014-105-07 Distict Judge, Mamit (Voted)	23.62	24.81	22.08	
		2014-105-04 Distict Judge, Champhai (Voted)	63.17	62.38	17.53	Not Stated
4.	5	<b>Vigilance</b> 2070-104-01 Direction	25.76	25.71	74.24	Not Stated
5.	8	<b>Taxation</b> 2040-001-01 Direction (CSS)	281.40	281.40	20.39	Not Stated
6.	9	<b>Finance</b> 2052-092-99 Capacity Development for FMU/FMC (SAL/TA-EAP)	286.13	286.13	1837.87	Not Stated
		2054-095-02 District Treasury	829.99	826.62	42.26	Not Stated

## Appendix *Unexplained surrender of more than* **2.9** ₹ 10 lakh

(1)	(2)	(3)	(4)	(5)	(6)	(7)
7.	14	<b>Planning and Programme Implementation</b> 3451-101-03 Evaluation and Monitoring (ACA)	0.00	0.00	1,762.72	Not Stated
		3454-01-001-02 Admn. (FC)	0.00	0.00	120.00	Not Stated
		3451-101-01 Plan Formulation	257.94	265.14	98.26	Not Stated
		3454-01-001-01 Direction (FC)	160.00	160.00	40.00	Not Stated
		3454-02-204-02 India Statistical Strengthening project (ISSP) (SCA)	17.00	17.00	24.00	Not Stated
8.	16	<b>Home</b> 2055-104-02 2nd Battalion MAP	2,547.95	2,547.95	61.22	Not Stated
		2055-101-03 DSB, Aizawl	235.00	235.01	25.67	Not Stated
		2055-116-01 Forensic Science Laboratory	147.27	147.13	13.56	Not Stated
9.	19	<b>Local Administration</b> 2070-198-01 General Basic Grants to Rural Local Bodies (FC)	1,188.00	1,188.00	1,357.00	Not Stated
		2070-800-01 Direction	110.60	110.60	20.04	Not Stated
10.	36	<b>Environment and Forest</b> 2406-01-800-02 Maintenance of forest (TFC)	1,926.00	1,926.00	2,354.00	Not Stated
11.	38	<b>Rural Development</b> 2515-800-02 Incentive for UID Registration (FC)	0.00	0.00	24.00	Not Stated
12.	42	Transport 3055-001-02 Admn.	769.68	826.37	434.63	Not Stated
		3055-001-03 General Admn.	503.30	499.90	357.87	Not Stated
		3055-800-02 Booking Station	86.61	98.25	63.31	Not Stated
		2057-101-01 Consumer Petrol Pump	66.57	78.82	23.85	Not Stated
13.	46	<b>Urban Development &amp; Poverty Alleviation</b> 4217-01-051-01 Construction (JNNURM ACA)	1,611.87	1,611.87	7,087.39	Not Stated
		4217-01-051-04 Construction (JNNURM-Plan)	447.01	447.01	619.14	Not Stated
<b>Total</b>			<b>12,033.28</b>	<b>12,021.01</b>	<b>16,723.10</b>	

# Appendix *Details of savings not surrendered*

## 2.10

(Reference: Paragraph-2.3.11; Page-62)

(₹ in lakh)

Sl. No.	Number and Name of Grants/Appropriation	Saving	Surrender	Saving which remained to be surrendered
<b>Revenue (Voted)</b>				
1.	1- Legislative Assembly	51.03	51.02	0.01
2.	3- Council of Ministers	152.70	70.11	82.59
3.	4- Law and Judicial	360.37	225.82	134.55
4.	5- Vigilance	33.82	33.49	0.33
5.	7- Excise and Narcotics	91.46	89.87	1.59
6.	9- Finance	5,056.38	2,126.58	2,929.80
7.	13- Personnel and Administrative Reforms	17.44	16.84	0.60
8.	15- General Administration Department	293.23	276.05	17.18
9.	18- Printing and Stationery	304.85	263.79	41.06
10.	22- Sports & Youth Services	74.36	67.33	7.03
11.	23- Arts & culture	56.88	56.70	0.18
12.	25- Water Supply & Sanitation	335.53	200.00	135.53
13.	26- Information and Public Relations	69.58	0.49	69.09
14.	27- District Councils	1,301.00	0.00	1,301.00
15.	31- Agriculture	1,469.98	1,469.83	0.15
16.	32- Horticulture	117.72	117.00	0.72
17.	34- Animal Husbandry and Veterinary	309.65	153.35	156.30
18.	35- Fisheries	28.85	28.16	0.69
19.	36- Environment and Forest	2,360.79	2,355.66	5.13
20.	37- Co-operation	150.41	149.45	0.96
21.	38- Rural Development	1,244.13	1,187.16	56.97
22.	39- Power	525.83	518.69	7.14
23.	40- Industries	368.55	256.70	111.85
24.	43- Tourism	10.55	9.93	0.62
25.	44- Trade and Commerce	8.00	7.96	0.04
26.	46- Urban Development & Poverty Alleviation	180.39	160.86	19.53
27.	47- Minor Irrigation	227.98	227.48	0.50
<b>Revenue (Charged)</b>				
28.	2- Governor	24.87	24.86	0.01
29.	4- Law & Judicial	73.08	71.72	1.36
30.	Public Debt	3,978.54	0.00	3,978.54
<b>Capital (Voted)</b>				
31.	4- Law and Judicial	185.00	0.00	185.00
32.	9- Finance	77.79	33.00	44.79
33.	16- Home	2,035.49	0.00	2,035.49
34.	17- Food, Civil Supplies and Consumer Affairs	0.56	0.46	0.10
35.	21- Higher and Technical Education	3.46	0.00	3.46
36.	34- Animal Husbandry and Veterinary	44.44	0.00	44.44
37.	38- Rural Development	55.06	55.00	0.06
38.	39- Power	1,670.49	0.06	1,670.43
39.	43- Tourism	137.62	0.00	137.62
40.	45- Public Works	31,040.42	30,620.78	419.64
<b>Capital (Charged)</b>				
41.	Public Debt	2,853.66	0.00	2,853.66
<b>Total</b>		<b>57,381.94</b>	<b>40,926.20</b>	<b>16,455.74</b>

# Appendix *Rush of Expenditure*

## 2.11

(Reference: Paragraph-2.3.12; Page-63)

(₹ in crore)

Sl. No.	Grant Number	Head of Accounts	Major Head	Total expenditure during the year	Expenditure during March 2013 <sup>1</sup>	
					Amount	Percentage of total expenditure
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	9	Stamps and Registration	2030	0.14	0.04	28.57
		Capital outlay on other Fiscal Services	4047	0.90	0.90	100.00
2.	14	Other Scientific Research	3425	2.89	1.34	46.37
		Secretariat-Economic Services	3451	11.45	4.02	35.11
3.	15	Secretariat-General Services	2052	1.20	0.50	41.67
		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	2225	0.10	0.10	100.00
		Civil Aviation	3053	2.68	1.54	57.46
4.	16	Social Security and Welfare	2235	3.09	0.84	27.18
		Capital Outlay on Police	4055	5.25	5.25	100.00
5.	19	Other Administrative Services	2070	23.63	16.47	69.70
		Urban Development	2217	4.69	1.79	38.17
		Other Rural Development Programmes	2515	0.16	0.05	31.25
		Loans for Housing	6216	4.00	4.00	100.00
6.	21	Capital Outlay on Education, Sports, Art and Culture	4202	0.77	0.77	100.00
7.	22	Sports and Youth Services	2204	36.48	24.12	66.12
		Capital Outlay on Education, Sports, Art and Culture	4202	2.21	2.21	100.00
8.	23	Art and Culture	2205	8.59	2.44	28.41
9.	24	Family Welfare	2211	33.67	9.05	26.88
		Capital Outlay on Medical and Public Health	4210	1.00	1.00	100.00
10.	25	Capital Outlay on Water Supply and Sanitation	4215	57.75	48.92	84.71
		Capital Outlay on Urban Development	4217	19.42	11.11	57.21
11.	29	Social Security and Welfare	2235	69.63	29.27	42.04
		Nutrition	2236	37.35	23.78	63.67
		Capital Outlay on Social Security and Welfare	4235	3.05	3.05	100.00
13.	30	Relief on account of Natural Calamities	2245	15.28	9.30	60.86
14.	31	Crop Husbandry	2401	225.07	184.83	82.12
		Agriculture Research and Education	2415	16.04	6.87	42.83
15.	32	Crop Husbandry	2401	123.21	103.89	84.32
16.	33	Soil and Water Conservation	2402	57.47	21.79	37.92

## Appendix *Rush of Expenditure*

# 2.11

(1)	(2)	(3)	(4)	(5)	(6)	(7)
17.	34	Animal Husbandry	2403	124.34	64.73	52.06
		Capital Outlay on Animal Husbandry	4403	5.13	5.10	99.42
18.	35	Fisheries	2405	35.07	16.28	46.42
19.	36	Forestry and Wildlife	2406	82.10	22.43	27.32
		Ecology and Environment	3435	0.08	0.08	100.00
20.	37	Capital Outlay on Co-operation	4425	0.29	0.09	31.03
		Loans for Co-operation	6425	0.57	0.21	36.84
21.	38	Special Programmes for Rural Development	2501	9.23	3.34	36.19
		Rural Employment	2505	28.22	15.64	55.42
		Other Special Areas Programmes	2575	19.57	8.83	45.12
		Other Rural Development Programmes	4515	6.99	6.89	98.57
22.	39	Other Special Areas Programmes	4575	41.15	33.10	80.44
		Non-conventional sources of Energy	2810	0.40	0.40	100.00
		Power Projects	4801	75.55	37.09	49.09
23.	40	Village and Small Industries	2851	97.63	39.90	40.87
24.	42	Inland Water Transport	3056	0.05	0.05	100.00
25.	45	Housing	2216	5.92	1.51	25.51
		Medium Irrigation	2701	0.02	0.02	100.00
		Police	4055	4.88	4.88	100.00
		Public Works	4059	25.95	25.70	99.04
		Other Administrative Services	4070	5.77	5.77	100.00
		Education, Sports, Arts and Culture	4202	5.74	3.90	67.94
		Housing	4216	17.77	16.36	92.07
		Urban Development	4217	29.95	24.01	80.17
		Social Security and Welfare	4235	5.66	5.66	100.00
		Animal Husbandry	4403	1.48	1.28	86.49
		Fisheries	4405	0.25	0.25	100.00
		Food Storage and Warehousing	4408	5.96	5.96	100.00
		Civil Aviation	5053	2.52	1.27	50.40
Roads and Bridges	5054	98.53	80.78	81.99		
Tourism	5452	1.38	1.38	100.00		
26.	46	Urban Development	2217	42.19	15.56	36.88
		Urban Development	4217	59.24	39.78	67.15
27.	47	Command Area Development	2705	0.23	0.10	43.48
28.	48	Other Communication Services	3275	8.45	4.02	47.57
29.	Public Debt	Appropriation for Reduction or Avoidance of Debt	2048	19.40	19.40	100.00
		Interest Payment	2049	2.88	1.33	46.18
		Internal Debt	6003	2.67	2.46	92.13
<b>Total</b>				<b>1,640.38</b>	<b>1,034.78</b>	

Source: Information furnished by A.G. (A&E)